

THE UNIVERSITY OF WESTERN ONTARIO
THE AUBREY DAN PROGRAM IN MANAGEMENT AND ORGANIZATIONAL
STUDIES
MANAGEMENT AND ORGANIZATIONAL STUDIES 372 – MANAGEMENT ACCOUNTING
COURSE OUTLINE
SEPTEMBER 2007-APRIL 2008

FACULTY

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R. Strickland	SSC, office 2236	661-2111 ext 82653	rstrick@uwo.ca

Timetable

Section	Day	Time	Building/Room	Instructor
001	Tuesday	11:30-12:30	TH 3154	A. Bigelow
	Thursday	11:30-1:30	TH 3154	
002	Monday	11:30-12:30	UC 204	R. Strickland
	Wednesday	11:30-1:30	UC 204	
003	Tuesday	11:30-12:30	SSC 2110	M. deKergommeaux
	Thursday	11:30-1:30	SSC 2110	
004	Tuesday	2:30-3:30	SSC 3024	M. deKergommeaux
	Wednesday	2:30-4:30	SSC 3024	
005	Tuesday	9:30-10:30	SSC 3026	M. deKergommeaux
	Thursday	8:30-10:30	SSC 3026	
006	Tuesday	7:00-10:00	SSC 3116	M. Ferraro
007	Tuesday	3:30-6:30	SSC 3014	M. Ferraro
008	Monday	2:30-4:30	UC 286	M. Ferraro
	Thursday	12:30-1:30	UC 286	
009	Thursday	4:30-7:30	SSC 3108	M. Ferraro

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 behaviour, 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 behaviour 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 257 or equivalent financial accounting course- refer to *Western Academic Calendar* for further details.

Textbooks

1. Garrison/Noreen/Brewer/Chesley/Carrol, Managerial Accounting, 7th Canadian edition, McGraw Hill Ryerson, 2006
2. Anthony, Hawkins & Merchant, Accounting; Text and Cases, McGraw Hill Ryerson, **2007 Primus Edition**
3. Casebook (UWO bookstore)

Evaluation

October Mid-term exam	15%
November Mid-term exam	20%
February Mid-term exam	20%
Assignment	10%
April Final exam	25%
Participation	<u>10%</u>
	100%

Examinations

“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*.

The exam format will vary throughout the course. There will be multiple choice, short answer and case type problems.

*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, PDAs, CD players, iPods, etc*

Policy on Special Examinations

1. Students with conflicts or students unable to write based on compassionate or medical grounds (supported by appropriate documents), may apply in writing prior to the exam to the course coordinator to be excused.
2. Students involved with approved out-of-town university activities during the scheduled mid-term exam may apply the course coordinator for special proctoring privileges to write the mid-term exam.
3. Students who are excused from the writing of the mid-term exam will have the appropriate percentage of marks transferred to the weighting of the marks for the final exam.

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

September 14	Last day to ADD a full course
November 30	Last day to DROP a full course without academic penalty

PARTICIPATION

1. 10% of your final grade will be a result of your contribution to class discussion
2. It is expected that you will arrive on time, and be ready to work when you arrive.
3. You will be evaluated on your participation efforts after each class, taking into consideration both the quality of your participation and the quantity.
4. Quality is more important than quantity.
5. It is not anticipated that we will encounter any problems with poor preparation for class, disruptive behaviour, or frequent lateness or absences, however, should you choose to behave in any of these ways, you will experience a negative impact on your participation mark. It is appreciated when you inform your professor that you will be late, have to leave early, or will be absent from class. You should be advised that frequent absences from class are not tolerated well by your instructor.
6. The main objective of contributing to class discussion is not to be evaluated, but rather to learn, and to assist other members of the class (including the instructor) to learn.
7. The following might assist you in deciding how you will contribute to class:

➤ **A- Excellent Contribution**

- Consistent contribution to class discussions
- Contributions indicating preparation for class by pre reading and thinking about assigned material and making an initial attempt at assigned problems
- Frequent explanations of difficult points or concepts
- Positive direction demonstrated

➤ **B- Good Contribution**

- Consistent contribution to class discussions
- Contributions indicating preparation for class by pre reading assigned material
- Often demonstrates capability to explain difficult points or concepts
- Positive direction demonstrated

➤ **C- Fair Contribution**

- Contributed to class discussions
- Contributions indicated preparation for class
- Positive direction demonstrated

➤ **D- Poor Contribution**

- Infrequent contribution to class discussions
- Contributions give little indication of preparation for class
- Did not aid in developing positive classroom atmosphere

➤ **E-Unsatisfactory Contribution**

- Rarely contributed to class discussions
- Gave no indication of preparation for class
- Actively inhibited or impeded the course of class discussion

