

THE UNIVERSITY OF WESTERN ONTARIO
THE AUBREY DAN PROGRAM IN MANAGEMENT AND ORGANIZATIONAL
STUDIES
MANAGEMENT AND ORGANIZATIONAL STUDIES 3372
MANAGEMENT ACCOUNTING
COURSE OUTLINE
SEPTEMBER 2008-APRIL 2009

FACULTY

J. Ambacher	SSC, office 2232	661-2111 ext 84924	jambache@uwo.ca
D. Clarke	SSC, office 2250	661-2111 ext 82750	dclark66@uwo.ca
B. Dawson	SSC, office 2210	661-2111 ext 82293	bdawson@uwo.ca
M. Ferraro	SSC, office 2212	661-2111 ext 82667	mferrar3@uwo.ca
R.A. Strickland	SSC, office 2248	661-2111 ext 81098	rstrickl@uwo.ca

Timetable

Section	Day	Time	Building/Room	Instructor
001	Wednesday	7:00-10:00	SSC 3018	R.A. Strickland
002	Monday	11:30-12:30	SSC 3116	M. Ferraro
	Wednesday	11:30-1:30	SSC 3116	
003	Friday	8:30-11:30	UC 142	M. Ferraro
004	Wednesday	2:30-5:30	SSC 3102	D. Clarke
006	Tuesday	7:00-10:00	SSC 3010	J. Ambacher
007	Tuesday	3:30-6:30	SSC 3102	B. Dawson
008	Monday	2:30-4:30	SSC 3116	M. Ferraro
	Thursday	12:30-1:30	SSC 3116	
009	Tuesday	2:30-3:30	SSC 3116	B. Dawson
	Thursday	1:30-3:30	SSC 3116	

Objectives

The course objective is to teach students to become competent users of accounting data and to fully integrate their understanding of basic transactions, profits, cost behavior, relevant costs and control systems into their analysis of business problems. Regardless of career objectives, all students will have to deal with some form of accounting information in their day-to-day activities. The task of this course is to ensure a thorough understanding of the nature and behavior of costs so that this type of information can be positively incorporated into the decision making framework. Knowledge of a spreadsheet program is beneficial.

Prerequisites: Business 2257 or equivalent financial accounting course—refer to *Western Academic Calendar* for further details.

Textbooks

1. Garrison/Noreen/Brewer/Chesley/Carrol, Managerial Accounting, 7th Canadian edition, McGraw Hill Ryerson, 2006
2. Anthony, Hawkins & Merchant, Accounting; Text and Cases, McGraw Hill Ryerson, **2007 Primus Edition**
3. Casebook (UWO bookstore)

Evaluation

October Mid-term exam	20%
November Mid-term exam	20%
February Mid-term exam	25%
April Final exam	25%
Participation	<u>10%</u>
	100%

Examinations

The exam format will vary throughout the course. There will be multiple choice, short answer and case type problems.

*You will be permitted to bring writing materials, a non programmable calculator and **one cheat sheet (8.5 x 11, both sides)** into the exam room for all exams. No other items will be permitted at your desk in the examination room. This includes dictionaries, cell phones, iPods, etc.*

“Students who fail to appear for an examination at the time set in the timetable will not be allowed to write the examination paper thus missed. Students should report this irregularity immediately to the office of their dean or, in cases of evening or Saturday examinations, to the Office of the Registrar. They may, with the approval of the chair of the department concerned, petition their dean for permission to write a Special Examination.” See the current *Western Academic Calendar*

Policy on Special Examinations

Requests for make up exams and other special arrangements will only be considered in extenuating circumstances and ONLY upon recommendation of Academic Counseling or the Dean's office. Please see Academic Counseling before requesting exam accommodation.

Students with exam conflicts or students involved with approved out-of-town university activities during the scheduled mid-term exam may apply in writing **prior** to the exam to the course coordinator for special proctoring privileges to write the mid-term exam.

Students who are excused from the writing of the mid-term exam will have the appropriate percentage of marks transferred to the weighting of the marks for the final exam.

Notes

1. It is the student's responsibility to submit his or her own original written material in courses in this program. See the current Western Academic Calendar, "Scholastic Offences".
2. For a description of the process to be followed for mark/grade appeals, see your professor
3. The use of personal computers during the examinations will not be permitted.

