

Brief Course Outline

Course Title: MOS 3370: Management Accounting

Course Number and Section:

MOS

3370A 551

Instructor Name(s): Lauren Nicolaas

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

Course Description:

What does it cost? This question is asked in every organization. Determining cost is a key accounting process that supports effective decision making. This course explores management accounting techniques related to cost: behaviour, allocation, determination, and strategic cost management. It also provides practical experience using Excel to organize data, prepare budgets, and present information—building solid spreadsheet fundamentals applicable to future studies and professional pursuits.

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 costs 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.

Use Excel to organize and analyze cost data, prepare budgets, and create clear, well-structured reports that support management decision making.

Textbooks and Course Materials:

Textbook: Garrison 13e, Managerial Accounting
ISBN: 9781265755706 - (\$69.00 + VAT)

Published Case Study (Name TBD) - (Estimated cost is \$10.00 + VAT)

Total cost of required course materials is estimated at \$79 + VAT. This information is an estimate and is subject to change. This information is presented in accordance with Ontario Bill 166.

Methods Of Evaluation:

Assignment	Due Date mm/dd/yy	Weight - %
Test #1	Oct. 6, 2025	25
Test #2	Oct. 27, 2025	20
Final Exam	December Exam Period	30
Assignments	Various Deadlines	15
Contribution	Ongoing	10

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

Thursday, August 14, 2025