

**Management and Organizational Studies 3370A  
Management Accounting**

**CONTACT INFORMATION**

Instructor: Melissa Jean  
Office: 120, Mother St. James Building  
Phone: 519.432.8353, x 28070  
E-mail: mjean@uwo.ca  
Office Hours: Mondays 2:00 – 3:00  
Thursdays 12:00 – 1:00  
And by appointment

**CLASS INFORMATION**

Tuesdays & Thursdays  
10:00 – 11:30  
Room 202

**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.

**COURSE LEARNING OBJECTIVES**

By the end of this course, students should be able to:

1. Describe the role of management accounting within an organization.
2. Apply the various cost classification concepts that are fundamental to the language of management accounting.
3. Evaluate how costs behave and use this information in a range of decisions.
4. Apply various product costing methods.
5. Discuss the features of different budgeting systems and undertake budget variance analysis.
6. Identify the relevant inflows and outflows in different situations and use this information to analyze and make a variety of short-term, operational decisions.
7. Expand the concept of relevant inflows and outflows to analyze and make long-term, capital budgeting decisions.
8. Demonstrate expected workplace behaviour; for example, participation, leadership, collaboration, engagement and attendance.

## BRESCIA UNIVERSITY COLLEGE COMPETENCIES

Primary competencies developed in this course include:

**Communication:** The ability to exchange information and meaning across cultures, space, and time appropriately and correctly. This competency includes oral, written, and interpersonal communication, and the ability to use current or innovative media.

**Critical Thinking:** The ability to engage in thinking characterized by the rational, informed, independent, and open-minded exploration of issues, ideas, and events before accepting or formulating a conclusion.

**Problem Solving:** The ability to create and execute a strategy to answer a question or achieve a goal. Includes being able to anticipate the consequence of a potential solution, select a strategy among several alternatives, and decide when an acceptable outcome has been reached.

**Self Awareness and Development:** The ability to draw meaning, knowledge and value from honest and fair reflection and self-evaluation. Students are able to recognize their emotions and patterns of thinking, their impact on others, and make a commitment to personal growth.

## COURSE MATERIALS

*Managerial Accounting, Tenth Canadian Edition* (with Connect Access Card)  
Garrison, Libby & Webb  
McGraw-Hill Ryerson: 2015

## COURSE PREREQUISITES AND ANTIREQUISITES

### Prerequisite(s)

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

### Antirequisite(s)

Business Administration 3307K, 4407Q/R/S/T, the former MOS 3372.

## EVALUATION

**Students must complete all elements of evaluation in order to receive a passing grade in the course. There will be no reweighting of components within the course. Please note that grades cannot be adjusted on the basis of need. Your mark in the course will be the mark that you earn based on your demonstrated understanding of the course content. Extra credit assignments are not available and papers cannot be resubmitted to obtain a higher mark. Once a student has completed an assignment she is committed to the mark earned.**

Component	Weight	Timing	Learning Objective	Brescia Competencies
Midterm Exam 1	30%	October 4 9:30am – 11:30am	1,2,3,4	Communication Critical Thinking Problem-Solving
Midterm Exam 2	30%	November 1 9:30am – 11:30am	3,4,5	Communication Critical Thinking Problem-Solving
Final Exam	30%	December Exam Period	4,5,6,7	Communication Critical Thinking Problem-Solving
Contribution	10%	Every Class	8	Communication Self-Awareness & Development

## EVALUATION COMPONENT DESCRIPTIONS

### Exams

Exams will be based on all readings, assignments, and course material; consequently, students are expected to understand not just what is discussed in class.

The exams will consist of problems requiring computations and (often) subsequent analysis of the results. A formula sheet will be provided for each exam and will be made available ahead of time on the website. As well, non-programmable calculators will be permitted.

### Class Contribution

Contribution by each and every student is a cornerstone of any effective learning experience. Active class involvement augments the learning experience, increases assimilation of material and stimulates the level of class discussion. Students' contribution to this course is initiated through thorough class preparation. Contribution is expected to be relevant to the current discussion and includes a number of behaviours documented below. Class contribution also includes prompt attendance.

The criteria I will use to assess class contribution is as follows:

**Preparation:** the extent of your reading, analysing and understanding of the material, demonstrated by your contribution to discussion.

**Contribution to discussion:** the extent to which you volunteered answers, asked relevant questions, analysed the opinions of others and expressed your own opinions/evaluations.