Add/Drop Deadlines

September 12	Last day to ADD a full course
November 30	Last day to DROP a full course without academic penalty

PARTICIPATION

1. 10% of your final grade will be a result of your contribution to class discussion
2. It is expected that you will arrive on time, and be ready to work when you arrive.
3. You will be evaluated on your participation efforts after each class, taking into consideration both the quality of your participation and the quantity.
4. Quality is more important than quantity.
5. It is not anticipated that we will encounter any problems with poor preparation for class, disruptive behaviour, or frequent lateness or absences, however, should you choose to behave in any of these ways, you will experience a negative impact on your participation mark. It is appreciated when you inform your professor that you will be late, have to leave early, or will be absent from class. You should be advised that frequent absences from class are not tolerated well by your instructor.
6. The main objective of contributing to class discussion is not to be evaluated, but rather to learn, and to assist other members of the class (including the instructor) to learn.
7. The following might assist you in deciding how you will contribute to class:

A- Excellent Contribution

- Consistent contribution to class discussions
- Contributions indicating preparation for class by pre reading and thinking about assigned material and making an initial attempt at assigned problems
- Frequent explanations of difficult points or concepts
- Positive direction demonstrated

➤ B- Good Contribution

- Consistent contribution to class discussions
- Contributions indicating preparation for class by pre reading assigned material
- Often demonstrates capability to explain difficult points or concepts
- Positive direction demonstrated

➤ C- Fair Contribution

- Contributed to class discussions
- Contributions indicated preparation for class
- Positive direction demonstrated

➤ D- Poor Contribution

- Infrequent contribution to class discussions
- Contributions give little indication of preparation for class
- Did not aid in developing positive classroom atmosphere

➤ E-Unsatisfactory Contribution

- Rarely contributed to class discussions
- Gave no indication of preparation for class
- Actively inhibited or impeded the course of class discussion

MANAGEMENT ACCOUNTING 3372**TENTATIVE ASSIGNMENT SCHEDULECHANGES MAY BE MADE IN CLASS**

Date	Week	Topic and Assignment																		
Sept 8	1	Course Introduction Role of the Management Accountant Management Accounting and Financial Accounting Cost Classification <i>Read: Garrison Chapter 2</i> <i>Problems: P2-28, C2-31</i>																		
Sept 15	2	Cost Behaviour Read: Garrison Chapter 5 Note on Regression (Casebook pg 1) <i>Problems P5-17(1 and 3) C5-26 (use Excel, do regression on both sets of data – see Garrison page 202 for instructions)</i> Cost/Volume/Profit Read: Garrison Chapter 6 & Appendix <i>Problems: P6-20, C6-36, C6-33, C6-37</i>																		
Sept 22	3	Costing Systems, Job, Allocations Read: Garrison Chapter 3, Appendix (pgs 740-754) <i>Problems: P3-30, P3-32,</i> <i>Cost allocation problem (Casebook pg 3)</i> <i>Garrison CA-18 (use Direct, Step and Reciprocal)</i>																		
Sept 29	4	Process Costing Read Garrison Chapter 4 & Appendix <i>Problems P4-19, P4-20, Case 4-30, Case 4-31</i> Activity Based Costing Read Garrison Chapter 8 <i>Problems: P8-22, C8-32</i>																		
Oct 6	5	<i>Review: Chapters 2, 3, 4, 5, 6, 8 and Appendix</i>																		
Oct 13		Monday Classes cancelled – Thanksgiving Day																		
Oct 13	6	Exam #1 – Thursday October 16, 6:30-9:00 <table border="1"> <thead> <tr> <th>Professor</th> <th>Section</th> <th>Location</th> </tr> </thead> <tbody> <tr> <td>Ambacher</td> <td>006</td> <td>NS 1</td> </tr> <tr> <td>Clarke</td> <td>004</td> <td>SSC 2032</td> </tr> <tr> <td>Dawson</td> <td>007,009</td> <td>SSC 2020, 2028</td> </tr> <tr> <td>Ferraro</td> <td>002,003,008</td> <td>NS 1</td> </tr> <tr> <td>Strickland</td> <td>001</td> <td>SSC 2110</td> </tr> </tbody> </table>	Professor	Section	Location	Ambacher	006	NS 1	Clarke	004	SSC 2032	Dawson	007,009	SSC 2020, 2028	Ferraro	002,003,008	NS 1	Strickland	001	SSC 2110
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Oct 20	7	<p>Joint product Costing Read : Joint Costing Note – (Casebook pg 4) <i>Case: Chem Company (Casebook pg 8)</i></p> <p>Absorption versus Variable Costing Read: Garrison Chapter 7 <i>Problems: P7-15, C7-18</i> <i>Absorption vs. Variable Problem (Casebook pg 9)</i></p>																		
Oct 27	8	<p>Budgeting Read: Garrison Chapter 9 <i>Problems: P9-22 (ignore Q4), C9-24 (ignore Q3 & 4)</i></p>																		
Nov 3	9	<p>Variance Analysis Read: Garrison Chapter 10 <i>Problems: P10-16, P10-19</i> <i>Case: Kudarski Company (Casebook pg 10)</i></p>																		
Nov 10	10	<p>Overhead Variance Analysis Read: Garrison Chapter 11 <i>Problems: P11-20, P11-21, C11-33</i></p> <p>Marketing Variances Read: Garrison pages 546-550, Framework of Marketing Variances (Casebook pg 11) <i>Problems: P12-36, Carpet Company (Casebook pg 15)</i></p>																		
Nov 17	11	<p>Review <i>Problem: IOTA (Casebook pg 16)</i></p>																		
Nov 24	12	<p>Exam #2 – Wednesday, November 26, 6:30-9:30</p> <table border="1"> <thead> <tr> <th>Professor</th> <th>Section</th> <th>Location</th> </tr> </thead> <tbody> <tr> <td>Ambacher</td> <td>006</td> <td>NS 1</td> </tr> <tr> <td>Clarke</td> <td>004</td> <td>SSC 2024</td> </tr> <tr> <td>Dawson</td> <td>007,009</td> <td>TC 341, 342</td> </tr> <tr> <td>Ferraro</td> <td>002,003,008</td> <td>NS 1</td> </tr> <tr> <td>Strickland</td> <td>001</td> <td>SSC 3024</td> </tr> </tbody> </table> <p>Note: Wednesday/Thursday/Friday classes cancelled</p>	Professor	Section	Location	Ambacher	006	NS 1	Clarke	004	SSC 2024	Dawson	007,009	TC 341, 342	Ferraro	002,003,008	NS 1	Strickland	001	SSC 3024
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Dec 1	13	<p>Relevant costs/short term decisions read: Garrison Ch 13 + Appendix <i>Problems : P13-26, P13-27, P-13-31, P13-28, P13-33</i></p>																		
		Classes end December 3, 2008																		

