
MOS 3370B Section – 001

Managerial Accounting

Intersession 2020

Course Outline

This section of MOS 3370 that is designed for students that require **ONE** course over the summer. It is condensed into to 3 weeks. Each day requires an extensive amount of work. It is not intended that students will take any other courses at the same time as this section of MOS 3370.

Regardless of the program you are in, **ALL STUDENTS are required to submit a Declaration Form**. If you have registered for this course, the form has been emailed to you or can be found in Announcements on the OWL site. It will become part of your academic record.

The Declaration Form **MUST BE** sent to DAN Management at dan@uwo.ca.

1. Course Information: Intersession

1.1 Contact Information:

Instructor: Ruth Ann Strickland Email: rstrickl@uwo.ca

DAN Department of Management & 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 519-661-2147 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](#)

Prerequisite(s): [Business Administration 2257](#) and enrolment in third or fourth year of BMOS, Honours 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.”

This regulation is in regards to the COURSES required. Students not in BMOS are permitted to enroll in up to 1.0 MOS courses, per the Academic Timetable.

3. Textbook

Access to the e-text and to Connect have been generously provided at no charge by the publisher.

GARRISON/CHESLEY/CARROL/WEBB, MANAGERIAL ACCOUNTING, 11TH CANADIAN EDITION, MCGRAW HILL RYERSON, 2018 ISBN 978-125927581

4. Course Objectives and Format

The DAN Department of Management and Organizational Studies as a whole draws upon an evidence-based management approach. Evidence-based management is the systematic process of gathering evidence from multiple sources, critically appraising the evidence, and using that evidence in making and evaluating management decisions to improve organizational performance.

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

Each day has a blend of pre-recorded lessons, lesson notes, powerpoint slides, and assignment problems to be completed for practice and in Connect. Periodic Zoom meetings will be used to discuss course expectations. An assignment will be used to apply course material. Tests will be used to ensure learning of course concepts.

This is a fast-paced course. You will need to be dedicated to working on it daily, and on the weekends. Please plan your time accordingly. Daily lesson plans are provided on OWL. You will learn best, and will be most successful in this course, if you complete each assigned problem prior to looking at the solution. This will help you improve the ability to recognize details in the wording and structure of problems and will help you pick up key points for problem solving.

5. Learning Outcomes

The learning outcomes for this course include:

- Understand the roles and responsibilities on managerial accountants.
- Prepare a Statement of Cost of Goods Manufactured.
- Classify costs as fixed, variable, or mixed.
- 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. Predict total cost at various levels.
- Distinguish between various costing systems – Job Order Costing, Process Costing, Activity Based Costing.
- Prepare, compare, and reconcile financial statements prepared under Absorption versus Variable Costing.
- Prepare and analyze various types of budgets.
- Analyze manufacturing (cost) variances and marketing variances to explain differences between Budgeted 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; 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

Connect Questions (best 10 out of 11)	10%
Mid-Term Exam – Monday, June 15, 10:00 a.m.	35%
Assignment – due Monday, June 22	15%
Final Exam – Saturday, June 27, 10:00 a.m.	40%

Exams will be a mix of long-answer calculations and qualitative application questions, using specific formats learned in MOS 3370.

Western University's Code of Conduct will be fully enforced. Penalties range from receiving a zero for the course component up to being expelled from the university.

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.

The DAN Department has a grade policy which states that for courses in the 3000-4000 range, the class average must fall between 70% and 77% 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.

7. Lecture and Examination Schedule

See detailed daily schedule on OWL.

8. Student Responsibilities

Students should familiarize themselves with Western University Senate Regulations, please see: http://www.uwo.ca/univsec/academic_policies/index.html.

Material covered in recordings will not always be the same as material covered in the textbook. These two sources should be viewed as complimentary and not redundant.

