

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 2011

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 Excel is necessary.

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. Access to Excel required

**Evaluation**

May 28 Mid-term exam, Multiple Choice	20%
June 18 Mid-term exam, Problems	20%
July 9 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 See page 8 of this outline**

**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 13 Last day to **ADD** a full course  
June 3 Last day to **DROP** a full course without academic penalty

**Hand in Assignments: Late assignments will not be marked.**

- 1) **DUE June 10**
- 2) **DUE June 24**
- 3) **DUE July 4**
- 4) **DUE July 15**

All hand ins will be e-mailed to me [mdekergo@uwo.ca](mailto:mdekergo@uwo.ca)

**VERY IMPORTANT!**

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

**ASSIGNMENT SCHEDULE: MOS 3372, SECTION 651, 2011**  
APPROXIMATE TIMING **PLEASE NOTE, DETAILED ASSIGNMENT WILL BE POSTED ON WEB SITE.**

**WEEK 1 INTRODUCTION AND COST CLASSIFICATION, CHAPTER 2**

**COST BEHAVIOUR , CHAPTER 6**

**WEEK 2 COST/VOLUME/PROFIT, CHAPTER 7**

**COSTING SYSTEMS, JOB AND ALLOCATIONS**

**WEEK 3 PROCESS COSTING, CHAPTER 4**

**ACTIVITY BASED COSTING, CHAPTER 5**

**MID-TERM EXAM EXAM**

**WEEK 4 JOINT COSTING AND 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 MCS IN NON-PROFITS**

**BALANCED SCORECARD**

**FINAL EXAM**