Jan 5	14	<p>Relevant costs/short term decisions Read: Anthony Chapter 26 Note on Linear Programming (Casebook pg 17) <i>Problems: P26-5 (Anthony pg 162)</i> <i>Forner Carpet (Anthony pg 164)</i></p>																		
Jan 12	15	<p>Capital Budgeting <i>read: Garrison Chapter 14 + Appendix</i> <i>Problems: P14-32, P14-34. P14-33, P14-35</i></p>																		
Jan 19	16	<p>Sensitivity Analysis Read: Capital Budgeting and Sensitivity Analysis (Casebook pg 19) <i>Problems: Apply Sensitivity to P14-34 and P14-35</i></p>																		
Jan 26	17	<p><i>Case: Canada Company (Casebook pg 22)</i> <i>Case: Kitchen Supply Company (Casebook pg 25)</i></p>																		
Feb 2	18	<p>Exam #3 – Thursday February 5, 6:30-9:30</p> <table border="1" data-bbox="553 911 1463 1140"> <thead> <tr> <th>Professor</th> <th>Section</th> <th>Location</th> </tr> </thead> <tbody> <tr> <td>Ambacher</td> <td>006</td> <td>3M 3250</td> </tr> <tr> <td>Clarke</td> <td>004</td> <td>SSC 2110</td> </tr> <tr> <td>Dawson</td> <td>007,009</td> <td>SSC 2020, 2036</td> </tr> <tr> <td>Ferraro</td> <td>002,003,008</td> <td>3M 3250</td> </tr> <tr> <td>Strickland</td> <td>001</td> <td>SSC 3028</td> </tr> </tbody> </table> <p>Note: Thursday/Friday classes cancelled</p>	Professor	Section	Location	Ambacher	006	3M 3250	Clarke	004	SSC 2110	Dawson	007,009	SSC 2020, 2036	Ferraro	002,003,008	3M 3250	Strickland	001	SSC 3028
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Feb 9	19	<p>Management Control Systems – Intro Read: Outline for MCS Case Writing (Casebook pg 30)</p> <p>Responsibility Centres Read: Anthony Chapter 22 <i>Case: Shuman Automobiles, (Anthony pg 20)</i></p>																		
Feb 16		Conference Week																		
Feb 23	20	<p>Transfer Pricing Read: Garrison chapter 12, Appendix A <i>Problems P 12-32. P12-35, Case 12-44</i> <i>Case: Zumwald AG (Anthony pg 24)</i></p>																		
Mar 2	21	<p>Budgeting Read: Anthony Chapter 24 <i>Case: Vershire Company (Anthony pg 132)</i></p>																		

Mar 9	22	Evaluation Read: Anthony Chapter 23 <i>Case: Industrial Electronics (Anthony pg 52)</i>
Mar 16	23	Investment Centre Evaluation Read: Garrison pgs 552-562 <i>Problems: Investment Centre (Casebook page 46)</i>
Mar 23	24	Issues in Non-Profit Organizations Read: Control in Non-Profits (Casebook pg 32) <i>Case: Charlottesville Fire Dept (Anthony pg 227)</i> Balanced Scorecard Read: Garrison Chapter 12 pgs 562-569 <i>Problems: P12-42, C12-46</i>
Mar 30	25	<i>Sampson Electronics (Casebook pg 48)</i>
Apr 6	26	<i>Review</i>
Apr 8		Classes End
		Final Exam - TBA