
**MOS 3370A Management Accounting: Cost
Course Outline: Section – 650**

1. Course Information:

Instructor:	Mary Anne deKergommeaux
Office Hours:	Instructor is available by e-mail.
Email:	mdekergo@uwo.ca
Website Address:	https://owl.uwo.ca/portal

DAN Management and Organizational Studies strives at all times to provide accessibility to all faculty, staff, students and visitors in a way that respects the dignity and independence of people with disabilities. Please contact the course instructor if you require material in an alternate format or if you require any other arrangements to make this course more accessible to you. You may also wish to contact Services for Students with Disabilities (SSD) at 519-661-2111 ext 82147 for any specific question regarding an accommodation. More information about "Accessibility at Western" is available at: <http://accessibility.uwo.ca>

2. Calendar Description

What does it cost? This question is asked in every organization. The determination of cost is a key accounting process that supports decision making. This course will cover management accounting techniques related to cost: behaviour, allocation, determination and strategic cost management.

0.5 course

- 2.1. Antirequisite(s):** Business Administration 3307K, 4407 Q/R/S/T
- 2.2. Prerequisite(s):** Business Administration 2257 and enrollment in 3rd or 4th year of BMOS, Honors Specialization in Urban Development or Music Administrative Studies.
- 2.3.** Senate Regulations state, "unless you have either the requisites for this course or written special permission from your Dean to enroll in it, you will 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."

3. Textbooks

GARRISON/CHESLEY/CARROL/WEBB, MANAGERIAL ACCOUNTING, 9TH CANADIAN EDITION, MCGRAW HILL RYERSON, 2012
ISBN 007040189-6

4. Evaluation

Item	Percentage of Course Grade
Hand ins	10%
Midterm examination – multiple choice	40%
Final examination	50%

Tests and Exams: The midterm test is a **multiple choice format, the final exam is problem based**. The length of each exam, as well as the dates are listed in the course timetable in section 5 of this outline.

Dictionaries are NOT allowed into the examinations, however, you will be able to bring in one page (double sided) of handwritten notes to each exam.

Only non-programmable calculators will be allowed into the exams. If you are unsure, please ask your professor to check your calculator.

Students are responsible for material covered in the lectures as well as the assigned chapters/sections in the text. Students are **REQUIRED TO COMPLETE ALL COMPONENTS** of this course. There are no exceptions to this. Extra assignments to improve grades will **NOT** be allowed.

Multiple choice exams will be scored using the program Scan Exam which examines the answer sheets for unusual coincidences in the pattern of answers given which may be indicative and used as supporting evidence of cheating.

Grades will **not** be adjusted on the basis of need. It is important to monitor your performance in the course. Remember: *You* are responsible for your grades in this course.

5. Schedule

Changes may be made and will be posted! It is your responsibility to check the course website regularly for any changes which may occur.

WEEK	Readings and Problems
Sep 9 to 20	<p><u>COURSE INTRODUCTION: CHAPTER 1 – PAGES 4-5 AND 8-9</u></p> <p><u>CHAPTER 2: COST CLASSIFICATION</u> P2-26, C2-27</p> <p><u>CHAPTER 6 & 6A: COST BEHAVIOUR</u> POSTED ONLINE: NOTE ON REGRESSION ANALYSIS P6-14, C6A-6 (USE EXCEL TO DO REGRESSION ON BOTH SETS OF DATA; USE MAY AS HIGHEST NUMBER OF DAYS.)</p>
Sep 16 to 20	<p><u>CHAPTER 7: COST/VOLUME/PROFIT</u> P7-19, P7-20; P7-32 P7-26; P7-30 POSTED ONLINE: MISSING DATA PROBLEM</p>
Sep 23 to 27	<p><u>CHAPTER 3: JOB ORDER COSTING</u> P3-23 (2,3,4 ONLY), P3-29</p>
Sep 30 to Oct 4	<p><u>CHAPTER 5: ACTIVITY BASED COSTING</u> E5-13, P5B-3 <u>APPENDIX 4B (PG 162-167)</u> POSTED ONLINE: COST ALLOCATION PROBLEM C4B-7 - USE DIRECT, STEP AND RECIPROCAL CAFETERIA – USE # OF EMPLOYEES CUSTODIAL – USE # OF SQUARE FEET MACHINE MAINT – USE # OF MACHINE HOURS</p>
October 4 e-mail by midnight	Handin Due
Oct 7 to 11	<p><u>CHAPTER 4: PROCESS COSTING</u> P4-10, P4A-7, C4-17; C4A-9</p>
Oct 14 to 18	<p><u>Review</u> <u>Practice Exam</u></p>