**Group skills:** the extent to which you allowed others to contribute, avoided class domination, shared ideas with others, assisted others, provided constructive feedback to others and exhibited tolerance and respect for others.

**Communication skills:** the quality of your expression, clarity, conciseness, use of appropriate vocabulary, confidence.

**Attendance:** includes punctuality.

Contribution will be graded on a **daily basis** using the scale below:

- 0 Absent, **OR** fails to contribute to the learning of others by not participating in class activities or discussions (may be distracted by technology), **OR** displays disruptive or disrespectful behaviour.
  - 1 Present and contributes to the learning of others by participating in class activities.
  - 2 Positively contributes to the learning of others by:
    - Asking appropriate and thoughtful questions, and/or
    - Answering direct questions, and/or
    - Volunteering comments which are relevant and on-topic, and/or
    - Clarifying or explaining a concept, and/or
    - Advancing the discussion to a new issue, and/or
    - Providing structure to the class or the discussion, and/or
    - Criticizing constructively, and/or
    - Allowing others to contribute, by avoiding class domination, and exhibiting tolerance and respect for others, and/or
    - Sharing ideas with, assisting and providing feedback to others.
  - 3 Effectively contributes to the learning of others by taking one or more of the actions detailed in “2” and to a higher quality than would a student who receives a “2”.
- 1 A deduction of 1 mark will be applied to the contribution score of any student who is late.

As you can see from the chart above, attending class is important but minimal credit (1/3) will be given for attendance alone. Students are encouraged to speak to me if they have concerns about their performance or if they would like to discuss strategies to support regular contribution.

## TEACHING METHODOLOGY AND EXPECTATIONS OF STUDENTS

A combination of discussion questions, case studies, videos, in-class exercises, guest speakers, lectures and student presentations may be used in MOS 3370A. Some class content will either mirror or complement the reading assignments, while other classes will cover material in addition to the assigned readings.

Students are expected to be fully engaged in the entire learning process. This means you are expected to complete the assigned readings *prior* to the class they will be discussed and to come prepared to share answers, thoughts and opinions.

## CLASS ETIQUETTE

### Attendance

Attendance at all classes in this course is expected; however, circumstances may arise which make it impossible for you to attend. For this reason, students will be **excused for up to two classes** without

requiring documentation to support the absence. These absences will not negatively affect the student's contribution grade. For absences exceeding two, I will require notification from the student's academic advisor that the absence was valid and supported with appropriate documentation. See point one on page eight of this outline for further information.

Under University regulations, your instructor can determine at which point absenteeism has become excessive and approach the Dean who may stop your final paper from being marked, thus preventing you from passing the course. **At the discretion of the individual instructor, any student who misses more than 25% of scheduled classes will receive a class contribution grade of 0 out of 10 for the course.**

### **Student Use of Technology in Class**

The MOS 3370A classroom will be free of electronic devices including laptops and cell phones. Any work prepared using a computer program (for example, Word or Excel), must be printed out and brought to class. **Texting in class will result in an immediate "0" in contribution for that class.** Recording devices of any kind (camera, recorders, phones, etc.) may not be operated without my consent.

### **A Note Regarding Email**

Email is a useful communication tool, especially if used for sharing information; however, it is not a good tool for discussion or decision-making. Therefore, please follow these guidelines regarding the use of email in this course:

1. Email is fine for sharing information and for setting up meetings and appointments.
2. It is useful for simple questions of clarification, but do not use it for anything that requires more than a one or two sentence response. Instead, see me during Office Hours or make an appointment with me at another time to discuss more complex questions.
3. Email is not an appropriate way to discuss grades or an issue with group dynamics, please discuss these issues with me in person.
4. Email, although informal, still requires a tone of respect and proper language. Rudeness and disrespect will not be tolerated.
5. I will check email on a daily basis Monday through Friday during normal business hours during the term. I will try to respond to your emails as promptly as possible, usually within 24 hours. Instantaneous responses will not be possible.

### **Appointments**

If you wish to meet with me it is recommended that you see me during the designated weekly Office Hours or that you make an appointment. You do not need to make an appointment if you wish to see me during my regular Office Hours. Appointments for times outside of my Office Hours can be arranged by sending me an email to set up a mutually convenient time.

Make sure to be on time, have an objective for the discussion and bring a copy of your paper or exam if you wish to discuss it.

### **Privacy**

In order to respect privacy laws, and the privacy of individual students, the only methods student grades

will be communicated will be via OWL, direct contact with me or on a test/exam/report/essay paper. I am not able to email your grade to any email address.

