

## Brief Course Outline

**Course Title:** INTRO TO MANAGERIAL ACCOUNTING

**Course Number and Section**

MOS

2228B 550

**Instructor Name(s):** Robert Pilling, CPA, CA

**Instructor Email(s):** rpilling@uwo.ca

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:

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. Antirequisite(s): Business Administration 2257. Extra Information: 3 lecture hours, 0.5 course. Note: Students interested in pursuing an HBA Degree at the Richard Ivey School of Business should not take this course in second year as Ivey does not recognize this course as part of the HBA degree. Instead, students should take Business Administration 2257 as required by Ivey.

### Learning Outcomes: one outcome per entry

Explain the function and role of management accountants within an organization.

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.

Utilize cost-volume-profit analysis to determine contribution margin, break-even points and target sales levels.

Demonstrate an understanding of how cost structure can affect profitability and apply management accounting tools to various cost structures.

Demonstrate an understanding of how relevant costs affect a management accounting decision.

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.

Develop an understanding of different budgeting systems, responsibility center accounting and the use of balanced scorecards to maintain quality.

## **Textbooks and Course Materials:**

1. Textbook and online access to publisher's website "Wiley Plus". Managerial Accounting: Tools for Business Decision-Making, 6th Canadian Edition (Authors: Weygandt, Kimmel, Aly) ISBN:

1 semester WileyPLUS 9781119731801 (\$89.00) OR

1 semester WileyPLUS + loose leaf text 9781119731818 (\$141.80)

2. MOS 2228 Workbook— This is a custom workbook available through the bookstore (~\$45 cost)

## **Methods of Evaluation: one assignment per entry**

Assignment	Due Date mm/dd/yy	Weight - %
Class Contribution	Weekly	10%
WileyPlus Homework	Weekly	10%
MID-TERM EXAM	02/15/26	25%
Group Case Assignment	04/03/26	15%
FINAL EXAM	APRIL EXAM PERIOD	40%

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

Tuesday, December 23, 2025

# Huron Brief Course Outline

<b>In-course Costs</b>	\$186.80
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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].