



Western

DAN Department of Management
& Organizational Studies

**Faculty of
Social Science**

Winter 2024 Course Syllabus

MOS 3370B - Management Accounting Section 002

Course Instructor: Dr. Silvie MacLean, EdD, CPA, CMA, CFM, MHSc, HBA

Office Hours: After class or via zoom appointment

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1.0 Course Information

1.1 This course meets in person for 3 hours on **Thursdays from 1:30 p.m. – 4:30 p.m. in the Social Science Building, Room SSC 2020.**

1.2 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).

Extra Information: 3 lecture hours.

Course Weight: 0.50

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-landacknowledgment.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.

Students not in BMOS are permitted to enroll in up to 1.0 MOS courses, per the Academic Timetable. The requirement that states you must be in BMOS is lifted during registration on the priority lift dates as noted in the Timetable.

2. Course Materials

Garrison/Libby/Webb – Management Accounting – 12th Canadian edition – McGraw Hill Ryerson – ISBN 978-1-26-019327-5 – **ebook required**. Please refer to the PPT slide deck identified in the Week 1 announcement to select your preferred option for the ebook.

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 course is delivered in-person following a weekly schedule and serves as a guide for learning *managerial accounting*. Each week, the learning objectives for the lecture will be posted under the lessons. Every effort is to help you to relate to the concepts you are learning in the ebook of Garrison et al., and what you will need to learn for each topic at a practical level. The first +hour of the class will be allocated to the specific topic as per the weekly schedule. I will use a PPT slide deck to go over theory where concepts will be covered, supplemented with interactive Q's and A's throughout the lesson plan. The lectures are intended to reinforce the practical relevance of the material being learned. I will use real-world examples to connect theory to practice based on the importance of relevancy. To gauge your understanding during the lecture, I may include a formative assessment such as questions which we will examine and where you are practicing in class. Periodically, I will also plan a summative assessment which will include hand-in assignments handed in at the end of the class, which dates are noted in the evaluation section of this syllabus. Hence, it is critical that you come to class already have read the chapters. Moreover, I strive to make the classroom experience interactive using active learning demonstrations. To illustrate concepts, competency-based skills, and critical thinking skills, I carefully select current and relevant class materials that are both attention getting and information producing. To build resiliency and create successful learning experiences for students, I incorporate team-based flipped and active-learning classrooms. As such, you will note that within your gradebook a weight of 10% attributed to collaborative participation/leadership. Please see more information under evaluation.

Please recognize that this is a fast-paced course that has a high degree of work to be done on your own and completed by the dates and times that will be posted. You will need to be dedicated to working on it daily, and on the weekends. Please plan your time accordingly. To help with class preparation, optional practice problems are provided in the SmartBook section of Connect (textbook online platform). You may work through these problems on your own before class. It is also recommended to review the publisher's PowerPoint slides before class to ensure that you are familiar with the course content. Work through the examples given in the slides.

4. Learning Outcomes: The learning outcomes for this course include:

- Understanding the roles and responsibilities of managerial accountants.
- Understanding the role of data analytics in business decisions. Use Excel to perform various analytic processes.
- Preparing a Statement of Cost of Goods Manufactured
- Classifying costs as fixed, variable, or mixed
- Determining break-even levels given the cost structure and calculate operating profit at various levels.
- Predicting the cost for manufacturing overhead using a scatter graph, hi-lo method, and regression analysis. Predict total cost at various levels.
- Distinguishing between various costing systems – Job Order Costing, Process Costing, Activity Based Costing.

- Preparing, comparing, and reconciling financial statements prepared under Absorption versus Variable Costing.
- Preparing and analyzing various types of budgets.
- Analyzing manufacturing (cost) variances and marketing variances to explain differences between Budgeted and Actual results.
- Understanding centralized/decentralized organizations, segment reporting, responsibility centres, transfer pricing, departmental cost allocations, cost of quality.
- Distinguishing between relevant and irrelevant costs in decision making.
- Analyzing 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.
- Understanding procedures and issues related to determining the price of a product.

5. Evaluation

Students are **REQUIRED TO COMPLETE ALL COMPONENTS** of this course. The components are as follows:

- Midterm 1 (Ch. 1-4), Weight = 20% - Friday, Feb. 2 at 2:30 p.m.-5 p.m.
- Midterm 2 (Ch. 5-8), Weight = 25% - Saturday, Mar. 9 at 9:30 a.m.-12 noon
- Final Exam (Ch. 9-13), Weight = 30% - TBD by Registrar's Office
- Connect Assignments (6), Weight = 10% - Noted on Weekly Schedule
- In-Class Assignments (3), Weight = 5% - Due end of class in Week 2, 9, 13
- Weekly In-Class Collaborative/Participation Leadership, Weight = 10% - Graded after week 13

A detailed weekly schedule is posted on OWL. Please check this schedule regularly to prepare for the work to be done in class each week. Students are responsible for material covered in the lectures as well as the assigned chapters/sections and the assigned problems/also in the e/textbook.

