

Brief Course Outline

Course Title: **MOS 3370: Management Accounting**

Course Number and Section

MOS

3370B 550

Instructor Name(s): Lauren Nicolaas

Instructor Email(s): Lnicolaa@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:

How do we measure it? Every organization grapples with this question. Management accounting offers the tools to understand cost behaviour, allocate resources, capture financial and non-financial data, and evaluate performance. This course explores how these measurement techniques support planning, control, and strategic decision making.

Learning Outcomes: one outcome per entry

- Use Excel to organize and analyze data, prepare budgets, and create clear, well-structured reports that support management decision making.
- Understand new and emerging non-financial reporting standards, including sustainability standards.
- Analyze manufacturing (cost) variances and marketing variances to explain differences between Budget and Actual results.
- 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.
- Classify costs as fixed, variable or mixed, and prepare a Statement of Cost of Goods Manufactured.

Textbooks and Course Materials:

Textbook: Managerial Accounting 13th Edition by Ray H. Garrison, Theresa Libby, Alan Webb 2024

It is recommended to rent the textbook for the semester. More information will be available on OWL.

Methods of Evaluation: one assignment per entry

Assignment	Due Date mm/dd/yy	Weight - %
Midterm Exam	February 24, 2026	30
Final Exam	TBD - April Exam Season	35
Assignment/Concept Interview	Week of March 23, 2026	20
Contribution	Ongoing	10
Special Event	TBD	5

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

Wednesday, December 17, 2025

Huron Brief Course Outline

In-course Costs	\$079.00
------------------------	----------

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].