



MANAGEMENT AND ORGANIZATIONAL STUDIES

MANAGEMENT ACCOUNTING: MOS 3370B 550

Course Outline - Winter 2022

CONTACT INFORMATION

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Course delivery with respect to the COVID-19 pandemic - Although the intent is for this course to be delivered in-person, the changing COVID-19 landscape may necessitate some or all of the course to be delivered online, either synchronously (i.e., at the times indicated in the timetable) or asynchronously (e.g., posted on OWL for students to view at their convenience). The grading scheme will not change. Any assessments affected will be conducted online as determined by the course instructor.

Office Hours

Thursdays 9:30 a.m. – 10:30 a.m.

or by appointment – Please email me at rtisdale@uwo.ca to request a Zoom meeting time and date.

(Note: due to Covid restrictions office hours will be over Zoom please email to book time, even during scheduled hours)

Class Time & Location

Tuesdays 8:30 a.m. – 10:30 p.m. HC – H112

Thursdays 8:30 a.m. – 9:30 a.m. HC – H112

During campus closures due to Covid, course components will be delivered virtually via Zoom. Students are expected to be available during class times for the synchronous components to “attend” remotely.

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.

MOS 3370B satisfies a course requirement for the Chartered Professional Accountants of Ontario.

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

Course Pre-requisite: Business Administration 2257, or MOS 2228A/B, and enrolment in third or fourth year of BMOS, Honors Specialization in Urban Development or Music Administrative Studies (MAS).

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.

Course Learning Outcomes

By the end of this course, students should be able to:

1. Describe the role of management accounting within an organization.
2. Evaluate how costs behave and use this information in a range of decisions.
3. Apply various product costing methods to evaluate performance and make decisions.
4. Discuss the features of different budgeting systems and undertake budget variance analysis to assess performance and make recommendations for improvement.
5. Identify the relevant inflows and outflows in different situations and use this information to analyze and make a variety of short-term, operational decisions.
6. Expand the concept of relevant inflows and outflows to analyze and make long-term, capital budgeting decisions.
7. Demonstrate expected workplace behaviour: for example, participation, leadership, collaboration, engagement and attendance.

Course Materials

Managerial Accounting, Twelfth Canadian Edition
Garrison, Libby & Webb
McGraw-Hill Ryerson: 2021

This course will require the following:

- Computer/Laptop
- Microsoft Office (word, excel)
- Stable high speed internet connection
- Webcam
- Microphone
- A quiet space to take part in synchronous learning (tutorials, discussion groups, etc.)

Up-to-date information on class assignments, reports, exams, and research participation is provided on the MOS 3370B OWL site: <https://owl.uwo.ca/>.

Teaching Methodology and Expectation of Students

This course is taught primarily by lectures/discussions, problems and cases. The textbook covers the managerial accounting material. Much of the textbook material is sufficiently straight forward so students will be expected to learn it solely from reading the textbook. Lectures will selectively cover the material in the textbook as well as additional material not covered in the textbook. Lectures will focus on hands-on examples, more complicated technical material, conceptual issues and problem/case discussions. For all exams, students are responsible for all topics in the required readings regardless of whether or not they are discussed in class and students are similarly responsible for all topics covered in class, regardless of whether or not they are covered in the text.

Effective learning is not achieved by attempting to “copy the answer” in class rather than preparing in advance of the class. The theory discussed is a “process”, like language and grammar, therefore practice is crucial. Accounting at its essence has a structured and logical approach that needs to be learned both in terms of abstract concepts, but also in the practical aspect of observing and recording changes that occur appropriately, correctly and reflective of reality based on accepted rules.

The course is designed to structure and guide some self-paced elements which include pre-class readings and exercise preparation, and videos. Students are expected to be fully engaged in the entire learning process. This means you are expected to complete the assigned readings and assignment questions/activities prior to the class and to come prepared to share answers, thoughts and opinions. Throughout the course you are expected to interact regularly with other students, and with me, as your instructor.

Each student brings their own knowledge, experience, and interests to our learning community, which we will build on and use our course material (readings, discussions, lessons, etc.) to amplify learning for everyone. We will all be responsible for our own learning progress and also for contributing to the growth of our learning community through our participation in all course activities and assessments. We will be ready to engage and connect meaningfully. We will be present, professional, respectful and ready to contribute to our group.

