

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

MANAGEMENT AND ORGANIZATIONAL STUDIES 3372

MANAGEMENT ACCOUNTING

COURSE OUTLINE - SEPTEMBER 2010-APRIL 2011

FACULTY

S. Butler (Course Coordinator)	SSC, office 2221	661-2111 ext 84515	sbutler6@uwo.ca
B. Dawson	SSC, office 2210	661-2111 ext 82293	bdawson@uwo.ca
R.A. Strickland	SSC, office 2234	661-2111 ext 82632	rstrickl@uwo.ca

TIMETABLE

Section	Day	Time	Location	Instructor
001	Wednesday	7:00-10:00	SSC 3108	S. Butler
002	Monday Wednesday	8:30-10:30 8:30-9:30	UCC 67 UCC 67	B. Dawson
003	Friday	9:30-12:30	SSC 3014	S. Butler
004	Wednesday	1:30-4:30	UCC 65	R. Strickland
005	Monday	2:30-5:30	SSC 3018	R. Strickland
006	Tuesday	1:30-4:30	UCC 60	S. Butler
007	Thursday	3:30-6:30	TC 201	R. Strickland
008	Monday Wednesday	1:30-2:30 1:30-3:30	UCC 60 UCC 60	B. Dawson
009	Friday	1:30-4:30	SSC 3116	S. Butler
010	Thursday	7:00-10:00	UCC 66	B. Dawson
011	Tuesday	9:30-12:30	SSC 3018	S. Butler

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, Custom Publications, **ISBN 0070686858**. ***This text will not be available in the bookstore until January 2011.***

EVALUATION

October Mid-term exam	15%
November Mid-term exam	25%
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 reference 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 makeup 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

September 21 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.
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. Participation will be assessed on a weekly basis according to the following rubric:

Grade	Description
0	Does not attend, or attends and is disruptive.
1	Attends class but does not contribute to the discussion.
2	Contributes by asking/answering questions, and making comments. Preparation for class is evident. Questions/comments are primarily factual in nature.
3	Demonstrates good preparation for class, contributing content-based questions and answers, but also offers insight and adds significant value to the discussion.

TENTATIVE ASSIGNMENT SCHEDULECHANGES MAY BE MADE IN CLASS

Week of	Week #	Topic and Assignment																								
Sept 13	1	<p>Course Introduction Role of the Management Accountant Management Accounting and Financial Accounting</p> <p>Cost Classification Read: Garrison Chapter 2 Garrison Problems: P2-26, C2-27</p>																								
Sept 20	2	<p>Cost Behaviour Read: Garrison Chapter 6 and Appendix 6A Additional Reading: Regression Analysis (WebCT #1) Garrison Problems: P6-18(1 only), P6-19, C6-24 (use Excel, do regression on both sets of data – see Garrison page 253 for instructions)</p> <p>Cost/Volume/Profit Read: Garrison Chapter 7 Garrison Problems: P7-19, P7-26, P7-30 Additional Problem (Self Study): CVP - Missing Data Problem (WebCT #1)</p>																								
Sept 27	3	<p>Costing Systems, Job, Allocations Read: Garrison Chapter 3 & Appendix 4B (pg 152-156) Garrison Problems: P3-24(2,3,4 only), P3-31 & C4-32 (use Direct, Step and Reciprocal) Additional Problems: Cost allocation problem (WebCT #2)</p>																								
Oct 4	4	<p>Process Costing Read: Garrison Chapter 4 & Appendix 4A Garrison Problems: P4-21, P4-22, Case 4-30 & Case 4-31</p> <p>Activity Based Costing Read: Garrison Chapter 5 Garrison Problems: E5-17, P5-24</p>																								
Oct 11	5	No Classes this week due to exam.																								
Oct 14		<p>Exam #1 – Thursday October 14, 7:00-9:30</p> <table border="1"> <thead> <tr> <th><u>Professor</u></th> <th><u>Section</u></th> <th><u>Location</u></th> </tr> </thead> <tbody> <tr> <td>Butler</td> <td>001</td> <td>SSC 3018</td> </tr> <tr> <td>Butler</td> <td>003 & 009</td> <td>SSC 2024</td> </tr> <tr> <td>Butler</td> <td>006</td> <td>SSC 2032</td> </tr> <tr> <td>Butler</td> <td>011</td> <td>SSC 2020</td> </tr> <tr> <td>Dawson</td> <td>002 & 010</td> <td>NS 7</td> </tr> <tr> <td>Dawson</td> <td>008</td> <td>NS 1</td> </tr> <tr> <td>Strickland</td> <td>004, 005 & 007</td> <td>NS 1</td> </tr> </tbody> </table>	<u>Professor</u>	<u>Section</u>	<u>Location</u>	Butler	001	SSC 3018	Butler	003 & 009	SSC 2024	Butler	006	SSC 2032	Butler	011	SSC 2020	Dawson	002 & 010	NS 7	Dawson	008	NS 1	Strickland	004, 005 & 007	NS 1
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Oct 18	6	Absorption versus Variable Costing																								

