



Western

DAN Department of Management
& Organizational Studies

**Faculty of
Social Science**

Fall/Winter 2024/25 Course Syllabus

MOS 2228B Section – 001 & 002 **Introduction to Managerial Accounting** In-Person

Instructor: Melissa Jean
Office: SSC 4418
Office Hours: By Appointment
Phone: 661-2111 x28070
Email: mjean@uwo.ca

1. Course Information

1.1 Class Location and Time:

See Owl Brightspace for classroom details.

1.2 Course Description:

Students will examine how accounting information is used within organizations to plan, monitor and control. The purpose of this course is to ensure students have a basic understanding of how such management accounting systems and controls operate, the language they use and their limitations.

Antirequisite(s): Business 2257.

Prerequisite(s): 5.0 courses at the University level, and enrolment in second year or above of the BMOS DAN Management program.

Extra Information: 3 lecture hours, 0.5 course. Note: Students interested in pursuing an HBA Degree at the Richard Ivey School of Business should not take this course in second year as Ivey does not recognize this course as part of the HBA degree. Instead, students should take Business Administration 2257 as required by Ivey.

1.3 Accessibility:

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. Contact Academic Support & Engagement at <http://academicsupport.uwo.ca/> for information about Western's Accessible Education.

More information about "Accessibility at Western" is available at: <http://accessibility.uwo.ca>

1.4 Land Acknowledgement:

We acknowledge that Western University is located on the traditional lands of the Anishinaabek, Haudenosaunee, Lūnaapéewak and Attawandaron peoples, on lands connected with the London Township and Sombra Treaties of 1796 and the Dish with One Spoon Covenant Wampum.

With this, we respect the longstanding relationships that Indigenous Nations have to this land, as they are the original caretakers. We acknowledge historical and ongoing injustices that Indigenous Peoples (e.g. First Nations, Métis and Inuit) endure in Canada, and we accept responsibility as a public institution to contribute toward revealing and correcting miseducation as well as renewing respectful relationships with Indigenous communities through our teaching, research and community service.

<https://indigenous.uwo.ca/initiatives/docs/indigenous-land-acknowledgment.pdf>

1.5 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 PREREQUISITE COURSES required.

2. Course Materials

Brewer, Garrison, Noreen, Kalagnanam and Vaidyanathan, Introduction to Managerial Accounting, Seventh Canadian Edition, McGraw-Hill, 2023.

Students need to purchase this edition. Second-hand or older editions will not be sufficient as students will not have access to Connect.

Option 1: eBook with Connect

This option provides access to all features of the textbook publisher website (for a 360-day access period) which includes access to the eBook, adaptive SmartBook activities to enhance your comprehension of the material, and Connect Assignments which are a required assessment for your course grade. The only difference from Option 2 is that you will not have a hard copy version of the textbook.

SKU: CEB_CODEID=47296

<https://bookstore.uwo.ca/product/cebcodid47296>

Option 2: Paperback + Connect Card

This option is sold at the Western Bookstore. In addition to a hard copy textbook, this option provides access to the textbook website (for 360 days) which includes access to the eBook, adaptive SmartBook activities to enhance your comprehension of material, and Connect Assignments which are a required assessment for your course grade.

SKU: 9781265022051

<https://bookstore.uwo.ca/product/9781265022051>

Information about Connect

Required course assignments (Connect Assignments) are made available through the textbook publisher's website. This access is not available if you purchase a used copy of the textbook. McGraw-Hill sells the textbook with Connect cards that can only be used by the original purchaser. If you purchase a used copy, you will not have a usable Connect card and will not be able to access the online Connect Assignments that are a required assessment of this course.

You must create your McGraw-Hill Connect account using your UWO email address (not a gmail account, etc.). The Connect site URL and registration instructions will be provided on OWL.

Information about OWL Brightspace

All course material will be posted to OWL BRIGHTSPACE: <https://westernu.brightspace.com/>. Students are responsible for checking the course OWL site regularly for news and updates. This is the primary method by which information will be disseminated to all students in the class.

