

The University of Western Ontario
Management and Organizational Studies
MOS 3372
Management Accounting
Course Outline
Summer Evening May - July 2009

Contact Information

Instructor: Bill Dawson
Office: Office - Room SSC 2206
Phone: 661-2111 Ext. 82293 (Western) 519-666-1813 (home)
Email: bdawson@uwo.ca (Western) bdawsoncma@hotmail.com (other)
Course Web site: www.mos.uwo.ca (Faculty, Bill Dawson, Web site)

Class Information

Section	Day	Location	Time	Office Hours
001	Mon/Wed	SSC 3024	7:00-10:00pm	Mon/Wed 6:00-6:45 or by appointment

Course Objective

The course objective is to teach students to become competent users of accounting data and to fully integrate their understanding of basic transactions, profits, cost behaviour, relevant costs and control systems into the analysis of business problems. Regardless of career objectives, all students will to deal with some form of accounting information in their day-to-day activities. The task of this course is to ensure a thorough understanding of the nature and behaviour of costs so that this type of information can be positively incorporated into the decision making framework. Knowledge of a spreadsheet program is beneficial.

Course Materials

- Garrison/Noreen/Chesley/Carroll, Managerial Accounting: Concepts for Planning Control 7th Canadian edition, Irwin Publishing, 2006 (ISBN#0-07-095168-3).
- Anthony, Hawkins & Merchant, Accounting: Text and Cases, McGraw Hill Ryerson Limited, 2007 ("MOS 372 Revised" – soft cover)
- Casebook (UWO Book Store).

Evaluations

May Test (Wednesday, May 27)	20%
June Mid-term (Wednesday, June 17)	25%
July Mid-term (Friday, July 9)	20%
Final Exam	25%
Participation	<u>10%</u>
	<u>100%</u>

Antirequisite(s): [Business Administration 3307](#), [4407Q/R/S/T](#).

Prerequisite(s): [Business Administration 2257](#) and enrolment in 3rd or 4th year of BMOS, or Honors Specialization in Urban Development.

Add/Drop Deadlines

Friday, May 8, 2009	Last day to ADD a first-term half course.
Friday, May 29, 2009	Last day to DROP a first-term half course without academic penalty.

Examinations

The exam format will vary throughout the course. There will be multiple choice, short answer and case type problems. You will be allowed to bring writing materials, a non-programmable calculator and **one cheat sheet** (8 ½ x 11 both sides) into the exam room for all exams. No other items will be permitted at your desk in the examination room. This includes dictionaries, cell phones, PDA's, CD players, iPods, etc.

Participation

It is expected that students will attend all classes and arrive on time and ready to work. I will be evaluating on a daily basis both the quantity and quality of your efforts. The main objective of your contribution is not evaluation but learning or helping your colleagues (and instructor) to learn. The following list might be of some help.

A – Excellent Contribution

- contributed consistently to class discussions
- contributions indicated preparation and deep thought
- frequently explained difficult points or concepts
- provided positive direction for class discussions
- able to build and develop strong arguments for position

B -- Good Contribution

- contributed consistently to discussions
- contributions indicated preparation and some thought
- often explained difficult points or concepts
- occasionally built arguments for a position

C – Fair Contribution

- contributed to class discussions
- gave indication of preparation and thought
- occasionally helped in developing an argument

D -- Poor Contribution

- contributed infrequently to discussions
- gave little indication of preparation and thought
- did not aid in providing a positive atmosphere for meaningful discussion

E – Unsatisfactory Contribution

- never, or almost never contributed to discussions
- gave no indication of preparation or thought

Notes:

- (1) It is the student's responsibility to submit his or her own original written material in courses in this program. See the current Western Academic Calendar, "Scholastic Offences"
- (2) For a description of the process to be followed for mark/grades appeals see your professor.
- (3) The use of personal computers, or other hand held computing devices during examinations will not be permitted.

General Information

If, on medical or compassionate grounds, you are unable to meet your academic responsibilities, i.e., unable to write term tests or final examinations or complete course work by the due date, you should follow the instructions listed below. You should understand that academic accommodation will not be granted automatically on request. You must demonstrate that there are compelling medical or compassionate grounds that can be documented before academic accommodation will be considered.

Read the instructions carefully. In all cases, action must be taken at the earliest possible opportunity, preferably prior to the scheduled examination, test or assignment.

