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**MOS 3370A Management Accounting: Cost**  
**Course Outline: Section 001**

INTERSESSION 2015: MAY 11 – MAY 29

MONDAY – THURSDAY, 10:00 AM TO 1:00 PM

WALS: UCC66

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**1. Course Information:**

**Instructor: Ruth Ann Strickland**

**Office:** Social Science Room 4239

**Office Hours:** Immediately after class most days

**Email:** rstrickl@uwo.ca

**Website Address:** <https://owl.uwo.ca/portal>

**Email Policy: UWO.CA Email Addresses Only**

For privacy reasons, students must use their Western email accounts to contact the course instructor. The course instructor will not respond to emails from non-uwo.ca addresses (e.g. hotmail.com, gmail.com, etc.).

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 3<sup>rd</sup> or 4<sup>th</sup> 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. Textbook**

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

**PLEASE NOTE: THERE IS NO CASE BOOK FOR 3370. ADDITIONAL MATERIALS WILL BE POSTED ON OWL.**

## 4. Evaluation

### 4.1.

Participation	15% - Daily in-class participation
Mid Term Test	35% - Tuesday, May 20, 10:00 am
In-Class Budget Problem	5% - Wednesday, May 21, during class
Final Exam	45% - Friday, May 30, 1:00-4:00 pm

Tests and Exams: The midterm test and the final exam have **multiple choice and/or problem-based questions**. **Only non-programmable calculators will be allowed into the exams. Dictionaries are NOT allowed into the examinations. No other materials of any kind may be used during the exams.**

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 WRITTEN COMPONENTS** of this course. There are no exceptions to this. Extra assignments to improve grades will **NOT** be allowed. Failure to complete a component will result in a grade of zero for that component.

Multiple choice exams may 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.

In-Class Budget Problem: On Wednesday, May 20, you will complete a complex budget problem as part of a small group. This problem will be handed in, and will constitute 5% of your final grade.

Class Participation: This is an ACTIVE course! It requires a high degree of in-class participation. Students are expected to come to class prepared to discuss the assigned reading material and the assigned problems. Additional problems will be worked on in groups during class. You will be busy, and the 3 short weeks of class will fly by.

- (1) 15% of your final grade will be a result of your participation in class activities and discussions.
- (2) I will evaluate your participation efforts after each class, taking into consideration both the quality of your participation and the quantity.
- (3) Quality is more important than quantity.
- (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 to learn.

The following scale is used to grade participation. Please note that attendance does not equal participation.

- 0 - (0%) - did not attend, and it is not an excused absence.
- 0 - (0%) - attended, but spent the class period working on other things.
- 1 - (25%) - attended, and spent the class period listening and following along, but did not answer any questions.
- 2 - (50%) - attended, spent the class period listening and following along, and answered a couple of basic questions related to the homework items being taken up.
- 3 - (75%) - attended, spent the class period listening and following along, answered questions throughout the class session. Preparation for class is apparent.
- 4 - (100%) - attended, spent the class period listening and following along, answered questions that required interpretation or evaluation of accounting concepts. Preparation for class is apparent. Went beyond just answering homework questions. Explained difficult concepts. Added considerable value.

## 5. Lecture and Examination Schedule

A tentative daily schedule is posted on OWL.

## 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 Counseling 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 Counseling 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). The make-up may differ in format from the original mid-term or final.

## 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.

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## 10. Support Services

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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 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:

May 11, 2015	Intersession begins
May 14, 2015	Last day to drop without academic penalty
May 18, 2015	Victoria Day; no classes
May 19, 2015	In-Class Test
May 20, 2015	In-Class Budget Question
May 29, 2015	MOS 3370 Intersession Final Exam

## 12. Exam Policies Information

- Bring student identification to exams.
- Nothing is to be on/at one's desk during an exam except a pencil, an eraser, a non-programmable calculator, 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/academic\\_policies/](http://www.uwo.ca/univsec/academic_policies/)

### EMAIL POLICY

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