If students need assistance with the course OWL site, they can seek support on the OWL Brightspace Help page. Alternatively, they can contact the Western Technology Services Helpdesk. They can be contacted by phone at 519-661-3800 or ext. 83800.

3. Course Objectives and Format

3.1 Course objectives

Students will learn a variety of managerial concepts and analytical techniques through examining how accounting information is used within organizations to plan, monitor, and control business activities. Students will train to become competent users of accounting data and to fully integrate their understanding of relevant costs and their behaviour, allocations, performance measurement, budgeting, differential cash flows and other quantitative and qualitative tools in the 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. This course will help you become a better, more efficient decision-maker.

3.2 Course format

This course is fast paced. Because most topics are interconnected, successful students will keep up with the week-to-week work. This is not a course where cramming or planning to catch up later works well.

In order to get the most out of the course, students should follow these steps each week:

1. **Complete the assigned readings before the class they are discussed.** Optional SmartBook assignments are available for each session. These assignments are not graded and are designed to gently test your understanding of the material.
2. **Complete the Review Problem(s) at the end of the chapter.** The solutions to these problems are available immediately following the problem information. Try to tackle the problem(s) on your own but definitely use the solution as a guide if you get stuck.
3. **Prepare solutions to the assigned exercises, problems, and cases on your own before class.** The course Learning Plan provides a list of exercises, problems, and cases for each chapter that will be taken up in class. You will get the most out of the in-class experience if you "test" yourself by comparing the answers you came up with on your own to what is shared in class.

4. **Attend class.** Class time will be spent going through the major concepts using chapter slides, taking up assigned work, and enhancing your learning through other in-class activities. Solutions to the assigned work will not be posted online. If you miss a class, you should check in with a classmate to see if they will share their notes with you. See the information in the “10. Attendance” section for additional information.
5. **Reflect on your understanding of the material.** Be honest with yourself. Could you complete the Review Problem(s) and the assigned questions on your own at this point? If the answer is no (which is common by the way) you will need to do more work (re-read all or parts of the chapter, retry the assigned questions, discuss your approach with your peers, etc.).
6. **Visit me during office hours.** If you have put in the work and are still experiencing challenges understanding the material, take the time to visit me during office hours or make an appointment to ask your questions. Our time is best spent if you come with specific questions. I am here to help!
7. **Complete the Connect Assignment (if assigned).** You can complete these chapter assignments before or after attending class. They are due by 11:59 pm three days after the content is covered in class.

The course Learning Plan, including topics covered, preparatory work required, and assignment due dates is posted on OWL (see the **Overview – Start Here!** page). Following this plan is your responsibility. You can expect to spend approximately six to eight hours per week on this course.

4. Learning Outcomes

By the end of this course, students will be able to:

1. **Describe** the role of management accounting within an organization.
2. **Explain and apply** the various cost classification concepts that are fundamental to management accounting and utilize this information in various systems including job-order costing, process costing, activity-based costing, absorption and variable costing, inventory management, and standard costing.
3. **Utilize** cost-volume-profit analysis to determine contribution margin, break-even points and target sales levels.
4. **Develop** an understanding of budgeting systems and processes including standard costing and budget variances and be able to **prepare** each component of a master budget and compute and interpret budget variances.
5. **Identify** the relevant inflows and outflows in different situations and use this information to **analyze and make** a variety of short-term, operational decisions.
6. **Expand** the concept of relevant inflows and outflows to **analyze and make** long-term, capital budgeting decisions.
7. **Develop** an understanding of responsibility center accounting and the use of balanced scorecards to evaluate performance.

5. Evaluation

Students are required to complete all evaluation components to receive a passing grade in this course. There will be no reweighting of components and grades will not be adjusted on the basis of need. Extra credit assignments are not available, and assignments or exams cannot be rewritten to obtain a higher mark. Once you have completed an assessment, you are committed to the mark earned.