1. Check the course outline to see if the instructor has a policy for missed tests, examinations, late assignments or attendance. The course outline should include the preferred method of contact (e-mail, phone, etc.).
2. Inform the instructor prior to the date of the scheduled time of the test or examination or due date of the assignment. If you are unable to contact the instructor, leave a message for him/her at the department office.
3. Bring your request for accommodation to the Social Science Academic Counselling Office, Room 2105, Social Science Centre, telephone 519 661-2011 or fax 519 661-3384. Be prepared to submit documentation of your difficulties.
4. If you decide to write a test or an examination you should be prepared to accept the mark you earn. Rewriting tests or examinations or having the value of the test or examination reweighted on a retroactive basis is not permitted.

Term Tests and Mid Term Examinations

1. If you are unable to write a term test, inform your instructor (preferably prior to the scheduled date of the test). If the instructor is not available, leave a message for him/her at the department office.
2. Be prepared, if requested by the instructor, to provide supporting documentation. Submit your documentation to the Social Science Academic Counselling Office.
3. Make arrangements with your professor to reschedule the test.
4. The Academic Counselling Office will contact your instructor to confirm your documentation.

Final Examinations

1. You require the permission of the Dean, the instructor, and the Chair of the department in question to write a special final examination.
2. If you are unable to write a final examination, contact the Social Science Academic Counselling Office in the first instance to request permission to write a special final examination and to obtain the necessary form. You must also contact your instructor at this time. If your instructor is not available, leave a message for him/her at the department office.
3. Be prepared to provide the Social Science Academic Counselling Office and your instructor with supporting documentation.
4. You must ensure that the Special Examination form has been signed by the instructor and Department Chair and that the form is returned to the Social Science Academic Counselling Office for approval without delay.

Short Absences

If you miss a class due to a minor illness or other problems, check your course outlines for information regarding attendance requirements and make sure you are not missing a test or assignment. Cover any readings and arrange to borrow notes from a classmate.

Extended Absences

If you are absent more than approximately two weeks or if you get too far behind to catch up, you should consider reducing your workload by dropping one or more courses. This must be done by the appropriate deadlines. (Refer to the Registrar's website for official dates.) The Social Science Academic Counsellors can help you to consider the alternatives. At your request, they can also keep your instructors informed of your difficulties.

Documentation

- Personal Illness: If you consulted Student Health Services regarding your illness or personal problem, you should complete a Records Release Form at the time of your visit allowing them to notify Social Science Academic Counselling Office. Once your documentation has been assessed, the academic counsellor will inform your instructor that academic accommodation is warranted.
- If you were seen by an off-campus doctor, obtain a certificate from his/her office at the time of your visit. The doctor must provide verification of the severity of the illness for the period in question. Notes stating "For Medical Reasons" are not considered sufficient.
- In Case of Serious Illness of a Family Member: Obtain a medical certificate from the family member's physician.
- In Case of a Death: Obtain a copy of the newspaper notice, death certificate or documentation provided by the funeral director.
- For Other Extenuating Circumstances: If you are not sure what documentation to provide, ask an Academic Counsellor.

Note: Forged notes and certificates will be dealt with severely. To submit a forged document is a scholastic offense and you will be subject to academic sanctions.

Plagiarism

You are reminded that plagiarism (representing) another person's ideas, writings, etc. as one's own) is a serious academic offence. The penalty can be as severe as expulsion. We expect you to write essays, exams, hand-in assignments, etc. with your own ideas and in your own words. Whenever you take an idea or passage from another author, you must acknowledge your debt by appropriately citing your source(s). **Solutions from any source downloaded (eg. Internet) cannot be used.**

Please read the university's policy on Plagiarism in the 2009 Academic Calendar.

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 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 (www.turnitin.com).

Academic Concerns

- You need to know if your instructor has a policy on late penalties, missed tests, etc. This information may be included on the course outline. If not, ask your instructor.
- You should also be aware of attendance requirements in courses such as Business and English. You can be debarred from writing the final examination if your attendance is not satisfactory.
- If you are in academic difficulty, check the minimum requirements for progression in your program. If in doubt, see your Academic Counsellor.
- If you are registered in Social Science courses but registered in another faculty (e.g., Arts or Science), you should immediately consult the Academic Counselling Office in your home faculty for instructions.

