



MANAGEMENT AND ORGANIZATIONAL STUDIES Management Accounting: Cost -- MOS 3370A 550 Fall 2022 September – December 2022

1. Course Information

Management Accounting: Cost MOS 3370A 550

Instructor(s): Bill Dawson

Contact Information: 519-438-7224 #TBA or 519-661-2111 #82293

Email: bdawson@uwo.ca

Web: owl.uwo.ca

Office: W13 (Huron) or SSC 4430 (Main Campus)

Office Hours: Tuesday 2:30-3:30 or Friday 12:30-2:00 (main campus SSC 4430) or zoom by appointment

Class Location: H111

Scheduled Class Times: Tuesday 10:30-11:30 and Thursday 9:30-11:30

Prerequisites:

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.

3 lecture hours, 0.5 course

Antirequisite(s): Business Administration 3307K, 4407Q/R/S/T

3. Course Learning Outcomes:

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.

Learning Outcomes:

- Classify costs as fixed, variable or mixed and prepare a Statement of Cost of Goods Manufactured. 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 and predict total cost at various levels.

- Distinguish between various Costing Systems – Job Order Costing, Process Costing, Activity Based Costing and Absorption/Variable Costing. Determine cost of goods sold, ending inventory under each method. Prepare, compare and reconcile financial statements prepared under Absorption versus Variable Costing.
- Analyze manufacturing (cost) variances and marketing variances to explain differences between Budget and Actual results.

4. **Course Format**

Weekly classes will include lectures, group discussions, and discussion of assigned problems and cases. Participation is required.

Please note that it is not allowable to take pictures or to record the professor's in-class materials. Solutions will be posted on OWL after problems are discussed in class. For all other materials, you will need to make your own hand-written notes

Students should also note that the workload for this course is heavy and should schedule their time accordingly.

5. **Textbooks and Course Materials:**

Garrison/ Libby/Webb, Managerial Accounting, Twelfth Canadian edition, McGraw Hill Ryerson, 2021, **ISBN-13:978-126019327-5**

Additional materials will be posted on OWL.

6. **Methods of Evaluation**

Requirements	% of Course Grade
Mid-Term Exam 1 Thurs, Oct 13 6:00-9:00 pm	30%
Mid-Term Exam 2 Fri, Nov 11 6:00-9:00 pm	30%
Final Examination TBA --Final Exam Dec 10-22 3 hours	30%
Participation / Assignment	10%

- 6.5 Exams are mixed in format, and may include multiple choice, calculations and written responses. Exams are **closed book examinations. Dictionaries are NOT allowed into the examinations.**

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

Students are responsible for material covered in the lectures as well as the assigned chapters/sections in the text. The Mid-Term exam is scheduled outside of class time. The final exam will be scheduled during the exam period. Exams will not be returned to students but may be reviewed in the instructor's office.

Students are **REQUIRED TO COMPLETE ALL COMPONENTS** of this course. There are no exceptions to this. Extra assignments to improve grades **will NOT** be allowed.

Exams may be scored using the program Scan Exam which examines the answer sheets for unusual coincidences in the pattern of answers given which may be indicative and used as supporting evidence of cheating.

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.

What to Bring / Not Bring to the Exams:

- 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, non-programmable calculator.
- Do not wear baseball caps to exams.
- Do not bring music players, cell phones, beepers, or other electronic devices to exams.

For The University of Western Ontario Senate Regulations, please see the Handbook of Academic and Scholarship Policy at:

http://www.uwo.ca/univsec/academic_policies/index.html

PARTICIPATION:

10% of your course grade will be based on your weekly contributions to class discussions and a data analytics assignment. It is expected that students will attend all classes and will arrive on time and ready to work. Much of our class time will be conversational. I will direct conversations about new material, the problems we are covering, and review of previously presented material. Participation will be evaluated weekly for both quantity and quality. Quality is more important than quantity. Participation marks are not "easy" marks. They are awarded for making class better by contributing to discussions.

The following scale is used to grade participation. Please note: attendance does equal participation.

- 0 - (0%) - did not attend, and it is not an excused absence.
- 0 - (0%) - attended, but spent the class period working on other things.
Did not participate in class activities.
- 1 - (25%) - attended, participated in class activities, but did not ask or answer any questions.
- 2 - (50%) - attended, participated in class activities, answered questions being discussed.
- 3 - (75%) - attended, participated in all class activities, answered questions throughout the class session. Preparation for class is apparent.
- 4 - (100%) - attended, participated in all class activities, answered questions that required interpretation or evaluation of accounting concepts.

Preparation for class is apparent. Went beyond just answering homework questions. Explained difficult concepts. Added considerable value.

Add/Drop Deadlines

Fri, Sept 16, 2022 Last day to ADD a first-term half course.
Sat, Nov 12, 2022 Last day to DROP a first-term half course without academic penalty.