Student grades are confidential. Please take this into consideration when sharing your grades or asking others to share their grades. Your choice to share your grades will not be taken into consideration in any grading decision made and in order to respect the privacy of each student, I will only discuss individual grades with the student in question.

The University is committed to protecting specific types of information, which, if disclosed, could reasonably be expected to result in harm to the University, an identifiable individual, or a third party. As a result, I am not able to release any information including, but not limited to, a student's personal information, attendance or grade records, to anyone other than the individual involved.

## **ACADEMIC ACCOMMODATION**

If, on medical or compassionate grounds, a student is unable to complete a course component worth **greater than 10 per cent** of the final course grade, it is the responsibility of the student to consult with an Academic Advisor and follow the procedures documented in the "**POLICY REGARDING MAKEUP EXAMS AND EXTENSIONS OF DEADLINES**" on page 7 of this outline.

For academic accommodation to be considered for any course component worth **less than 10 per cent** of the final course grade, it is the responsibility of the student to approach the course instructor in a timely fashion (within two business days of the missed deadline). Documentation may be required to be submitted to the academic advisor. If documentation is required, the request for accommodation will be decided by the academic advisor in consultation with the instructor. If documentation is not required, the instructor will make the final decision. The policies governing requests for academic accommodation for course components worth 10 per cent or more of the course grade are outlined in the Academic Policies section included at the end of the course outline.

### **Dropping a Course**

In order to drop a course without academic penalty, you must drop the course by the following date:

Fall Term Half Credit Course                      November 5

For further details, check the online academic calendar in the registrar's website or check with your academic advisor.

To book an appointment with one of Brescia's Senior Academic Advisors visit the Hive.

## 2016-17 BRESCIA UNIVERSITY COLLEGE ACADEMIC POLICIES AND REGULATIONS

### 1. POLICY REGARDING MAKEUP EXAMS AND EXTENSIONS OF DEADLINES

When a student requests academic accommodation (e.g., extension of a deadline, a makeup exam) for work representing 10% or more of the student's overall grade in the course, it is the responsibility of the student to provide acceptable documentation to support a medical or compassionate claim. All such requests for academic accommodation **must** be made through an Academic Advisor and include supporting documentation. Academic accommodation for illness will be granted only if the documentation indicates that the onset, duration and severity of the illness are such that the student could not reasonably be expected to complete her academic responsibilities. Minor ailments typically treated by over-the-counter medications will not normally be accommodated. Documentation shall be submitted as soon as possible to the student's Academic Advisor indicating the period of illness and when the student should be able to resume academic responsibilities. Students must submit their documentation along with a request for relief specifying the nature of the accommodation being requested no later than two business days after the date specified for resuming responsibilities. Appropriate academic accommodation will be determined by the Dean's Office in consultation with the student's instructor(s). Please note that personal commitments (e.g., vacation flight bookings, work schedule) which conflict with a scheduled test, exam or course requirement are **not** grounds for academic accommodation.

A UWO Student Medical Certificate (SMC) is **required** if a student is seeking academic accommodation on medical grounds. This documentation should be obtained at the time of the initial consultation with the physician/nurse practitioner or walk-in clinic. A SMC can be downloaded from: <http://www.westerncalendar.uwo.ca/2016/pg117.html> The student must request documentation sufficient to demonstrate that her ability to meet academic responsibilities was seriously affected. Please note that under University Senate regulations documentation stating simply that the student "was seen for a medical reason" or "was ill" is **not** adequate to support a request for academic accommodation.

Whenever possible, requests for academic accommodation should be initiated in advance of due dates, examination dates, etc. Students must follow up with their professors and Academic Advisor in a timely manner.

The full policy on requesting accommodation due to illness can be viewed at:

[http://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/accommodation\\_illness.pdf](http://www.uwo.ca/univsec/pdf/academic_policies/appeals/accommodation_illness.pdf)

### 2. ACADEMIC CONCERNS

If you feel that you have a medical or personal problem that is interfering with your work, contact your instructor and Academic Advisor 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. Retroactive requests for academic accommodation on medical or compassionate grounds may not be considered.

