

**THE UNIVERSITY OF WESTERN ONTARIO
DAN MANAGEMENT**

**MANAGEMENT AND ORGANIZATIONAL STUDIES 3372
MANAGEMENT ACCOUNTING**

**COURSE OUTLINE
SEPTEMBER 2011 – APRIL 2012**

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, 8th 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

Oct Mid-term exam, Multiple Choice	20%
Nov Mid-term exam, Problems	20%
Feb Mid-term exam, Case	25%
Final exam, Case	25%
Hand ins - See schedule on full outline	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.

Add/Drop Deadlines

Sept 16 Last day to **ADD** a full course
Nov 30 Last day to **DROP** a full course without academic penalty

General Information

If, on medical or compassionate grounds, you are unable to meet your academic responsibilities, i.e., unable to write term tests or final examinations or complete course work by the due date, you should follow the instructions listed below. You should understand that academic accommodation will not be granted automatically on request. You must demonstrate that there are compelling medical or compassionate grounds that can be documented before academic accommodation will be considered. Read the instructions carefully. In all cases, action must be taken at the earliest possible opportunity, preferably prior to the scheduled examination, test or assignment.

1. CHECK THE COURSE OUTLINE TO SEE IF THE INSTRUCTOR HAS A POLICY FOR MISSED TESTS, EXAMINATIONS, LATE ASSIGNMENTS OR ATTENDANCE. THE COURSE OUTLINE SHOULD INCLUDE THE PREFERRED METHOD OF CONTACT (E-MAIL, PHONE, ETC.).
2. INFORM THE INSTRUCTOR PRIOR TO THE DATE OF THE SCHEDULED TIME OF THE TEST OR EXAMINATION OR DUE DATE OF THE ASSIGNMENT. IF YOU ARE UNABLE TO CONTACT THE INSTRUCTOR, LEAVE A MESSAGE FOR HIM/HER AT THE DEPARTMENT OFFICE.
3. BRING YOUR REQUEST FOR ACCOMMODATION TO THE ACADEMIC COUNSELLING OFFICE, ROOM 2105, SOCIAL SCIENCE CENTRE, TELEPHONE 519 661-2011 OR FAX 519 661-3384. BE PREPARED TO SUBMIT DOCUMENTATION OF YOUR DIFFICULTIES.
4. IF YOU DECIDE TO WRITE A TEST OR AN EXAMINATION YOU SHOULD BE PREPARED TO ACCEPT THE MARK YOU EARN. REWRITING TESTS OR EXAMINATIONS OR HAVING THE VALUE OF THE TEST OR EXAMINATION REWEIGHTED ON A RETROACTIVE BASIS IS NOT PERMITTED.

TERM TESTS and MID-TERM EXAMS

1. IF YOU ARE UNABLE TO WRITE A TERM TEST, INFORM YOUR INSTRUCTOR (PREFERABLY PRIOR TO THE SCHEDULED DATE OF THE TEST). IF THE INSTRUCTOR IS NOT AVAILABLE, LEAVE A MESSAGE FOR HIM/HER AT THE DEPARTMENT OFFICE.
2. BE PREPARED, IF REQUESTED BY THE INSTRUCTOR, TO PROVIDE SUPPORTING DOCUMENTATION (SEE BELOW FOR INFORMATION ON ACCEPTABLE FORMS OR DOCUMENTATION). SUBMIT YOUR DOCUMENTATION TO THE ACADEMIC COUNSELLING OFFICE.
3. MAKE ARRANGEMENTS WITH YOUR PROFESSOR TO RESCHEDULE THE TEST.
4. THE ACADEMIC COUNSELLING OFFICE WILL CONTACT YOUR INSTRUCTOR TO CONFIRM YOUR DOCUMENTATION.

FINAL EXAMINATIONS

1. YOU REQUIRE THE PERMISSION OF THE DEAN, THE INSTRUCTOR, AND THE CHAIR OF THE DEPARTMENT IN QUESTION TO WRITE A SPECIAL FINAL EXAMINATION.
2. IF YOU ARE UNABLE TO WRITE A FINAL EXAMINATION, CONTACT THE ACADEMIC COUNSELLING OFFICE IN THE FIRST INSTANCE TO REQUEST PERMISSION TO WRITE A SPECIAL FINAL EXAMINATION AND TO OBTAIN THE NECESSARY FORM. YOU MUST ALSO

- CONTACT YOUR INSTRUCTOR AT THIS TIME. IF YOUR INSTRUCTOR IS NOT AVAILABLE, LEAVE A MESSAGE FOR HIM/HER AT THE DEPARTMENT OFFICE.
3. BE PREPARED TO PROVIDE THE ACADEMIC COUNSELLING OFFICE AND YOUR INSTRUCTOR WITH SUPPORTING DOCUMENTATION (SEE BELOW FOR INFORMATION ON DOCUMENTATION).
 4. YOU MUST ENSURE THAT THE SPECIAL EXAMINATION FORM HAS BEEN SIGNED BY THE INSTRUCTOR AND DEPARTMENT CHAIR AND THAT THE FORM IS RETURNED TO THE ACADEMIC COUNSELLING OFFICE FOR APPROVAL WITHOUT DELAY.

