

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 MARY ANNE DEKERGOMMEAUX

E-MAIL: MDEKERGO@UWO.CA

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	25%
November Mid-term exam	25%
February Mid-term exam	25%
April Final exam	25%

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 14 Last day to **ADD** a full course
 November 30 Last day to **DROP** a full course without academic penalty

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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 –Saturday, October 18, 9:00-11:30
Oct 20	7	Joint product Costing Read : Joint Costing Note – (Casebook pg 4) <i>Case: Chem Company (Casebook pg 8)</i> Absorption versus Variable Costing Read: Garrison Chapter 7 <i>Problems: P7-15, C7-18</i> <i>Absorption vs. Variable Problem (Casebook pg 9)</i>
Oct 27	8	Budgeting Read: Garrison Chapter 9 <i>Problems: P9-22 (ignore Q4), C9-24 (ignore Q3 & 4)</i>
Nov 3	9	Variance Analysis Read: Garrison Chapter 10 <i>Problems: P10-16, P10-19</i> <i>Case: Kudarski Company (Casebook pg 10)</i>
Nov 10	10	Overhead Variance Analysis Read: Garrison Chapter 11 <i>Problems: P11-20, P11-21, C11-33</i> Marketing Variances Read: Garrison pages 546-550, Framework of Marketing Variances (Casebook pg 11) <i>Problems: P12-36, Carpet Company (Casebook pg 15)</i>
Nov 17	11	Review <i>Problem: IOTA (Casebook pg 16)</i>
Nov 24	12	Exam #2 – Saturday, November 22, 9:00-12:00
Dec 1	13	Relevant costs/short term decisions read: Garrison Ch 13 + Appendix <i>Problems : P13-26, P13-27, P-13-31, P13-28, P13-33</i>

		Classes end December 3, 2008
Jan 5	14	Relevant costs/short term decisions Read: Anthony Chapter 26 Note on Linear Programming (Casebook pg 17) <i>Problems: P26-5 (Anthony)</i> <i>Forner Carpet (Anthony)</i>
Jan 12	15	Capital Budgeting <i>read: Garrison Chapter 14 + Appendix</i> <i>Problems: P14-32, P14-34. P14-33, P14-35</i>
Jan 19	16	Sensitivity Analysis Read: Capital Budgeting and Sensitivity Analysis (Casebook pg 19) <i>Problems: Apply Sensitivity to P14-34 and P14-35</i>
Jan 26	17	<i>Case: Canada Company (Casebook pg 22)</i> <i>Case: Kitchen Supply Company (Casebook pg 25)</i>
Feb 2	18	Exam #3 – Saturday, February 7, 9:00-12:00
Feb 9	19	Management Control Systems – Intro Read: Outline for MCS Case Writing (Casebook pg 30) Responsibility Centres Read: Anthony Chapter 22 <i>Case: Shuman Automobiles, (Anthony)</i>
Feb 16		Conference Week
Feb 23	20	Transfer Pricing Read: Garrison chapter 12, Appendix A <i>Problems P 12-32. P12-35, Case 12-44</i> <i>Case: Zumwald AG (Anthony)</i>
Mar 2	21	Budgeting Read: Anthony Chapter 24 <i>Case: Vershire Company (Anthony)</i>
Mar 9	22	Evaluation Read: Anthony Chapter 23 <i>Case: Industrial Electronics (Anthony)</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)</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