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**MOS 3372 Management Accounting**  
**Course Outline: Section – 650 Fall/Winter 2012-13**

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**1. Course Information:**

This is a distance studies course.

**1.1. Instructor:** Ann Bigelow

**Office:** Social Science Room 4407

**Office Hours:** Wednesday and Friday 2:30-3:30, or by appointment

**Phone:** 661-2111 x84928

**Email:** abigelow@uwo.ca

**Website Address:** <https://owl.uwo.ca/portal>

DAN Management and Organizational Studies strives at all times to provide accessibility to all faculty, staff, students and visitors in a way that respects the dignity and independence of people with disabilities. Please contact the course instructor if you require material in an alternate format or if you require any other arrangements to make this course more accessible to you. You may also wish to contact Services for Students with Disabilities (SSD) at 519-661-2111 ext 82147 for any specific question regarding an accommodation. More information about "Accessibility at Western" is available at: <http://accessibility.uwo.ca>

**2. Calendar Description**

- 2.1.** Management and cost accounting support the decision making process in both profit and non-profit organizations. Topics covered include cost behavior, cost allocation, variance analysis, relevant costs for short-term decisions, long-term investment decisions, budgeting, management control systems, financial statement analysis and choice of accounting policies.

**Distance Studies, 1.0 course**

**2.2. Antirequisite(s):** Business Administration 3307K, 4407 Q/R/S/T

**2.3. Prerequisite(s):** Business Administration 2257 and enrollment in 3<sup>rd</sup> or 4<sup>th</sup> year of BMOS, Honors Specialization in Urban Development or Music Administrative Studies.

**2.4.** Senate Regulations state, "unless you have either the requisites for this course or written special permission from your Dean to enroll in it, you will be removed from this course and it will be deleted from your record. This decision may not be appealed. You will receive no adjustment to your fees in the event that you are dropped from a course for failing to have the necessary prerequisites."

**3. Textbooks**

GARRISON/CHESLEY/CARROL/WEBB, MANAGERIAL ACCOUNTING, 9<sup>TH</sup> CANADIAN EDITION, MCGRAW HILL RYERSON, 2012  
ISBN 007040189-6

MANAGEMENT ACCOUNTING, CUSTOM PUBLICATION FOR UNIVERSITY OF WESTERN ONTARIO, MCGRAW HILL CUSTOM  
PUBLISHING ISBN 125906822-6

## 4. Evaluation

### 4.1.

Item	Percentage of Course Grade
On-line Participation	10%
Test 1 – multiple choice	15%
Test 2 – Problem based	20%
Test 3 – Case	25%
Practice Case Submission	5%
Final - Case	25%

Tests and Exams: The first test is a **multiple choice format, the second is problem based and the last test, and final exam are case exams.** The length of each exam, as well as the dates are listed in the course timetable in section 5 of this outline. **Dictionaries are NOT allowed into the examinations,** however, you will be able to bring in one page (double sided) of handwritten notes to each exam.

**Only non-programmable calculators will be allowed into the exams.** If you are unsure, please ask your professor to check your calculator.

Students are responsible for material covered in the lectures as well as the assigned chapters/sections in the text. Students are **REQUIRED TO COMPLETE ALL COMPONENTS** of this course. There are no exceptions to this. Extra assignments to improve grades will **NOT** be allowed.

Multiple choice exams will be scored using the program Scan Exam which examines the answer sheets for unusual coincidences in the pattern of answers given which may be indicative and used as supporting evidence of cheating. Grades will **not** be adjusted on the basis of need. It is important to monitor your performance in the course.

Remember: *You* are responsible for your grades in this course.

Participation will be evaluated as follows: During most of the weeks of this course, discussion topics and questions will be posted in the Discussion section of the course website. To participate, students must post a response to the weekly discussion topic for all participants to read, and must also when appropriate, comment on the postings of other students (in a positive way). In weeks where multiple discussion topics are posted, students must choose at least one of the topics to respond to. Participation in the online discussion is an *essential* component of the course. All students are expected to stay current with course readings and other material so that they are able to participate in online discussions.

