

**THE UNIVERSITY OF WESTERN ONTARIO  
AUBREY DAN PROGRAM IN MANAGEMENT AND ORGANIZATIONAL STUDIES**

**MANAGEMENT AND ORGANIZATIONAL STUDIES 3372  
MANAGEMENT ACCOUNTING**

**COURSE OUTLINE  
SEPTEMBER 2010-APRIL 2011**

**FACULTY: RAYMOND LEDUC**

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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, 8<sup>th</sup> Canadian edition, McGraw Hill Ryerson, 2009 **ISBN 0070980829**
2. Anthony Casebook, McGraw Hill Ryerson, **2009 Primus Edition, Custom Publication for University of Western Ontario, ISBN 0070686858**
3. Management Accounting Casebook (UWO bookstore) **ISBN M9448**
4. **Access to Excel required**

**Evaluation**

Oct Mid-term exam, Multiple Choice	20%
Nov Mid-term exam, Problems	20%
Feb Mid-term exam, Case	25%
Final exam, Case	25%
Handins 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.