

The University of Western Ontario
Aubrey Dan Program in Management and Organizational Studies 3372

Management Accounting

Course Outline Section 001
Intersession 2011

INSTRUCTOR

Ruthann Strickland SSC room 2234 rstrickl@uwo.ca

TIMETABLE

Section	Day	Time	Building	Room	Instructor
001	M-TH	10:00 a.m. - 1:00 p.m.	UCC	37	R.A. Strickland

OFFICE HOURS

Tuesdays: after class for 1 hour
 Thursdays: after class for 1 hour

EMAIL TO INSTRUCTOR

Please use the email subject line to clearly identify the topic of your email.

COURSE 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.

PRE-REQUISITES

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

TEXTBOOKS

- Garrison/Chesley/Carrol/Webb, Managerial Accounting, 8th Canadian edition, McGraw Hill Ryerson, 2009 **ISBN 0070980829**
- Anthony, Hawkins & Merchant, Accounting: Text and Cases, McGraw Hill Ryerson, **2009 Primus Edition, ISBN 0070686858**

EVALUATION

Test #1 - Wednesday, May 25 - 10:00 a.m. - 1:00 p.m.	20%
Test #2 - Tuesday, June 7 - 10:00 a.m. - 1:00 p.m.	20%
Test #3 - Wednesday, June 15, 10:00 a.m. - 1:00 p.m.	20%
Final Exam - TBD: June 27 or 28	25%
Participation (weekly)	15%
	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 study 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 thus missed. Students should report this irregularity as soon as possible, to their Dean's office. They may, with the approval of the Chair of the department concerned, petition the Dean for standing, or for permission to write a special examination. Petitions will be entertained only when they are submitted on compassionate grounds with supporting documents. See the current <u>Western Academic Calendar</u> .
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 instructor.
3.	The use of personal computers, or other hand held computing devices during exams will not be permitted. (This includes electronic dictionaries.)
ADD/DROP DEADLINES	
May 17, 2011	Last day to add a full course in Intersession.
May 26, 2011	Last day to drop a full course in Intersession without academic penalty.

PARTICIPATION

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

Level	Description
0	Does not attend class, 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 insights and adds significant value to the discussion.

1. 15% 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. Please inform your professor if you must 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. Absences due to illness MUST be authorized by Academic Counselling.

The University of Western Ontario

Management and Organizational Studies 3372
Management Accounting

Course Schedule - Section 001
Intersession - 2011

Instructor: Ruth-Ann Strickland

Subject to Revision if Required

WEEK	DATE	READ & DO BEFORE CLASS	DISCUSSION OF NEW MATERIAL	Self-Study
1	Mon May 16		Intro to Management Accounting Role of Management Accountant Management vs. Financial Acctg Chapter 2: Cost Classifications P 2-26 & C 2-27 Chapter 6: Appendix 6A: Cost Behaviour Web CT Reading #1 - Regression Analysis	
	Tues May 17	Chapter 6: Appendix 6A: Cost Behaviour P 6-18, P 6-19	Chapter 7: Cost/Volume/Profit P 7-19 Chapter 3: Job Order Costing	P 7-20
	Wed May 18	Chapter 7: Cost/Volume/Profit P 7-26, P 7-30 Chapter 3: Job Order Costing P 3-31	Appendix 4B: Cost Allocations - pgs 152-156 Web CT Problem #2 - Cost Allocations	
	Thurs May 19	Appendix 4B: Cost Allocations C 4-32: Use Step, Direct, and Reciprocal Methods	Chapter 5: Activity Based Costing E 5-17, P 5-24	E 5-21
2	Mon May 23	NO CLASS - Victoria Day		
	Tues May 24	Please work through these items before class. C6-24: Do scattergraphs and high-low and then use Excel for regression on both sets of data Web CT Problem #1 - Missing Data Problem P 3-24 (2,3,4 only)	Exam Review Additional problems may be added.	
	Wed May 25	Test #1 10:00 a.m. - 1:00 p.m. All questions are MCQ format.		
	Thurs May 26		Chapter 4 & Appendix 4A: Process Costing P 4-19 & P 4-20	Self-Study P 4-21 P 4-22

