Accounting 532  
SIU Carbondale  
Advanced Management Accounting  
Syllabus  
Spring 2016

Faculty  
Royce D. Burnett, PhD, CPA, CMA, CGMA

Class Time  
Monday 2:00 pm – 4:45 pm

Class Location  
Rehn Hall Room 24

Office Hours  
Office Location Rehn Hall Room 232 Office 224A  
Office Hours:  
M 11:00AM - 1 PM (Individual appointments welcomed and even encouraged)  
Phone: 618-453-1490  
E-Mail: broyce@cba.siu.edu

Textbook and Other Class Materials  
- Supplemental materials will be provided in class or will be available on the class website

Course Instructor  
Welcome to Accounting 532. I know about you and encourage you to learn a little bit about me. Accordingly, a model of how I think success can be achieved in the classroom is provided on Page 6 of this syllabus.

Course Description and Objective  
This course focuses on the use of accounting (financial and nonfinancial) information to report managerial performance and to facilitate business decisions. A big part of the course will be to develop an understanding of the underlying drivers of management and cost information and its application. The course will make use of both readings and applied statistical analysis to achieve this goal. As such, the class is referred to as Advanced Management Accounting because its goal is to expose students to the computation, analysis, and application of cost and management accounting data. The key objectives of the course are to develop a student’s awareness of:

- Knowledge of Management and Cost Accounting (Cost Accounting) and its inter-relationships  
- The importance of cost concepts and classifications  
- Cost Accounting information for income determination, product costing, and process control  
- Cost accumulation and allocation systems  
- The emergence of recent costing innovations, a comparison of them to traditional costing systems, and an assessment the benefits and challenges their adoption might create  
- Budgets and the budgetary process

Attendance  
The nature of the course requires that students be able to contribute to the class discussions. Thus, it is essential that students are well prepared prior to class. Also, as the course is being covered in a once a week format and because the concepts presented in earlier classes establish the foundation for subsequent classes, students are strongly encouraged to attend all class periods.
Class Content
As indicated, the class format will be a mix of Readings and Outside computer based (SAS and Excel) projects. Any changes will be announced in class. Work in these areas will be conducted as follows:

Readings:
A big part of developing an understanding of Cost Accounting is to link how theory is applied to actual practice. As such, each week articles will be assigned to the class. Roughly two types of articles will be assigned: those that deal with theory and those that deal with application. These articles will be made available on D2L.

SAS and Excel:
A big part of work effort after your college experience will involve planning, directing, organizing, and controlling data and turning that data into information. Part of this class will be developed towards that endeavor. Specifically, during the course, via Excel and a statistical processing package named SAS, you will be exposed to this data-gathering-to-information-creating process. An initial dataset will be provided at the beginning of the course.

As most of your post-college employment activity will require team effort, work in these two areas will be accomplished as a team.

- Relative to the Readings, it is anticipated that you will provide input based on a team effort. This means that you should work as a team to understand and be able to contribute to the readings that have been assigned to you. Only one product (that of the group) will be produced and submitted for grading.

- Relative to the SAS and Excel based analysis, again this is a team effort. As such, only one product (that of the group) will be produced and submitted for grading.

Class Participation
While the products you produced for grading are created based on a group effort, you will, nevertheless, be expected to participate in discussions on an individual basis. You can anticipate that you will be called on in class and will be graded as such. Active participation is a must.

Final Exam
A final exam will be administered at the end of the course. It will be in a multiple choice format. The content will be discussed during the course.

Final Paper:
At the end of the class students will be expected to have a solid understanding of the role of Cost Accounting. In accordance, a semester end paper will be required. The content will be discussed during the course.