Note: Make sure you know the date, time and location of the special examination. For more information see [Examinations - Common Situations](#).

LATE ASSIGNMENTS

1. ADVISE THE INSTRUCTOR IF YOU ARE HAVING PROBLEMS COMPLETING THE ASSIGNMENT ON TIME (PRIOR TO THE DUE DATE OF THE ASSIGNMENT).
2. SUBMIT DOCUMENTATION TO THE ACADEMIC COUNSELLING OFFICE.
3. IF YOU ARE GRANTED AN EXTENSION, ESTABLISH A DUE DATE.
4. EXTENSIONS BEYOND THE END OF CLASSES MUST HAVE THE CONSENT OF THE INSTRUCTOR, THE DEPARTMENT CHAIR AND DEAN. A RECOMMENDATION OF INCOMPLETE FORM MUST BE FILLED OUT INDICATING THE WORK TO BE COMPLETED AND THE DATE BY WHICH IT IS DUE. THIS FORM MUST BE SIGNED BY THE STUDENT, THE INSTRUCTOR, THE DEPARTMENT CHAIR, AND THE DEAN'S REPRESENTATIVE IN THE ACADEMIC COUNSELLING OFFICE.

SHORT ABSENCES

If you miss a class due to a minor illness or other problems, check your course outlines for information regarding attendance requirements and make sure you are not missing a test or assignment. Cover any readings and arrange to borrow notes from a classmate.

EXTENDED ABSENCES

If you are absent more than approximately two weeks or if you get too far behind to catch up, you should consider reducing your workload by dropping one or more courses. This must be done by the appropriate deadlines. (Refer to the Registrar's website for official dates.) The Academic Counsellors can help you to consider the alternatives. At your request, they can also keep your instructors informed of your difficulties.

DOCUMENTATION

- **PERSONAL ILLNESS:** IF YOU CONSULT STUDENT HEALTH SERVICES REGARDING YOUR ILLNESS OR PERSONAL PROBLEM, YOU SHOULD REQUEST A STUDENT MEDICAL CERTIFICATE FROM THE PHYSICIAN. ONCE YOUR DOCUMENTATION HAS BEEN ASSESSED, THE ACADEMIC COUNSELLOR WILL INFORM YOUR INSTRUCTOR THAT ACADEMIC ACCOMMODATION IS WARRANTED.
- IF YOU WERE SEEN BY AN OFF-CAMPUS DOCTOR, OBTAIN A CERTIFICATE FROM HIS/HER OFFICE AT THE TIME OF YOUR VISIT. THE OFF-CAMPUS MEDICAL CERTIFICATE FORM

MUST BE USED.

[HTTP://WWW.UWO.CA/UNIVSEC/HANDBOOK/APPEALS/MEDICALFORM.PDF](http://www.uwo.ca/univsec/handbook/appeals/medicalform.pdf). THE DOCTOR MUST PROVIDE VERIFICATION OF THE SEVERITY OF THE ILLNESS FOR THE PERIOD IN QUESTION. NOTES STATING "FOR MEDICAL REASONS" ARE NOT CONSIDERED SUFFICIENT.

- **IN CASE OF SERIOUS ILLNESS OF A FAMILY MEMBER:** OBTAIN A MEDICAL CERTIFICATE FROM THE FAMILY MEMBER'S PHYSICIAN.
- **IN CASE OF A DEATH:** OBTAIN A COPY OF THE NEWSPAPER NOTICE, DEATH CERTIFICATE OR DOCUMENTATION PROVIDED BY THE FUNERAL DIRECTOR.
- **FOR OTHER EXTENUATING CIRCUMSTANCES:** IF YOU ARE NOT SURE WHAT DOCUMENTATION TO PROVIDE, ASK AN ACADEMIC COUNSELLOR.

Note: Forged notes and certificates will be dealt with severely. To submit a forged document is a scholastic offense (see below) and you will be subject to academic sanctions.

ACADEMIC CONCERNS

- YOU NEED TO KNOW IF YOUR INSTRUCTOR HAS A POLICY ON LATE PENALTIES, MISSED TESTS, ETC. THIS INFORMATION MAY BE INCLUDED ON THE COURSE OUTLINE. IF NOT, ASK YOUR INSTRUCTOR.
- YOU SHOULD ALSO BE AWARE OF ATTENDANCE REQUIREMENTS IN COURSES SUCH AS BUSINESS AND ENGLISH. YOU CAN BE DEBARRED FROM WRITING THE FINAL EXAMINATION IF YOUR ATTENDANCE IS NOT SATISFACTORY.
- IF YOU ARE IN ACADEMIC DIFFICULTY, CHECK THE MINIMUM REQUIREMENTS FOR PROGRESSION IN YOUR PROGRAM. IF IN DOUBT, SEE YOUR ACADEMIC COUNSELLOR.
- IF YOU ARE REGISTERED IN SOCIAL SCIENCE COURSES BUT REGISTERED IN ANOTHER FACULTY (E.G., ARTS OR SCIENCE), YOU SHOULD IMMEDIATELY CONSULT THE ACADEMIC COUNSELLING OFFICE IN YOUR HOME FACULTY FOR INSTRUCTIONS.