The minimum requirement for participation is to post comments online in **at least 12 different weeks, in response to instructor initiated discussion topics. As well, you are expected to respond with helpful questions or feedback to your fellow students in at least 12 separate weeks.** Your grade will be calculated based on an evaluation of all of your postings. You may post more than the minimum required amount of time in order to ensure a good mark. The best postings will be selected and used to determine your participation grade. Posting comments is the equivalent of attending class and participating in class discussions. It is therefore subject to the Policy Regarding Illness (or other personal difficulties that prevent participation) discussed elsewhere in this course syllabus. To ensure the best possible mark, ensure your posting responds accurately to the discussion topic or question you are addressing, and is comprehensive. Ensure that you are using your own words at all times.

**To receive credit for your discussion comments, they must be posted by Sunday at midnight of the week the topic is discussed online. Comments posted after this deadline will not be assessed.** The instructor will post the discussion topics on Mondays. As well, the instructor will provide feedback on previous week discussion topics on Monday or Tuesday of each week.

Online discussions, exercises and assignments will provide opportunities to clarify issues throughout the course.

Practice Case Submission: Before the final exam, you will be required to complete and submit a practice case, using guided questions to assist you. This is an opportunity for you to get personalized feedback about your work on cases, and your understanding of the Management Control Systems component of the course. This case is due March 18, 2013, at 12 noon.

## 5. Lecture and Examination Schedule

Tentative Assignment Schedule .....Changes may be made and will be posted!

WEEK	DAILY DISCUSSION & IN-CLASS PROBLEMS
1 SEPT 10-14	<p><a href="#">COURSE INTRO: CHAPTER 1 – PAGES 4-5 AND 8-9</a></p> <p><a href="#">CHAPTER 2: COST CLASSIFICATION</a> P2-26, C2-27</p> <p><a href="#">CHAPTER 6 &amp; 6A: COST BEHAVIOUR</a></p> <p>CUSTOM BOOK: NOTE ON REGRESSION ANALYSIS P6-14, C6A-6 (USE EXCEL TO DO REGRESSION ON BOTH SETS OF DATA; USE MAY AS HIGHEST NUMBER OF DAYS.)</p>
2 SEPT 17-21	<p><a href="#">CHAPTER 7: COST/VOLUME/PROFIT</a> P7-19, P7-20; P7-32 P7-26; P7-30</p> <p>CUSTOM BOOK: MISSING DATA PROBLEM</p>
3 SEPT 24-28	<p><a href="#">CHAPTER 3: JOB ORDER COSTING</a> P3-23 (2,3,4 ONLY), P3-29</p>
4 OCT 1-5	<p><a href="#">CHAPTER 5: ACTIVITY BASED COSTING</a> E5-13, P5B-3</p> <p><a href="#">APPENDIX 4B (PG 162-167)</a></p> <p>CUSTOM BOOK: COST ALLOCATION PROBLEM</p> <p>C4B-7 - USE DIRECT, STEP AND RECIPROCAL CAFETERIA – USE # OF EMPLOYEES CUSTODIAL – USE # OF SQUARE FEET MACHINE MAINT – USE # OF MACHINE HOURS</p>
5 OCT 8-12	<p><b>NO NEW MATERIAL THIS WEEK; THIS IS FOR STUDY/REVIEW FOR SATURDAY'S EXAM. EXTRA OFFICE HOURS WILL BE AVAILABLE.</b></p>
SAT, OCT 13	<p><b>TEST #1: 25 MCQ PROBLEMS:</b> <b>TIME: 2:00-4:30 P.M.</b> <b>LOCATION:</b> TO BE ARRANGED WITH DISTANCE STUDIES <b>CHAPTERS 2, 3, 4B, 5, 6, 7</b></p>
6 OCT 15-19	<p><a href="#">CHAPTER 4: PROCESS COSTING</a> P4-10, P4A-7, C4-17; C4A-9</p>
7 OCT 22-26	<p><a href="#">CHAPTER 8: ABSORPTION VS. VARIABLE COSTING</a> P8-14, P8-16; P8-17; P8-18</p>
8 OCT 29 – Nov 2	<p><a href="#">CHAPTER 9: BUDGETING</a> P9-23; C9-27 (IGNORE Q3 &amp; Q4)</p>