8.1 Copyright Notice

Lectures and course materials, including power point presentations, outlines, and similar materials, are protected by copyright. You may take notes for your own educational use. You may **not** record lectures, reproduce (or allow others to reproduce), post or distribute lecture notes, and other course materials publicly and/or for commercial purposes without my written consent.

9. 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. Unacceptable emails will receive a reply saying only "Please see Email Policies on the course outline".

9.1 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. gmail.com, etc.).

9.2 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.

10. Grade Fairness

Fairness requires that all students be treated equally and be evaluated using the criteria set out in this course outline. The evaluation criteria is based on actual achievement and not on how hard a student has tried.

Claims by students of an excellent academic history, good attendance record, need to obtain or maintain a scholarship, desire to be admitted to Ivey or graduate school, or other personal issues, cannot be used to justify a higher grade in the course or a reweighting of course components. There is no extra work or assignments available for extra credit or to “make up” for a course component that was missed or performed poorly.

11. Posting of Grades

Midterm exam grades will be posted on OWL once the grades are available. Final exam grades and final course grades are not posted on OWL and are available once they have been posted by the Registrar under “Academic Summary” at the [Student Centre](#) website.

12. University Policy Regarding Illness

12.1 Illness

For details on University Policy and student responsibilities go to:

https://www.uwo.ca/univsec/pdf/academic_policies/appeals/Academic_Consideration_for_absences.pdf

Students who experience an extenuating circumstance (illness, injury, or other extenuating circumstance) sufficiently significant to temporarily render them unable to meet academic requirements may submit a request for academic consideration through the following routes:

- i. Submitting a Self-Reported Absence form provided that the conditions for submission are met (maximum of 1 from May through August, valid for 48 hours or less, on course work worth less than or equal to 30%); or
- ii. For medical absences, submitting a Student Medical Certificate (SMC) : https://www.uwo.ca/univsec/pdf/academic_policies/appeals/medicalform.pdf signed by a licensed medical or mental health practitioner in order to be eligible for Academic Consideration; or
- iii. For non-medical absences, submitting appropriate documentation (e.g., obituary, police report, accident report, court order, etc.) to Academic Counselling in order to be eligible for academic consideration. Students are encouraged to contact their Academic Counselling unit to clarify what documentation is appropriate.

Students seeking academic consideration:

- are advised to **consider carefully the implications** of postponing tests or midterm exams or delaying handing in work;
- are encouraged to make appropriate decisions based on their specific circumstances, recognizing that minor ailments (upset stomach) or upsets (argument with a friend) are not an appropriate basis for a self-reported absence;
- **must communicate with their instructors no later than 24 hours** after the end of the period covered by either the self-reported absence or SMC, or immediately upon their return following a documented absence.

12.2 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](#)).

Make-up exams, upon approval by academic counselling will be offered in the fall term.

If a student is unable to meet the scheduled make-up as agreed, then the student is responsible for obtaining new accommodations from Academic Counselling, and seeking a new make-up date with the instructor within a reasonable time frame.

13. University Policy on Cheating and Academic Misconduct

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.

A copy of guidelines about how to avoid cheating can be obtained from the office of the Ombudsperson, Room 3135 WSSB, (519) 661-3573, ombuds@uwo.ca.

Cheating on exams will not be tolerated; students are referred to the university policy on scholastic offenses. 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. 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.

14. Procedures For Appealing Academic Evaluations

1. In the first instance, all appeals of a grade must be made to the course instructor (informal consultation).
2. If the student is not satisfied with the decision of the course instructor, a written appeal must be sent to the Undergraduate Chair: Student Affairs of the Department of Management and Organizational Studies.
3. If the response of the Undergraduate Chair 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.
4. 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.

15. Support Services

15.1 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/your-services/> Student Development Services can be reached at: <http://www.sdc.uwo.ca/> Students who are in emotional/mental distress should refer to Health and Wellness at Western University: <https://www.uwo.ca/health/> for a complete list of options about how to obtain help.

15.2 Academic Concerns.

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