How to do Well in this Course

You must be willing to **do accounting** in order to **understand accounting**. Please keep the following suggestion in mind:

- Come to every class.
- Read the assigned chapter BEFORE every class.
- Complete the assigned Homework. Do not look at solutions and/or examples first. Make mistakes! Go back and correct your work and review your areas of weakness.
- Do ALL the assigned homework and quizzes.
- Stay up to date with the material. You cannot afford to fall behind.
- Do as many extra problems as you can find time for. The on-line supplemental materials are a great resource for this.
- Please ask questions during class, and/or post questions in the Discussion Forums.
- If you are struggling, send me an email in a timely manner. Please don't wait till just before an exam.
- Many students find this material challenging. Part of the challenge is the subject matter, but the biggest problem will come from failing to practice. You must devote sufficient time to practice the concepts. You CANNOT learn this material by simply reading the chapters and watching someone else do the accounting problems! You must PRACTICE, PRACTICE, PRACTICE!

Evaluations

Student evaluation will consist of one midterm exam (31% of the final grade), and a final exam (35% of the final grade). There will be a Budgeting assignment (20% of the final grade) and 14% for your contribution to our class.

Course component	Total
Contribution & Homework	14%
Budgeting Assignment	20%
Midterm exam	31%
Final exam	35%

Class contribution by each and every student is a cornerstone of any effective learning experience. Active class involvement augments the learning experience, increases assimilation of material and stimulates the level of class discussion. Students' contribution to this course is initiated through detailed class preparation. Contribution is expected to be relevant to the current discussion and includes answering direct 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. Class contribution will also include homework, hand-ins, and prompt attendance. Listening attentively to your classmates and critiquing ideas constructively is just as important. Attending class is important but minimal credit will be given for attendance alone. Unexcused missed classes will negatively affect your contribution grade. Students are encouraged to speak to the instructor if they have concerns about their performance, or if they would like to discuss strategies to support regular contribution.

Contribution will be assessed weekly and will take into consideration the following:

Preparation: the extent of your reading, analysing and understanding of the material, demonstrated by your contribution to discussion.

Contribution to discussion: the extent to which you volunteered answers, asked relevant questions, analysed the opinions of others, and expressed your own opinions/evaluations.

Group skills: the extent to which you allowed others to contribute, avoided class domination, shared ideas with others, assisted others, provided constructive feedback to others, and exhibited tolerance and respect for others.

Communication skills: the quality of your expression, clarity, conciseness, use of appropriate vocabulary, and confidence.

Attendance: includes punctuality.

Contribution will be graded after every class using the scale below:

- 0 Absent OR fails to contribute to the learning of others by not participating in class activities or discussions (may be distracted by technology) OR displays disruptive or disrespectful behaviour.
- 1 Present.
- 2 Present and contributes to the learning of others by participating in class activities.
- 3 - 5 Positively contributes to the learning of others by:
 - Asking appropriate and thoughtful questions, and/or
 - Answering direct questions, and/or
 - 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, and/or
- 1 A deduction of 1 mark will be applied to the contribution score of any student who is late.

Homework will require students to have access to the (publisher) website. Students will need to register on the publisher site as soon as possible. The deadline for each homework assignment will be available on the publisher's site. These assignments are an integral part of the learning process for this course.

Budgeting Assignment will require students to use Excel to analyze historical financial information and then use this information to provide a budget/forecast.

Midterm and Final Exams will test the student's comprehension of both the technical and conceptual aspects of the course. Exams will be comprised of a combination of multiple choice, short answer, long answer, written responses and problems. Integration of the material will be important for all exams. You may not use a phone as a calculator. No other materials will be permitted at your desk during the examination. This includes dictionaries, cell phones, smart watches, and any electronic devices other than the computer required to complete the online exam.

Students are **REQUIRED TO COMPLETE ALL COMPONENTS** of this course and must pass at least one of the individual timed examination points (Midterm or Final Exam) to be eligible to receive a credit for this course. There are NO EXCEPTIONS to this and extra assignments to improve grades will NOT be allowed. Grades will not be adjusted on the basis of need.

Policy for Assignments, Quizzes and Examinations

- Once you have submitted an assignment, quiz or exam, your mark will not be changed except under formal appeal.
- There will be absolutely no re-weighting of components within the course.
- If component of the course is not completed within the time frame allotted, (except where Academic Accommodation has been granted), you will receive a zero with no chance to retake or submit it. You will be given ample time for all testing points that are done outside of class.
- If a student wishes to appeal a mark, they must write out their concerns and submit the appeal and the related assessment component to the professor.