9 Nov 5-9	<p><a href="#">CHAPTER 10: VARIANCE ANALYSIS</a></p> <p>CUSTOM BOOK: KUDARSKI COMPANY P10-20; P10-21; C10-37</p>
10 Nov 12-16	<p><a href="#">CHAPTER 11A: MARKETING VARIANCES: PGS 532-536</a> E11-A1</p> <p>CUSTOM BOOK: NOTE ON MARKETING VARIANCES CUSTOM BOOK: THE CARPET COMPANY CUSTOM BOOK: ABSORPTION VS. VARIABLE COSTING CUSTOM BOOK: IOTA COMPANY</p>
11 Nov 19-23	<p><b>NO NEW MATERIAL THIS WEEK; THIS IS FOR STUDY/REVIEW FOR SATURDAY'S EXAM. EXTRA OFFICE HOURS WILL BE AVAILABLE.</b></p> <p><b>[FRIDAY IS THE CMA TRIP; NO CLASSES ON FRIDAY.]</b></p>
SAT Nov 24	<p><b>TEST #2: 5 CALCULATION AND ANALYSIS PROBLEMS</b> <b>TIME: 2:00-5:00 P.M.</b> <b>LOCATION:ARRANGED BY DISTANCE STUDIES, TO BE ANNOUNCED</b></p> <p><b>CHAPTERS 4, 8, 9, 10, 11A</b></p>
12 Nov 26-30	<p><a href="#">CUSTOM BOOK: JOINT PRODUCT COSTING</a></p> <p>CUSTOM BOOK: CHEM COMPANY</p>
14 JAN 7-11	<p><a href="#">CHAPTER 12: SHORT-TERM DECISIONS</a></p> <p>P12-13; P12-24</p> <p><a href="#">CUSTOM BOOK: LINER PROGRAMMING</a></p>
15 JAN 14-18	<p>CUSTOM BOOK: LINK COMPANY</p> <p>E12-15; P12-19;P12A-5</p>
16 JAN 21-25	<p><a href="#">CHAPTER 13 &amp; APPENDIX 13A &amp; B: CAPITAL BUDGETING</a> P13-16; P13B-4; P13-29</p> <p><a href="#">CUSTOM BOOK: CAPITAL BUDGETING &amp; SENSITIVITY</a></p>
17 JAN 28 -FEB 1	<p>P13-28 (ASSUME CCA = 20% AND TAX = 40%)</p> <p>CUSTOM BOOK: CANADA COMPANY</p>
18 FEB 4-8	<p>CUSTOM BOOK: KITCHEN SUPPLY COMPANY</p> <p><b><u>THIS IS A REVIEW CASE, FOR PREP FOR SATURDAY'S EXAM.</u></b></p>
SAT FEB 9	<p><b>TEST #3: SHORT-TERM &amp; LONG-TERM DECISIONS</b> <b>CHAPTERS 12 &amp; 13, INCLUDING JOINT PRODUCT &amp; LINEAR PROGRAMMING</b></p> <p><b>TIME: 2:00-6:00</b> <b>LOCATION: ARRANGED BY DISTANCE STUDIES</b></p>

19 FEB 11-15	<a href="#">CUSTOM BOOK: OUTLINE FOR MANAGEMENT CONTROL SYSTEMS</a> <a href="#">CUSTOM BOOK: CHAPTER 22 – MANAGEMENT CONTROL</a> <a href="#">CHAPTER 11: RESPONSIBILITY CENTRES – PAGES 484-485</a> CUSTOM BOOK: RESPONSIBILITY CENTRE PROBLEMS
<b>FEB 18-22</b>	<b>READING WEEK: NO CLASSES THIS WEEK.</b>
20 FEB 25 - MAR 1	<a href="#">CHAPTER 11: TRANSFER PRICING – PAGES 485-492</a> P11-23; P11-30 ; C11-38 <a href="#">CHAPTER 11: BALANCED SCORECARD – PAGES 500-505</a> P11-34; P11-35
21 MAR 4-8	CUSTOM BOOK: SHUMAN AUTOMOTIVE CASE <a href="#">CUSTOM BOOK: CHAPTER 23 –CONTROL / PROCESS</a>
22 MAR 11-15	CUSTOM BOOK: ZUMWALD CASE – WILL BE USED FOR PRACTICE CASE SUBMISSION, DUE MARCH 18, 12 NOON. <a href="#">CHAPTER 11: ROI-RI – PAGES 492-500</a> CUSTOM BOOK: INVESTMENT CENTRE PROBLEMS
23 MAR 18-22	CUSTOM BOOK: INDUSTRIAL ELECTRONICS CASE <a href="#">CHAPTER 24: STRATEGIC PLANNING AND BUDGETING</a> <a href="#">CHAPTER 11: COST OF QUALITY – PAGES 505-514</a> P11-37
24 MAR 25-29	CUSTOM BOOK: VERSHIRE COMPANY <a href="#">ISSUES IN NON-PROFIT ORGANIZATIONS POSTED IN OWL</a>
25 APR 1-5	CUSTOM BOOK: CHARLOTTESVILLE FIRE DEPT CUSTOM BOOK: SAMPSON ELECTRONICS
<b>TBA</b>	<b>FINAL EXAM: MANAGEMENT CONTROL SYSTEMS</b>

