

Brief Course Outline

Course Title: Management Accounting: Cost

Course Number and Section

MOS

3370A 550

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Disclaimer: Information in the brief course outline is subject to change. The syllabus posted on OWL Brightspace is the official and authoritative source of information for the course.

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: behavior, allocation, determination, and strategic cost management.

Learning Outcomes: one outcome per entry

- 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.

Textbooks and Course Materials:

Garrison/ Libby/Webb, Managerial Accounting, Thirteenth Canadian edition, McGraw Hill Ryerson, 2025, ISBN-13:978-1-26-483408-2

Ivey Publishing Case: Cafe Xaragua

Methods of Evaluation: one assignment per entry

Assignment	Due Date mm/dd/yy	Weight - %
Midterm Exam 1		25
Midterm Exam 2		25

Assignment	Due Date mm/dd/yy	Weight - %
Case Assignment		15
Class Discussion		10
Final Exam		25

Wednesday, August 5, 2026

Huron Brief Course Outline 2026/27

In-course Costs \$120.00

For Textbooks and Course Materials (below), you are required to include the cost of each textbook or other learning material.

Note whether there are any restrictions that would prevent a student from using a second-hand copy. Here is some suggested text:

- Required textbook: [author, title, edition, publisher, date]. Cost: [insert amount].
 - Or include the weblink of the textbook’s publisher site that includes the cost information.
- Students need to purchase this edition. Second-hand or older editions will not be sufficient.
- OR Students are welcome to purchase second-hand or earlier editions of this textbook.
- This course has an optional field trip that costs [insert amount].
- This course has a required field component that costs [insert amount].

In solidarity with the Anishinaabe, Haudenosaunee, Lūnaapéewak, and Chonnonton peoples on whose traditional treaty and unceded territories this course is shared.