

ACCT 5355
Strategic Cost Management
Syllabus
Fall 20

Contact Information:

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Office hours:

Text: NONE.

Course Objectives: The overriding objective of this course is to create a deeper understanding of the concepts related to strategic cost management and performance evaluation techniques for the purpose of continuous improvement. Secondary objectives relate to assisting students in oral and written communication skills.

SPECIFIC OBJECTIVES (with an emphasis on critical thought)

1. Obtain a detailed understanding of cost-volume-profit relationships, their nuances and implications
2. Develop a deeper theoretical understanding of traditional costing and alternative costing methodologies and their applications
3. Understand the linkages between organizational strategies and accounting frameworks
4. Bridge the gap from costing to strategic cost management
5. Learn the basics of development of performance management systems.
6. Produce a suitable paper/presentation to a journal/conference for each team.

Class Protocol and Policies: The course will be conducted as a modified seminar type. Students will make presentations and are expected to critique one another through constructive questioning. Presentations and papers will be assigned on a team basis and peer evaluations can effect a student's grade. There will be no exams, nor a final.

Assessment: Your grade will be based on the following:

3 presentations at 100	300
1 presentation at 50	50
1 Final presentation & paper at 150	150
Total	500

CRITERIA for presentations: 60% clarity/Logic; 40% presentation quality & “Smoothness” ; Final grade is based on the traditional percentage scale of minimum 90% for A, 80% for B, etc.

Peer evaluations can negatively impact your grade.

Assignments: Consult Canvas for dates, detail of assignments. This is subject to change based on unforeseen circumstances.

8/26: Introduction & Assignment

9/2: SEWMEX Presentations

9/16: Costing Presentations

9/30: Healthcare presentations

10/14: BSC Case presentations

10/28: Development of Performance Management Systems

11/11: Discussion of Final Presentation

12/2: FINAL PRESENTATION TO Dean +? – graded by them

FINAL EXAM SCHEDULED: None, but a final presentation is required on December 2.

LAST DAY TO WITHDRAW: Nov 2

University Policies

Students Rights and Responsibilities

To know and understand the policies that affect your rights and responsibilities as a student at UT Tyler, please follow this link:

<http://www.uttyler.edu/wellness/StudentRightsandResponsibilities.html>

We respect the right and privacy of students who are duly licensed to carry concealed weapons in this class. License holders are expected to behave responsibly and keep a handgun secure and concealed. More information is available at <http://www.uttyler.edu/about/campus-carry/index.php>.”

Grade Replacement/Forgiveness

If you are repeating this course for a grade replacement, you must file an intent to receive grade forgiveness with the registrar by the 12th day of class. Failure to do so will result in both the original and repeated grade being used to calculate your overall grade point average.

Undergraduates will receive grade forgiveness (grade replacement) for only three course repeats; graduates, for two course repeats during his/her career at UT Tyler.

State-Mandated Course Drop Policy

Texas law prohibits a student who began college for the first time in Fall 2007 or thereafter from dropping more than six courses during their entire undergraduate career. This includes courses dropped at another 2-year or 4-year Texas public college or university. For purposes of this rule, a dropped course is any course that is dropped after the 12th day of class (See Schedule of Classes for the specific date).

Exceptions to the 6-drop rule may be found in the catalog. Petitions for exemptions must be submitted to the Registrar's Office and must be accompanied by documentation of the extenuating circumstance. Please contact the Registrar's Office if you have any questions.

Disability Services

In accordance with federal law, a student requesting accommodation must provide documentation of his/her disability to the Disability Support Services counselor. If you have a disability, including a learning disability, for which you request disability support services/accommodation(s), please contact Ida MacDonald in the Disability Services office so that the appropriate arrangements may be made. In accordance with federal law, a student requesting disability services/accommodation(s) must provide appropriate documentation of his/her disability to the Disability Services counselor. In order to assure approved services the first class, diagnostic, prognostic, and prescriptive information should be received 30 days prior to the beginning of the semester services are requested. For more information, call or visit Disability Services located in the University Center, Room 3150. The telephone number is (903) 566-7079. Additional information may also be obtained at the following UT Tyler Web address: <http://www.uttyler.edu/disabilityservices>.

Student Absence due to Religious Observance

Students who anticipate being absent from class due to a religious observance are requested to inform the instructor of such absences by the second class meeting of the semester.

Student Absence for University-Sponsored Events and Activities

If you intend to be absent for a university-sponsored event or activity, you (or the event sponsor) must notify the instructor at least two weeks prior to the date of the planned absence. At that time the instructor will set a date and time when make-up assignments will be completed.

Social Security and FERPA Statement:

It is the policy of The University of Texas at Tyler to protect the confidential nature of social security numbers. The University has changed its computer programming so that all students have an identification number. The electronic transmission of grades (e.g., via e-mail) risks violation of the Family Educational Rights and Privacy Act; grades will not be transmitted electronically.

Emergency Exits and Evacuation:

Everyone is required to exit the building when a fire alarm goes off. Follow your instructor's directions regarding the appropriate exit. If you require assistance during an evacuation, inform your instructor in the first class. Do Not re-enter the building unless given permission by University Police, Fire department, or Fire Prevention Services

Important Covid-19 Information for Classrooms and Laboratories

Students are required to wear face masks covering their nose and mouth, and follow social distancing guidelines, at all times in public settings (including classrooms and laboratories), as specified by [Procedures for Fall 2020 Return to Normal Operations](#). The UT Tyler community of Patriots views adoption of these practices consistent with its [Honor Code](#) and a sign of good citizenship and respectful care of fellow classmates, faculty, and staff.

Students who are feeling ill or experiencing symptoms such as sneezing, coughing, or a higher than normal temperature will be excused from class and should stay at home and may join the class remotely. Students who have difficulty adhering to the Covid-19 safety policies for health reasons are also encouraged to join the class remotely. Students needing additional accommodations may contact the Office of Student Accessibility and Resources at University Center 3150, or call (903) 566-7079 or email saroffice@uttyler.edu.

Recording of Class Sessions

Class sessions may be recorded by the instructor for use by students enrolled in this course. Recordings that contain personally identifiable information or other information subject to FERPA shall not be shared with individuals not enrolled in this course unless appropriate consent is obtained from all relevant students. Class recordings are reserved only for the use of students enrolled in the course and only for educational purposes. Course recordings should not be shared outside of the course in any form without express permission.