



INTRO TO MANAGERIAL ACCOUNTING (MOS 2228B 551)

CONTACT INFORMATION:

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Course Website: OWL Brightspace found [here](#)

CLASS INFORMATION:

Monday 6:30pm-9:30pm HC-H221

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 AND LEARNING OUTCOMES:

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.

STATEMENT ON ACCEPTABLE USE OF GENERATIVE AI:

- Using generative AI, including ChatGPT or other AI writing assistants for graded course assessments is a scholastic offence which may be subject to the penalties outlined in the academic calendar. When you use AI to do your work, you are submitting work for academic credit that is not your own.
- Representing as one's own, an idea or expression of an idea that was AI-generated may be considered an academic offense in this course.
- Students may not copy or paraphrase from any generative AI applications, including ChatGPT and other AI Writing and coding assistants, for the purpose of completing assignments in this course.
- The use of generative AI in this course will be considered plagiarism, a scholastic offence.

TEXTBOOKS AND COURSE MATERIALS:

Required:

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
Cost of Textbook:
1 semester WileyPLUS code \$89
1 semester WileyPLUS code + Loose Leaf text \$141.80

[Textbook Search | Dellelce Family Bookstore](#)

2. Students are welcome to purchase second-hand or earlier editions of this textbook
3. MOS 2228 Workbook – This is a custom workbook that is available through the bookstore.

EXPECTATIONS OF STUDENTS

E-mail

Use your UWO e-mail for all email correspondence. I will do my best to respond to e-mail messages within 24 hours. I will not be answering questions regarding course material (e.g., definitions of concepts, differences between theoretical perspectives, etc.) via e-mail. I find that these types of questions are best answered by meeting in person.

Class Attendance

To achieve success in this course, students are advised to only attend class sections that they are enrolled in.

Classroom Etiquette

Please respect your classmates and your instructor. To help everyone stay focused keep cell phones turned off and put away and use computers only for class related activities.

COURSE EVALUATION: LEARNING TASKS

Learning Task	Timing	Learning Outcomes	Weight
Contribution to Learning	Every Class	All	10%
WileyPlus Homework	Weekly – Due Dates on Wiley	All	10%
Midterm Exam	February 9, 2026	1-4	30%
Budget Assignment	Due March 23, 2026 9:30 pm	6	15%
Final Exam	To Be Scheduled during April Exam period	5-7	35%

Evaluation Policies

Students must complete ALL evaluation components to pass the course. I will not re-weight course components unless you have received academic accommodation. I will not adjust grades based on need. Your mark in the course will be the mark that you earn based on your comprehension of course content. Extra credit assignments are not available, and evaluations cannot be rewritten to obtain a higher mark. Once you have submitted an evaluation, you are committed to the mark earned.

All assignments are subject to institutional academic integrity standards. 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 Western University and Turnitin.com (<http://www.turnitin.com>).

Learning Tasks: Evaluation Component Descriptions

Learning Tasks (LTs) are the graded assignments you complete to demonstrate that you have achieved the learning outcomes required to successfully complete this course.

Learning Task 1: Contribution to Learning

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 thorough 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.

Contribution to learning assesses your communication, critical thinking, complex problem solving, and inquiry and analysis skills. Contribution may also be used to determine whether you have mastered the content of the course. Contribution consists of preparation, professionalism, and persuasion.

Preparation: Contribution to Learning activities consist of completion of assigned homework and readings. Each assigned contribution activity counts equally toward your contribution grade. We will then discuss the activity in the class. You must come to class each day prepared to discuss the readings and assigned cases/homework.

Professionalism: Your engagement in class learning activities, reflection on activities, and interaction with other students will also be considered in the LT1 grade. Consistently behaving in unprofessional manner, including but not limited to being late, being distracted in class (including using electronic devices for purposes other than learning), distracting others in class, communicating in a rude or unprofessional way, or leaving early may result in a penalty to your contribution grade for that week.

Persuasion: During class, we will discuss each learning activity. Your task during class is to give feedback, build on the ideas presented, add additional evidence, challenge the ideas presented, provide contradictory evidence, or provide insight into the problem.

LT1 will be graded weekly. You may miss two classes without accommodation or academic penalty. Any further missed classes will result in a "0" for the class unless the student has received an academic accommodation.

