

THE UNIVERSITY OF WESTERN ONTARIO
THE AUBREY DAN PROGRAM IN MANAGEMENT AND ORGANIZATIONAL STUDIES

MOS 3372 ONLINE SECTION 650– MANAGEMENT ACCOUNTING

COURSE OUTLINE
FALL 2009

INSTRUCTOR: KAREN CONGO, CA

Objectives

The course objective is to teach students to become competent users of accounting data and to fully integrate their understanding of basic accounting transactions, and related profits, cost behaviour, relevant costs and control systems into their analysis of business problems. Regardless of career objectives, all students will have 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.

Please note: Do not expect that the online version of this course will be EASIER than the in-class version of MOS 3372; you are simply subscribing to a different manner of delivery of the same topics. You will need to self-assess your ability to keep on track with reading assignments and problems; learning several chapters all at once in advance of an exam is definitely not recommended. In some ways, going to a physical classroom increases the chance that you will learn concepts by “osmosis”; the same outcome will not occur with this format. You are responsible for your own learning, and I, as the instructor, will facilitate your learning. I will provide you with lecture notes to supplement the assigned readings, presented to you in an understandable, user-friendly manner that incorporates my humour, and the use of examples to illustrate the concepts.

Prerequisites: Business 257 or equivalent financial accounting course – refer to the *Western Academic Calendar* for further details.

Textbooks

1. Garrison/Chesley/Carrol, Managerial Accounting, 8th Canadian edition, McGraw Hill Ryerson, 2009: **ISBN: 0070980829**
2. Anthony, Hawkins & Merchant, Accounting: Text and Cases, McGraw Hill Ryerson, 2009 Primus Edition, **ISBN: 0070686858** I refer to this as the “McGraw-Hill Casebook” in the course calendar below.
3. MOS 3372 Casebook, compiled by Maria Ferraro, available at UWO bookstore. I refer to this as the “MOS 372 Casebook” in the course calendar below.

Evaluation

Midterm 1 – ON-CAMPUS	20%
Midterm 2 – ON-CAMPUS	21%
Midterm 3 – ON-CAMPUS	22%
Final Exam – ON-CAMPUS Date TBA	22%
Participation	<u>15%</u>
	100%

Examinations

“Students who fail to appear for an examination at the time set in the timetable will not be allowed to write the examination paper thus missed. Students should report this irregularity immediately to the office of their dean or, in cases of evening or Saturday examinations, to the Office of the Registrar. They may, with the approval of the chair of the department concerned, petition their dean for permission to write a Special Examination.” See the current *Western Academic Calendar*.

The exam format will vary throughout the course - there could be any combination of multiple choice questions, short-answer questions, and case-type problems. You are permitted to use one 8.5 x 11 “cheat sheet” (both sides) during the midterms and final exam.

Policy on Special Examinations

1. Students with conflicts or students unable to write based on compassionate or medical grounds (supported by appropriate documents), may apply in writing prior to the exam to the course coordinator to be excused.
2. Students involved with approved out-of-town university activities during the scheduled mid-term exam may apply the course coordinator for special proctoring privileges to write the mid-term exam.
3. Students who are excused from the writing of the mid-term exam will have the appropriate percentage of marks transferred to the weighting of the marks for the final exam.

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/grade appeals, contact your professor.

Important University Dates – Fall 2009

SEPT 10	FIRST DAY OF CLASSES
SEPT 15	EXTENDED WEB REGISTRATION ENDS.
SEPT 15	DEADLINE TO APPLY FOR RELIEF AGAINST A FINAL GRADE IN A SUMMER DAY COURSE.
SEPT 18	LAST DAY TO ADD A FULL COURSE, A FIRST-TERM HALF COURSE, A FIRST-TERM FIRST QUARTER ('Q') COURSE (KIN), A FIRST-TERM FULL COURSE, OR A FULL-YEAR HALF COURSE ON CAMPUS AND DISTANCE STUDIES.
	LAST DAY FOR LATE REGISTRATION.
SEPT 25	LAST DAY TO DROP A FIRST-TERM FIRST-QUARTER ('Q') COURSE WITHOUT ACADEMIC PENALTY (KINESIOLOGY).
OCT 12	THANKSGIVING HOLIDAY.
OCT 15	DEADLINE TO APPLY FOR RELIEF AGAINST A FINAL GRADE IN A SPRING/SUMMER DISTANCE STUDIES COURSE.
	LAST DAY TO DROP A 1ST-TERM HALF COURSE OR A 1ST-TERM FULL COURSE (2009-10 FALL/WINTER TERM) WITHOUT ACADEMIC PENALTY.
OCT 22-23	AUTUMN CONVOCATION.
NOV 1	LAST DAY TO RECEIVE OFFICIAL TRANSCRIPTS FOR COURSES TAKEN ON LETTERS OF PERMISSION DURING THE ACADEMIC YEAR 2009-2010 AND THE SPRING/SUMMER TERMS OF 2010.
NOV 30	LAST DAY TO DROP A FULL COURSE AND FULL-YEAR HALF COURSE [ON-CAMPUS DAY AND EVENING AND DISTANCE STUDIES] WITHOUT ACADEMIC PENALTY
DEC 9	CLASSES END.
DEC 10	STUDY DAY.
DEC 11-22	EXAMS.

