

**THE UNIVERSITY OF WESTERN ONTARIO**  
**THE AUBREY DAN PROGRAM IN MANAGEMENT AND ORGANIZATIONAL**  
**STUDIES**  
**MANAGEMENT AND ORGANIZATIONAL STUDIES 3372**  
**MANAGEMENT ACCOUNTING**  
**COURSE OUTLINE – SUMMER 2010**

**FACULTY**

S. Butler  
 SSC Room 2221  
 661-2111 ext 84515  
 Sbutler6@uwo.ca

<b>Section</b>	<b>Day</b>	<b>Time</b>	<b>Location</b>
001	M, Tu, W, Th	11:00 – 2:00	SSC 3102

**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.

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

**Textbooks**

1. Garrison/Chesley/Carrol/Webb, Managerial Accounting, 8<sup>th</sup> Canadian edition, McGraw Hill Ryerson, 2009 **ISBN 0070980829**
2. Anthony, Hawkins & Merchant, Accounting; Text and Cases, McGraw Hill Ryerson, **2009 Primus Edition, ISBN 0070686858**
3. Casebook (UWO bookstore)

**Evaluation**

Test #1	25%
Test #2	25%
Assignment	15%
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.

**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**

- July 6<sup>th</sup> Last day to **ADD** a full summer day course  
July 14<sup>th</sup> Last day to **DROP** a full summer day 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.