SAT, OCT 19	<p>TEST #1: 25 MCQ PROBLEMS: TIME: 9:00-11:30 A.M. LOCATION: TO BE ARRANGED WITH DISTANCE STUDIES CHAPTERS 2, 3,4, 4B, 5, 6, 7</p>
Oct 21 to 25	<p><u>CHAPTER 8: ABSORPTION VS. VARIABLE COSTING</u> P8-14, P8-16; P8-17; P8-18</p>
Oct 28 to Nov 1	<p><u>CHAPTER 9: BUDGETING</u> P9-23; C9-27 (IGNORE Q3 & Q4)</p>
Nov 4 to 8	<p><u>CHAPTER 10: VARIANCE ANALYSIS</u> POSTED ONLINE: KUDARSKI COMPANY P10-20; P10-21; C10-37</p>
Nov 11 to 15	<p><u>CHAPTER 11A: MARKETING VARIANCES: PGS 532-536</u> E11-A1 POSTED ONLINE: NOTE ON MARKETING VARIANCES POSTED ONLINE: THE CARPET COMPANY POSTED ONLINE: ABSORPTION VS. VARIABLE COSTING POSTED ONLINE: IOTA COMPANY POSTED ONLINE: IOTA COMPANY</p>
November 15 e-mail by midnight	<p>Handin Due</p>
Nov 18 to 22	<p><u>CUSTOM BOOK: JOINT PRODUCT COSTING</u> POSTED ONLINE: CHEM COMPANY</p>
Nov 25 to 29	<p><u>CHAPTER 11: COST OF QUALITY: PGS 505-514</u> P11-36, P11-37</p>
Dec 2 to 6	<p><u>Review</u> <u>Practice Exam</u></p>

6. University Policy Regarding Illness

6.1. Illness

The University recognizes that a student's ability to meet his/her academic responsibilities may, on occasion, be impaired by medical illness. Illness may be acute (short term), or it may be chronic (long term), or chronic with acute episodes. The University further recognizes that medical situations are deeply personal and respects the need for privacy and confidentiality in these matters. However, **in order to ensure fairness and consistency for all students, academic accommodation for work representing 10% or more of the student's overall grade in the course shall be granted only in those cases where there is documentation supplied (see below for process) indicating that the student was seriously affected by illness and could not reasonably be expected to meet his/her academic responsibilities.**

Documentation shall be submitted, as soon as possible, to the appropriate Dean's office (the Office of the Dean of the student's Faculty of registration/home Faculty) together with a request for relief specifying the nature of the accommodation being requested. These documents will be retained in the student's file, and will be held in confidence in accordance with the University's Official Student Record Information Privacy Policy [<http://www.uwo.ca/univsec/handbook/general/privacy.pdf>].

Once the petition and supporting documents have been received and assessed, appropriate academic accommodation shall be determined by the Dean's Office in consultation with the student's instructor(s). Academic accommodation may include extension of deadlines, waiver of attendance requirements for classes/labs/tutorials, arranging Special Exams or Incompletes, re-weighting course requirements, or granting late withdrawals without academic penalty.

Academic accommodation shall be granted only where the documentation indicates that the onset, duration and severity of the illness are such that the student could not reasonably be expected to complete his/her academic responsibilities. (Note: it will not be sufficient to provide documentation indicating simply that the student was seen for a medical reason or was ill.)

A form to be completed by off-campus physicians is available at:
<http://counselling.ssc.uwo.ca/forms/medicalNote.pdf>

Whenever possible, students who require academic accommodation should provide notification and documentation **in advance of due dates, examinations**, etc. Students must follow up with their professors and their Academic Counselling office in a timely manner.

In the case of a final examination in the course, the student must arrange for a Special Examination or Incomplete through their Dean's office, for which you will be required to provide acceptable documentation.

If you feel that you have a medical or personal problem that is interfering with your work, you should contact your instructor and the Faculty Academic Counselling Office as soon as possible. Problems may then be documented and possible arrangements to assist you can be discussed at the time of occurrence rather than on a retroactive basis. In general, retroactive requests for grade revisions on medical or compassionate grounds will not be considered.

6.2. Make Up Examinations

6.2.1. The student must write a make-up exam if the regularly scheduled exam is missed for reasons for which adequate documentation is received by the instructor (this documentation must be supplied by the Academic Counseling office).

