

## Syllabus

### ACCT 5364 Advanced Cost Accounting and Decision Analytics

Fall 2024

#### Contact Information:

Hoyoung Kim, PhD

Office: BUS 350.08

Email: [hoyoungkim@uttyler.edu](mailto:hoyoungkim@uttyler.edu) (preferred)

Phone: (903) 565-6492

Office hours: Tuesday 2:30 – 3:30 PM and 5 – 6 PM, Thursday 2:30 – 3:30 PM, or by appointment using the following link:

[https://calendly.com/dr\\_hoyoungkim/dr-kim-s-office-hours](https://calendly.com/dr_hoyoungkim/dr-kim-s-office-hours)

Class meetings: COB 203 on Tuesdays 6:00 – 8:45 PM.

#### Course description

The course covers advanced contemporary topics relating to the use of accounting information in managerial decision-making. The course emphasizes the analytical methods available to measure and evaluate costs for decision-making and performance evaluation purposes. The course identifies major contemporary issues in managerial and cost accounting, including budgeting, cost behavior, corporate governance, executive compensation, tax strategies, and sticky costs. A variety of case studies in different industries and decision contexts are used to examine the application of these concepts and practice analytical skills.

#### Course objectives

The primary objective of this course is to enhance students' knowledge and understanding of the interplay between accounting information and managerial decision-making in business settings.

#### Learning outcomes

Upon satisfactory completion of this course, the students will be able to:

1. Describe selected issues faced by accounting managers in their daily decisions.
2. Analyze performance measures and executive compensation as they impact managerial and cost accounting.
3. Synthesize academic and professional research in the advanced cost accounting area with analytical skills.

#### Required Course Materials:

Textbook: Cost Accounting: With Integrated Data Analytics, 1st Edition by Karen Congo Farmer and Amy Fredin. ISBN: 978-1-119-62439-4.

A student of this institution is not under any obligation to purchase a textbook from a university-affiliated bookstore. The same textbook may also be available from an independent retailer, including an online retailer. I only require that you purchase the Wiley Plus Access code since it comes with a free eBook. You must purchase the Wiley Plus access code in order to complete online homework and accounting problems. **I accept HW submitted through Wiley Plus only. I will not accept HW submitted as email attachment or in any other form.**

Software: Microsoft Excel and SAS Studio. You can obtain an access to both software using your school email account.

**Assessment:** Your grade will be based on the following items:

1. 2 mid-term exams (10% each)
2. Final exam (20 %)
3. 7 Homework assignments (35%)
4. Case study report and presentation (25%)

**Grades will be assigned based on a 90, 80, 70, 60 percentage scale.**

**Tests:** There will be two midterm exams and one final exam. The first midterm exam will cover topics up to the exam date. The second midterm exam will cover topics between the two midterm exams. The final exam will be cumulative, covering all topics during the semester. You are allowed to use only the following items during exams: a four-function calculator, pencils or pens, and erasers. The exam format may include problems, multiple-choice questions, and short-answer questions. There are no make-up examinations. Please see the syllabus for exam dates.

If you cannot take the test/exam on the scheduled date due to legitimate reasons, you need to make an arrangement with me to take the test/exam before the scheduled date. **There are no make-up quizzes, tests, or exams, except for acceptable emergencies.** Proper documentation must be submitted if requested. No late submission will be accepted without notice in advance or proper documentation.

**Homework assignments:** There are 10 homework assignments evaluating your understanding and application of the selected topics. You are required to work on these assignments independently. Copying others' work is strictly forbidden. 20% of points will be deducted for each day late.

**Case study:** You will be required to conduct analytical and critical thinking in a case study. Each student should submit a data analysis report and make a presentation for suggestions to improve profitability. Each presentation should not exceed 10 minutes.

**University Policies and Information:** Please refer to the University Policies and Information page in Canvas.



### Tentative schedule and topics

Week	Topics	Assignments
Week 1	Course Introduction Topic 1 Cost Accounting and Data Analytics (Ch 13)	HW1
Week 2	Topic 2 Cost Behavior and Cost Estimation (Ch 3)	HW2
Week 3	Topic 2 Cost Behavior and Cost Estimation (Ch 3)	
Week 4	Topic 3 Relevant Costs for the Decision-Maker (Ch 5)	HW3
Week 5	<b>Mid-term Exam 1</b>	
Week 6	Topic 4 Capital Budgeting Choices and Decisions (Ch 7)	HW4
Week 7	Topic 5: Joint Costs and Decision-Making (Ch 15)	
Week 8	Topic 5: Joint Costs and Decision-Making (Ch 15)	HW5
Week 9	Topic 6: The Art and Science of Pricing to Optimize Revenue (Ch 16)	HW6
Week 10	<b>Mid-term Exam 2</b>	
Week 11	Topic 7: Business Strategy, Performance Measurement, and the Balanced Scorecard (Ch 18)	HW7
Week 12	Data Analytics Tool: SAS Studio	
Week 13	Case Study: Profitability analysis and simulation for strategic decision	
Week 14	<b>Thanksgiving break</b>	
Week 15	Case Study Presentation	Case study report due
Week 16	<b>Final Exam</b>	