3	Mon May 30	<u>Chapter 4 & Appendix 4A: Process Costing</u> C 4-30, C 4-31	<u>Chapter 8: Absorption vs. Variable Costing</u> P 8-21	
	Tues May 31	<u>Chapter 8: Absorption vs. Variable Costing</u> P 8-18, P 8-23	<u>Chapter 9: Budgeting</u> P 9-22	
	Wed June 1	<u>Chapter 9: Budgeting</u> P 9-26 (ignore Q3 & Q4)	<u>Chapter 10: Variance Analysis</u> Web CT Problem #4 - Kudarski	P10-36 C10-44 (Ignore Journal Entries)
	Thurs June 2	<u>Chapter 10: Variance Analysis</u> P 10-25, P 10-26	<u>Marketing Variances: Appendix 11A - pgs 532-536</u> E 11-11	
4	Mon June 6	Web CT Problem #3 - Absorption vs. Variable Web CT Problem #5 - Carpet Company Web CT Problem #6 - IOTA	Exam Review <i>Additional problems may be added.</i>	
	Tues June 7	Test #2 10:00 a.m. - 1:00 p.m. All questions are short-answer and calculations.	Covers all material since last test	
	Wed June 8		Web CT Reading #6 - Case Exam Writing <u>Chapter 12 & 12A: Relevant Costs</u> E 12-11 <u>Linear Programming</u> Web CT Reading #4 - Note on LP Anthony P 26-5 (pg 135)	E 12-15 P 12-22 P 12-31
	Thurs June 9	<u>Chapter 12 & 12A: Relevant Costs</u> P 12-26, P 12-27	<u>Joint Product Costing</u> Web CT Reading #3 - Joint Product Costing <u>Chapter 13 & 13A: Capital Budgeting</u> Web CT Reading #5 - Capital Budgeting & Sensitivity Analysis P 13-23, P 13-24	

5	Mon June 13	<u>Joint Product Costing</u> Web CT Problem #7 - Chem Company <u>Chapter 13 & 13A: Capital Budgeting</u> P 13-34 (assume CCA = 20% and Tax = 40%) (Consider Sensitivity)	Web CT Problem #8: Discuss Canada Company Web CT Problem #9: Introduce Kitchen Supply	P 13-36
	Tues June 14	Web CT Problem #9: Discuss Kitchen Supply	Exam Review	
	Wed June 15	Test #3 10:00 a.m. - 1:00 p.m. Short Answer and Case Questions	Covers all material since last test	
	Thurs June 16	<i>Please read and think about this case before class:</i> Shuman Automotive - Anthony, pg 20	<u>GARRISON Chapter 11 - Balanced Scorecard pgs 514-518</u> P 11-27 <u>GARRISON Chapter 11 - Transfer Prices pgs 498-504</u> P 11-18 <u>ANTHONY Chapter 22 - Responsibility Centres</u> Shuman Automotive - Anthony, pg 20	C 11-32
6	Mon June 20	Web CT Problem #10 - Responsibility Centre Problems <u>GARRISON Chapter 11 - Transfer Prices</u> P 11-30 Zumwald AG - Anthony, pg 24	<u>GARRISON Chapter 11 - Evaluation pgs 505-514</u> <u>ANTHONY Chapter 23 - Evaluation</u> Web CT Problem #11 - Investment Centre Problems	
	Tues June 21	<u>ANTHONY Chapter 23 - Evaluation</u> Industrial Electronics - Anthony, pg 52	<u>GARRISON Chapter 11 - Cost of Quality pgs 519-528</u> P 11-22, P 11-26 <u>ANTHONY Chapter 24 - Budgeting</u>	
	Wed June 22	<u>Budgeting & Cost of Quality</u> Vershire Case - Anthony, pg 136 <i>Please read and think about the following case before class. Focus on the effectiveness and efficiency of the management control system.</i> Charlottesville Fire Department - Anthony - pg 142	<u>Non-Profit Organizations</u> Web CT Reading #7 - Control in Non-Profit Orgs Charlottesville Fire Department - Anthony - pg 142	
	Thurs June 23	Web CT Problem #12 - Sampson Electronics	Exam Review	
		Final Exam - TBD - June 27 or 28		