The DAN Department has a grade policy which states that for courses in the 2000-2999 range, the class average must fall between 65% and 72% 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.

Course Grade Weighting

Connect Assignments (7 x 3% each)	21%
In-Class Assignments (2 x 5% each)	10%
Midterm Exam	34%
Final Exam	35%

General information about missed coursework

Students must familiarize themselves with the *University Policy on Academic Consideration – Undergraduate Students in First Entry Programs* posted on the Academic Calendar:

https://www.uwo.ca/univsec/pdf/academic_policies/appeals/academic_consideration_Sep24.pdf,

This policy does not apply to requests for Academic Consideration submitted for **attempted or completed work**, whether online or in person. The policy also does not apply to students experiencing longer-term impacts on their academic responsibilities. These students should consult [Accessible Education](#).

For procedures on how to submit Academic Consideration requests, please see the information posted on the Office of the Registrar's webpage:

https://registrar.uwo.ca/academics/academic_considerations/

All requests for Academic Consideration must be made within 48 hours after the assessment date or submission deadline.

All Academic Consideration requests must include supporting documentation; however, recognizing that formal documentation may not be available in some extenuating circumstances, the policy allows students to make one Academic Consideration request **without supporting documentation** in this course. However, the following assessments are excluded from this, and therefore **always** require formal supporting documentation:

- Examinations scheduled during official examination periods (Defined by policy).
- Midterm Exam (Designated by the instructor as the one assessment that always requires documentation when requesting Academic Consideration).

When a student *mistakenly* submits their one allowed Academic Consideration request **without supporting documentation** for the assessments listed above or those in the **Coursework with Assessment Flexibility** section below, the request cannot be recalled and reapplied. This privilege is forfeited.

Coursework with Assessment Flexibility

By policy, the instructor may deny Academic Consideration requests for Connect Assignments as this component is designed with built-in flexibility.

Connect Assignments

The best seven out of nine assignments weighed at 3% each will contribute to the grade for this assessment. The instructor will not provide extensions, reweights, or make-ups for the assignments due to the built-in flexibility of this assessment. If a student misses two assignments, the remaining seven will be used in the calculation of the final grade. If a student misses greater than two assignments, they will receive a grade of zero on each missed assignment.

Each assignment typically consists of two to four exercises. Connect Assignments are released the week before the session the chapter reading is assigned and are due the three days after the content is covered in class (by 11:59 pm ET). See the Learning Plan and OWL Calendar for these due dates.

If you believe there is an issue with Connect "Check My Work" feature or grading, follow these steps within one week of the Connect Assignment due date:

- Submit the answer you believe is correct by the assignment due date.
- Compare your answer to the solution after the feedback/solution is released.
- If you believe the solution is incorrect, send me a screenshot of your answer and an explanation for why you believe your answer is correct. Include the following information in the body of your email: Section #, Connect Assignment #, Question #.

Note that I will not answer questions about the Connect Assignments before the due date.

Marks for the assignments will be transferred from Connect to OWL at the end of the semester. You must use your UWO e-mail address when setting up your McGraw-Hill Connect account so that your assignment grade can be accurately transferred to OWL.

In-Class Assignments

Students will work in small teams and submit a single response to a problem or short case that will be provided in class on the day of the assignment. The entire team will receive the same grade.

There is no make-up for the In-Class Assignments. If missed, and Academic Consideration is granted (with proper documentation through the Student Absence Portal), the weight of the assignment will be transferred to the Midterm Exam in the case of the first assignment, and the Final Exam in the case of the second assignment. If a student misses the In-Class Assignment and does not receive Academic Consideration, they will receive a zero for the assignment.

Midterm & Final Exams

Midterm Exam Date: Friday, February 28 from 2:00 pm to 5:00 pm

Final Exam Date: TBD (scheduled in the April exam period by the Registrar's Office)

These exams will be completed in-person and may consist of a combination of calculations, statement/schedule/report preparation, and long and short written responses. Testing will be based on all readings, assignments, and class material. Exams are non-cumulative.

