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## MOS 3370A Management Accounting Course Outline: Section – 650 / Summer 2016

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### 1. Course Information:

- 1.1 Class Location and Time:  
Online format through Sakai/OWL
- 1.2 Contact Information:  
Instructor: Mary Ann dekergommeaux  
Phone:  
Email:  
Website Address: <http://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 Course Description:  
What does it cost? This question is asked in every organization. The determination of cost is a key accounting process that supports decision making. This course will cover management accounting techniques related to cost: behaviour, allocation, determination, and strategic cost management.

3 lecture hours, 0.5 course

Antirequisite(s): Business Administration 3307K, 4407Q/R/S/T, the former MOS 3372.

Prerequisite(s): Business Administration 2257 and enrolment in third or fourth year of BMOS, Honors Specialization in Urban Development or Music Administrative Studies (MAS).

#### 2.2 Senate Regulations

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. Textbook

Garrison/ Chesley/Carrol/Webb, Managerial Accounting, 10<sup>th</sup> Canadian edition, McGraw Hill Ryerson, 2015 ISBN-13:978-125902490-0

### 4. Course Objectives and Format

#### 4.1 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

#### 4.2 Course format

(Insert Course format)

### 5. Learning Outcomes

- Classify costs as fixed, variable or mixed and prepare a Statement of Cost of Goods Manufactured. Determine break-even levels given the cost structure and calculate operating profit at various levels.
- Predict the cost for manufacturing overhead using a scatter graph, hi-lo method and regression analysis and predict total cost at various levels.
- Distinguish between various Costing Systems – Job Order Costing, Process Costing, Activity Based Costing and Absorption/Variable Costing. Determine cost of goods sold, ending inventory under each method. Prepare, compare and reconcile financial statements prepared under Absorption versus Variable Costing.
- Analyze manufacturing (cost) variances and marketing variances to explain differences between Budget and Actual results.
- Distinguish between relevant and irrelevant costs in decision making. Analyze various short-term decision situations. Add/drop a product or service; make or buy decisions; special orders and utilization of a constrained resource.
- Evaluate the acceptability of an investment project (Long-Term) using various analytic methods on an after-tax basis – Net Present Value (NPV), Internal Rate of Return (IRR), and Discounted Payback. Perform sensitivity analysis for capital budgeting projects.

### 6. Evaluation

Date	Percentage of Course Grade
Saturday, May 28 Multiple Choice, Calculations	40%
Hand in Assignments, Due Friday before midnight on May 13, May 20, June 3 and June 10	20%
Final Exam, June 18 Calculations (Variances, Short-Term, Short Case –LT)	40%

Exams are mixed **in format**. Each exam, in total, will be scheduled for 3 **hours** and are **closed book examinations**. **Dictionaries are NOT allowed into the examinations**.

**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 online notes as well as the assigned chapters/sections in the text. Exams will not be returned to students. office.

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.

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.

## **7. Lecture and Examination Schedule**

### **Week 1: May 9 – 13**

Course Intro: Chapter 1 Managerial Accounting and the Business Environment (pages 1-9)

Chapter 2: Cost Terms, Concepts and Classifications

Assigned Questions: P2-25 & P2-26

Chapter 3 & 3A: Cost Behavior: Analysis and Use

Assigned Questions: P3-13, P3-14, & P3-15

P3A-6 \* Use data for scatter graph, Hi-Lo and regression in Excel. Compare results.

Chapter 4: Cost-Volume-Profit Relationship

Assigned Questions: P4-20, P4-30 & P4-32

### **Week 2: May 16 – 20**

Chapter 4: Cost-Volume-Profit Relationship

Question: Missing Data Problem (OWL)

Chapter 5: Systems Design: Job-Order Costing

Assigned Questions: P5-23 (2, 3, 4 only) & P5-29

Chapter 6 and Appendix 6A: Systems Design: Process Costing

Assigned Questions: P6-10 & P6A-7

Chapter 7 and Appendix 7A: Activity-Based Costing: A Tool to Aid Decision Making

Assigned Questions: E7-15, E7-17

### **Week 3: May 23 – 27**

Chapter 6 and Appendix 6A: Systems Design: Process Costing

Assigned Questions: C6-17 & C6A-9

Chapter 7 and Appendix 7A: Activity Based Costing: A Tool to Aid Decision Making

Assigned Questions: P7A-3

Chapter 8: Variable Costing: A Tool for Management

In- Class Question: OWL Absorption vs. Variable Costing Problem

Chapter 8: Variable Costing: A Tool for Management

Assigned Questions: P8-16, P8-17, P8-18

**Saturday May 28: MIDTERM EXAMINATION: Chapters 1, 2, 3, 4, 5, 6, 6A, 7, 7A**

**Week 4: May 30 – June 3**

OWL: Note on Joint Product Costing

Assigned Question: (OWL) Chem Company: Joint Product Costing

Chapter 9: Budgeting

Question: C9-24 (ignore Q3 & Q4)