FAILED YEAR

Procedures for completing a [Waiver of the Progression Requirements](#) (DEADLINE IS JUNE 30). [Click here for BMOS Waiver of Progression Requirements.](#)

In your petition letter, you must address all of the following questions:

- WHAT WERE THE EXTENUATING CIRCUMSTANCES WHICH CONTRIBUTED MOST SIGNIFICANTLY TO YOUR POOR ACADEMIC PERFORMANCE.) WHEN DID THE PROBLEM(S) ARISE? APPROPRIATE SUPPORTING DOCUMENTATION (EG. MEDICAL NOTE FROM A DOCTOR TO DOCUMENT PROBLEMS, OR A LETTER FROM A FAMILY MEMBER OR CLOSE PERSONAL FRIEND TO SUPPORT COMPASSIONATE GROUNDS) MUST BE SUBMITTED WITH THE PETITION. IF YOU NEED MORE INFORMATION REGARDING THE SUBMISSION OF APPROPRIATE DOCUMENTATION, PLEASE CONTACT THE DEAN'S OFFICE.
- ANSWER THE FOLLOWING QUESTIONS:

1. WHAT ATTEMPTS DID YOU MAKE AT THE TIME YOU WERE ENCOUNTERING PROBLEMS THAT AFFECTED YOUR ACADEMIC PERFORMANCE TO CONTACT YOUR INSTRUCTORS, ACADEMIC COUNSELLORS, THE STAFF IN STUDENT DEVELOPMENT CENTRE (LEARNING SKILLS COUNSELLORS), THE OMBUDSPERSON, OR STUDENT HEALTH SERVICES?
 2. WHAT ACADEMIC ACCOMMODATION DID YOU REQUEST AT THE TIME YOU WERE EXPERIENCING MAJOR PROBLEMS THAT WERE AFFECTING YOUR ACADEMIC PERFORMANCE?
 3. WHAT STEPS DID YOU TAKE TO MINIMIZE THE IMPACT ON YOUR ACADEMIC WORK OF THE DIFFICULTIES THAT YOU WERE ENCOUNTERING?
 4. APPROXIMATELY WHAT PERCENTAGE OF CLASSES DID YOU ATTEND IN EACH COURSE?
 5. WHAT ASSIGNMENTS/TESTS/LABS/QUIZZES/EXAMS DID YOU COMPLETE IN EACH COURSE?
 6. PLEASE RECORD THE GRADES YOU RECEIVED FOR ASSIGNMENTS/LABS/TESTS/QUIZZES/EXAMS, ETC IN EACH COURSE. IF YOU FAILED TO COMPLETE ALL THE COURSE REQUIREMENTS, EXPLAIN AND PROVIDE REASONS.
 7. PLEASE LIST THE FINAL GRADE EARNED IN EACH COURSE IN WHICH YOU WERE REGISTERED DURING THE PAST ACADEMIC YEAR.
- WHY DO YOU THINK YOU WOULD BE SUCCESSFUL IN UNIVERSITY-LEVEL ACADEMIC STUDIES, IF YOUR PETITION WAS GRANTED?
 - WHAT ARE YOUR ACADEMIC GOALS?
 - WHAT IS YOUR LONG-TERM DEGREE/PROGRAM OBJECTIVE?
 - IN WHAT SPECIFIC PROGRAM DO YOU WISH TO REGISTER DURING THE COMING YEAR?
 - WHAT SPECIFIC COURSES DO YOU WISH TO TAKE DURING THE COMING YEAR?

NOTE: In (b) and (c), do not list courses or programs for which you are not currently eligible. You must check the prerequisites for the program and courses you wish to take.

ASSIGNMENT SCHEDULE: MOS 3372 SECTION 650 2011/2012

APPROXIMATE TIMING

Week 1

Introduction

Cost Classification - Chapter 2

Week 2

Cost Behaviour - Chapter 6

Cost/Volume/Profit - Chapter 7

Week 3

Costing Systems

Job and Allocations

Week 4

Process Costing - Chapter 4

Activity Based Costing - Chapter 5

Week 5

Practice Exam/review

Exam #1

Week 6

Joint Costing and Absorption/Variable Costing

Week 7

Budgeting - Chapter 9

Weeks 8 & 9

Variance Analysis - Chapter 10

Week 10

Marketing Variances - Chapter 11

Week 11

Practice Exam

Exam #2

Weeks 12 to 14

Relevant Costs - Chapter 12

Weeks 15 & 16
Capital Budgeting - Chapter 13

Weeks 17 & 18
Capital Budgeting Cases

Exam #3

Week 19
Management Control Systems
Responsibility Centres

Week 20
Transfer Pricing

Week 21
Budgeting Process

Week 22
Evaluation
Investment Centres

Week 23
MCS in Not-for-profits

Week 24
Balanced Scorecard

Weeks 25 & 26
Case and Review

Final Exam