
MOS 3370A Management Accounting: Cost
Course Outline: Summer 2015, Section 650

Course Information:**Instructor, Class Location and Time:**

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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>

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: behavior, allocation, determination, and strategic cost management. **0.5 course**

Antirequisite(s): [Business Administration 3307K](#), [4407Q/R/S/T](#), [MOS 3372](#)

Prerequisite(s): [Business Administration 2257](#) and enrollment in third or fourth year of BMOS, Honors Specialization in Urban Development or Music Administrative Studies (MAS).

Corequisite(s):

Pre-or Corequisite(s):

Extra Information: 3 lecture hours, .5 course.

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.”

Textbook

Garrison/ Chesley/Carrol/Webb, Managerial Accounting, 9th Canadian edition, McGraw Hill Ryerson, 2012
ISBN-10: 007040189-6

Please Note: There is no case book for 3370 section 650. Additional material will be posted on OWL.

Course Objectives, Learning Outcomes and Format

Course Objectives:

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 behavior, 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.

Evaluation:

Date	% of Course Grade
Mid-Term Exam: May 23, 2015 9:00am – 12:00 (3 hours)	40%
Final Exam: June 13, 2015 9:00am – 12:00 (3 hours)	45%
Participation – Please see details below	15%

Participation:

Participation is a key element to success in this course. Our online learning environment is to be a positive environment where everyone should feel comfortable asking and answering questions. Please use this environment to ask any questions you have and to discuss topics with other classmates. There will be a combination of discussion boards, question and answer forums and various opportunities for you to present material to other students. All students are expected to stay up to date with course readings and other material so that they are able to participate effectively in online discussions.

Please note that OWL provides the instructor detailed statistics regarding each student's activity level in all areas of the course site. Participation will be assessed according to the following two elements:

1. Helping Oliver (10%): we will have a 'cartoon' student named Oliver joining our class. He has just finished taking 3370 but is fairly new to accounting and will be requiring a lot of help. He will be asking questions and looking to you for answers. Your mark in this section will be based on you answering his questions and discussing his questions with your classmates. The quality of your answers is just as important, if not more important than the quantity.

2. Weekly Summary Sheet (5%): you are required to prepare a weekly summary sheet due every Friday except when stated otherwise (10 Summary Sheets in total). Each sheet will be a summary of what you have learned during the week. It should contain concepts and definitions that you see as important. Each sheet should not exceed one page. The primary reason for these sheets is to help you stay up to date with your work and to help you focus on what is important. Creating these sheets should also help you study for the exams. Your mark in this section will be based on you completing and submitting these sheets every week and on time. No marks will be given for late submissions. Each sheet is worth 0.5% for a total of 5%. Don't wait until Friday to construct your sheet, start right away adding to it every time you work on new material. That way it will already be finished and ready to submit come Friday.

Closed book examinations. Dictionaries are NOT allowed into the examinations.

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 and Custom Publication. Exams will not be returned to students but may be reviewed in the instructor's office.

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.

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.

University Policy Regarding Illness

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.

Make Up Examinations

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 Counselling office).

University Policy on Cheating and Academic Misconduct

Cheating on exams will not be tolerated; students are referred to the university policy on scholastic offenses (see section 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.

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.

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.

Procedures for Appealing Academic Evaluations

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.

Student Responsibilities

Material covered in OWL 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 watch lecture videos and use all resources on a regular basis.

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/>

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.”

Other Issues**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.

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.

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.

Academic Concerns.

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

Important Dates: (2015)

May 4, 2015 First day of class
May 15, 2015 Last day to drop without academic penalty
May 23, 2015 Midterm Exam
June 12, 2015 Last day of class
June 13, 2015 – Final Exam

Other Information

- Bring student identification to exams.
- Nothing is to be on/at one's desk during an exam except 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/>

TENTATIVE SCHEDULE, CHANGES MAY BE MADE

Week	Daily Discussion & In-Class Problems
Week 1	<p>Course Intro: Chapter 1 (pages 1-19)</p> <p>Chapter 2: Cost Classification P2-26 & C2-27</p> <p>Chapter 6 & 6A: Cost Behaviour OWL: Note on Regression Analysis P6-14, C6A-6 (Use data to complete scatter graph, hi-lo method and regression in Excel. Compare the results.)</p>
Week 2	<p>Chapter 7: Cost/Volume/Profit P7-19, P7-20, P7-26, P7-30, P7-32 OWL: Missing Data Problem</p> <p>Chapter 3: Job Order Costing P3-23 (2,3,4 only), P3-29</p>
Week 3	<p>Appendix 4B (pages 163-167) OWL: Cost Allocations Case 4B-7 - Use Direct, Step and Reciprocal Cafeteria – use # of employees Custodial – use # of square feet Machine Maintenance – use # of machine hours For reciprocal, use Cafeteria & Custodial only</p> <p>Chapter 5: Activity Based Costing E5-13, P5B-3</p> <p>Chapter 9: Budgeting P9-23, C9-27 (ignore Q3 & Q4)</p>
MIDTERM EXAM	
Covers: Chapters 1, 2, 6, 6A, 7, 3, A4B, 5 & 9	

Week 4	<p><u>Chapter 4 and Appendix 4A: Process Costing</u> P4-10, P4A-7, C4-17, C4A-9</p> <p><u>Chapter 8: Absorption vs. Variable Costing</u> P8-14, P8-16</p>
Week 5	<p><u>Chapter 8: Absorption vs. Variable Costing Continued</u> P8-17, P8-18</p> <p>OWL: Absorption vs. Variable Costing</p> <p><u>Chapter 10: Variance Analysis</u> P10-20, P10-21, C10-37</p> <p>OWL: Kudarski Company</p> <p>OWL: IOTA Company - Production Variances</p>
Week 6	<p><u>Chapter 11A: Marketing Variances (pages 544-548)</u> OWL: Note on Marketing Variances Exercise 11-A1</p> <p>OWL: The Carpet Company</p> <p><u>Chapter 11: Cost of Quality (pages 505-514)</u> Problems 11-34 and 11-37</p> <p><u>OWL: Joint Product Costing</u> OWL: Chem Company</p>
FINAL EXAM	