If you think that you are too far behind to catch up or that your work load is not manageable, you should consult an Academic Advisor. If you consider reducing your workload by dropping one or more courses, this must be done by the appropriate deadlines (refer to the Registrar's website, [www.registrar.uwo.ca](http://www.registrar.uwo.ca), for official dates). You should consult with the course instructor and the Academic Advisor who can help you consider alternatives to dropping one or more courses. *Note that dropping a course may affect OSAP eligibility and/or Entrance Scholarship eligibility.*

The Dean may refuse permission to write the final examination in a course if the student has failed to maintain satisfactory academic standing throughout the year or for too frequent absence from the class or laboratory (<http://www.westerncalendar.uwo.ca/2016/pg130.html> )

### 3. ABSENCES

**Short Absences:** If you miss a class due to a minor illness or other problems, check your course outline for information regarding attendance requirements and make sure you are not missing a test or assignment. Cover

any readings and arrange to borrow notes from a classmate. Contact the course instructor if you have any questions.

**Extended Absences:** If you have an extended absence, you should contact the course instructor and an Academic Advisor. Your course instructor and Academic Advisor can discuss ways for you to catch up on missed work and arrange academic accommodations, if appropriate.

#### 4. POLICY ON CHEATING & ACADEMIC MISCONDUCT

Scholastic offences are taken seriously and students are directed to read the appropriate policy, specifically, the definition of what constitutes a Scholastic Offence, at the following Web site:

<http://www.westerncalendar.uwo.ca/2016/pg113.html>

Students are responsible for understanding the nature of and avoiding the occurrence of plagiarism and other academic offences. Students are urged to read the section on Scholastic Offences in the Academic Calendar. Note that such offences 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. Students are advised to consult the section on Academic Misconduct in the Western Academic Calendar.

If you are in doubt about whether what you are doing is inappropriate or not, consult your instructor, the Student Services Centre, or the Registrar. A claim that "you didn't know it was wrong" is not accepted as an excuse.

The penalties for a student guilty of a scholastic offence (including plagiarism) 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.

##### **Plagiarism:**

Students must write their essays and assignments in their own words. Whenever students take an idea or a passage from another author, they must acknowledge their debt both by using quotation marks where appropriate and by proper referencing such as footnotes or citations. Plagiarism is a major academic offence (see Scholastic Offence Policy in the Western Academic Calendar).

All required papers may be subject to submission for textual similarity review to the commercial plagiarism detection software under license to the University for the detection of plagiarism. All papers submitted for such checking will be included as source documents in the reference database for the purpose of detecting plagiarism of papers subsequently submitted to the system. Use of the service is subject to the licensing agreement, currently between The University of Western Ontario and Turnitin.com.

##### **Computer-marked Tests/exams:**

Computer-marked multiple-choice tests and/or exams may be subject to submission for similarity review by software that will check for unusual coincidences in answer patterns that may indicate cheating. Software currently in use to score computer-marked multiple-choice tests and exams performs a similarity review as part of standard exam analysis.

#### 5. PROCEDURES FOR APPEALING ACADEMIC EVALUATIONS

All appeals of a grade must be directed first to the course instructor. If the student is not satisfied with the decision of the course instructor, a written appeal signed by the student must be sent to the Department Chair. If the response of the department is considered unsatisfactory to the student, she may then submit a signed, written appeal to the Office of the Dean. 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, or you can consult an Academic Advisor. Students are advised to consult the section on Student Academic Appeals under



Academic Rights and Responsibilities in the Western Academic Calendar  
(<http://www.westerncalendar.uwo.ca/2016/pg112.html> )

## **6. PREREQUISITES AND ANTIREQUISITES**

Unless you have either the prerequisites for a course or written special permission from your Dean to enroll in it, you will be removed from the 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 prerequisite(s).

Similarly, you will also be deleted from a class list if you have previously taken an antirequisite course unless this has the approval of the Dean. These decisions may not be appealed. You will receive no adjustment to your fees in the event that you are dropped from a course because you have taken an antirequisite course.

## **7. SUPPORT SERVICES**

The Brescia University College Registrar's website, with a link to Academic Advisors, is at is at <http://brescia.uwo.ca/academics/registrar-services/> . The website for the Student Development Centre at Western is at <http://www.sdc.uwo.ca/> . Students who are in emotional/mental distress should refer to Mental Health @ Western [http://uwo.ca/health/mental\\_wellbeing/](http://uwo.ca/health/mental_wellbeing/) for information including a complete list of options about how to obtain help.

---

Portions of this document were taken from the Academic Calendar, the Handbook of Academic and Scholarship Policy and the Academic Handbook of Senate Regulations. This document is a summary of relevant regulations and does not supersede the academic policies and regulations of the Senate of the University of Western Ontario.