
MOS 3370B Section – 002 Management Accounting Winter 2021 Course Syllabus

1. Course Information:

1.1 ONLINE: Tuesdays at 9:30 a.m.

Most of this course will be asynchronous, however some components will be offered during the regularly scheduled class time.

Mandatory Zoom meetings will be held on:

Tuesday, January 12, 9:30 a.m. – First Day of Course

Tuesday, February 2, 9:30 a.m. – Pre-Test Meeting – before next week's mid-term

Tuesday, February 9, 9:30 a.m. – Mid-Term Test

Tuesday, March 9, 9:30 a.m. – Mid-Term Test

Tuesday, April 6, 9:30 a.m. – Last Day of Course

Other mandatory class meetings may be added if necessary. Optional zoom meetings will also be offered during the course. Students that attend class meetings are required to have their webcam turned on and to participate in discussions.

1.2 Contact Information:

Instructor: Ruth Ann

Office Hours: Tuesdays during regularly schedule class time

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.

Antirequisite(s): [Business Administration 3307K](#).

Prerequisite(s): [Business Administration 2257](#), or [MOS 2228A/B](#), 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 regard 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

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

Additional materials will be posted on OWL.

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

This course will be taught primarily in an asynchronous format, with some synchronous components. Weekly lesson material will be posted on OWL. Students are required to have a stable high-speed internet connection, a webcam and microphone, a scanner or scanning app, and a quiet place to take part in synchronous aspects of the course.

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

Mid-Term 1 – Tuesday morning, February 9 at 9:30 a.m. = 31%

Mid-Term 2 - Tuesday morning, March 9 at 9:30 a.m. = 31%

Cumulative Final Exam - During examination period scheduled by the Registrar) = 38%

Total = 100%

Examinations: The tests for this course may have a blend of multiple-choice, short calculation, and written response questions. Students are responsible for all assigned sections of the textbook. The test will be closed-book and will be proctored by Zoom and/or electronic software. (See Section 8 of this document.)

Students are **REQUIRED TO COMPLETE ALL COMPONENTS** of this course and **MUST PASS THE FINAL EXAM** in order to pass the course. There are no exceptions to this. Extra assignments to improve grades **will NOT** be permitted. Tests will not be reweighted.

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

A Weekly Schedule will be posted 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 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 study all course materials.

8.1 Respect

Please act respectfully towards this course, the Professor and your fellow students. Acting respectfully means arriving on time, having your webcam turned on, and fully participating in course activities.

8.2 No Recording of Classes

Students are not permitted to record any portion of a class, audio or video, without the prior written permission of the professor.

8.3 Copyright Notice

Course materials, including recorded presentations, outlines, class lecture notes, PowerPoint slides, and similar materials, are protected by copyright. You may not reproduce (or allow others to reproduce), post, or distribute ANY course materials in any manner whatsoever.

9. Exam Policies

Tests and examinations in this course will be proctored using Zoom, and may also use a remote proctoring service such as Proctortrack. By taking this course, you are consenting to the use of electronic testing software, and you acknowledge that you will be required to provide **personal information** (including some biometric data) and the session will be **recorded**. More information about remote proctoring service is available in the Online Proctoring Guidelines at the following link:

<https://www.uwo.ca/univsec/pdf/onlineproctorguidelines.pdf>.

For exams, the following policies apply

- You must have your student identification available.
- Nothing is to be on/at your desk during an exam, other than your computer and paper for completing the test
- No other browsers or programs may be open while an exam is in progress.
- Students may be required to use ProctorTrack or other proctoring software.

10. 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".

10.1 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.).

10.2 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.

10.3 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

10.4 Unacceptable 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

11. Attendance

It is expected that students will attend the four mandatory synchronous lectures that are listed at the beginning of this course outline. Meetings will not be recorded for posting on OWL.

11.1 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.

11.2 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.

12. 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 are 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.

13. 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.

14. University Policy Regarding Illness

14.1 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

The current Illness Policy is available here (subject to change):

https://dan.uwo.ca/undergraduate/course_information/IllnessPolicy.pdf

14.2 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](#)).

The date and time of the make-up examination will be set by the instructor, who will communicate the date to the student.

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. Students that miss both the regularly scheduled test and the make-up, if approved by Academic Counselling, may be offered the opportunity write the missed test the next time the course is offered.

15. 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. 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.

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.

16. 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](#).

17. Support Services

17.1 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.

17.2 Academic Concerns.

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