Course Point Distribution
The weighted distribution of the graded class activity is as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>Points</th>
<th>Frequency</th>
<th>Total Points</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Readings and Presentation</td>
<td>50</td>
<td>13</td>
<td>650</td>
<td>35</td>
</tr>
<tr>
<td>SAS/Excel</td>
<td>50</td>
<td>11</td>
<td>550</td>
<td>30</td>
</tr>
<tr>
<td>Class Participation</td>
<td>20</td>
<td>14</td>
<td>280</td>
<td>15</td>
</tr>
<tr>
<td>Final Exam</td>
<td>200</td>
<td>1</td>
<td>200</td>
<td>10</td>
</tr>
<tr>
<td>Final Paper</td>
<td>200</td>
<td>1</td>
<td>200</td>
<td>10</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td><strong>1880</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>
**Incomplete Grade**  An INC may be assigned only in the instance where a student with a body of passing work is faced with issues beyond his/her control such that they are prevented from completing all class assignments. Once awarded, an INC must be changed to a completed grade within a time period designated by the instructor not to exceed one year from the close of the term in which the course was taken. Note that the use of an INC is very, very rare and reserved for only very special circumstances.

**Returned Assignments**  Work (e.g., papers, projects, quizzes, etc.) returned to you should be kept until you receive your final grade. You may need it in case of any record-keeping errors. In other words, in situations involving a disputed grade, the burden of proof is on the student.

**Academic Dishonesty**  Students caught cheating on a quiz or examination will automatically receive an “F” for the course, and the matter will be transferred to the Director of the School of Accountancy for disciplinary action.

**Disability Support**  Any student with a documented disability condition (e.g. physical, learning, psychiatric, vision, hearing, etc.) who needs to arrange reasonable accommodations should contact me as soon as possible at the beginning of the semester. Students with special needs should also contact Disability Support Services on campus. Their phone number is (618) 453-5738 and their website is www.siu.edu/~dss/.

**Emergency Procedures**  Southern Illinois University Carbondale is committed to providing a safe and healthy environment for study and work. Because some health and safety circumstances are beyond our control, we ask that you become familiar with the SIUC Emergency Response Plan and Building Emergency Response Team (BERT) program. Emergency response information is available on posters in buildings on campus, available on the BERT’s website at www.bert.siu.edu, Department of Public Safety’s website www.dps.siu.edu (disaster drop down) and in the Emergency Response Guidelines pamphlet. Know how to respond to each type of emergency.

Instructors will provide guidance and direction to students in the classroom in the event of an emergency affecting your location. **It is important that you follow these instructions and stay with your instructor during an evacuation or sheltering emergency.** BERT will provide assistance to your instructor in evacuating the building or sheltering within the facility.

**Important Dates:**
Below is a listing of some of the important dates for the semester:

- ✓ Class Starts: January 19, 2016
- ✓ Spring Break: March 12, 2016
- ✓ Section Final: May 9, 2016 (2:45 PM – 4:45PM)

