

**INTRO TO MANAGERIAL ACCOUNTING
(MOS 2228B 550)**

CONTACT INFORMATION:

Professor: Alexander (A.J) Miller , MBA, HBA
Office: A118
Phone: 519-630-3246
Email: amill64@uwo.ca
Course Website: OWL

CLASS INFORMATION:

Monday to Thursday 9:30am Zoom

OFFICE APPOINTMENTS:

Office Hours: *By appointment only* (in person or virtual):

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. Students will understand why and how management accounting differs from financial accounting, learn basic analytical techniques, and gain a better understanding of the workings of an organization. The practical business applications of management accounting theory will be discussed, along with the methods utilized to format accounting information in a way to support business decisions.

Prerequisite(s): 5.0 courses at University level, and enrollment in second year BMOS program.

Anti-requisite: Business 2257

Extra Information: 3 lecture hours.

COURSE OBJECTIVES:

The overall objective of this course is to develop your knowledge of, and your ability to use, managerial accounting information. At the conclusion of this course you will be expected to:

1. Explain the function and role of management accountants within an organization.
2. Explain and apply the various cost classification concepts that are fundamental to the language of management accounting and utilize this information in various cost accounting 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. Demonstrate an understanding of how cost structure can affect profitability and apply management accounting tools to various cost structures.
5. Demonstrate an understanding of how relevant costs affect a management accounting decision.

6. Develop an understanding of key terms and tools used by management accountants and begin to develop problem solving and critical thinking skills useful in business decision-making for incremental analysis, pricing and budgeting.
7. Develop an understanding of different budgeting systems, responsibility center accounting and the use of balanced scorecards to maintain quality.

COURSE MATERIALS:

Required:

1. Textbook and online access to publishers website “Wiley Plus”. Managerial Accounting: Tools for Business Decision-Making, 6th Canadian Edition Authors: Weygandt, Kimmel, Aly
2. MOS 2228B Workbook – This is a custom workbook provided to online intersession students.

COURSE EXPECTATIONS:

- 1.**Attendance:** Students are expected to attend all classes. Students are permitted to miss *two sessions* without notice or documentation. This does not apply to dates where the student is scheduled for a presentation. Any students missing more than two sessions should seek out accommodation from their academic councillor for a prolonged absence. At the discretion of individual instructors, any student who misses more than 25% of scheduled classes will receive a class contribution grade of 0 out of 10 for the course.
- 2.**Preparation:** Assigned materials (text, readings and cases) should be prepared prior to class. The class will have active discussion based on the material so being prepared is critical.
- 3.**Contribution:** Individual contributions may consist of: responding to questions; summarizing key concepts; analyzing case details; presenting relevant outside references; posing questions; or otherwise enriching the learning experience in the class.
- 4.**Group work:** Group work will occur several times during the course and active participation from all members is expected. *The instructor reserves the right to gather peer feedback and apply penalties including a mark of zero when necessary based on lack of active participation in group work.*

EVALUATION:

Evaluation	Date / Time	Percentage
Contribution	Throughout Semester	15%
Group Article Presentation	June 19 th	15%
Individual Article Presentation	June 8 th	15%
Individual Case Report	June 15 th	35%
Final Group Budget Presentation	June 22 nd	20%

SEMESTER GROUPS:

Groups of five to six people will form semester groups. These groups will complete the article presentations, group case report and final group case report together. Students will be allowed to self

select two other peers to form a trio, I will then randomly assign this trio to another trio, forming a group of six.

GROUP ARTICLE PRESENTATION:

Groups will be required to find a peer reviewed academic article related to any of the topics covered throughout the semester. Groups will need create a presentation that:

- i. Summarizes the article and key teaching points
- ii. Compare and relate the article to the appropriate course content
- iii. Field a question-and-answer period with the class.

CASE STUDY REPORTS:

One individual case reports will be prepared throughout the semester. Students will be presented with a business scenario and expected to use class skills to evaluate the situation and make a recommendation. Each report will have more detailed instructions.

CONTRIBUTION:

Class contribution by each student is a cornerstone of the learning experience. Active class involvement augments the learning experience, increases assimilation of materials, and stimulates the level of class discussion. Students’ contribution to this course is initiated through thorough class preparation. Contribution is expected to be relevant to the current discussion and includes answering questions, volunteering answers, advancing the discussion to a new issue, developing one side of an argument, clarifying difficult concepts and asking questions pertinent to the topic. Just as important is listening attentively to your classmates and critiquing ideas constructively. Class contribution may also include assignments, hand-ins, group evaluations and prompt attendance.

Contribution Grading Scale

Although performance is on a continuum the table below helps understand the daily score achieved for participation.

Ten-point system:

0	Missed class
1-3	Only attended class
4-5	Participated through basic means such as answering class polls
6-7	Insightful comment, builds well on another persons ideas, challenging questions
8-10	Exceptional analysis and expansion of the class learning experience

Evaluation Policies

You must complete all evaluation components to pass the course. There will be no reweighting of components unless you have received an academic accommodation. Grades will not be adjusted on the basis of need. Your mark in the course will be the mark that you earn based on your demonstrating understanding of course content. Extra credit assignments are not available, and assignments cannot be rewritten to obtain a higher mark. Once you have completed an assignment, you are committed to the mark earned.

A late penalty of 10 per cent will be deducted for each 24-hour period during which an assignment is late unless academic accommodation is received. All assignments are subject to submission for textual similarity review to the commercial plagiarism detection software under license to the University for the detection of plagiarism. All assignments submitted for such checking will be included as source documents in the reference database to detect plagiarism of assignments 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>).

Please be aware that only one make-up exam is available per testing point during the semester. Students who miss the exam and the make-up exam will be asked to write during the summer session.

Extensions are never granted for this course, any student needing accommodation will be provided a new case with a new timeframe for completion.

Pandemic Contingency

In the event of a COVID-19 resurgence during the course that necessitates the course delivery moving away from face-to-face interaction, all remaining course content will be delivered entirely online, typically using a combination of synchronous instruction (i.e., at the times indicated in the timetable) and asynchronous material (e.g., posted on OWL for students to view at their convenience). Any remaining assessments will also be conducted online at the discretion of the course instructor. In the unlikely event that changes to the grading scheme are necessary, these changes will be clearly communicated as soon as possible.

Scholastic Offences, Plagiarism and Collusion

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:

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

Plagiarism is the submission of work that is in whole or in part someone else's work (including, but not limited to, text, calculations and exhibits), which you claim as your own. Students must write their assignments, essays, reports, exams, etc. in their own words. Whenever students take an idea or a passage from another author, they must acknowledge their debt both by using quotation marks where appropriate and by using proper references such as footnotes or citations. Plagiarism is a major academic offence (see Scholastic Offence Policy in the Western Academic Calendar).

All required case exams and reports may be subject to submission for similarity review to the commercial plagiarism detection software under licence to the University for the detection of plagiarism. All papers submitted 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 in effect between The University of Western Ontario and Turnitin.com (www.turnitin.com).

Students may not pay for consultation or advice in the preparation of any of the reports.

UNIVERSITY RESOURCES

Students may wish to access registrar and wellness supports which can be found here:
<https://huronatwestern.ca/student-life-campus/student-services>.



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 \(uwo.ca\)](http://www.uwo.ca/academic_calendar)

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 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://academicsupport.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 \(uwo.ca\)](#)