		Read: Garrison Chapter 8 Garrison Problems: P8-18, P8-23 Additional Problem: Absorption vs. Variable Problem (WebCT #3)															
Oct 25	7	Budgeting Read: Garrison Chapter 9 Garrison Problems: P9-22, C9-26 (ignore Q3 & 4)															
Nov 1	8	Variance Analysis- Material, Labour, Overhead Read: Garrison Chapter 10 Garrison Problems: P10-25, P10-26, P10-36, C10-44 Ignore journal entries															
Nov 8	9	Variance Analysis - Continued Additional Problem: Kudarski Company (WebCT #4) Marketing Variances Read: Garrison Appendix 11A (pgs 532-536) Additional Reading: Note on Marketing Variances (WebCT #2) Garrison Problems: E11-11															
Nov 15	10	Review Class Additional Problem: Carpet Company (WebCT #5) Additional Problem: IOTA (WebCT #6)															
Nov 22	11	No Classes this week due to exam.															
Nov 23		Exam #2 – Tuesday, November 23, 7:00-10:00 <table border="1" data-bbox="553 1320 1464 1583"> <thead> <tr> <th><u>Professor</u></th> <th><u>Section</u></th> <th><u>Location</u></th> </tr> </thead> <tbody> <tr> <td>Butler</td> <td>001, 003, 006, 009 & 011</td> <td>EC 2155, EC 2168A & EC 2168B</td> </tr> <tr> <td>Dawson</td> <td>002 & 010</td> <td>NS 7</td> </tr> <tr> <td>Dawson</td> <td>008</td> <td>NS 1</td> </tr> <tr> <td>Strickland</td> <td>004, 005 & 007</td> <td>NS 1</td> </tr> </tbody> </table>	<u>Professor</u>	<u>Section</u>	<u>Location</u>	Butler	001, 003, 006, 009 & 011	EC 2155, EC 2168A & EC 2168B	Dawson	002 & 010	NS 7	Dawson	008	NS 1	Strickland	004, 005 & 007	NS 1
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Nov 29	12	Joint product Costing Additional Reading: Note on Joint Costing (WebCT #3)															

		Additional Problem: Chem Company (WebCT #7)																								
Dec 6	13	No Classes this week. Have a great Holiday!																								
Jan 3	14	Relevant costs/short term decisions Read: Garrison Ch 12 + Appendix Garrison Problems: E12-11, P12-26 & P12-27 Garrison Problems (Self Study): P12-22 & P12-31																								
Jan 10	15	Relevant costs/short term decisions Additional Reading: Note on Linear Programming (WebCT #4) Anthony Problems: P26-5 (Page 135)& Forner Carpet (Page 132)																								
Jan 17	16	Capital Budgeting & Sensitivity Analysis Read: Garrison Chapter 13 + Appendix13A Additional Reading: Capital Budgeting and Sensitivity Analysis (WebCT #5) Garrison Problems: P13-23, P13-24																								
Jan 24	17	Capital Budgeting & Sensitivity Analysis Garrison Problems: P13-34,(assume CCA rate of 20% and tax rate of 40%) & sensitivity analysis and P13-36 Management Control Systems – Intro Additional Reading: Outline for MCS Case Writing (WebCT #6)																								
Jan 31	18	Review Class Additional Problem: Canada Company (WebCT #8) Additional Problem: Kitchen Supply Company (WebCT #9)																								
Feb 7	19	No Classes this week due to exam.																								
Feb 10		Exam #3 – Thursday February 10, 7:00-10:00 <table border="1"> <thead> <tr> <th><u>Professor</u></th> <th><u>Section</u></th> <th><u>Location</u></th> </tr> </thead> <tbody> <tr> <td>Butler</td> <td>001</td> <td>SSC 3018</td> </tr> <tr> <td>Butler</td> <td>003 & 009</td> <td>SSC 2024</td> </tr> <tr> <td>Butler</td> <td>006</td> <td>SSC 2032</td> </tr> <tr> <td>Butler</td> <td>011</td> <td>SSC 2020</td> </tr> <tr> <td>Dawson</td> <td>002 & 010</td> <td>NS 7</td> </tr> <tr> <td>Dawson</td> <td>008</td> <td>NS 1</td> </tr> <tr> <td>Strickland</td> <td>004, 005 & 007</td> <td>NS 1</td> </tr> </tbody> </table>	<u>Professor</u>	<u>Section</u>	<u>Location</u>	Butler	001	SSC 3018	Butler	003 & 009	SSC 2024	Butler	006	SSC 2032	Butler	011	SSC 2020	Dawson	002 & 010	NS 7	Dawson	008	NS 1	Strickland	004, 005 & 007	NS 1
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Feb 14		Responsibility Centres Read: Anthony Chapter 22 Additional Problem: Responsibility Centre Problems																								

		(WebCT #10) Anthony Problem: Shuman Automobiles (Page 20)
Feb 21	20	Conference Week
Feb 28	21	Transfer Pricing Read: Garrison chapter 11 pages 498-504 Garrison Problems: P11-18, P11-30 Anthony Problem: Zumwald AG (Page 24) Garrison Problem (Self Study): C11-32
Mar 7	22	Budgeting Read: Anthony Chapter 24 Anthony Problem: Vershire Company (Page 136)
Mar 14	23	Evaluation Read: Anthony Chapter 23 Anthony Problem: Industrial Electronics (Page 52) Investment Centre Evaluation Read: Garrison Chapter 11 pages 505-514 Additional Problem: Investment Centre (WebCT #11)
Mar 21	24	Issues in Non-Profit Organizations Additional Reading: Not for Profit (WebCT #7) Anthony Problem: Charlottesville Fire Dept (Page 142) Balanced Scorecard, Internal Business Performance and Quality Read: Garrison Chapter 11 pages 514-528 Garrison Problems: P11-22, P11-26 & P11-27
Mar 28	25	Review Class Additional Problem: Sampson Electronics (WebCT #12) Last week of Classes
Apr 4	26	No Classes this week
		Final Exam - TBA