Now, let’s enjoy the semester!!!!!!!
<table>
<thead>
<tr>
<th>Class Period</th>
<th>Topic/Assignment</th>
</tr>
</thead>
</table>
| 1            | **Introduction to Management Accounting:**  
|              | • Relevance Lost: Chapter 1  
|              | • Relevance Lost: Chapter 11  
|              | • The Evolution of Management Accounting |
| 2            | **SAS Introduction** |
| 3            | **The Role of Accounting:**  
|              | • The Organizational Context of Accounting  
|              | • An Empirical Study of the Role of Management Accounting Following Takeover or Merger  
|              | • Control, Organization and Accounting  
|              | • The Relationship Between Strategic Priorities, Management Techniques and Management Accounting: An Empirical Investigation Using a Systems Approach  
|              | • The Roles of Accounting in Organizations and Society  
|              | • An Empirical Study on the Drivers of Management Control Systems’ Design in New Product Development  
|              | **SAS Project 1 Due** |
| 4            | **Understanding Control:**  
|              | • Toward a New Understanding of Nineteenth Century Cost Accounting  
|              | • Management Control Systems and Strategy: A Critical Review  
|              | • Strategic Cost Management: New Wine, or Just New Bottles  
|              | • The Impact of Environmental Management on Firm Value  
|              | • The Case of Post-Modern Management Accounting: Thinking Outside the Box  
|              | • The Journal of Environmental, Cultural, Economic and Social Sustainability  
|              | **SAS Project 2 Due** |
| 5            | **Change Management:**  
|              | • Strategic Positing and Cost Management Along Quality Dimensions  
|              | • The Revenue Implications of Financial and Operational Measures of Product Quality  
|              | • Cost and Management Accounting: Yesterday and Today  
|              | • Predicting Change in Management Accounting Systems  
|              | • Measuring Manufacturing Performance: A New Challenge for Managerial Accounting Research  
|              | • The Effects of Changes in Regulation and Competition on Firms’ Demand for Accounting Information  
|              | **SAS Project 3 Due** |
| 6            | **Control Management:**  
|              | • Accounting for Accounting: A Story About Managerial Accounting  
|              | • Five Aspects of Accounting Departments’ Work  
|              | • Managerial Accounting, Systems and Organizational Control: A Role Perspective  
|              | • Managerial Resistance to a Management System  
|              | • Towards a Descriptive Theory of Management Accounting  
|              | • Occupational Role Dimensions: The Profession of Management Accounting  
<p>|              | <strong>SAS Project 4 Due</strong> |</p>
<table>
<thead>
<tr>
<th>Class Period</th>
<th>Topic/Assignment (Contd)</th>
</tr>
</thead>
</table>
| 7            | **Performance Management:**  
|              | • Performance Management: A Framework for Management Control System Research  
|              | • Effects of the Use of Control Systems  
|              | • The Performance Measurement Revolution: Why Now and What Next  
|              | • The Influence of Organizational and Personal Factors on the Use of Accounting Information: An Empirical Study  
|              | • Designing, Implementing and Updating Performance Measurement Systems  
|              | • Role Conflict of Management Accountants and Their Position Within Organization Structures  
|              | SAS Project 5 Due |
| 8            | **Competitive Advantage**  
|              | • Firm Resources and Sustained Competitive Advantage  
|              | • The Performance Measurement Manifesto  
|              | • Planning Within the Firm  
|              | • Management Accounting Lag  
|              | SAS Project 6 Due |
| 9            | **Introducing Management Control:**  
|              | • Management Accounting Systems Adoption Decisions: Evidence and Performance Implications from Early-Stage Start-Up Companies  
|              | • Management Control Systems in Early Stage Startup Companies  
|              | • Introducing the First Management Control Systems: Evidence from the Retail Sector  
|              | SAS Project 7 Due |
| 10           | **Non-Financial Measures: Airline Industry**  
|              | • Using Nonfinancial Information to Predict Financial Performance: The Case of the US Airline Industry  
|              | • Operational Performance of Airlines: An Extension of Traditional Measurement Paradigms  
|              | • The Value Relevance of Non-Financial Variables and Accounting Information: The Case of the Airline Industry  
|              | SAS Project 8 Due |
| 11           | **Non-Financial Measures: Valuation**  
|              | • Value Relevance of Nonfinancial Information: The Wireless Communications Industry  
|              | • An Empirical Investigation  
|              | • The Value Relevance of Oil and Gas Disclosures: An Assessment of the Market’s Perception of Firms’ Effort and Ability to Discover Reserves  
|              | • Eco-Efficiency and Firm Value  
|              | SAS Project 9 Due |
| 12           | **Non-Financial Measures: Workplace**  
|              | • An Empirical Investigation of an Incentive Plan that Includes Nonfinancial Performance Measures  
|              | • Firm Value and Employee Attitudes on Workplace Quality  
|              | SAS Project 10 Due |
| 13           | **Non-Financial Measures: Pollution**  
|              | • The Value Relevance of Nonfinancial Measures of Air Pollution in the Electric Utility Industry  
|              | SAS Project 11 Due |
| 14           | **Non-Financial Measures: Environmental Management**  
|              | • Ecoefficiency: Defining a Role for Environmental Cost Management  
|              | Final Paper Due |
| Final        | Final Exam |
Classroom Interaction

The following presents a simple model for classroom success. The model assumes both the professor and the student bear some responsibility. For instance, the professor needs to ensure that lectures are clear, timely feedback on performance is provided, that the workload is balanced and that students are fairly evaluated. The professor is required to constantly monitor his/her actions against knowledge management: the flow of information throughout the classroom. Students have a responsibility in this process as well. Specifically, while they interact with the professor, much of what they get out of class is dependent upon the effort they expend. Thus, the role of the professor in the life of a student is as a catalyst for self directed learning. When both parties fulfill their roles, success is inevitable.