Course Number and Time: ACCTG 5332.001 (meets TR 6:00 p.m. – 9:45 p.m. in OCNR 255)
Course Name: Controllership
Professor: Dr. Lelkes
Office: OCNR 356
Phone: 361-825-2385
Email: Anne-Marie.Lelkes@tamucc.edu (best contact method)
Office Hours: Monday thru Thursday 5:00 p.m. – 6:00 p.m. & other times by
appointment (email 48 hours in advance to schedule an appointment)

other edition acceptable since the problems are different. You can buy the
looseleaf version, a full e-book, or e-chapters at

***You must have the textbook on the first day of class either in paper
copy or on laptop.

Blackboard 9.1: See Blackboard 9.1 for important postings, announcements, and grades.

Prerequisites: ACCT 5312 or equivalent. Best to have had ACCT 3314, ACCT 5315, or
similar. Some knowledge of Activity-Based Costing, Job-Order Costing, and
Process Costing is beneficial. If you are unsure of whether you have enough
background or need to refresh your knowledge, read Chapters 1 through 7
of the required textbook for this class since they will serve as
reference/background material that you can read through on your own.

Course Description: Development and integration of budgets (including flexible budgets and
capital investment decisions), standard costing, balanced scorecard, lean
accounting, activity-based management, quality cost management, and
inventory management for operational planning and financial controls.

Learning Objectives: By the end of this course, the students will be able to:
• Understand how budgeting (including flexible budgets and capital investment decisions)
and standard costing are used for planning, performance measurement, and control.
• Understand how strategic cost management, activity-based management, quality-cost
management, the balance scorecard, and inventory management are used for decision-
making, performance measurement, and control.
• Understand lean accounting and be able to measure the productivity of a firm.
• Be able to analyze the pricing and profitability of products for performance
measurement.

Professional Demeanor: Everyone enrolled is expected to be interested in the purpose of attending
class and to participate. All must be prepared for each class by behaving professionally and bringing
appropriate materials to class. If you engage in social chatting with your neighbor, text message,
etc., or are disrespectful in any way, then the professor reserves the right to lower your grade by
one letter grade.
**Instructional Methodology:** Lecture, problems, and readings. Read all chapters before class. *Keep in mind that the professor is NOT obligated to follow exactly what is in the textbook, especially when the professor feels that the textbook overlooks some important concepts/methods or the textbook does not go into enough detail on some important concepts/methods. This is one of the reasons why it is important to come to class.*

**Performance Evaluation and Grading:** Student performance evaluation may be based on Participation, Assignments, and a Paper.

<table>
<thead>
<tr>
<th></th>
<th>Pts</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assignment sets (6 Assignment sets at 50 points each)</td>
<td>300</td>
<td>60%</td>
</tr>
<tr>
<td>Individual Paper</td>
<td>100</td>
<td>20%</td>
</tr>
<tr>
<td>Class Participation</td>
<td>100</td>
<td>20%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>500</td>
<td>100%</td>
</tr>
</tbody>
</table>

The letter grade will be determined based on the percentage earned of total points possible, as follows: A: 90-100%; B: 80-89%; C: 70-79%; D: 60-69%; F: 0-59%.

- There are no curves and no extra credit.
- Late Assignments sets and late Paper will NOT be accepted. No exceptions for whatever reason.
- No makeups on Exams.

1) **Assignment Sets:** You will be given 6 Assignment Sets.
   a. All 6 will count towards your Assignment score of 300 points.
   b. Your work must be your own. **Any plagiarism will result in an F for the course (this includes any copying, no matter how minor, from other students).** You may discuss assignment sets with others, but no copying.

2) **Paper:**
   a. You will write a paper that is no more than 8 pages in total and no fewer than 5 pages (not counting reference page), double-spaced using Microsoft Word, and default font and size (Calibri 11).
   b. The paper must be concise, coherent, and written with proper grammar and spelling.
   c. **This paper is not a group or collaborative effort. Any plagiarism will result in an F for the course (this includes any copying, no matter how minor, from other students).** You CANNOT discuss your topic with other students.
   d. **You will submit the paper through Turnitin (instructions to follow).**
   e. You grade will be based on how well your paper reflects accuracy, quality, written communication skills, research format, and content.
   f. Your topic will be based on one or more of the following areas:
      1. Budgeting/Flexible Budgeting/Activity-Based Budgeting
      2. Strategic Cost Management
      3. Activity-Based Management/Activity-Based Costing
      4. Balanced Scorecard
      5. Quality Cost Management/Total Quality Management
      7. Lean Accounting
      8. Just-in-Time Inventory Management & Theory of Constraints
   g. The paper should be organized into 5 parts as follows:
      1. Introduction (up to 1 page and should discuss what your report is about)
2. Background of your topic (from 2 up to 3 pages)
   a) Sources must be included (must have at least 2 articles concerning the topic):
   b) Use parenthetical citations in this format: (Last name, year article published). Also, place the sources in the reference page.
   c) Do not use any direct quotes whatsoever. Your paper must be in your own words.
   d) You must relate in the background how the material in the two articles can be used for decision-making and control.

3. Company example (from 2 up to 3 pages)
   a) Must have at least one company example.
   b) Find sources in which a company uses the information found in the above two sources used in the background.
   c) Must be able to specify and state how the company used the information to improve decision-making and control.
   d) Cite all sources used in parenthetical citations and list in the reference page.