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

Grades will not be adjusted based on need. Extra assignments to improve grades ***will NOT*** be permitted. Tests, Connect, and/or in-class assignments 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, and regardless of the reason will result in a grade of zero for the assessment. It will also be reported as an academic offense.

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

Your mark in the course will be the mark that you earn based on your demonstrated understanding of the course content/components.

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.

Connect Assignments (10%)

There are 6 Connect Assignments to be completed online throughout the term. The due dates and times are noted on the weekly schedule. All assignments are open at the beginning of the term and must be completed prior to the due date given for each one. Due to this long period of availability, late assignments will not be accepted for any reason. However, only the best 5 Assignments will be counted toward your grade. This means that if you must miss one Assignment, or if you are late submitting one, it will not count against you. Please manage your schedule accordingly and ensure that you submit well before the deadline.

In-Class Assignments (5%)

There are 3 in-class assignments that are conducted in class in weeks 2, 9, and 13. There is no make-up for the missed in-class assignment unless there is an exceptional circumstance. An exceptional circumstance is when a student has a *documented absence* confirmed by an Academic Counsellor. In this case, the student will have the weight percentage allocation added to their final exam. The intention of the in-class assignments is to assess the student's practical knowledge to key concepts and competencies. In week 2 (regression analysis), in week 9 (budgeting), and week 13 (costing/linear programming).

Midterm #1 (20%) Midterm #2 (25%) and Final Exam (30%)

Exams may consist of a combination of multiple-choice, long-answer, short-answer, written-response and case style questions. All exams are closed book and are non-cumulative. You may not use a phone as a calculator and all calculators must be non-programmable. No other materials will be permitted at your desk during the examination. This includes dictionaries, cell phones, smart watches, electronic devices of all kinds, etc. Doing so will result in a grade of zero for the test, and you will be reported to the department Chair for having an academic offense.

Exams will not be returned to students. They may be reviewed during the instructor's office hours. Exams will be examined for unusual coincidences in the pattern of answers which may be indicative, and used as supporting evidence, of cheating.

Makeup tests for midterms and the final exam

Students that miss tests will require approval from academic counselling to write a make-up test. The date and time for make-up tests will be determined by the professor AFTER the regularly scheduled test has been completed. The date and time are not negotiable. Make-up tests will cover the same chapters as the original test and will be the same length of time as the original test but may use different formats and may have a different number of questions.

Students that miss both the regularly scheduled test and the make-up test will require additional approval from academic counselling. With approval the student may be offered the opportunity to write the missed test the next time the course is offered. Please be aware of any implications of this for your course progression. It may also reduce the number of courses you are permitted to take during the next term. Students that miss both mid-term tests will not be able to write mid-term 1 until the next time the course is offered.

In-Class Collaborative participation/leadership (10%)

Students are expected to attend all Thursday class sessions, and to act in a professional manner that is respectful toward the instructor and other students. Class participation and engagement is an integral part of the learning experience in this course. Therefore, it is expected that every student will be prepared for each class and will be a willing participant in discussions. Voluntary class participation is expected; however, students that do not volunteer answers may still be called upon to answer questions related to material being worked on. For classes to run smoothly it is essential that all students are fully prepared for every class. Some classwork will be done in small groups. Some in-class work will be submitted on the course OWL site. Students are expected to:

- Arrive to class on time and remain in class for the full duration of the class. Coming late or leaving early will mean that the class is considered a ‘missed class’.
- Use electronic devices (ie. laptop, tablet, etc.) for class purposes ONLY.
- Refrain from accessing or using phones or email during class session.
- Contribute to making the class session better for everyone by words and actions.

Please be aware that the classroom is a public space, and others can easily see what is on your computer screen. During class you are not permitted to use your computer for anything other than assigned class work.

Attendance will be taken at each class. Please recognize that it is an academic offense to have someone sign your name on the attendance sheet when you are absent from class. Consequently, be aware that this will result in a grade of zero for participation and will be reported as an academic offense for both the signor and the student who is absent. The collaborative participation/leadership contribution portion of your grade will be determined by your influence (leadership) to the learning of the class and presence (attendance), representing 10 percent of your final grade.