7. Tentative Class Schedule/ Syllabus: Posted on OWL

8. Additional Resources

- Western Academic Calendar: <https://westerncalendar.uwo.ca>
- University Secretariat: <https://www.uwo.ca/univsec/>
- Office of the Registrar: <https://registrar.uwo.ca/>
- Western Centre for Teaching and Learning: <https://teaching.uwo.ca/>
- Western Bookstore (course adoptions): <https://bookstore.uwo.ca/course-adoptions>
- Copyright at Western: <https://copyright.uwo.ca/>
- Western Experiential Learning: <http://experience.uwo.ca/>
- Huron Teaching & Learning: <https://huronatwestern.ca/about/faculty/teaching-learning/>
- Huron Faculty of Arts and Social Science: <https://huronatwestern.ca/programs/arts-social-science/>

9. Important Dates

Sept 8	Fall/Winter classes begin
Sept 16	Last day to add a full course, or first term half courses
Oct 10	Thanksgiving Holiday (All office closed)
Oct 21	Makeup Date for unwritten Assessments 3:00-7:00 pm Kingsmill Room
Oct 31-Nov 6	Fall Reading Week (No classes, Department offices open Oct 31-Nov 4)
Nov 12	Last day to drop a first term half course without academic penalty
Dec 8	Classes end for Fall Term
Dec 9	Study Day
Dec 10-22	Final Exam Period (Do not plan travel before the end of the exam period)
Jan 9, 2023	Winter classes resume



Appendix to Course Outlines: Academic Policies & Regulations Fall/Winter 2022

Pandemic Contingency

Huron will continue to follow the guidance of public health and government officials. It is anticipated that there will be no further disruptions to in-person instruction. This is subject to change.

Student Code of Conduct

Membership in the community of Huron University College and Western University implies acceptance by every student of the principle of respect for the rights, responsibilities, dignity and well-being of others and a readiness to support an environment conducive to the intellectual and personal growth of all who study, work and live within it. Upon registration, students assume the responsibilities that such registration entails. While in the physical or online classroom, students are expected to behave in a manner that supports the learning environment of others. Please review the Student Code of Conduct at: <https://huronatwestern.ca/sites/default/files/Res%20Life/Student%20Code%20of%20Conduct%20-%20Revised%20September%202019.pdf>.

Prerequisite and Antirequisite Information

Students are responsible for ensuring that they have successfully completed all course prerequisites and that they have not completed any course antirequisites. Unless you have either the requisites for this course or written special permission from your Dean 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.

Attendance Regulations for Examinations

A student is entitled to be examined in courses in which registration is maintained, subject to the following limitations:

- 1) A student may be debarred from writing the final examination for failure to maintain satisfactory academic standing throughout the year.
- 2) Any student who, in the opinion of the instructor, is absent too frequently from class or laboratory periods in any course will be reported to the Dean of the Faculty offering the course (after due warning has been given). On the recommendation of the Department concerned, and with the permission of the Dean of that Faculty, the student will be debarred from taking the regular examination in the course. The Dean of the Faculty offering the course will communicate that decision to the Dean of the Faculty of registration.

Review the policy on Attendance Regulations for Examinations here: [Academic Calendar - Western University \(uwo.ca\)](#)

Statement on Academic Offences

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 website: [Academic Calendar - Western University \(uwo.ca\)](#). The appeals process is also outlined in this policy as well as

more generally at the following website:

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

Turnitin.com

All required papers may be subject to submission for textual similarity review to the commercial plagiarism detection software under license to the University for the detection of plagiarism. All papers submitted for such checking will be included as source documents in the reference database for the purpose of detecting plagiarism of papers subsequently submitted to the system. Use of the service is subject to the licensing agreement, currently between The University of Western Ontario and Turnitin.com (<http://www.turnitin.com>).

Statement on Use of Electronic Devices

It is not appropriate to use electronic devices (such as, but not limited to, laptops, tablets, cell phones) in the classroom for non-classroom activities. Such activity is disruptive and distracting to other students and to the instructor, and can inhibit learning. Students are expected to respect the classroom environment and to refrain from inappropriate use of technology and other electronic devices in class.

Statement on Use of Personal Response Systems (“Clickers”)

Personal Response Systems (“clickers”) may be used in some classes. If clickers are to be used in a class, it is the responsibility of the student to ensure that the device is activated and functional. Students must see their instructor if they have any concerns about whether the clicker is malfunctioning. Students must use only their own clicker. If clicker records are used to compute a portion of the course grade:

- the use of somebody else’s clicker in class constitutes a scholastic offence
- the possession of a clicker belonging to another student will be interpreted as an attempt to commit a scholastic offence.

Academic Consideration for Missed Work

All students pursuing academic consideration, regardless of type, must contact their instructors no less than 24 hours following the end of the period of absence to clarify how they will be expected to fulfill the academic responsibilities missed during their absence. **Students are reminded that they should consider carefully the implications of postponing tests or midterm exams or delaying submission of work, and are encouraged to make appropriate decisions based on their specific circumstances.**

Students who have conditions for which academic accommodation is appropriate, such as disabilities or ongoing or chronic health conditions, should work with Accessible Education Services to determine appropriate forms of accommodation. Further details concerning policies and procedures may be found at: <http://academicsupport.uwo.ca/>.