Students who receive accommodation for LT1 will have the accommodated weeks dropped from the LT calculation. This course is designed to be an in-person learning experience. As such, attendance is in person only and attendance by other means (e.g., Zoom) is not available.

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 person's ideas, challenging questions
8-10	Exceptional analysis and expansion of the class learning experience

Learning Task 2: WileyPlus Homework

Students will need to register with Wiley Plus as soon as possible. The deadline for each homework assignment will be available on the Wiley Plus site. The homework is an integral part of the learning process for this course and is therefore mandatory.

Learning Task 3: Budget Assignment

This assignment must be completed as a group. The assignment will be a case analysis, including preparation of a budget and covers Chapter 10. The use of Excel will be required to complete this assignment.

Learning Task 4: Midterm Exam

The midterm exam will test the students' comprehension of both the technical and conceptual aspects of the course. Exams will be comprised of a combination of multiple choice, short answer, and problems. Integration of the material will be important for all exams. The midterm will cover Chapters 1-5.

Learning Task 5: Final Exam

This course will have a final exam scheduled during the exam period. Please do not book travel until you know when your final exams will be written. There is no accommodation for travel plans.

The final exam 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, and problems. Integration of the material will be important for all exams. The Final Exam will be a comprehensive exam covering all chapters of the textbook with an emphasis on Chapters 6,7,10,11,12 and 13.

Exams will be written in person. The final exam will be scheduled during class time for 2 hours and are closed book examinations. Dictionaries are NOT allowed into examinations.

Only non-programmable calculators will be allowed into the exams. It is highly recommended that you use the calculator suggested above. If you are unsure, please ask your professor.

Electronic devices of any kind (including laptops, cell phones, and smart watches) are NOT permitted at exams.

Additional exam rules will be covered during class.

CLASS SCHEDULE /SYLLABUS

The course is structured to teach introductory management accounting skills through covering the following topics:

Week	Date	Topics	Readings
1	January 5	Managerial Accounting	Chapter 1
2	January 12	Managerial Cost Concepts and Cost Behavior Analysis	Chapter 2
3	January 19	Job-Order Cost Accounting	Chapter 3
4	January 26	Process Cost Accounting	Chapter 4
5	February 2	Activity-Based Costing	Chapter 5
6	February 9	Mid Term Exam	No Readings
7	February 16	Winter Reading Week	No Readings
8	February 23	Budgetary Planning	Chapter 10
9	March 2	Decision-Making: Cost-Volume-Profit	Chapter 6
10	March 9	Budgetary Control and Responsibility Accounting	Chapter 11
11	March 16	Standard Costs and Balanced Scorecard	Chapter 12
12	March 23	Incremental Analysis	Chapter 7
13	March 30	Planning for Capital Investments	Chapter 13
14	April 12 - 30	Final Examination period	

Appendix to Course Outlines: Academic Policies & Regulations Fall/Winter 2025-2026

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](#).

Statement on Gender-Based Sexual Violence

Huron University is committed to building and maintaining a safe learning and working environment. As an institution and community, we are committed to working collaboratively with leaders, students, faculty, and staff to address gender-based sexual violence through prevention and response efforts.

As an academic community who cares for each other and the world, gender-based violence is unacceptable and will not be tolerated. In partnership with community members, Huron will strive towards a campus that is free from gender-based violence in all forms by creating a culture of consent, gender inclusivity, anti-oppression and support, and establishing respectful policies, processes, and support that reinforce this commitment.

Huron recognizes that a culture change regarding gender-based sexual violence requires ongoing commitment from the entire community. It takes time, persistence, and active engagement from everyone to achieve our goal. Huron remains committed to working to end gender-based and sexual violence on our campus and within our larger Western community.

If you are experiencing or have experienced gender-based violence (either recently or in the past), you can find information about support services for survivors at the following website:
<https://huronu.ca/community-safety/gender-based-sexual-violence/>

To connect with Huron's Gender-Based Sexual Violence Advocacy Specialist, please fill out this appointment request form: https://huron.ontarionow.ca/external/referral/?t=qbsv_self_referral

Prerequisite and Anti-requisite 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 various policies related to examinations and grading here: [Academic Calendar – Examinations and Grading](#)

Statement on Scholastic Offences

Scholastic offences are taken seriously, and students who have committed an act of academic dishonesty should expect significant consequences for their actions. Students are directed to read the [Policy on Scholastic Offences](#), specifically, the definition of what constitutes a scholastic offence. The appeals process is outlined in the [Procedure for Undergraduate Scholastic Offences](#). Non-scholastic offence appeals are outlined in the [Procedure for Undergraduate Student Academic Requests for Relief](#).