Contact Information

Email is a great option: kcongo@uwo.ca I will also be “live” with you online for chat sessions. I will let you know in advance when these sessions will be. My MSN Messenger contact info is: chatwithcongo@hotmail.com.

Participation

1. 15% of your final grade will be a result of your contribution to class discussion, which will take place in an online forum.
2. You will be evaluated on your participation efforts after each session, taking into consideration both the quality of your participation and the quantity. Quality is more important than quantity.
3. **Remember that while communicating online, we do not generally have the benefits of facial expressions and body language to indicate the “tone” of our conversation. Therefore, pay special attention to HOW you write, so that it is not so sharp so as to cause offense. Once something is written and posted, it will be available for everyone to read.**
4. The main objective of contributing to class discussion is not to be evaluated, but rather to learn, and to assist other members of the class (including the instructor) to learn.
5. The following might assist you in deciding how you will contribute to online discussions:

A- Excellent Contribution

- Consistent contribution to online discussions
- Contributions indicated preparation for class by pre reading and thinking about assigned material and making an initial attempt at assigned problems
- Frequent explanations of difficult points or concepts to other online students
- Positive direction demonstrated

B- Good Contribution

- Consistent contribution to online discussions
- Contributions indicating preparation for class by pre reading assigned material
- Often demonstrates capability to explain difficult points or concepts to other online students
- Positive direction demonstrated

C- Fair Contribution

- Contributed to online discussions.
- Contributions indicated preparation for sessions
- Positive direction demonstrated

D- Poor Contribution

- Infrequent contribution to class discussions
- Contributions give little indication of preparation for class
- Did not assist in developing positive atmosphere within discussion forum.

E-Unsatisfactory Contribution

- Rarely contributed to class discussions
- Gave no indication of preparation for class
- Actively inhibited or impeded the course of class discussion

TENTATIVE CLASS SCHEDULE; CHANGES MAY BE MADE BY INSTRUCTOR!

