Strategic Cost Management - ACCT 5250.001
Assignment Sheet & Study Guide
Fall 2018

Dr. Neil Wilner
Office: BLB. - Room 385M
E-mail: Wilner@unt.edu
(940) 565-3102
Fax: (940) 565-3803

Class: Wednesday 6:30 - 9:20 BLB 075
Office Hours: Wednesday 5:00-6:20 and by appointment.

I reserve the right to change topics covered or dates covered if circumstances change.

We will adjust office hours to meet your needs and work schedules. An open door policy for consultation is in effect. Please stop by anytime. You may also leave me a message when you need to see me, and we will arrange an appointment.

The Course

Management accounting provides business and not-for-profit entities with information for decision making and control in an international marketplace. The role and scope of the management accountant or the strategic cost management function within organizations varies widely. In all cases, it is changing rapidly.

A series of discussion topics will focus us on the changing nature of management accounting. There is special emphasis on several new management ideas that affect the internal accountant. We will emphasize the role of the internal accountant as a member of the management team.

● We will examine examples and illustrations of the changing environment that is influencing cost management and the control function within the organization.

● Through readings, cases, and discussion your understanding of the importance of management accounting measurements and how accounting information influences behavior will develop.

● We will do an in-depth analysis of Critical Thinking. Must buy the Thinkers Guide.

● You will learn how to handle BIG DATA in an environment where it is prevalent and where analytical tools will be necessary for your success.

● By teaming with other class members to discuss various management accounting concepts and applications, your understanding of various concepts will increase. Another course objective is to improve your analytical, written, and presentation skills within the context of management accounting.
• There is a critical evaluation of materials on selected topics using assigned readings and team discussions.

• Providing oral feedback on the topics under discussion and making short class presentations related to articles, case assignments, and team assignments is a regular part of the classroom process.

• A series of short papers that analyze situations, cases, or articles along with the development of a team case will enhance written and oral communication skills.

• Class will require individual and team approaches in dealing with specific problems or situations.

• You will learn to use Tableau to use analytics to analyze data, write-up your findings and present them. You will work with problems and/or opportunities where the core issue is not well defined and where there is no set answer. You will use the Critical Thinking concepts you learn explicitly on the second Tableau exercise.

Course Materials

1. PDF files (M) from out of print custom tailored text on BB for selected topics.
2. Readings – Handed out or internet accessible on a weekly basis.
3. You need access to a current cost or managerial text for reference purposes.
4. Access to Tableau will be provided.

Grading:

<table>
<thead>
<tr>
<th>Item</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exams (60 pts. each)</td>
<td>120</td>
</tr>
<tr>
<td>Article presentation</td>
<td></td>
</tr>
<tr>
<td>(Including lesson plan or outline)</td>
<td>30</td>
</tr>
<tr>
<td>Tableau Analytics - First</td>
<td>20</td>
</tr>
<tr>
<td>Tableau Analytics - Second</td>
<td>40</td>
</tr>
<tr>
<td>New Article (see deadlines)</td>
<td>20</td>
</tr>
<tr>
<td>Topic Critiques (weekly 10 points each)</td>
<td>100*</td>
</tr>
<tr>
<td>Group Project and Presentation</td>
<td>100</td>
</tr>
<tr>
<td>Participation (10 pts. per week)</td>
<td>70*</td>
</tr>
<tr>
<td>Total Points</td>
<td>500</td>
</tr>
</tbody>
</table>

*Any adjustment (up or down) will come out of the total.

90% = guaranteed A
80% = guaranteed B

Curve may or may not apply but won’t be determined until all earned points are tallied at the end of the semester.
Evaluation factors used to determine your grade will include idea analysis, innovation and imagination, communication skills, technical correctness, work with your team, and the timeliness of performance. **You must proof read everything you hand in. If you hand in any written assignment which is full of spelling and grammatical errors it will receive a zero no matter what the content is.**

The following policy is in effect after the first class meeting.

Miss 1 class: no consequence.
Miss 2 classes: (either before or after break) -ten-page paper (at least 6 non internet references) or reduce grade earned by 1 letter grade
Miss 3 classes: (any part either before or after break) -automatic F. Student will be dropped.

Student and Dean of Students will be notified after any misses and subsequent grade reduction.

**Paper Format**

Below are some general guidelines for use in preparing (10 point each) written assignments for Topic Critiques (number 4 below).

- Type all cases and papers and turn them in on the due date.

  - **Do not use a cover sheet** with your name, the assignment, and the class. Place this information on the first page. Double space your papers.

  - Be certain that you are responsive to the paper assignment. **Repeating the articles in summary form will result in a zero.**

  - Carefully review your papers for grammar and spelling.

  - **If references are not from assigned readings**, where necessary, properly reference your papers and include a bibliography. The extent of necessary referencing will vary with the assignment. **Not referencing others work is plagiarism.**

  + Combine the bibliography and footnote references into an alphabetical listing at the end of the paper. Use an appropriate bibliography style.

  + Identify references using the name of the author and page [e.g. (Smith, p. 159)].