All University policies apply to the use of **Generative Artificial Intelligence**. Plagiarism is defined as “copying or stealing another’s words or ideas and attributing them as one’s own.” This definition includes, but is not limited to, the unauthorized use of Generative Artificial Intelligence to create content submitted as one’s own work. Use of Generative AI tools (such as ChatGPT, Microsoft Copilot, etc.) in a way that violates the rules of the course syllabus is a scholastic offence.

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 Western University and Turnitin.com (<http://www.turnitin.com>). Additionally, computer-marked multiple-choice tests and/or exams may be subject to submission for similarity review by software that will check for unusual coincidences in answer patterns that may indicate cheating.

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.

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/>.

For detailed guidance, please download the [Academic Consideration Guidance 2025-2026](#) from the Huron University website.

To contact the Huron Academic Advising Team, please visit: <https://huronu.ca/student-life/student-services/academic-advising/>

Policy on Academic Consideration

Students must familiarize themselves with the Policy on Academic Consideration – Undergraduate Students in First Entry Programs found [here](#). As applicable, students should also review the policy for Accommodation for Religious Holidays found [here](#).

Students missing course work for medical, compassionate or extenuating circumstances can request academic consideration by completing a request at the central academic consideration portal. Students are permitted one academic consideration request per course per term without supporting documentation. Note that supporting documentation is **always** required for academic consideration requests for examinations scheduled by the Office of the Registrar (e.g. December and April exams) and for practical laboratory and performance tests typically scheduled during the last week of the term. Students should also note that the instructor may designate one assessment per course per term that requires supporting documentation. Additionally, an instructor may deny academic consideration for any assessment that is not required in the calculation of the final grade or where there is already flexibility in the submission timeframe. Please refer to the course outline for details regarding these specific assessments (as applicable).

Please note that any academic considerations granted in this course will be determined by the instructor of this course, in consultation with the academic advisors in your Faculty of Registration, in accordance with information presented in this course outline. Supporting documentation for academic considerations for absences due to illness should use the Student Medical Certificate (found [here](#)) or, where that is not possible, equivalent documentation by a health care practitioner.

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://huronu.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: [Faculty and Staff Directory - Huron University](#).

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, [Academic Advising - Huron University](#), or review the list of official [Sessional Dates](#) on the Academic Calendar.

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: [Student Services - Huron University](#)

Student Quick Reference Guide: [Student Services - Huron University](#)

Academic Support & Engagement: <http://academicsupport.uwo.ca/>

Huron University College Student Council: [Huron University College Students Council - Huron University](#)

Western USC: <http://westernusc.ca/your-services/#studentservices>

Western Office of the Registrar: <https://registrar.uwo.ca/>

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 [Wellness & Safety - Huron University](#) for more information or contact staff directly:

Wellness Information links: <https://linktr.ee/huronwellness>

Appointment request form: <https://huron.emhware.ca/self-referral>

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/.](https://www.uwo.ca/health/)

Western Calendar: [Academic Calendar – Western University \(uwo.ca\)](#)

IMPORTANT NOTES: As per the Annual Undergraduate Course Outline Update Guide for 2025-2026, please read the New Policies and Procedures and Changes to Existing Policies and Procedures as follows:

➤ **NEW Policies and Procedures (as of September 1, 2025)**

Below are links to the new policies and procedures that will come into effect on September 1, 2025.

[Requests for Relief from Academic Decisions](#)

- [Undergraduate Procedures](#)

[Scholastic Offences](#)

- [Undergraduate Procedures](#)

[Senate Review Board Appeals](#)

- [Procedures](#)

➤ **Changes to Existing Policies and Procedures (as of September 1, 2025)**

Below is a link to a change in policy that will come into effect on September 1, 2025. As per the Course Outline policy, you need to include this link and related language in your course outline.

[Course Numbering Policy, Essay Courses, and Hours of Instruction](#)

Change: Essay Courses (Undergraduate Degrees) no longer exclude final examinations from the minimum word counts.