Chapter 10: Standard Costs and Overhead Analysis

Assigned Questions: Kudarski (OWL), P10-20, P10-21, C10-38

CONNECT ASSIGNMENT #2: Open Nov 5

DUE: Nov 8

**Week 5: June 6 – 10**

Appendix 10C: Sales Variance Analysis

Question: E10C-1

Chapter 11: Reporting for Control

Assigned Questions: P11-17 & C11-24

Appendix 11A: Transfer Pricing, Quality Costs and Service Department Cost Allocations

Assigned Questions: C11A-18, P11A-9 & P11A-14, C11A-18

CONNECT ASSIGNMENT #3: Open Nov 19

DUE: Nov 22

**Week 6: June 13 – 17**

Chapter 12: Relevant Costs for Decision Making

Assigned Questions: E12-13, E12-15, P12A-5

OWL: Note on Linear Programming

Assigned Question: (OWL) Link Company

Chapter 12: Relevant Costs for Decision Making

Assigned Questions: P12-23, P12-24

Chapter 13, Appendix 13A & Appendix 13B: Capital Budgeting

OWL Capital Budgeting and Sensitivity Analysis

Assigned Questions: P13-16, P13-28, P13B-4; For P13-28, assume CCA = 20% and Tax = 40%; include sensitivity. Think about how much cash flows would need to increase in order to make this project profitable. Would adding more years help?

OWL: Canada Company

**June 18: FINAL EXAM**

## 8. University Policy Regarding Illness

### 8.1 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/pdf/academic\\_policies/general/privacy.pdf](http://www.uwo.ca/univsec/pdf/academic_policies/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://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/medicalform.pdf](http://www.uwo.ca/univsec/pdf/academic_policies/appeals/medicalform.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.

### 8.2 Make Up Examinations

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).

### 8.3 Attendance

It is expected that students will attend all classes. The professor does not provide access to lecture notes. Students are encouraged to obtain missed lecture notes from a fellow student.

## 9. University Policy on Cheating and Academic Misconduct

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 3135 WSSB, (519) 661-3573.

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.

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.

## 10. Procedures For Appealing Academic Evaluations

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.

## 11. Support Services

### 11.1 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/>

Students who are in emotional/mental distress should refer to Mental Health@Western [http://www.health.uwo.ca/mental\\_health/](http://www.health.uwo.ca/mental_health/) for a complete list of options about how to obtain help.

## 12. Other Issues

### 12.1 Grade Policy

The DAN Program has a grade policy which states that for courses in the 3000-4000 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 Undergraduate Chair or Chair. Class averages are not grounds for appeal.

### 12.2 Academic Concerns.

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

### 12.3 Important Dates:

May 9, 2016 Classes begin

May 13, 2016 Last day to add a full course or first-term half course

June 6, 2016 | Last day to drop a first term half course.

June 17, 2016 Classes end. December

June 28, 2016 Final Exam

## 13. Other Information

- Bring student identification to exams.
- Nothing is to be on/at one's desk during an exam except 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/academic\\_policies/index.html](http://www.uwo.ca/univsec/academic_policies/index.html)

## 14. E-mail Policies

The following policies apply to all emails between students and the Professor. Please respect the fact that the Professor receives hundreds of emails from students and must deal with those emails in a fair and organized manner. Non-acceptable emails will receive a reply saying only "Please see Email Policies on the course outline".

### 14.1 UWO.CA Email Addresses Only

For privacy reasons, students must use their Western email accounts to contact the Professor. The Professor will not respond to emails from non-uwo.ca addresses (e.g. hotmail.com, gmail.com, etc.).

### 14.2 Subject Line Must Include Course and Section Number

The subject line of emails must contain the name or number of the course, and the section number in which the student is enrolled. The Professor teaches different courses and sections and cannot properly respond to questions if he does not know which course or section you are enrolled in.

### 14.3 Acceptable Emails

- questions about the course content or materials
- asking to set up an appointment to ask questions or review an exam

- notification of illness or other special circumstances
- providing constructive comments or feedback about the course

#### 14.4 Non-Acceptable Emails

- questions that may be answered on OWL or on this course outline
- asking when grades will be posted
- asking what grade a student received
- asking where or when an exam is scheduled or the material covered on an exam
- requests for grade increases, extra assignments, or reweighting of course components