The evaluation of your influence (leadership) is not based only on how frequently you speak up in class, but more importantly, by the quality of what you share and how well you listened and responded to others. Within our safe community classroom objective, students were also expected to be fully engaged in the entire learning process. This means you are expected to complete the assigned chapter readings *prior* to the class and to come prepared to share answers, thoughts, and opinions. This evaluation also included volunteering for flipped learning leadership exchanges (1 point), and positively contributing to the learning of others by (2 points) asking insightful questions, being able to answer questions that challenged your critical thinking and engaging in balance discussions. Demonstrating leadership that included high quality initiative (3 points) included: volunteering comments which are relevant and on-topic, and/or Clarifying or explaining a concept, and/or Advancing the discussion to a new issue, and/or Providing structure to the class or

the discussion, and/or Criticizing constructively, and/or Allowing others to contribute, by avoiding class domination, and exhibiting tolerance and respect for others, and/or Sharing ideas with, assisting and providing feedback to others.

Physically, being present in class is one of the most basic conditions for a student's success, since there is a lot of learning being taught that is missed. Attendance, and more specifically participation at all classes in this course is expected (worth 5 points); however, circumstances may arise which make it impossible for you to attend. After all, university life presents realities of personal needs, stress, and illness where absenteeism occurs. That said, presence (attendance, including arriving on time for class) is critical for representing professionalism and maximizes life opportunities to succeed in life. In the business world, absenteeism impacts the organization's bottom line and the service outcomes they provide to customers. Moreover, there is a correlation between attendance and learning outcomes, given participation in class discussion and new information highlighted in instructional learning is missed. Presence is also associated with your leadership influence since your attendance contributes to the learning of others by participating in class activities. For full transparency, sign-in attendance will be taken (but again balanced with collaborative leadership noted above). The following rubric will be used for your physical attendance:

- 0 – Student was late for class, did not attend class, or attended class but worked on other things during class. Minimal engagement.
- 1 – Attended but frequently late and not on time, worked on assigned in-class problems, and demonstrated professionalism throughout class session - but did not ask or answer any questions or participate in flipped learning.
- 2 – In addition to 1, attended at least 10 classes the student voluntarily asked and/or answered questions. Participated in flipped learning and worked effectively in groups when group work was assigned.
- 3 – In addition to 1 and 2, attended all classes, and the student voluntarily contributed to class discussion throughout the class session. Added considerable value. Worked effectively in groups when group work was assigned.

6. Lecture and Examination Schedule

The Weekly Schedule is posted on the course OWL site.

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. If you miss a lecture, please obtain any missed material from another student.

7.1 Respect

Please act respectfully towards the classroom, the Professor 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 Professor. 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 the instructor. Late arrivals are also distracting. Please try to arrive on time for classes.

7.2 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.

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 my written consent.

7.4 Privacy

In order to respect privacy laws, and the privacy of individual students, the only methods student grades will be communicated will be via OWL, direct contact with me or on a test/exam/report/essay paper. I am not able to email your grade to any email address. Student grades are confidential. Please take this into consideration when sharing your grades or asking others to share their grades. Your choice to share your grades will not be taken into consideration in any grading decision made and in order to respect the privacy of each student, I will only discuss individual grades with the student in question.

8. Exam Policies

- Bring student identification to exams.
- Nothing is to be on/at one's desk during an exam except a pencil, an eraser, the individual's student card and an approved calculator.
- Do not wear baseball caps to exams
- Do not bring music players, cell phones, beepers, or other electronic devices to exams

9. 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". Email is a useful

communication tool, especially if used for sharing information; however, it is not a good tool for discussion or decision-making. Therefore, please follow these guidelines regarding the use of email in this course:

9.1 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.).

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 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.

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

IN-PERSON: It is expected that students will attend all classes. Students are encouraged to obtain missed lecture notes from another student.

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

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.

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/accommodation_medical.pdf

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

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

The website for the Student Development Centre at Western is at <http://www.sdc.uwo.ca/>.

Students who are in emotional/mental distress should refer to Mental Health@Western http://uwo.ca/health/mental_wellbeing/ for information including a complete list of options about how to obtain help.

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

Students should consult the University's list of recognized religious holidays, and should give reasonable notice in writing, prior to the holiday, to the Instructor and an Academic Counsellor if their course requirements will be affected by a religious observance.

Additional information is given in the [Western Multicultural Calendar](#).

13.4 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 AFTER the original test has been written. 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, and seeking a new make-up date with the instructor within a reasonable time frame. Students that miss both the regularly schedule test and the make-up test may be granted the opportunity to write the test the next time the course is offered at Western University. See Section 5 of this Syllabus for policies on make-up exams.

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.

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: 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 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 listed here*) can be reached at: <http://westernusc.ca/services/>

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

Students who are in emotional/mental distress should refer to Health and Wellness: <http://www.uwo.ca/uwocom/mentalhealth/> 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.

Portions of this document were taken from the Academic Calendar, the Handbook of Academic and Scholarship Policy and the Academic Handbook of Senate Regulations. This document is a summary of relevant regulations and does not supersede the academic policies and regulations of the Senate of the University of Western Ontario.