Dictionaries are NOT allowed into the examinations. Only non-programmable calculators will be allowed into the exams. If you are unsure, please ask your instructor. Students are responsible for material covered in the sessions as well as the assigned chapters/sections in the text. Exams will not be returned to students but may be reviewed by contacting your instructor.

Evaluation Scheme for Missed Assessments

Both exams are considered to be central to the learning outcomes for this course. Accordingly, students seeking Academic Consideration for these assessments will be required to provide formal supporting documentation and require approval from Academic Counselling to write a make-up exam. The Midterm Make-up Exam will be held on Friday, March 14 from 9:00 am to 12:00 pm (room TBD). The date for the

Final Makeup Exam will be set by the instructor, who will communicate the date to the student. If a student is unable to take the scheduled makeup examination, then the student is responsible for obtaining new Academic Consideration through the Student Absence Portal.

If a student is unable to attend the makeup date for either exam, then the student will have to wait until the next time this class is taught with the same instructor to write the missed exam.

Use of AI Tools

Within this course, students are permitted to use AI tools as a study aid. Students should not use AI tools to complete the In-Class Assignments.

AI tools are intended to enhance the learning experience; however, it is essential that students critically evaluate the obtained information, exercise independent thinking, and develop their own ideas and perspectives. Submitted written and computational assignments should reflect the student's own thoughts and independent work. When used as a study aid, any such AI or translation tool should be used ethically and responsibly.

6. Lecture and Examination Schedule

See Schedule on OWL.

7. 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 attend lectures on a regular basis. Please note that the instructor will not be providing copies of lectures notes. Therefore, if you miss a lecture, you should try to obtain this material from another student.

7.1 Respect

Please act respectfully towards the classroom, the instructor and your fellow students. Acting respectfully means arriving on time, turning off phones, avoiding private discussions during lectures, refraining from viewing non-course material on your laptops, and cleaning up after yourself. Acting respectfully provides a better learning experience for everyone.

Private in-class discussions are distracting to students and the instructor. If other students are distracting your attention from the material, you should ask them to be quiet. If you feel uncomfortable doing this (or the problem persists), please see your instructor.

Late arrivals are also distracting. Please try to arrive on time for classes.

7.2 No Recording of Classes & Photographing Course Materials

Students are not permitted to record any portion of a class, audio or video, without the prior written permission of the instructor. Students are also not permitted to take photos of course materials on screens or boards.

7.3 Copyright Notice

Lectures and course materials, including power point presentations, outlines, and similar materials, are protected by copyright. You may take notes and make copies of course materials for your own

educational use. You may **not** record lectures, reproduce (or allow others to reproduce), post or distribute lecture notes, wiki material, and other course materials publicly and/or for commercial purposes without the written consent of your instructor.

8. Exam Policies

Bring student identification to exams.

Nothing is to be on/at one's desk during an exam except writing implements, non-programmable calculator, the individual's student card and anything else pre-approved by the instructor.

Do not wear baseball caps to exams.

Do not bring or wear smart watches, music players, cell phones, beepers, or other electronic devices to exams.

9. Email Policies

The following policies apply to all emails between students and the instructor. Please respect the fact that your Instructor 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 their Instructor. The Instructor will not respond to emails from non-uwo.ca addresses (e.g. hotmail.com, 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 Instructor teaches different courses and sections and cannot properly respond to questions if they do not know which course or section you are enrolled in.

9.3 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

9.4 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

10. Attendance

Attendance at all classes is expected. If a student is unable to attend class, be aware that classes are not recorded and that the solutions to the assigned work and in-class activities are not posted online. It is the student's responsibility to catch up with what was missed. Students are encouraged to obtain missed class information from a fellow student.

Please do not email the instructor asking what was missed or if anything important was missed.