DATE	CLASS	TOPIC
Mon May 4	1	Course Introduction Read: Garrison Chapter 2 (pp 27-46) & 5 (pp 178-203)
Wed May 6	2	Cost Behaviour Problems: C 2-31, P 5-17 (1 and 3), C 5-26 (use Excel ...Tools-Data Analysis—Reg to do regression analysis on both sets) See Garrison P202 for instructions
Mon May 11	3	Read: Garrison Chapter 6 & Appendix Problems: P 6-20, C 6-36, C6-33, C6-37 Lecture: Job Cost
Wed May 1	4	Costing Systems: Job, Allocations Read: Garrison Chapter 3 Problems: P 3-30, P 3-32 Read: Garrison Appendix A pp 740-756 Problems: Garrison PA 15, Case A-18 (use Direct, Step, Reciprocal) Casebook: Cost Allocation Problem (page 3)
Mon May 18		NO CLASS – HAPPY VICTORIA DAY!
Wed May 20	5	Process Costing Read: Garrison Chapter 4 & Appendix Problems: P 4-19, P 4-20, C 4-30, C 4-31
Mon May 25	6	Activity-Based Costing Read: Garrison Chapter 8 Problems: P 8-22, C 8-32 The Cost of Quality Read: Garrison Chapter 2 (PP 49-56) & Appendix A – “Cost of Quality” Problems: E 2-9, P 2-22
Wed May 27	-	EXAM #1 – In Class
Mon Jun 1	7	Joint Product Costing – A Special Case Read: Joint Costing Note (Casebook page 4) Case: Chem Company Q 1 & 2 (casebook page 8) Absorption vs Variable Costing Red: Garrison Chapter 7 Problems: P7-15, C7-18 Additional Problems: Casebook page 9

Wed Jun 3	8	<p>Budgeting Read: Garrison Chapter 9 Problems: P9-22 (IGNORE Q4), C 9-24(IGNORE Q3&4)</p> <p>Variance Analysis Read: Garrison Chapter 10 Problems: P 10-16, P 10-19</p>
Mon Jun 8	9	<p>Case: KudArski (Casebook page 10) Read: Garrison Chapter 11 Problems: P 11-20, P 11-33</p>
Wed Jun 13	10	<p>Problems: P 11-34 Read: Note on Marketing Variances (Casebook pages 11-14) Garrison pages 546-550 Case: The Carpet Company (Casebook page 15)</p>
Mon Jun 15	11	<p>Case: IOTA (Casebook page 16) REVIEW FOR EXAM</p>
Wed Jun 17	-	EXAM #2 --In Class
Mon Jun 22	12	<p>Relevant Costs/Short Term Decisions Read: Garrison Chapter 13 & Appendix Problem: Forner Carpet (Anthony page 164) Casebook: Linear Programming (page 17, 18) Problem: P 26-5 (Anthony page 162)</p>
Wed Jun 24	13	<p>Problems: P13-26, P13-27, P13-31, P13-28, P13-33</p> <p>Long Term Investment Decisions Basic Model Introduction – Capital Budgeting</p>
Mon Jun 29	14	<p>Read: Garrison Chapter 14 & Appendix Problems: P14-32, P14-33, P14-34, P14-35</p>
Wed Jul 1		NO CLASS HAPPY CANADA DAY
Mon Jul 6	15	<p>Sensitivity Analysis Read: Capital Budgeting and Sensitivity Analysis (Casebook: pages 19-21) Case: Canada Company (Casebook page 22)</p>
Wed Jul 8	16	<p>Case: Kitchen Supply Company (Casebook page 25) Review for Examination</p>
FRI JUL 9	-	EXAM #3

Mon Jul 13	17	<p>Issues in Non-Profit Organizations Read Casebook: Control in Non-Profits Case: Charlotte Fire Department (Casebook page 27)</p> <p>Management Control Systems - Lecture Casebook pages 30, 31</p> <p>Transfer Pricing -- Lecture Read Chapter 22 (Anthony)</p>
Wed Jul 15	18	<p>Case: Shutman Automobiles (Anthony page 20) Read: Garrison Chapter. 12 & Appendix A Problems: P 12-32, P12-35, C12-44 Case: Zumald (Anthony page 24)</p>
Mon Jul 20	19	<p>Budgeting Read: Chapter 24 (Anthony) Case: Vershire Company (Anthony page 132)</p> <p>Evaluation Read: Chapter 23 (Anthony) Case: Industrial Electronics (Anthony page 52)</p> <p>Investment Centres Read: Garrison Pages 552-562 Problems: Investment Centre Problems (Casebook pages 46,47)</p>
Wed Jul 25	20	<p>Balanced Scorecard Read: Garrison Chapter 12 PP 562-571 Problems: E 12-18, P 12-42, C 12-46 Case: Sampson Electronics (Casebook page 48)</p> <p>REVIEW OF FOR FINAL EXAM (date to be confirmed)</p>
TBA	-	FINAL EXAM