

**MOS 3370A, Section 530  
Management Accounting**

Contact	Office Hours	Class Sessions
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**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 STRUCTURE AND LEARNING OUTCOMES**

This course is structured in four units. Upon successful completion of this course students will be able to:

Unit	Sessions	Course Learning Outcomes
Throughout Course		<ol style="list-style-type: none"> <li>Evaluate and reflect on course experiences by completing a series of self-assessments.</li> <li>Prepare and interpret information using data analytics techniques, including data visualization where appropriate, to support decision-making.</li> </ol>
1: Overview & Foundation	1-2	<ol style="list-style-type: none"> <li>Describe the role of management accounting within an organization</li> <li>Evaluate how costs behave and use this information in a range of decisions.</li> </ol>
2: Costing	2-7	<ol style="list-style-type: none"> <li>Apply various costing methods to assess performance and make recommendations.</li> </ol>
3: Planning & Control	8-9	<ol style="list-style-type: none"> <li>Discuss the features of different budgeting systems and undertake overhead and sales variance analyses to assess performance and make recommendations for improvement.</li> </ol>
4: Short-Term & Long-Term Decisions	10-12	<ol style="list-style-type: none"> <li>Identify the relevant inflows and outflows in different situations and use this information to analyze and make a variety of short-term, operational decisions.</li> <li>Expand the concept of relevant inflows and outflows to analyze and make long-term, capital budgeting decisions.</li> </ol>

Student competency levels on these outcomes will vary. You can expect to achieve these outcomes if you complete all learning activities in good faith and on time, honour course policies, demonstrate comprehension of the course content, and meet all other course expectations of you as a student.

A Learning Plan, including topics covered, session learning outcomes, preparatory work and due dates, for this course is posted on OWL (see the Overview page). Following this plan is your responsibility. You can expect to spend approximately seven hours per week on this course. On average you might spend:

- three hours completing preparatory work (required readings, videos, self-assessments, etc.);
- three hours attending class; and
- one hour completing assignments/reviewing class material.

Depending on how much effort you put in and how fast you read, these times will vary.

*In the event of a COVID-19 resurgence during the course that necessitates the course moving away from in-person delivery, course content may be delivered online either synchronously (i.e., at the times indicated in the timetable) or asynchronously (e.g., posted on OWL for students to view at their convenience). There may also be changes to any remaining assessments at the discretion of the course instructor. In the event of a COVID-19 resurgence, detailed information about the impact on this course will be communicated by the Office of the Dean and by the course instructor.*

### **BRESCIA UNIVERSITY COLLEGE COMPETENCIES**

Primary competencies developed in this course include:

<b>Number</b>	<b>Competency</b>	<b>Level</b>
1	Communication	3
2	Critical Thinking	3
3	Problem Solving	4
4	Self Awareness and Development	2

See <http://brescia.uwo.ca/academics/brescia-competencies/> for a detailed description of each competency.

### **PREREQUISITES AND ANTIREQUITES**

**Prerequisites:** Business Administration 2257, or MOS 2228A/B, and enrolment in third or fourth year of BMOS, Honours Specialization in Urban Development or Music Administrative Studies (MAS).

**Antirequisite(s):** Business Administration 3307K.

### **COURSE MATERIALS**

Textbook: Garrison, R. H., Libby, T., Webb, A., Noreen, E. W., & Brewer, P. C. (2021). Managerial accounting, 12th Canadian Edition. Whitby, Ontario: McGraw-Hill Education.

