



Fall/Winter 2025/26 Course Syllabus

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

Instructor: Ibad Cheema
Office Hours: Virtual; link and timing to be provided
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1. Course Information:

1.1 Class Location and Time:

In-Person (note lecture room, day and time) – See Brightspace Classroom Site for 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.

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.”

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 (Ah-nish-in-a-bek), Haudenosaunee (Ho-den-no-show-nee), Lūnaapéewak (Len-ahpay- wuk) and Chonnonton (Chun-ongk-ton) Nations, 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 (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.

2. Course Materials

Required textbook: 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.

Option 1: Print Text (\$159.95)

This option provides a hard copy textbook sold at the Western Bookstore.

Option 2: eBook (\$99.00)

This option provides access to all features of the textbook website referenced above for the 360-day access period.

All course material will be posted to OWL (<https://westernu.brightspace.com/d2l/login>) and 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

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:

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:

The course format will consist of in-person lectures. Student will be provided with abbreviated lecture slides prior to each lecture via the OWL course website. For each unit, chapter readings have also been assigned. Students are expected to keep up with the readings, and to take their own notes as they complete these readings. Students who want to do well in this course are strongly encouraged to attend lectures on a regular basis. If students miss a lecture for any reason, it is their responsibility to catch up. There are no labs or tutorials in this course.

Key Dates:

Classes begin: January 5, 2026

Spring Reading Week: February 14-22, 2026

Classes end: April 9, 2026

Exam period: April 12-30, 2026

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. **Develop** an understanding of responsibility center accounting.

5. Evaluation

Course Grade Weighting

Exam 1 February 2, 2026, in-class hours (9:30am-12:30pm)	= 33%
Exam 2 March 9, 2026, in-class hours (9:30am-12:30pm)	= 33%
Final Exam during examination period scheduled by the Registrar	= 34%
Total	= 100%

Exams are in-person, written by hand consisting entirely of **multiple-choice questions**. Each exam will consist of 30-50 questions and is a **closed book examinations**. **Dictionaries are NOT allowed into the examination.**

Please note that term exams (Exam 1 and Exam 2) are during regular scheduled lecture hours and there will be no class during the week of the exam.

All exams in the course are not cumulative. Therefore, students are required to write all three exams in this course in order to receive a passing grade.

Only non-programmable calculators will be allowed into the exams. If you are unsure, please ask your Instructor.

Electronic devices of any kind (including cell phones, smart watches and calculators) are NOT permitted at exams.

If students have cell phones or other electronic devices, these devices MUST be turned off and stored away from the student during the exam. Devices may not be kept on the exam desk or on students' person (in pockets) during the exam, even if turned off. Contravention of this policy will be treated as an academic offense, and will result in an automatic grade of 0 (zero) on the exam.

Students are responsible for material covered in the lectures 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.

Suspected cheating on any exam will result in a grade of 0 and will initiate an investigation of academic offence.

All three 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 makeup exam.

5.1 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:

- **Final Exam** (Defined by policy – examination scheduled during the official examination period)

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.

5.2 Evaluation Scheme for Missed Assessments:

A student must write a make-up exam if any 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).

There is only one makeup date for this course. 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 instructor will communicate the date and time of the make-up examination to the student.

If a student is unable to meet the scheduled make-up, then the student is responsible for obtaining new accommodation from Academic Counselling and writing the exam in the subsequent term the course is offered (this could potentially be Fall 2026).

5.3 Essential Learning Requirements:

Even when Academic Considerations are granted for missed coursework, the following provision is deemed essential to earn certain grades, including a passing grade, in this course:

- 1) Students must write all three exams in the course including the final exam.
- 2) **Students must achieve a minimum cumulative grade of 50% on all three exams combined in order to achieve a passing course grade** (50% or higher) in the course. Students who do not score at least 50%, cumulative, on all three exams will not pass the course.

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 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.

6. Lecture and Examination Schedule

See Schedule on Brightspace.

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 classes 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 classes on a regular basis. Please note that the instructor will not be providing copies of lecture notes. If you miss a class, you should 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.

Student Code of Conduct <https://www.uwo.ca/univsec/pdf/board/code.pdf>

7.2 No Recording of Classes or Photos of Course Material:

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

Students are not permitted to take photos of material on screens. It is the student's responsibility to come to class prepared to take their own notes and solutions to the assigned work.

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, and present to proctor when requested.

- Nothing is to be on/at one's desk during an exam except writing implements (no pencil cases), non-programmable calculator (with the back removed), 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.
- To ensure fairness to all students, questions will not be answered during exams.

9. 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".

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 outline 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 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 midterm exams will be posted on Brightspace once they are available. An accompanying announcement will notify students when grades are available.

Final exam grades and final course grades are not posted on Brightspace, 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://uwo.ca/univsec/pdf/academic_policies/appeals/academic_consideration_Sep24.pdf

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

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

13.2 Religious Accommodation:

When conflicts with a religious holiday that requires an absence from the University or prohibits certain activities, students should request accommodation for their absence in writing to 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 of 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:

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

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.

Use of AI Tools

Within this course, students are permitted to use AI tools for information gathering, translation, and as a study aid. 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 understanding, ideas and perspectives. 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.

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.

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.

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.

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 via the DAN Help Portal. <https://help.sci.uwo.ca/servicedesk/customer/portal/10>
3. If the response of the Undergraduate Chair is considered unsatisfactory to the student, they may then appeal to the Associate Dean, Undergraduate 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/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.

16.2 Academic Concerns:

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