  + Reference both ideas and directly quoted material.
The key to a good paper is a solid storyline that shows your analysis of the issues. Normally you should start papers with a brief introduction. The paper should be responsive to all questions raised. It should also use examples and illustrations from your life experiences to make a case for the proposed solutions. Make your ideas (and why you hold them) an integral part of the paper. Your willingness to “take a chance” with an idea or presentation is a factor in assigning a paper grade.

Be ready to discuss your paper in class.

OTHER INFORMATION:

1. Plan to participate actively in class and group discussion. This includes responses to the paper assignments, the assigned readings, and to any presentations by members of the class. You may find yourself leading discussion on a question, article, or case at any time. Regular comments about topics under discussion are part of class expectations. Class discussion, including raising questions about topic areas, is a major part of the participation grade. (10 points per week with grade given the following class) Sharing examples and illustrations that you find in outside readings is a key part of participation.

2. There are two examinations scheduled. Each will be a combination of essays, short cases, opinion questions, with only limited factual recall based on the assignment material. Knowledge of the subject matter must be demonstrated in examination responses. Primary grading emphasis is on question analysis and communication of arguments.

3. New Article - Must be from 2012 or later and from a reputable journal. You may find it or print it off the Internet but it MUST be from a journal. Trade journals and practitioner journals are better than academic journals for this requirement. If you are in doubt then ask Professor Wilner. You must get approval on the topic and the article from Professor Wilner. Write-up should be about 3 pages and should summarize the article. This is your only assignment where you will summarize others ideas. Note the deadlines as there is a 5 point deduction for missing any deadline.

4. Topic Critiques (Not Article but TOPIC)
   a. Handed in day of class discussing the articles. There will be 10 of these (11 topics).
   b. Use at least 2 of the articles and write 2-3 pages per topic.
   c. Summarizing articles equals zero credit. You must relate them to a life/work/school experience or synthesize them around a main point or theme.

5. Presentation - Do not repeat the articles or you will receive zero credit. You should plan on a 15-minute presentation. Use flash drive and handouts if possible. I can print the handouts with enough lead time. Help each other. Try to relate the article to strategic or operational insights if possible. Don’t be so specific that the class would have to have memorized the article. Use 5 open ended questions to get a discussion going. (I’ll keep you on point and summarize.)
6. **ADA STATEMENT**

The University of North Texas makes reasonable academic accommodation for students with disabilities. Students seeking reasonable accommodation must first register with the Office of Disability Accommodation (ODA) to verify their eligibility. If a disability is verified, the ODA will provide you with a reasonable accommodation letter to be delivered to faculty to begin a private discussion regarding your specific needs in a course. You may request reasonable accommodations at any time, however, ODA notices of reasonable accommodation should be provided as early as possible in the semester to avoid any delay in implementation. Note that students must obtain a new letter of reasonable accommodation for every semester and must meet with each faculty member prior to implementation in each class. **Students are strongly encouraged to deliver letters of reasonable accommodation during faculty office hours or by appointment. Faculty members have the authority to ask students to discuss such letters during their designated office hours to protect the privacy of the student.** For additional information see the Office of Disability Accommodation website at [http://www.unt.edu/oda](http://www.unt.edu/oda). You may also contact them by phone at 940.565.4323.

7. **Academic Dishonesty** - The UNT code of Student Conduct and Discipline provide penalties for misconduct by students, including academic dishonesty.

Students caught cheating or plagiarizing will receive a "0" for that particular assignment or exam [or specify alternative sanction, such as course failure]. Additionally, the incident will be reported to the Dean of Students, who may impose further penalty. According to the UNT catalog, the term "cheating" includes, but is not limited to: a. use of any unauthorized assistance in taking quizzes, tests, or examinations; b. dependence upon the aid of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments; c. the acquisition, without permission, of tests or other academic material belonging to a faculty or staff member of the university; d. dual submission of a paper or project, or resubmission of a paper or project to a different class without express permission from the instructor(s); or e. any other act designed to give a student an unfair advantage. The term "plagiarism" includes, but is not limited to: a. the knowing or negligent use by paraphrase or direct quotation of the published or unpublished work of another person without full and clear acknowledgment; and b. the knowing or negligent unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic materials.

**Penalties:** If you engage in academic dishonesty related to this class the case will be referred to the Dean of Students for appropriate disciplinary action. A link to the academic integrity policy is: [http://vpaa.unt.edu/academic-integrity.htm](http://vpaa.unt.edu/academic-integrity.htm)
8. Drop and Retake Policy

- Last day to drop with an automatic W with consent is November 5th.

9. ACCEPTABLE STUDENT BEHAVIOR

Student behavior that interferes with an instructor’s ability to conduct a class or other students’ opportunity to learn is unacceptable and disruptive and will not be tolerated in any instructional forum at UNT. Students engaging in unacceptable behavior will be directed to leave the classroom and the instructor may refer the student to the Dean of Students to consider whether the student's conduct violated the Code of Student Conduct. The university's expectations for student conduct apply to all instructional forums, including university and electronic classroom, labs, discussion groups, field trips, etc. The Code of Student Conduct can be found at http://deanofstudents.unt.edu.