## 6. University Policy Regarding Illness

### 6.1. Illness

The University recognizes that a student's ability to meet his/her academic responsibilities may, on occasion, be impaired by medical illness. Illness may be acute (short term), or it may be chronic (long term), or chronic with acute episodes. The University further recognizes that medical situations are deeply personal and respects the need for privacy and confidentiality in these matters. However, **in order to ensure fairness and consistency for all students, academic accommodation for work representing 10% or more of the student's overall grade in the course shall be granted only in those cases where there is documentation supplied (see below for process) indicating that the student was seriously affected by illness and could not reasonably be expected to meet his/her academic responsibilities.**

**Documentation shall be submitted, as soon as possible, to the appropriate Dean's office (the Office of the Dean of the student's Faculty of registration/home Faculty) together with a request for relief specifying the nature of the accommodation being requested.** These documents will be retained in the student's file, and will be held in confidence in accordance with the University's Official Student Record Information Privacy Policy [<http://www.uwo.ca/univsec/handbook/general/privacy.pdf>].

**Once the petition and supporting documents have been received and assessed, appropriate academic accommodation shall be determined by the Dean's Office in consultation with the student's instructor(s).** Academic accommodation may include extension of deadlines, waiver of attendance requirements for classes/labs/tutorials, arranging Special Exams or Incompletes, re-weighting course requirements, or granting late withdrawals without academic penalty.

**Academic accommodation shall be granted only where the documentation indicates that the onset, duration and severity of the illness are such that the student could not reasonably be expected to complete his/her academic responsibilities. (Note: it will not be sufficient to provide documentation indicating simply that the student was seen for a medical reason or was ill.)**

**A form to be completed by off-campus physicians is available at:**

**<http://counselling.ssc.uwo.ca/forms/medicalNote.pdf>**

Whenever possible, students who require academic accommodation should provide notification and documentation **in advance of due dates, examinations**, etc. Students must follow up with their professors and their Academic Counselling office in a timely manner.

In the case of a final examination in the course, the student must arrange for a Special Examination or Incomplete through their Dean's office, for which you will be required to provide acceptable documentation.

If you feel that you have a medical or personal problem that is interfering with your work, you should contact your instructor and the Faculty Academic Counselling Office as soon as possible. Problems may then be documented and possible arrangements to assist you can be discussed at the time of occurrence rather than on a retroactive basis. In general, retroactive requests for grade revisions on medical or compassionate grounds will not be considered.

## **6.2. Make Up Examinations**

**6.2.1.** The student must write a make-up exam if the regularly scheduled exam is missed for reasons for which adequate documentation is received by the instructor (this documentation must be supplied by the Academic Counseling office).

## **7. University Policy on Cheating and Academic Misconduct**

**7.1.** Cheating on exams will not be tolerated; students are referred to the university policy on scholastic offenses (see section 9.0 below). Looking at the test of another student, allowing another student to view your exam, or obtaining information about a test in advance are all examples of cheating. Students found cheating will receive a zero (0%) on that exam. A number of safeguards will be employed to discourage cheating. For example, examination supervisors (proctors) of the tests may ask students to move to another seat during the exam, cover their paper, avert their eyes from other students' papers, remove baseball caps, etc. This is not meant as a personal affront nor as an accusation of cheating, rather as vigilant attempts at proctoring. A copy of guidelines about how to avoid cheating can be obtained from the office of the Ombudsperson, Room 251 University Community Centre, (519) 661-3573.

