

THE UNIVERSITY OF WESTERN ONTARIO

AUBREY DAN PROGRAM IN MANAGEMENT AND ORGANIZATIONAL STUDIES

MANAGEMENT AND ORGANIZATIONAL STUDIES 3372
MANAGEMENT ACCOUNTING

COURSE OUTLINE, SECTION 651
SUMMER ONLINE 2010

FACULTY MARY ANNE DEKERGOMMEAUX

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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/Chesley/Carrol/Webb, Managerial Accounting, 8th Canadian edition, McGraw Hill Ryerson, 2009 ISBN 0070980829
2. Anthony, Hawkins & Merchant, Accounting; Text and Cases, McGraw Hill Ryerson, 2009 Primus Edition, Custom Publication for University of Western Ontario, ISBN 0070686858
3. Casebook (UWO bookstore) ISBN M9448
4. **Access to Excel required**

Evaluation

May Mid-term exam, Multiple Choice	20%
June Mid-term exam, Problems	20%
July Mid-term exam, Case	25%
Final exam, Case	25%
Hand ins see p3 (after Add/Drop)	10%

READ ANNOUNCEMENTS ON THE WEB SITE REGULARLY

Examinations

*The exam format will vary throughout the course.
Exam one will be Multiple Choice Questions only.
Exam two will be Problems similar to homework.
Exams three and four will be single cases.
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 instructor for special proctoring privileges to write the mid-term exam. In Distance Studies, this will require an additional proctoring fee.

Students who are excused from the writing of the mid-term exam will have to arrange a make-up exam. Exams cannot be re weighted as each section covers separate topics and material is not cumulative.

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

- May 7 Last day to **ADD** a full course
May 28 Last day to **DROP** a full course without academic penalty

Hand in Assignments: Late assignments will not be marked.

- 1) **Problem 10-24, please use chart format DUE June 5**
- 2) **Forner Carpet, use case format. DUE June 19**
- 3) **Problem 13-34, please do on an after tax basis and do sensitivity analysis...assume 40% tax and 20% CCA DUE June 26**
- 4) **Case: Zumwald. Please use case format and use questions as a guideline only. DUE July 10**

**All hand ins will be e-mailed to me mdekergero@uwo.ca
VERY IMPORTANT!**

If you use Excel, please do not go beyond column I, as printing becomes difficult.

References:

Garrison refers to your main textbook. Most assigned problems are from this text.

Anthony refers to the smaller "Primus Edition)

Casebook refers to the coil bound notebook

ASSIGNMENT SCHEDULE: MOS 3372, SECTION 651, SUMMER 2010

**WEEK 1 COST CLASSIFICATION, CHAPTER 2
COST BEHAVIOUR , CHAPTER 6**

**WEEK 2 COST/VOLUME/PROFIT, CHAPTER 7
COSTING SYSTEMS, CHAPTERS 3
ALLOCATIONS**

**WEEK 3 PROCESS COSTING, CHAPTER 4
ACTIVITY BASED COSTING, CHAPTER 5**

WEEK 4 JOINT COSTING

ABSORPTION/VARIABLE COSTING, CHAPTER 8

MID-TERM EXAM NOTE THAT BECAUSE OF THE LONG WEEKEND, THE EXAM IS BEING HELD A WEEK LATER...MATERIAL COVERED WILL INCLUDE ALL ABOVE EXCEPT ABSORPTION /VARIABLE.

**WEEK 5 BUDGETING, CHAPTER 9
VARIANCE ANALYSIS, CHAPTER 10**

WEEK 6 MARKETING VARIANCES, CHAPTER 11

MID-TERM EXAM

WEEK 7 RELEVANT COSTS, CHAPTER 12

WEEK 8 CAPITAL BUDGETING, CHAPTER 13

WEEK 9 CAPITAL BUDGETING CASES

MID-TERM EXAM

WEEK 10 MANAGEMENT CONTROL SYSTEMS
RESPONSIBILITY CENTRES,
TRANSFER PRICING

WEEK 11 BUDGETING PROCESS
EVALUATION
INVESTMENT CENTRES

WEEK 12 BALANCED SCORECARD
MCS IN NON-PROFITS

FINAL EXAM