10. ACCESS TO INFORMATION – EAGLE CONNECT

Your access point for business and academic services at UNT occurs within the my.unt.edu site http://www.my.unt.edu. All official communication from the university will be delivered to your Eagle Connect account. For more information, please visit the website that explains Eagle Connect and how to forward your e-mail: http://eagleconnect.unt.edu/

11. RETENTION OF STUDENT RECORDS

Student records pertaining to this course are maintained in a secure location by the instructor of record. All records such as exams, answer sheets (with keys), and written papers submitted during the duration of the course are kept for at least one calendar year after course completion. Course work completed via the Blackboard online system, including grading information and comments, is also stored in a safe electronic environment for one year. You have a right to view your individual record; however, information about your records will not be divulged to other individuals without the proper written consent. You are encouraged to review the Public Information Policy and F.E.R.P.A. (Family Educational Rights and Privacy Act) laws and the university’s policy in accordance with those mandates at the following link: http://essc.unt.edu/registrar/ferpa.html

12. SUCCEED AT UNT

As part of the “Succeed at UNT” initiative, it is suggested that the following language be included in course syllabi:

UNT endeavors to offer you a high-quality education and to provide a supportive environment to help you learn and grow. And, as a faculty member, I am committed to helping you be successful as a student. Here’s how to succeed at UNT: Show up. Find support. Take control. Be prepared. Get involved. Be persistent.

To learn more about campus resources and information on how you can achieve success go to succeed.unt.edu.
13. The SPOT teaching evaluation is a requirement for all organized classes at UNT. This short survey will be made available to you at the end of the semester, providing you a chance to comment on how this class is taught. I am very interested in the feedback I get from students, as I work to continually improve my teaching. I consider the SPOT to be an important part of your participation in this class.

14. **EMERGENCY NOTIFICATION & PROCEDURES**
UNT uses a system called Eagle Alert to quickly notify you with critical information in the event of an emergency (i.e., severe weather, campus closing, and health and public safety emergencies like chemical spills, fires, or violence). The system sends voice messages (and text messages upon permission) to the phones of all active faculty staff, and students. Please make certain to update your phone numbers at [http://www.my.unt.edu](http://www.my.unt.edu). Some helpful emergency preparedness actions include: 1) know the evacuation routes and severe weather shelter areas in the buildings where your classes are held, 2) determine how you will contact family and friends if phones are temporarily unavailable, and 3) identify where you will go if you need to evacuate the Denton area suddenly. In the event of a university closure, please refer to Blackboard for contingency plans for covering course materials.

**Topic Coverage**

This course will discuss current issues in managerial accounting. The following topics will be discussed through custom tailored text or articles. **10-point weekly topic critiques are due on each of these topics on the dates listed. There are 12 topics. You can substitute one for your worst.**

- The Changing Environment of Management Accounting.
- Strategy
- The Balanced Scorecard
- The Value Chain/Supply Chain
- ABM/ABC
- Capacity and Investment Decision
- Lean Production
- Target costing
- Quality
- Environmental Costing
- Performance Measurement
- Analytics and Critical Thinking
# Class Schedule Fall 2018

<table>
<thead>
<tr>
<th>Week</th>
<th>Date</th>
<th>Topic</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Aug 29</td>
<td>Policies, Generational Differences, Discuss Analytics, Tableau assignment given to you</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Sep 5</td>
<td>The Changing Environment <strong>write-up due which will receive feedback.</strong> Factory Simulation</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Sep 12</td>
<td>Critical Thinking Exercise – In class discussion, followed by data collection and write-ups, followed by in-class presentations. Done in <em>ad hoc</em> groups.</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Sep 19</td>
<td>Strategy, Balanced Scorecard <strong>2 write-ups due.</strong></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Sep 26</td>
<td>Value Chain articles, Critical Thinking (must have book by this week.) <strong>Deadline for new article topic approval.</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Oct 2</td>
<td><strong>Tableau first Group Assignment emailed to me by 11:59 P.M. Note this is a Tuesday.</strong></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Oct 3</td>
<td>ABM/ABC (M) articles presented, Tableau first Group Assignment Presented and feedback given.</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Oct 10</td>
<td>Capacity and Investment Decisions (M) articles presented</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Oct 17</td>
<td>Exam 1</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Oct 24</td>
<td>Go over Exam, Lean Production (M), Tableau second Group Assignment given to you.</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Oct 31</td>
<td>Quality (M), Environmental Costing (M). <strong>Deadline for new article approval. 2 write-ups due</strong></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Nov 7</td>
<td>Target Costing (M), Performance Measurement. <strong>2 write-ups due</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Nov 13</td>
<td><strong>Tableau second Group Assignment emailed to me by 11:59 P.M. Note this is a Tuesday.</strong></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Nov 14</td>
<td>Tableau second Group Assignment Presented and feedback given. <strong>Hand in new article and write-up, both in hardcopy.</strong> Critical Thinking</td>
<td></td>
</tr>
</tbody>
</table>
13  Nov 21  Catch –Up and Review
14  Nov 28  Exam 2
15  Dec 5  Group presentations
16  Dec 12  Tableau second Group Assignment Presented – Final draft.