4. Conclusion/Summary/Implications (up to 1 page)

5. References
   a) Cite all journal sources used using this format:
      Last name, Initial, and Initial, Last name. Year Published. Article Title. Journal Name Volume# (Issue#): Page Range.
      Example:
   b) For Wall Street Journal and other daily journals:
      Last name, Initial, and Initial, Last name. Year Published. Article Title. Wall Street Journal Month Day: Page Range.
   c) For web sources for company examples:
      Author [might be human, company, or government agency depending on source]. Year Published. Article Title. http://. Accessed on [insert date you accessed it using Month Day, Year].

3) Class Participation:
   a. Class participation is mandatory. You must be involved in class discussions. Read Chapters before coming to class. You will be penalized if you haven’t read the chapters and/or not involved in class discussions.
   b. The professor will use a seating chart and/or roster to document who participates. Showing up late or failing to show up will result in penalties if you don’t have
legitimate excuse that can be verified (note from boss, doctor).

c. Failure to show up to class will also result in you missing any valuable information presented in class, which will then result in lower assignment scores.

**Oral and Written Communication Content:** Oral and written communication will be practiced by way of class discussion, group paper, and written answers to homework during the course of the semester.

**Technology Applications:** Spreadsheet applications should be utilized when possible to enhance the subject matter. Papers will be word-processed.

**Ethical Perspectives:** The behavioral aspect of accounting information will be highlighted in this course. The importance of conveying accounting information in an ethical manner will be expected.

**Global Perspectives:** The focus of this course is the United States; however, formal coverage of international topics is included where relevant.

**Demographic Diversity Perspectives:** This course will not specifically address the issue of demographic diversity.

**Political, Social, Legal, Regulatory, and Environmental Perspectives:** Accounting information is a critical consideration in the allocation of scarce resources within a society or within an organization. The influence of these perspectives on accounting information will be examined. Accounting information may, in turn, have an influence on these perspectives and that influence will also be examined.

**Attendance Policy:** Students are held responsible for class attendance and are advised that excessive absences will adversely affect their grades.

**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.

**Academic Integrity/Plagiarism:** University students are expected to conduct themselves in accordance with the highest standards of academic honesty. Academic misconduct for which a student is subject to penalty includes all forms of cheating, such as illicit possession of examinations or examination materials, falsification, forgery, complicity or plagiarism. (Plagiarism is the presentation of the work of another as one’s own work.) In this class, academic misconduct or complicity in an act of academic misconduct on an assignment or test will result in an F for the course.

**Dropping a 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. July 26, 2013, is the last day to drop a class with an automatic grade of “W” this term.

**Classroom/Professional Behavior:** Texas A&M University-Corpus Christi, as an academic community, requires that each individual respect the needs of others to study and learn in a peaceful atmosphere. Under Article III of the Student Code of Conduct, classroom behavior that interferes with either (a) the instructor’s ability to conduct the class or (b) the ability of other students to profit from the instructional program may be considered a breach of the peace and is subject to disciplinary sanction outlined in article VII of the Student Code of Conduct. Students engaging in unacceptable behavior may be instructed to leave the class. This prohibition applies
to all instructional forums, including classrooms, electronic classrooms, labs, discussion groups, field trips, etc.

**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](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.

**Disabilities Accommodations:** 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 call or visit Disability Services at (361) 825-5816 in CCH 116. 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 at (361) 825-5816.

**Summary of Topical Coverage (Approximate):**

<table>
<thead>
<tr>
<th>Topic</th>
<th>Hours</th>
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<tbody>
<tr>
<td>Budgets (including flexible budgets and capital investment decisions)</td>
<td>12</td>
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<tr>
<td>Standard Costing</td>
<td>6</td>
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<tr>
<td>Strategic Cost Management</td>
<td>3</td>
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<td>Activity-Based Management</td>
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<td>Balanced Scorecard</td>
<td>6</td>
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<tr>
<td>Quality Cost Management</td>
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<tr>
<td>Environmental Cost Management</td>
<td>3</td>
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<tr>
<td>Lean Accounting and Productivity Measurement</td>
<td>6</td>
</tr>
<tr>
<td>Inventory Management</td>
<td>3</td>
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<tr>
<td>Total</td>
<td>45</td>
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</table>
**This schedule (including due dates) and syllabus are subject to change. Any changes to this or the syllabus will be announced in class.**

<table>
<thead>
<tr>
<th>Date</th>
<th>Readings, Assignments, Paper Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>T 7/9</td>
<td>Ch. 8</td>
</tr>
<tr>
<td>R 7/11</td>
<td>Ch. 8</td>
</tr>
<tr>
<td>T 7/16</td>
<td>Ch. 9</td>
</tr>
<tr>
<td></td>
<td>Problem set 1: 8-36, 8-42, 8-43</td>
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<tr>
<td>R 7/18</td>
<td>Ch. 11 and Ch. 12</td>
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<td>Problem set 2: 9-12, 9-34, 9-35, 9-38(#1,2)</td>
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<tr>
<td>T 7/23</td>
<td>Ch. 13</td>
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<tr>
<td>R 7/25</td>
<td>Ch. 14</td>
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<td>Problem set 3: 13-27 (also covers Ch. 11 &amp; 12)</td>
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<td>T 7/30</td>
<td>Ch. 15</td>
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<td>Problem set 4: 14-30, 14-35, 14-43</td>
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<td>R 8/1</td>
<td>Ch. 17 and Ch. 20</td>
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<td>Problem set 5: 15-22, 15-23, 15-28</td>
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<td>T 8/6</td>
<td>TBA</td>
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<td></td>
<td>Paper (email to professor)</td>
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