

Fall/Winter 2024/25 Course Syllabus

MOS 3370B Section – 001, 002 **Management Accounting** In-Person

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1. Course Information:

1.1 Class Location and Time:

See Owl Brightspace for classroom details.

1.2 Course Description:

Management Accounting; 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: behavior, allocation, determination, and strategic cost management.

Antirequisite: Business Administration 3307K

Prerequisite(s): Business Administration 2257, or MOS 2228A/B, and enrolment in third or fourth year of BMOS, Honors Specialization in Urban Development or Music Administrative Studies (MAS).

Unless you have either the requisites for this course or written special permission from your Dean's Designate (DAN Management Advisors) to enroll in it, you may 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.

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

Required Textbook: Garrison, Managerial Accounting – 13th Edition – McGraw Hill. Students may use either the e-text (Connect) or the printed copy textbook, which also comes with Connect.

E-text – Connect: ISBN 9781265750756 Cost = \$99 at Western University Bookstore

Printed Copy with Connect: ISBN: 9781265772703 Cost = \$183.55 at Western University Bookstore.

Although the 13th edition is recommended, students may use the 12th edition. Please be aware that some problems will be different in the 12th edition, so students using an older textbook should be aware that they are using it at their own risk, and should be prepared to compare with a classmate that has the 13th edition.

All other course material will be posted to OWL: <https://westernu.brightspace.com/>

Students are responsible for checking the course OWL site (<https://westernu.brightspace.com/>) 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

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.

3.1 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.

3.2 Course format

This is a blended course. It has recorded lectures, in-person lectures, practice problems, participation, assignments and exams.

Key Dates

Classes begin: January 6, 2025

Spring Reading Week: February 15-23, 2025

Last day to withdraw: March 31, 2025

Classes end: April 4, 2025

Study days: April 5-6, 2025

Exam period: April 7 - 30, 2025

4. Learning Outcomes

The learning outcomes for this course include:

- Understand the roles and responsibilities of managerial accountants.
- Understand the role of data analytics in business decisions. Use Excel to perform various analytic processes.
- 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.
- Understand centralized/decentralized organizations, segment reporting, responsibility centres, transfer pricing, departmental cost allocations, cost of quality.
- 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, joint product costing, linear programming, pricing.
- Understand procedures and issues related to determining the price of a product.

5. Evaluation:

- Midterm 1: Friday January 1, 2:00PM – 4:00PM = 20%
 - Midterm 2: Friday March 7th, 2:00PM – 4:00PM = 25%
 - In-class Budget Assignment (March 6) = 5%
 - In-class Data Analytics Assignment (April 3) = 3%
 - Weekly In-Class Participation = 10%
 - Quizzes see schedule (Best 4 out of 5) = 5%
 - Final Exam: during examination period scheduled by the Registrar = 32%
- Total = 100%

Students are **REQUIRED TO COMPLETE ALL COMPONENTS** to pass this course.

Students are responsible for material covered in the lectures as well as the assigned chapters/sections in the textbook.

Students **must pass at least one mid-term test** to write the final exam. Students will not be permitted to stay in this course if they do not meet both of these criteria. Students **must pass the final exam** to pass this course.

Grades will not be adjusted based on need. Extra assignments to improve grades **will NOT** be permitted. Tests will not be reweighted. It is important to monitor your own performance. Remember: *You* are responsible for your grades in this course.

Cheating will not be tolerated. Regardless of the reason it will be reported as an academic offense and will result in a grade of Fail for this course.

For participation, if you have signed in and are not present, you will receive a 0 for your participation mark. If you have signed someone else's name on their behalf, you will also receive a 0 as your participation grade.

The use of artificial intelligence (AI), including programs such as ChatGPT, is not permitted for this course. It is considered an academic offense which will result in a fail in this course.

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**.

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. The following assessments are excluded from this, and therefore always require formal supporting documentation:

- Midterm 2

Examinations scheduled during official examination periods (i.e. – final exams - defined by policy) 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 opportunity is forfeited.

Evaluation Scheme for Missed Assessments

There is no make-up for the in-class Data Analytics or Budget assignment. If missed (with proper documentation), the weight of the assignment (3% and 5% respectively) will be transferred to the Final Exam.

For Midterms 1 and 2, the make-up exam will be held on March 28, 2025. Room and time TBD.

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

When a student misses the Final Exam and their Academic Consideration has been granted, they will be allowed to write the Special Examination (the name given by the University to a makeup Final Exam). See the Academic Calendar for details (under Special Examinations), especially for those who miss multiple final exams within one examination period.

The date and time of the make-up examination will be determined by the department and the University Special Examination dates as outlined in the Academic Handbook: https://www.uwo.ca/univsec/pdf/academic_policies/exam/definitions.pdf. The make-up exam will be held in May 2025, time and room TBD.

Coursework with Assessment Flexibility

By policy, instructors may deny Academic Consideration requests for the following assessments with built-in flexibility:

Flexible Completion

Quizzes: This course has 5 in-class quizzes, and the 4 quizzes with the highest marks are counted towards your final grade. Should extenuating circumstances arise, students do not need to request Academic Consideration for the missed quizzes.

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.

Essential Learning Requirements

Even when Academic Considerations are granted for missed coursework, the following are deemed essential to earn a passing grade:

- Students must pass at least one mid-term test to write the final exam.
- Students must pass the final exam to pass the course.

Students who do not meet these requirements will receive a final course grade of 45%.

Students who miss too many assessments due to illness and have approval from Academic Counselling to receive course credit will be given an opportunity to complete the missed assessments with the next time the course is offered by the same instructor. Students in this situation will receive a grade of Incomplete (INC) and their maximum course load may be reduced during the term in which they complete their course requirements.

Lecture and Examination Schedule

The Weekly Schedule is posted on the course OWL site.

Instructor Course Policies

These policies are in addition to any policies mentioned in other sections of this syllabus.

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 as 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 materials completed during class. If you miss a class, please obtain any missed material from another student.

5.1 Respect

Please act respectfully towards the classroom, the instructor, and other students. Acting respectfully means arriving on time, turning off phones, avoiding private discussions during class, 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 to the instructor. If other students are distracting your attention from the material, please 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 arrive on time for classes.

- **No Recording of Classes**

Students are not permitted to make audio or video recordings of any portion of a class.

- **Copyright Notice**

Lectures and course materials, including recorded lectures, class 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 and other course materials publicly and/or for commercial purposes. This includes websites such as Course Hero, etc.

- **Academic Integrity / Plagiarism**

All work submitted in this course must be personally completed by the student that submits it. Artificial Intelligence (AI), such as ChatGPT is not permitted for this course. Turn-it-in and other AI detection software will be utilized. Students that violate this policy will receive a grade of zero for the assessment and will have an academic offense reported to the chair of MEM.

6. 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 or overheads. Therefore, if you miss a lecture, you should try to obtain this material from another student.

6.1 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.

6.2 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 instructor.

6.3 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.

7. Exam Policies

- 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 or wear smart watches, music players, cell phones, beepers, or other electronic devices to exams

8. E-mail 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".

8.1 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.).

8.2 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.

8.3 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

8.4 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

9. Attendance

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

9.1 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.

9.2 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.

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 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.

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, Absence and Accommodation

12.1 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

12.2 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](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

12.3 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>.

13. 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.

The use of AI and translation tools in written work beyond a dictionary is not permitted unless permission is granted by the instructor for specific circumstances. Any work submitted must be the work of the student in its entirety unless otherwise disclosed. 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 the 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.

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 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.

15. Support Services

15.1 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 listed here**) 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/get-help.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.

15.2 Academic Concerns.

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