



EAST TENNESSEE STATE  
UNIVERSITY

College of Business and Technology

Department of Accountancy

**ACCT 5110 - FALL 2021 SEMINAR IN MANAGEMENT ACCOUNTING**

**Prerequisite:** Accounting 3110 or equivalent and admission to a graduate business program

**Course Description:**

An advanced study of managerial accounting concepts and methods as applied to the business planning and control functions.

**Course Materials:**

You will be securing most of the course materials as follows:

1. **Accountancy Office/Lab** – “Horngren’s Cost Accounting: A Managerial Emphasis” (16<sup>th</sup> edition) textbook and other reference materials (multiple copies for checkout)
2. **D2L course site** (elearn.etsu.edu) where PDF files will be available for downloading
3. **Sherrod Library** electronic resources (Inter-library Loan (ILL) can be used for materials not available through Sherrod Library)

**Grading:**

<b>Exam # 1 (mid-term)</b>	<b>35%</b>
<b>Exam # 2 (Final)</b>	<b>30%</b>
<b>*Reading quizzes, Assignments, In-class work, Participation</b>	<b>20%</b>
<b>Research Paper and oral presentation</b>	<b>15%</b>

\*Your lowest grade in this category of multiple grades will be dropped – **Exception:** A grade of zero for non- submittal will **not** be dropped

**Academic Misconduct:**

Disciplinary sanctions imposed through institutional procedures will be pursued by the instructor. Academic misconduct includes plagiarism, cheating on exams, giving or receiving unauthorized aid on assigned work and projects, and other violations described below. **Note:** The student is responsible for understanding what constitutes plagiarism and is **REQUIRED** to view the following 2 websites:

<http://library.sjsu.edu/video/plagiarism-graduate-level>

<http://owl.english.purdue.edu/owl/resource/589/03/>

1) Cell phones and all other electronic devices are prohibited and must be turned off and put away during the examination period. Violations will be considered academic conduct. (2) Students will be allowed to review graded exams during class before they are then collected by the instructor. Photographing/copying of any part of the exams during any exam review session is **NOT** allowed and will be considered academic misconduct. (3) ALL students should report observed academic misconduct to your instructor, understanding that you will remain anonymous.

**Note: Your instructor is required to report ALL cases of academic misconduct to the Director of the MACC program and other appropriate University officials**

**Course Projects:**

- (1) **INDIVIDUAL Research Paper and oral presentation:** Topic to be assigned.  
See separate document for the research project

**Expectations:**

1. Students are expected to *come to every class prepared* to discuss the assigned reading material and **actively participate in classroom and group activities** (see participation attributes below). Instructor evaluation of your level and quality of participation in class discussions *will impact your grade* in the course.
2. Students are expected to positively contribute to group activities that take place during class time. This requires the student to be *well prepared* for each class. Students are expected to conduct themselves as *professionals* and demonstrate *respect for others*.
3. Students are expected to possess excellent time management skills and to meet all due dates and deadlines. LATE WORK will not be accepted except in the case of an emergency (as determined by your instructor).

<i>Attributes of:</i>	
OUTSTANDING participation	POOR participation
Well-prepared and able to make frequent substantive contributions to group and classroom discussions	Rarely talks or makes any contribution to classroom and group discussions
Pushes the discussion to a higher, more sophisticated level	When called on, unable to articulate thoughts on subject
Helpful – adds new dimensions to comments of others, or able to clarify misunderstandings in a respectful way	Dependent – relies on others to understand readings because not enough time was invested in the readings
Attends every class meeting for the full period.	Unexcused absences; late arrivals; leaves early
Listens well to what others have to say and encourages participation of others	Dominates the discussion, or does not listen well and discourages the participation of others

***You should expect peer evaluations of your level of preparation for group work in this course.***

***ETSU Covid-19 policies will be enforced in this course. Students with medical conditions that inhibit their ability to wear masks must be registered through Disability Services.***

## ACCT 5110 COURSE SCHEDULE – FALL 2021

(Note: This is a tentative schedule- dates and topics are subject to change)

Week 1: August 24      *INTRODUCTION & REVIEW*

### **PART I: Costs and Costing Systems**

Week 2: August 31      Product Costing Systems

Week 3: September 7      Complexity, Activity-Based Costing (ABC) and Actionable Cost Objects

Week 4: September 14      Time-Driven ABC and Capacity/Unused Capacity

Week 5: September 21      Variable versus Absorption Costing /

Week 6: September 28      Decision Making

Week 7: October 6      Decision Making (cont.)

Week 8: October 12      Fall Break (no class)

Week 9: October 19      **Mid-Term Exam**

Week 10: October 26      German Costing System (GPK): An international focus

### **PART II: Evaluating Performance: Controls & Measurements**

Week 11: November 2      Overview of SAP/CONTROLLING & Transfer Pricing

Week 12: November 9      Multinational Transfer Pricing and Strategic Analysis of Income

Week 13: November 16      Strategic Analysis of Income (cont.) and Target Costing

Week 14: November 23      Customer Profitability Analysis (CPA)/Oral presentations

Week 15: November 30      Balanced Scorecard (BSC) /Oral presentations

**FINAL EXAM - Tuesday, December 7, 4:00 - 6:00 pm**