The Learning Plan is clear on what is covered each class and relevant announcements are added to OWL to share important information. Students are welcome to visit me during Office Hours to review their homework from a previous or missed class if they demonstrate that they have attempted the work first.

The material covered in the assigned readings and during class can and will differ. The two sources should be approached as complementary – two parts of a whole – rather than redundant. Students are responsible for all material from the assigned readings/videos and all content from the in-class sessions.

10.1 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.

10.2 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.

11. 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.

You, the student, are responsible for the grades earned.

12. Posting of Grades

Grades for exams and assignments will be posted on OWL once they 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.

13. University Policy Regarding Illness, Absence and Accommodation

13.1 Illness

Students will need to provide a Student Medical Certificate if the absence is medical or provide appropriate documentation if there are compassionate grounds for the absence in question. Students are encouraged to contact their Faculty Academic Counselling office to obtain more information about the relevant documentation.

For privacy reasons, students should also note that individual instructors should not receive documentation directly from a student, whether in support of an application for consideration on

medical grounds, or for other reasons. All documentation required for absences must be submitted to the Academic Counselling office of a student's Home Faculty.

For details on the Policy on Accommodation for Medical Illness, go to:

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

Students can download the Student Medical Certificate (SMC) here:

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

13.2 Accessible Education

Students with disabilities work with Accessible Education (formerly SSD) which provides recommendations for accommodation based on medical documentation or psychological and cognitive testing. The accommodation policy can be found here:

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

Students needing access to Accessible Education should register here:

http://academicsupport.uwo.ca/accessible_education/index.html

13.3 Religious Accommodation

When conflicts with a religious holiday that requires an absence from the University or prohibits certain activities, students should request an accommodation for their absence in writing to the course instructor and/or the Academic Advising office of their Faculty of Registration. This notice should be made as early as possible but not later than two weeks prior to the writing or the examination (or one week prior to the writing of the test).

Please visit the Diversity Calendars posted on our university's EDID website for the recognized religious holidays: <https://www.edi.uwo.ca>.

14. University Policy on Cheating and Academic Misconduct

Scholastic offences are taken seriously and students are directed to read the appropriate policy, specifically, the definition of what constitutes a Scholastic Offence, at the following Web site:

http://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_discipline_undergrad.pdf

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.

Use of AI Tools

Within this course, students are permitted to use AI tools for information gathering, translation, grammar improvement, and preliminary research purposes. AI tools are intended to enhance the learning experience; however, it is essential that students critically evaluate the obtained information, exercise independent thinking, and develop their own ideas and perspectives. Submitted written and computational assignments should reflect the student's own thoughts and independent work. When used,

any such AI or translation tool should be used ethically and responsibly, and students must cite or credit the tools used in line with the expectation to use AI as a tool to learn, not only to produce content.

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.

15. 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 of the Department of Management and Organizational Studies.
3. If the response of the Undergraduate Chair is considered unsatisfactory to the student, they 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 Office of the Ombudsperson.

16. Support Services

16.1 Support Services

The Registrar's office provides you with information on services, courses, student finances, resources, latest news, as well as Student Central's hours of operation at <http://www.registrar.uwo.ca>

Student Support Services (***including the services provided by the USC***) can be reached at: <http://westernusc.ca/services/>

Academic Support & Engagement can be reached at: <http://academicsupport.uwo.ca>

Western is committed to reducing incidents of gender-based and sexual violence (GBSV) and providing compassionate support to anyone who is going through or has gone through these traumatic events. If you are experiencing or have experienced GBSV (either recently or in the past), you will find information about support services for survivors, including emergency contacts at the following website: https://www.uwo.ca/health/student_support/survivor_support/gethelp.html To connect with a case manager or set up an appointment, please contact support@uwo.ca."

Students who are in emotional/mental distress should refer to Health and Wellness: <https://www.uwo.ca/health/> for a complete list of options about how to obtain help.

16.2 Academic Concerns

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