**7.2.** Students are responsible for understanding the nature of and avoiding the occurrence of plagiarism and other academic offenses. Students are urged to read the section on Scholastic Offenses in the Academic Calendar. Note that such offenses include plagiarism, cheating on an examination, submitting false or fraudulent assignments or credentials, impersonating a candidate, or submitting for credit in any course without the knowledge and approval of the instructor to whom it is submitted, any academic work for which credit has previously been obtained or is being sought in another course in the University or elsewhere. If you are in doubt about whether what you are doing is inappropriate, consult your instructor. A claim that "you didn't know it was wrong" will not be accepted as an excuse.

- 7.3. The penalties for a student guilty of a scholastic offense include refusal of a passing grade in the assignment, refusal of a passing grade in the course, suspension from the University, and expulsion from the University.

## 8. Procedures For Appealing Academic Evaluations

- 8.1. In the first instance, all appeals of a grade must be made to the course instructor (informal consultation). If the student is not satisfied with the decision of the course instructor, a written appeal must be sent to the Assistant Program Director or Designate of the BMOS program. If the response of the Assistant Director is considered unsatisfactory to the student, he/she may then appeal to the Dean of the Faculty in which the course of program was taken. Only after receiving a final decision from the Dean, may a student appeal to the Senate Review Board Academic. A Guide to Appeals is available from the Ombudsperson's Office.

## 9. Student Responsibilities

- 9.1. Material covered in lectures will not always be the same as material covered in the textbook. These two sources should be viewed as complimentary and not redundant. As such, students who want to do well in this course are **strongly encouraged** to attend lectures on a regular basis. Please note that the instructor will not be providing copies of lectures notes or overheads. Therefore, if you miss a lecture, you should try to obtain this material from another student.

In this class, some students may be unaware that their private discussions are distracting to other people. If you feel that students are distracting your attention from the material, then you should ask them to be quiet. If you feel uncomfortable doing this (or the problem persists), then please see the instructor. In addition, please avoid engaging in private discussions with other students during the lectures.

To avoid unnecessary distractions, please arrive to each class on time.

## 10. Support Services

### 10.1. Support Services

The Registrar's office can be accessed for Student Support Services at <http://www.registrar.uwo.ca>. Student Support Services (*including the services provided by the USC listed here*) can be reached at: <http://westernusc.ca/services/>

Student Development Services can be reached at: <http://www.sdc.uwo.ca/>.

- 10.2. Students who are in emotional/mental distress should refer to Mental Health@Western <http://www.uwo.ca/uwocom/mentalhealth/> for a complete list of options about how to obtain help."

## 11. Other Issues

### 11.1. Grade Policy

The DAN Program has a grade policy which states that for courses in the 300-4000 range, the class average must fall between 70% and 75% for all sections of a course taught by the same instructor. In very exceptional circumstances only, class averages outside this range may be approved by the Assistant Director or Director. Class averages are not grounds for appeal.

### 11.2. Short Absences.

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

### 11.3. 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. The Academic Counsellors can help



you to consider the alternatives. At your request, they can also keep your instructors informed about your difficulties.

#### **11.4. Academic Concerns.**

If you are in academic difficulty, it is strongly recommended that you see your academic counsellor.

#### **11.5. Important Dates:**

September 6, 2012 Fall Term classes begin.  
September 14, 2012 Last day to add a full course or a first-term half course  
October 8, 2012 Thanksgiving Holiday  
November 30, 2012 Last day to drop a full course without academic penalty  
December 5, 2012 Fall Session classes end  
December 6, 7, 2012 Study Days  
December 8-19 Mid-year examination period  
January 7, 2013 Winter Session classes begin.  
February 18, 2013 Family Day  
February 18-22, 2013 Reading Week  
March 29, 2013 Good Friday  
April 11, 2013 Winter Session classes end.  
April 12 & 13, 2013 Study Days.  
April 14-30, 2013 April examination period.

#### **12. Other Information**

- Bring student identification to exams.
- Nothing is to be on/at one's desk during an exam except your calculator, a pencil, an eraser, and the individual's student card
- Do not wear baseball caps to exams
- Do not bring music players, cell phones, beepers, or other electronic devices to exams

**For The University of Western Ontario Senate Regulations, please see the Handbook of Academic and Scholarship Policy at: <http://www.uwo.ca/univsec/handbook/>**