TENTATIVE ASSIGNMENT SCHEDULECHANGES MAY BE MADE IN CLASS

Week of	Session	Topic and Assignment
Sept 6	**	Course Introduction
Sept 10	1	Course Introduction
	2	Cost Behaviour Read: Garrison Chapters 2 & 5 <i>Problems C2-31, P5-17(1 and 3)</i> <i>C5-26 (use Excel, do regression on both sets of data – see Garrison page 202 for instructions)</i>
Sept 17	3	Read: Garrison Chapter 6 & Appendix <i>Problems P6-20, C6-36</i>
	4	<i>Problems C6-33, C6-37</i>
Sept 24	5	Costing Systems, Job, Allocations Read: Garrison Chapter 3 <i>Problems P3-30, P3-32</i>
	6	Read Garrison Appendix A, pg 740 <i>Problems: Cost allocation (Casebook)</i> <i>Garrison CA-18, C12-43</i>
Oct 1	7	Process Costing Read Garrison Chapter 4 & Appendix <i>Problems P4-19, P4-20</i>
	8	<i>Case 4-30, Case 4-31</i>
Oct 9		<i>Monday classes cancelled –Thanksgiving</i>
	10	Activity Based Costing Read Garrison Chapter 8 <i>Problems 8-22, C8-32</i>
Oct 15	11	Joint product Costing Read : Joint Costing Note – (Casebook) <i>Case: Chem Company (Casebook)</i>
		Exam #1 – Thursday October 18, 6:30-9:30 Location – Bigelow: Natural Science room 1 deKergommeaux: Natural Science room 1 Ferraro: Talbot College room 348, 348A Strickland: Talbot College room 348B Note: Wednesday/Thursday classes cancelled

Oct 22	13	Absorption versus Variable Costing Read: Garrison Chapter 7 <i>Problems P7-15, C7-18</i>
	14	Absorption vs. Variable continued <i>Additional problem (Casebook)</i>
Oct 29	15	Budgeting Read: Garrison Chapter 9 <i>Problems P9-22 (ignore Q4)</i>
	16	<i>Case C9-24 (ignore Q3 & 4)</i>
Nov 5	17	Variance Analysis Read: Garrison Chapter 10 <i>Problems P10-16, P10-19</i>
	18	<i>Case: Kudarski Company (Casebook)</i>
Nov 12	19	Read: Garrison Chapter 11, and pages 546-550 note on Marketing variances (Casebook) <i>Problems: P11-20, P11-21, C11-33, P12-36</i>
	20	<i>Revenue Variance Problem – Carpet Company (Casebook)</i>
Nov 19	21	<i>IOTA (Casebook)</i>
		Exam #2 – Thursday November 22, 6:30-9:30 Location – Bigelow: Natural Science room 1 deKergommeaux: Natural Science room 1 Ferraro: Talbot College room 348, 348A Strickland: Talbot College room 348B Note: Wednesday/Thursday classes cancelled
Nov 26	23	Relevant costs/short term decisions read: Anthony Ch 26, Garrison Ch 13 + Appendix <i>Problem P26-5 – (Anthony)</i>
	24	<i>Case: Import Distributors (Anthony)</i>
Dec 3	25	<i>Forner Carpet (Anthony)</i>
		Classes end December 5, 2007

Jan 7	26	Long-term Investment Decisions <i>read: Garrison Chapter 14</i> <i>Problems: P14-31, P14-32</i>
	27	Long-term Investment Decisions <i>Problems: P14-26, P14-28, P14-34</i>
Jan 14	28	Income Taxes – LT investment Read Chapter 14- Appendix <i>Problem P14-33, P14-35</i>
	29	<i>Case - TBD</i>
Jan 21	30	Sensitivity Analysis Read Sensitivity Analysis and Capital budgeting (Casebook)
	31	<i>Case: Climax Shipping (Anthony) **</i> <i>Use CCA of 15% - Canadian tax laws apply</i>
Jan 28	32	<i>Canada Company (Casebook)</i>
	33	Review of last year's exam <i>Kitchen Supply Company (Casebook)</i>
Feb 4	34	Review
		Exam #3 – Thursday February 7, 6:30-9:30 Location – Bigelow: Natural Science room 1 deKergommeaux: Natural Science room 1 Ferraro: Talbot College rooms 341, 342, 343, 348A Strickland : Talbot College room 348B Note: Wednesday/Thursday classes cancelled
Feb 11	35	Issues in Non-Profit Organizations Read: Control in Non-Profits (Casebook)
	36	<i>Charlottesville Fire Dept (Anthony)</i>
Feb 18	37	The Cost of Quality and Balanced Scorecard Read: Garrison Chapter 2 Appendix Read: Garrison Chapter 12 pgs 562-569 <i>Case 12-46</i>
	38	<i>Problems E2-9, P2-18, P2-22 P12-42</i> Assignment to be distributed
Feb 25		Conference Week

Mar 3	38	Management Control Systems - Intro Responsibility Centres Read: Anthony Chapter 22
	39	<i>Case: Kranworth Chair Company (Casebook)</i>
Mar 10		Assignment due by 1:00 pm (penalty for late assignments- 5% per day)
Mar 10	40	Transfer Pricing Read: Garrison chapter 12, Appendix A <i>Problems P12-27, P 12-32. P12-35,</i>
	41	<i>Case 12-44 Shuman Automobiles, (Anthony)</i>
Mar 17	42	<i>Zumwald AG, (Anthony)</i> Budgeting Read: Anthony Chapter 24
	43	<i>Vershire Company (Anthony)</i>
Mar 24	44	Evaluation Read: Anthony Chapter 23
	45	<i>Industrial Electronics (Anthony)</i>
Mar 31	46	Investment Centre Evaluation Read Garrison pgs 552-562
	47	<i>Investment Centre Problems (Casebook)</i>
Apr 7	48	Review of Last year's Exam <i>Gemini Consulting (Casebook)</i>
Apr 10	49	Classes End
		Final Exam - TBA