7. University Policy on Cheating and Academic Misconduct

- 7.1. Cheating on exams will not be tolerated; students are referred to the university policy on scholastic offenses (see section 9.0 below). Looking at the test of another student, allowing another student to view your exam, or obtaining information about a test in advance are all examples of cheating. Students found cheating will receive a zero (0%) on that exam. A number of safeguards will be employed to discourage cheating. For example, examination supervisors (proctors) of the tests may ask students to move to another seat during the exam, cover their paper, avert their eyes from other students' papers, remove baseball caps, etc. This is not meant as a personal affront nor as an accusation of cheating, rather as vigilant attempts at proctoring. A copy of guidelines about how to avoid cheating can be obtained from the office of the Ombudsperson, Room 251 University Community Centre, (519) 661-3573.
- 7.2. Students are responsible for understanding the nature of and avoiding the occurrence of plagiarism and other academic offenses. Students are urged to read the section on Scholastic Offenses in the Academic Calendar. Note that such offenses include plagiarism, cheating on an examination, submitting false or fraudulent assignments or credentials, impersonating a candidate, or submitting for credit in any course without the knowledge and approval of the instructor to whom it is submitted, any academic work for which credit has previously been obtained or is being sought in another course in the University or elsewhere. If you are in doubt about whether what you are doing is inappropriate, consult your instructor. A claim that "you didn't know it was wrong" will not be accepted as an excuse.
- 7.3. The penalties for a student guilty of a scholastic offense include refusal of a passing grade in the assignment, refusal of a passing grade in the course, suspension from the University, and expulsion from the University.

8. Procedures For Appealing Academic Evaluations

- 8.1. In the first instance, all appeals of a grade must be made to the course instructor (informal consultation). If the student is not satisfied with the decision of the course instructor, a written appeal must be sent to the Assistant Program Director or Designate of the BMOS program. If the response of the Assistant Director is considered unsatisfactory to the student, he/she may then appeal to the Dean of the Faculty in which the course of program was taken. Only after receiving a final decision from the Dean, may a student appeal to the Senate Review Board Academic. A Guide to Appeals is available from the Ombudsperson's Office.

9. Student Responsibilities

- 9.1. Material covered in lectures will not always be the same as material covered in the textbook. These two sources should be viewed as complimentary and not redundant. As such, students who want to do well in this course are **strongly encouraged** to attend lectures on a regular basis. Please note that the instructor will not be providing copies of lectures notes or overheads. Therefore, if you miss a lecture, you should try to obtain this material from another student.

In this class, some students may be unaware that their private discussions are distracting to other people. If you feel that students are distracting your attention from the material, then you should ask them to be quiet. If you feel uncomfortable doing this (or the problem persists), then please see the instructor. In addition, please avoid engaging in private discussions with other students during the lectures.

To avoid unnecessary distractions, please arrive to each class on time.

10. Support Services

10.1. Support Services

The Registrar's office can be accessed for Student Support Services at <http://www.registrar.uwo.ca>
Student Support Services (including the services provided by the USC listed here) can be reached at:
<http://westernusc.ca/services/>

Student Development Services can be reached at: <http://www.sdc.uwo.ca/>.

10.2. Students who are in emotional/mental distress should refer to Mental Health@Western
<http://www.uwo.ca/uwocom/mentalhealth/> for a complete list of options about how to obtain help."

11. Other Issues

11.1. Grade Policy

The DAN Program has a grade policy which states that for courses in the 3000-4000 range, the class average must fall between 70% and 75% for all sections of a course taught by the same instructor. In very exceptional circumstances only, class averages outside this range may be approved by the Assistant Director or Director. Class averages are not grounds for appeal.

11.2. Short Absences.

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

11.3. 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. The Academic Counsellors can help you to consider the alternatives. At your request, they can also keep your instructors informed about your difficulties.

11.4. Academic Concerns.

If you are in academic difficulty, it is strongly recommended that you see your academic counsellor.

11.5. Important Dates: TBA

12. Other Information

- Bring student identification to exams.
- Nothing is to be on/at one's desk during an exam except your calculator, a pencil, an eraser, and the individual's student card
- Do not wear baseball caps to exams
- Do not bring music players, cell phones, beepers, or other electronic devices to exams

For The University of Western Ontario Senate Regulations, please see the Handbook of Academic and Scholarship Policy at: <http://www.uwo.ca/univsec/handbook/>