MOS 3370A Management Accounting
Course Outline: Section – 650 / Fall 2018

1. Course Information:

1.1 Class Location and Time: Distance Studies

1.2 Contact Information:
Instructor: Shannon Butler
Office: Social Science Room 4434
Office Hours: Upon request
Email: sbutler6@uwo.ca

DAN Department of 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 519-661-2147 for any specific question regarding an accommodation.

More information about “Accessibility at Western” is available at: http://accessibility.uwo.ca

2. Calendar Description

2.1 Course 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.

3 lecture hours, 0.5 course

Antirequisite(s) at Main: Business Administration 3307K, the former Business Administration 4407Q/R/S/T. Antirequisite(s) at Brescia, Huron, King's: Business Administration 3307K, Business Administration 4407Q/R/S/T, the former MOS 3372.

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

2.2 Senate Regulations

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.”

This regulation is in regards to the COURSES required. Students not in BMOS are permitted to enroll in up to 1.0 MOS courses, per the Academic Timetable.
3. **Textbook**
   Garrison/ Libby/Webb, Managerial Accounting, 11th Canadian edition, McGraw Hill Ryerson, 2018
   ISBN-13: 978-125927581-4; or digital access to the above text. Additional course materials will be posted on owl.

4. **Course Objectives and Format**

4.1 **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 behavior of costs so that this type of information can be positively incorporated into the decision-making framework.

4.2 **Course format**
   This is an online course and therefore it is very important that you stay caught up with all your work on a weekly basis. There are videos to watch, textbook chapters to read and homework problems assigned each week. Even though this course is online, your engagement is expected to be consistent throughout the term.

5. **Learning Outcomes**

   - Classify costs as fixed, variable or mixed and prepare a Statement of Cost of Goods Manufactured. Determine break-even levels given the cost structure and calculate operating profit at various levels.
   - Predict the cost for manufacturing overhead using a scatter graph, hi-lo method and regression analysis and predict total cost at various levels.
   - Analyze manufacturing (cost) variances and marketing variances to explain differences between Budget and Actual results.

6. **Evaluation**

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<tr>
<th>Percentage of Course Grade</th>
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<tbody>
<tr>
<td>Mid-Term Exam 1: Friday October 19th, 5:00-7:30pm*</td>
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<tr>
<td>Mid-Term Exam 2: Friday November 16th, 5:00-7:30pm*</td>
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<tr>
<td>Weekly Assignments – Details to be posted on OWL</td>
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<tr>
<td>Final Exam (during final exam period Dec. 10-21, 3 hours)*</td>
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   *Students who will be writing their midterms and final exam off campus must contact the distance studies office as well as myself (sbutler6@uwo.ca) to set this up as well as to confirm the date and time of your exam based on off campus writing center availability.

   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. Exams 1 and 2 will be in class time. The third exam will be scheduled during the exam period. 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.

What to Bring / Not Bring to the Exams:

- 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/academic_policies/index.html

7. Lecture Schedule
See Schedule on OWL

8. University Policy Regarding Illness
8.1 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/pdf/academic_policies/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://www.uwo.ca/univsec/pdf/academic_policies/appeals/medicalform.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.

8.2 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 Counseling office).

8.3 Attendance - N/A as this is a distance studies course.

9. University Policy on Cheating and Academic Misconduct
Cheating on exams will not be tolerated; students are referred to the university policy on scholastic
offenses. 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 3135 WSSB, (519) 661-3573,
ombuds@uwo.ca.

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.

10. Procedures For Appealing Academic Evaluations
   1. In the first instance, all appeals of a grade must be made to the course instructor (informal consultation).
   2. If the student is not satisfied with the decision of the course instructor, a written appeal must be sent to the Undergraduate Chair: Student Affairs of the Department of Management and Organizational Studies.
   3. If the response of the Undergraduate Chair 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.
   4. 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.

11. Student Responsibilities
   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 watch lecture videos and use all resources on a regular basis.

12. Support Services
   12.1 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/

   Students who are in emotional/mental distress should refer to Mental Health@Western http://www.health.uwo.ca/mental_health/ for a complete list of options about how to obtain help.

13. Other Issues
   13.1 Grade Policy
   The DAN Department 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 Undergraduate Chair or Chair. Class averages are not grounds for appeal.

   13.2 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.

   13.3 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.

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

14. Important Dates:

- **Sept 14**  Last day to add a full course, or first term half course
- **Oct 8**  Thanksgiving Holiday (all offices closed)
- **Oct 9-12**  Fall Reading Week (no classes. Offices open October 10-13)
- **Nov 12**  Last day to drop a first term half course without academic penalty
- **Nov 30**  Last day to drop a full course without academic penalty
- **Dec 7**  Classes end for Fall Term
- **Dec 8, 9**  Study Days
- **Dec 10-21**  Final Exam Period
- **Dec 21**  Fall term ends

15. E-mail Policies
The following policies apply to all emails between students and the Professor. Please respect the fact that the Professor receives hundreds of emails from students and must deal with those emails in a fair and organized manner. Unacceptable emails will receive a reply saying only “Please see Email Policies on the course outline”.

15.1 UWO.CA Email Addresses Only
For privacy reasons, students must use their Western email accounts to contact the Professor. The Professor will not respond to emails from non-uwo.ca addresses (e.g. hotmail.com, gmail.com, etc.).

15.2 Subject Line Must Include Course and Section Number
The subject line of emails must contain the name or number of the course, and the section number in which the student is enrolled. The Professor teaches different courses and sections and cannot properly respond to questions if he does not know which course or section you are enrolled in.

15.3 Acceptable Emails
- questions about the course content or materials
- asking to set up an appointment to ask questions or review an exam
- notification of illness or other special circumstances
- providing constructive comments or feedback about the course

15.4 Unacceptable Emails
- questions that may be answered on OWL or on this course outline
- asking when grades will be posted
- asking what grade a student received
- asking where or when an exam is scheduled or the material covered on an exam
- requests for grade increases, extra assignments, or reweighting of course components