College of Charleston  
Department of Accounting and Legal Studies  
ACCT 508 – Management Accounting (31317 - 1)  
Summer 2022: On-line Course  
T/TH 2:00-5:15pm

COURSE ADMINISTRATION  
Professor: Robert Hogan  
E-mail: hoganrs@cofc.edu  
Phone: 843-953-0439  
Office: Beatty, Room 403  
Office Hours: by appointment  
Textbook: In lieu of a textbook, articles and handouts will be provided by the Professor.  
Prerequisites: None

ACCT 508 MANAGEMENT ACCOUNTING - COURSE DESCRIPTION  
This course examines the use of cost data in management planning, performance evaluation, and decision making. The behavioral implications of management accounting reports and the use of quantitative models are also covered.

COURSE LEARNING OBJECTIVE  
1. Increase students’ specific knowledge as related to accounting topics from the perspective of the management accounting. This course will cover an array of topic such as the role of the accountant in decisions regarding firm growth and profitability, cash and revenue management, strategic planning, ethical dilemmas, as well as expanding the students’ knowledge regarding integrated reporting and global issues.  
2. Refining the students’ communication skills, both verbal and written. This objective is addressed within the course through essay format exams as well as in-depth classroom participation.

SCHOOL OF BUSINESS LEARNING OBJECTIVES  
To stimulate Effective Communication, students will prepare written documents that are technically correct and consistent with professional writing practices. Additionally the course requires students to prepare and effectively present relevant discipline specific knowledge during classroom discussion.  
Ethical Awareness is promoted in this course by directly examining ethical situations and requiring that students recognize and be able to appraise the ethical dilemmas involved. Students will be encouraged to engage in discourse aimed at resolution of these dilemmas utilizing relevant discipline specific knowledge.  
The students’ Global Awareness will be heightened through the examination of topics related to globalization as well as examples that involve international and multi-national firms. These examples will challenge the students to consider the implications of business decisions while evaluating and integrating innovative applications of these implications.
Students will demonstrate critical thinking skills in identifying and evaluating problems and opportunities in the business environment and thereby improve their **Problem Solving Abilities**. The students will be challenged to apply analytical techniques to formulate creative solutions utilizing both discipline specific knowledge as well as the students' own personal experiences.

**ACCOUNTANCY GRADUATE PROGRAM LEARNING OBJECTIVES**
The course relates to the accountancy graduate program learning objective of **Broadened Perspective** by specifically addressing both global and ethical dilemmas and requires technically correct, clear, and concise oral and written assignments which address **Effective Communication**. The course is designed to develop **Specialized Technical Skills and Knowledge** within the area of accounting. As a professional with over a decade of practical experience I will share “real world” insights and examples to aid in the students’ **Professional Development** as well as facilitate in-depth classroom discussion.

**COURSE EXPECTATIONS**

**Classroom Readiness**
An effective and productive seminar course requires attendance and the active participation of all students. Accordingly, the timely reading of assigned articles, case studies, other materials, as well as attendance and **active participation** in classroom discussions comprise a significant part (25%) of your final grade. I will lecture on each assigned reading to ensure that the key learning points are presented and to provide a framework for our classroom discussions. However, developing opinions and learning to express those opinions in a group setting is critical to your success as a professional. Accordingly, during our classroom discussions, you will be expected to express your thoughts and conclusions and to challenge the ideas and positions taken in the case studies. Within the context of this class you should feel free to challenge others (including me) on their points of view and positions taken. Although you may initially be uncomfortable with this level of participation, remember that all members of the classroom are interested in your opinion and most topics do not have just one correct answer.

**Attendance**
Course attendance and class participation is required.

**Examinations**
There will be a mid-term exam and a cumulative final. The exam is closed book and will be based upon the information presented and discussed in the assigned readings, classroom discussions, and site visits. The exam dates are noted on the course calendar. In general, students will NOT be allowed to take the exam other than during the scheduled time. **I do not give make-up exams.** Please contact me immediately should you fall ill or have a scheduling problem.
**Academic Integrity Statement**
Lying, cheating, attempted cheating, and plagiarism are violations of our Honor Code that, when suspected, are investigated. Each incident will be examined to determine the degree of deception involved.

Incidents where the instructor determines the student’s actions are related more to misunderstanding and confusion will be handled by the instructor. The instructor designs an intervention or assigns a grade reduction to help prevent the student from repeating the error. The response is recorded on a form and signed both by the instructor and the student. It is forwarded to the Office of the Dean of Students and placed in the student’s file.

Cases of suspected academic dishonesty will be reported directly by the instructor and/or others having knowledge of the incident to the Dean of Students. A student found responsible by the Honor Board for academic dishonesty will receive a XXF in the course, indicating failure of the course due to academic dishonesty. This status indicator will appear on the student’s transcript for two years after which the student may petition for the XX to be expunged. The F is permanent.

Students can find the complete Honor Code and all related processes in the Student Handbook at: [http://deanofstudents.cofc.edu/honor-system/studenthandbook/](http://deanofstudents.cofc.edu/honor-system/studenthandbook/).

**Accommodations for Students with Disabilities**
Any student eligible for and needing accommodations because of a disability is requested to speak with the professor during the first two weeks of class or as soon as the student has been approved for services so that reasonable accommodations can be arranged. Center for Disability Services/SNAP.

**GRADING SUMMARY**
Your course grade will be determined by the cumulative number of points you earn on the various assignments given throughout the semester as shown below:

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Allocated Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Classroom Participation</td>
<td>100</td>
</tr>
<tr>
<td>Mid-Term Exam</td>
<td>100</td>
</tr>
<tr>
<td>Final Exam</td>
<td>100</td>
</tr>
<tr>
<td>Total Possible Points</td>
<td>300</td>
</tr>
</tbody>
</table>

The base percentage for each letter grade is as follows:
A: 89.5%; B+: 87.0%; B: 79.5%; C+: 77.0%; C: 69.5%; F: Below 69.5%.

If you would like to review your grade and/or discuss your progress in the class, please make an appointment to stop by my office.