Accounting 5351.001, Strategic Cost Management  
Spring 2011, W 7:00-9:30 p.m., OCNR-117

Instructor:  Dr. Awni Zebda  
Office:  262 Faculty Center  
Phone:  361-825-6029  
Email:  awni.zebda@tamucc.edu  
Office Hours:  T/R 1:45 pm – 3:30 pm, W 4:30 pm – 7:00 pm; or by appointment

Text:  No text is required.

Course Description:  A conceptual approach to the use of cost accounting information to support decision-makers as they develop, communicate, implement, evaluate and modify organizational strategy. The linkage between cost management and strategy is facilitated by examining such tools as: cost driver, value chain, and organizational design analyses. Quantitative models used in decision making will be examined and evaluated. The behavioral aspects of using cost information in decision making are discussed. In the course, articles from the accounting (and related) literature will be used.

Learning Objectives:

By the end of this course, the student will be able to:

• discuss and use mathematical decision models and theories in solving accounting decision problems
• examine the behavioral implications of accounting information and the behavioral effect of uncertainty and ambiguity on accounting decision making
• compare methods of evaluating and validating accounting decision models and information systems
• discuss activity-based costing as an alternative to traditional costing
• discuss the concepts, procedures, and behavioral implications of cost allocation
• examine and use different transfer pricing systems in performance evaluation
• discuss the limitations of different performance measures
• discuss the use of balanced scorecard in performance evaluation
• examine the cost accounting literature and research

Prerequisites:  Accounting foundation courses or their equivalent. Students must be familiar with basic cost accounting concepts. Those with a somewhat vague recollection of these concepts are advised to see Horngren, Datar, Foster, Rajan, and Ittner Cost Accounting, 13th ed. (or any introductory cost accounting text) as we cover them in class.

Class Format:  The instructor will introduce major concepts of each topic. Related readings (cases) will be assigned to students for presentation. Each presenter is to submit to the class a detailed outline or summary of the topic (case) to be presented. The presentation should first encompass a general introduction and explanation of the underlying concept or technique. This should be followed by an in-depth analysis of the article (case) required in the area.
**Attendance Policy:** Students are held responsible for class attendance and are advised that excessive absences may adversely affect their grades.

**Evaluation Policy:** Final grades are determined based on total points accumulated as follows:

- **Exam I** 100
- **Participation/Presentation of papers and cases** 100
- **Exam II (comprehensive)** 100

The instructor reserves the right to amend or change this syllabus during the semester. Last day to drop a class with an automatic grade of W is **March 30**.

**Student Code of Ethics:**
This course, and all other courses offered by the College of Business (COB), requires all of its students to abide by the COB Student Code of Ethics (available online at [www.cob.tamucc.edu](http://www.cob.tamucc.edu)). Provisions and stipulations in the code are applicable to all students taking College of Business courses regardless of whether or not they are pursuing a degree awarded by the COB.

**Americans With Disabilities Act Compliance:**
The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability requiring an accommodation, please contact the Disability Services Office at (361) 825-5816 or visit the office in Driftwood 101. If you are a returning veteran and are experiencing cognitive and/or physical access issues in the classroom or on campus, please contact the Disability Services office for assistance.

**Dropping Class:**
I hope that you never find it necessary to drop this or any other class. However, events can sometimes occur that make dropping a course necessary or wise. Please consult with me before you decide to drop to be sure it is the best thing to do. Should dropping the course be the best course of action, you must initiate the process to drop the course by going to the Student Services Center and filling out a course drop form. Just stopping attendance and participation WILL NOT automatically result in your being dropped from the class. **March 30, 2012** is the last day to drop a class with an automatic grade of “W” this term.

**Grade Appeals:**
As stated in University Rule 13.02.99.C2, Student Grade Appeals, a student who believes that he or she has not been held to appropriate academic standards as outlined in the class syllabus, equitable evaluation procedures, or appropriate grading, may appeal the final grade given in the course. The burden of proof is upon the student to demonstrate the appropriateness of the appeal. A student with a complaint about a grade is encouraged to first discuss the matter with the instructor. For complete details, including the responsibilities of the parties involved in the process and the number of days allowed for completing the steps in the process, see University Rule 13.02.99.C2, Student Grade Appeals, and University Procedure 13.02.99.C2.01, Student Grade Appeal Procedures. These documents are accessible through the University Rules Web
site at http://www.tamucc.edu/provost/university_rules/index.html. For assistance and/or guidance in the grade appeal process, students may contact the Office of Student Affairs.

**Tentative Course Outline**

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<td>9.</td>
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<td>11.</td>
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Tentative Reading Assignments