WEEK OF:	TOPIC AND ASSIGNMENT
Sept 14	Course Introduction: How the Course Will Work
	Cost Terms, Concepts and Classifications Read: Garrison Chapter 2 <i>Exercises/Problems: P2-26, 2-27</i>
Sept 21	Cost Behaviour: Analysis and Use Read: Garrison Chapter 6 and Appendix 6A Read: note on Regression (3372 Casebook Page 1) <i>Exercises/Problems: P6-18 (1 only), P6-19, C6-24 (use Excel and do regression on both sets of data – see Garrison page 253 for more info)</i>
	Cost Volume Profit Read: Garrison Chapter 7 <i>Exercises/Problems: P7-19, P7-26, P7-30 and Missing Data Problem (3372 Casebook Page 3)</i>
Sept 28	Costing Systems, Job, Allocations Read: Garrison Chapter 3, and Appendix 4B (Pg 152-156) <i>Exercises/Problems: P3-24 (2, 3, 4 only) P3-31</i> <i>Cost Allocation Problem (3372 Casebook Page 4)</i> <i>Garrison C4-32 (use Direct, Step and Reciprocal)</i>
Oct 5	Process Costing Read Garrison Chapter 4 & Appendix 4A <i>Exercises/Problems: P4-21, P4-22, C4-30, C4-31</i>
	Activity Based Costing Read: Garrison Chapter 5 <i>Exercises/Problems: E5-17, P5-24</i>
Oct 12	REVIEW
Saturday Oct 17	MIDTERM 1 – ON-CAMPUS: Saturday October 17, 2009, 9am to 11:30am. Includes ALL MATERIAL from beginning of course.
Oct 19	Joint Product Costing Read: Joint Costing Note – (3372 Casebook Page 5) Case: Chem Company (3372 Casebook, Page 9)
Oct 26	Absorption Versus Variable Costing Read: Garrison Chapter 8 <i>Exercises/Problems: P8-18, P8-23</i> <i>Absorption vs. Variable Costing Problem (3372 Casebook Page 10)</i>
Nov 2	Budgeting Read: Garrison Chapter 9 <i>Exercises/Problems: P9-22, C9-26 (ignore Q3 & 4)</i>
Nov 9	Variance Analysis – Materials, Labour, Overhead Read: Garrison Chapter 10 <i>Exercises/Problems: P10-25, P10-26, P10-36, C10-44 (Ignore journal entries) Case: Kudarski Company (3372 Casebook Page 11)</i>
Nov 16	Marketing Variances Read: Garrison Appendix 11A (Pages 532-536) Read: Framework of Marketing variances (3372 Casebook Page 12) <i>Exercises/Problems: 11-11,</i> <i>Case: IOTA Company (3372 Casebook Page 18)</i>
Nov 23	REVIEW
Saturday, Nov 28	MIDTERM 2 – ON-CAMPUS: Saturday November 28, 2009, 9am to 12pm. Includes ALL MATERIAL since Midterm 1.

WINTER BREAK	
Jan 4	Relevant Costs/Short-Term Decisions Read: Garrison Chapter 12 and Appendix <i>Exercises/Problems: E12-11, P12-22, P12-26, P12-27, P12-31</i>
Jan 11	Relevant Costs/Short-Term Decisions Read: Note on Linear Programming (3372 Casebook, Page 18) <i>Exercises/Problems: P26-5 (Anthony Page 135)</i> <i>Case: Forner Carpet (Anthony Page 132)</i>
Jan 18	Capital Budgeting Read: Garrison Chapter 13 and Appendix 13A <i>Exercises/Problems: P13-23, P13-24, P13-34 (Assume CCA rate of 20% and tax rate of 40%) P 13-36</i>
Jan 25	Sensitivity Analysis Read: Capital Budgeting and Sensitivity Analysis (3372 Casebook Page 20) <i>Problem: Do Sensitivity analysis on P13-34.</i>
Feb 1	<i>Case: Canada Company (3372 Casebook, Page 23)</i> <i>Case: Kitchen Supply Company (3372 Casebook Page 26)</i>
Saturday Feb 6	MIDTERM 3 – ON-CAMPUS: Saturday February 6, 2010: 9am to 12pm. Test covers ALL MATERIAL covered in the new year.
Feb 15-19	READING WEEK!
Feb 22	Management Control Systems: Introduction Read: Outline for MCS Case Writing (3372 Casebook, Page 31)
Feb 22	Responsibility Centres Read: Anthony Chapter 22 <i>Case: Shuman Automobiles (Anthony Page 20)</i>
Mar 1	Transfer Pricing Read: Garrison Chapter 11, Pages 498-504 <i>Exercises/Problems: P11-18, P11-30, C11-32</i> <i>Case: Zumwald AG (Anthony Page 24)</i>
Mar 8	Budgeting Read: Anthony Chapter 24 <i>Case: Vershire Company (Anthony pg 136)</i>
Mar 15	Evaluation Read: Anthony Chapter 23 <i>Case: Industrial Electronics (Anthony Page 52)</i>
Mar 15	Investment Centre Evaluation Read: Garrison Chapter 11, Pages 505-514 <i>Problems: Investment Centre (3372 Casebook Page 33)</i>
Mar 22	Issues in Non-Profit Organizations Read: Control in Non-Profits (3372 Casebook Page 34) <i>Case: Charlottesville Fire Dept (Anthony Page 142)</i>
Mar 22	Balanced Scorecard, Internal Business Performance and Quality Read: Garrison Chapter 11, Pages 514-528 <i>Problems: P11-22, P11-26, P11-27</i>
Mar 29	<i>Sampson Electronics (3372 Casebook Page 47)</i>
Apr 5	Review
Final Exam: ON-CAMPUS. Date TBA.	