Policy on Academic Consideration for a Medical/ Non-Medical Absence

- (a) **Consideration on Medical Grounds for assignments worth *less than 10%* of final grade:
Consult Instructor Directly and Contact Academic Advising**

When seeking consideration on **medical grounds** for assignments worth *less than 10%* of the final course grade, the student should contact the instructor directly. The student need only share broad outlines of the medical situation. The instructor **may** require the student to submit documentation to the academic advisors, in which case she or he will advise the student and inform the academic advisors to expect documentation. If documentation is requested, the student will need to complete and submit the **Student Medical Certificate**. The instructor may **not** collect medical documentation. The advisors will contact the instructor when the medical documentation is received, and will outline the severity and duration of the medical challenge as expressed on the Student Medical Certificate and in any other supporting

documentation. The student will be informed that the instructor has been notified of the presence of medical documentation, and will be instructed to work as quickly as possible with the instructor on an agreement for accommodation.

b) Medical Grounds for assignments worth 10% or more of final grade: Go Directly to Academic Advising

University Senate policy, which can be found at [Academic Calendar - Western University \(uwo.ca\)](https://www.uwo.ca/univsec/pdf/academic_policies/appeals/medicalform.pdf) requires that all student requests for accommodation on medical grounds for assignments worth 10% or more of the final grade be made directly to the academic advising office of the home faculty (for Huron students, the “home faculty” is Huron), with supporting documentation in the form (minimally) of the Senate-approved Student Medical Certificate found at:

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

The documentation is submitted in confidence and will not be shown to instructors. The advisors will contact the instructor when the medical documentation is received, and will outline the severity and duration of the medical challenge as expressed on the Student Medical Certificate and in any other supporting documentation. The student will be informed that the instructor has been notified of the presence of medical documentation, and will be instructed to work as quickly as possible with the instructor on an agreement for accommodation. The instructor will not normally deny accommodation where appropriate medical documentation is in place and where the duration it describes aligns with the due date(s) of assignment(s). Before denying a request for accommodation on medical grounds, the instructor will consult with the Dean. The instructor’s decision is appealable to the Dean.

c) Consideration on Non-Medical Grounds: Consult Huron Support Services/Academic Advising, or email huronsss@uwo.ca.

Students seeking academic consideration for a **non-medical** absence (e.g. varsity sports, religious, compassionate, or bereavement) will be required to provide appropriate documentation. All consideration requests must include a completed [Consideration Request Form](#). Late penalties may apply at the discretion of the instructor.

Please review the full policy on Academic Consideration for medical and non-medical absence at: [accommodation_medical.pdf \(uwo.ca\)](#). Consult [Huron Academic Advising](#) at huronsss@uwo.ca for any further questions or information.

Support Services

For advice on course selections, degree requirements, and for assistance with requests for medical accommodation, students should email an Academic Advisor in Huron’s Student Support Services at huronsss@uwo.ca. An outline of the range of services offered is found on the Huron website at: <https://huronatwestern.ca/student-life/student-services/>.

Department Chairs, Program Directors and Coordinators are also able to answer questions about individual programs. Contact information can be found on the Huron website at: <https://huronatwestern.ca/contact/faculty-staff-directory/>.

If you think that you are too far behind to catch up or that your workload is not manageable, you should consult your Academic Advisor. If you are considering reducing your workload by dropping one or more courses, this must be done by the appropriate deadlines. Please refer to the Advising website, <https://huronatwestern.ca/student-life/student-services/academic-advising/> or review the list of official

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Sessional Dates on the Academic Calendar, available here:
<http://www.westerncalendar.uwo.ca/SessionalDates.cfm>.

You should consult with the course instructor and the Academic Advisor who can help you consider alternatives to dropping one or more courses. Note that dropping a course may affect OSAP and/or Scholarship/Bursary eligibility.

Huron Student Support Services: <https://huronatwestern.ca/student-life/student-services/>
Office of the Registrar: <https://registrar.uwo.ca/>
Student Quick Reference Guide: <https://huronatwestern.ca/student-life/student-services/#1>
Academic Support & Engagement: <http://academicssupport.uwo.ca/>
Huron University College Student Council: <https://huronatwestern.ca/student-life/beyond-classroom/hucsc/>
Western USC: <http://westernusc.ca/your-services/#studentservices>

Wellness and Health Supports at Huron and Western

University students may encounter setbacks from time to time that can impact academic performance. Huron offers a variety of services that are here to support your success and wellbeing. All Huron staff and faculty have received training on responding to disclosures of Gender-Based Sexual Violence (GBSV); students should know that the Community Safety Office is a resource for survivors, providing support and, if desired, guidance while referring them to the further supports that they may require. Please visit <https://huronatwestern.ca/student-life-campus/student-services/wellness-safety> for more information or contact staff directly:

Wellness Services: huronwellness@huron.uwo.ca
Community Safety Office: safety@huron.uwo.ca
Additional supports for Health and Wellness may be found and accessed at Western through, <https://www.uwo.ca/health/>.

Western Calendar - Policy Pages -

[Academic Calendar - Western University \(uwo.ca\)](#)