Students must write their quizzes, assignments and exams themselves.

All assessments, quizzes or examinations, including those done online, are expected to be done by the student registered in this course, following the instructions provided.

Attendance

Attendance at all classes in this course is expected; however, circumstances may arise which make it impossible for you to attend. If you are unable to attend a class, please refer to the policies on Academic Consideration for Student Absence.

Under University regulations, your instructor can determine at which point absenteeism has become excessive and approach the Dean who may prevent you from writing the final exam, thus preventing you from passing the course. **Note: Missing more than 25 per cent is considered excessive and can prevent you from passing the course.**

NOTE: It is YOUR responsibility to catch up on missed class material by getting notes/information from students who were present. Once you have tried to catch up on your own, I will happily address any remaining questions/concerns.

General Information

Online behaviour and intellectual property statement:

- All students are expected to engage online in a professional and respectful manner. This includes all interactions with peers, as well as communication between TAs or your Professor. Failure to do so will result in academic discipline.
- Recording of lectures or tutorials without the explicit consent of the Professor or TA is grounds for academic discipline.
- Course content created by a faculty member is considered the faculty member's intellectual property; it should not be distributed, shared in any public domain, or sold by a student or other third party without prior written consent of the faculty member.

OWL

I will be using this resource to send out regular announcements about upcoming classes and specific items related to the cases in class. YOU MUST READ every announcement I send you. I will also post any resources that are UNIQUE to the class on this OWL site. If you are not receiving announcements, please contact me immediately.

A Note Regarding Email

1. Do not use the OWL platform to email me. Please email me directly at rtisdale@uwo.ca
2. Email, although informal, still requires a tone of respect and proper language. Rudeness and disrespect will not be tolerated.
3. I will check email daily, Monday through Friday, during the term. I will try to respond to your emails as promptly as possible, usually within 24 hours. Instant responses will not be provided.
4. Please include the following items in your email:
 - Identification: What class are you in? What class are we talking about?
 - Tell me exactly what your problem/issue is. Be as clear and concise as possible.
 - Tell me what you have already done to solve your problem/issue (just so I don't tell you to do the same thing). For example, you checked the course outline/my slides/text, etc./
 - If possible, what you think the answer or possible solution is or could be.
 - What you want me to do. Explain something, make an appointment with me, etc.



Appendix to Course Outlines: Academic Policies & Regulations 2021 - 2022

Mandatory Use of Masks in Classrooms

Students will be expected to wear triple layer non-medical masks at all times in the classroom as per Huron policy and public health directives. Students are now permitted to drink water in class by lifting and replacing the mask each time a drink is taken. Students will be able to eat and drink outside of the classroom during scheduled breaks.

Students unwilling to wear a mask as stipulated by Huron policy and public health directives will be referred to the Dean's Office, and such actions will be considered a violation of the Huron Student Code of Conduct.

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.

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:

https://www.uwo.ca/univsec/pdf/academic_policies/exam/attendance.pdf.

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:

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

Students who are seeking academic consideration for missed work during the semester may submit a self-reported absence form online provided that the absence is **48 hours or less** and the other conditions specified in the Senate policy at

https://www.uwo.ca/univsec/pdf/academic_policies/appeals/accommodation_illness.pdf are met.

Students whose absences are expected to last **longer than 48 hours**, or where the other conditions detailed in the policy are not met (e.g., work is worth more than 30% of the final grade, the student has already used 2 self-reported absences, the absence is during the final exam period), may receive academic consideration by submitting a Student Medical Certificate (for illness) or other appropriate documentation (for compassionate grounds). The Student Medical Certificate is available online at https://www.uwo.ca/univsec/pdf/academic_policies/appeals/medicalform.pdf.

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, and if the student has exceeded the maximum number of permissible Self-Reported absences, 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) 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 where the conditions for a Self-Reported Absence have not been met, including where the student has exceeded the maximum number of permissible Self-Reported. 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: https://www.uwo.ca/univsec/pdf/academic_policies/appeals/accommodation_illness.pdf. 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://academicssupport.uwo.ca/>
Huron University College Student Council: <https://huronatwestern.ca/student-life/beyond-classroom/hucsc/>
Western USC: <http://westernusc.ca/your-services/#studentservices>

Mental Health & Wellness Support 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. 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
Chaplaincy: gthorne@huron.uwo.ca

Additional supports for Health and Wellness may be found and accessed at Western through, <https://www.uwo.ca/health/>.