Option 1: Printed text **with access to Connect** (ISBN: 9781260881479)

Option 2: E-book **with Connect** (ISBN: 9781260881127)

**COURSE EVALUATION**

Component	Timing	Learning Outcomes	Brescia Competency	Weight
In-Class Contribution to Learning	Every Class	3,4,5,6,7,8	1,2,3	12%
Self-Assessments	Session 1 (Sept 10) Session 6 (Oct 15) Session 13 (Dec 3)	1	1,2,4	6%
Connect Assignments	Session 2 (Sept 17) Session 4 (Oct 1) Session 8 (Oct 29) Session 11 (Nov 26)	2,4,5,6,8	1,2,3	12%
Test #1	Session 7 (Oct 21)	3,4,5	1,2,3	35%
Test #2	TBA – December Exam Period	6,7,8	1,2,3	35%

**Evaluation Policies**

You must complete all evaluation components to pass the course. There will be no reweighting of components unless you have received an academic accommodation. Grades will not 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 course content. Extra credit assignments are not available, and assignments cannot be rewritten to obtain a higher mark. Once you have completed an assignment, you are committed to the mark earned.

A late penalty of 10 per cent will be deducted for each 24-hour period during which an assignment is late unless academic accommodation is received. All assignments are subject to submission for textual similarity review to the commercial plagiarism detection software under license to the University for the detection of plagiarism. All assignments submitted for such checking will be included as source documents in the reference database to detect plagiarism of assignments 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 (<http://www.turnitin.com>).

**EVALUTION COMPONENT DESCRIPTIONS****In-Class Contribution to Learning**

In-Class Contribution to Learning is the foundation of an effective learning experience. Active class involvement promotes preparation, increases student interest and engagement, improves critical and higher-level thinking skills, and supports the development of oral communication skills. Contribution to learning is initiated through completing the assigned session preparatory work.

In-Class Contribution to Learning will be assessed each class using a 10-point scale. This assessment will be based on a combination of attendance, punctuality, engagement in individual and team activities, completion of assignments and exercises (which may be collected or electronically submitted at the end of class), and contribution to discussions (asking questions, volunteering information, etc.). If the Learning

Plan or a class announcement requires that a document be uploaded to OWL or submitted via a form, please do so by the deadline indicated. This work will be counted towards the In-Class Contribution to Learning score for that session.

### **Self-Assessments**

Students will be required to submit a total of three self-assessments, at the beginning, middle, and end of the course. Each Self-Assessment is worth two per cent of the overall course grade and is due by 11:59 am ET (so just before noon) on the Friday following the session indicated on the Learning Plan. Self-Assessments will be available through the “Tests & Quizzes” page on OWL and links will be provided on the relevant Session page.

### **Connect Assignments**

Students will complete a total of four assignments, each worth three per cent of the overall course grade, at various points throughout the course. These assignments are due by 11:59 am ET (so just before noon) on the Friday of the week they are assigned. These assignments will be available through the McGraw-Hill publisher Connect site. These assignments were designed to provide students with the opportunity to practice various data analytics techniques, primarily using Microsoft Excel. All Brescia and other Western campus students have free access to Microsoft Office. Click here for more information and to download Excel: <https://wts.uwo.ca/sitelicense/microsoft/homeuse.html>. Information about how to access the McGraw-Hill Connect course site can be found on the OWL Overview page.

### **Tests**

Both tests will be written in-person. Test #1 will be administered in-class during Session 7 (October 21) and will run from 11:30 am to 2:20 pm. Material covered in Sessions 1 through 6 will be assessed on Test #1. Test #2 will be scheduled in the December exam period by the Registrar’s Office. Test #2 will not be cumulative and will cover material from Sessions 8 through 12.

## **COURSE POLICIES**

### **Teaching Methodology and Expectations of Students**

Students are expected to complete the preparatory work *before* they attend class where it will be discussed. Each class session may include a combination of mini-lectures, team discussions, active learning activities (individual and team), and guest speakers. The preparatory work, including relevant links, PPT slides and other materials will be posted on OWL by session.

### **Preferred Method of Contact**

If you have questions about the course content or an activity or assignment, please check the course outline and OWL Forums to see whether your question has been answered. If you cannot find the information you need, please post your question on OWL Forums.

If you would like to discuss something personal, please contact me through email. You can also visit me during my office hours. If those times do not work for you, we can set up another meeting at a mutually convenient time. I check email and OWL daily Monday through Friday between the hours of 8:00 am and 4:30 pm. **I generally do not check OWL or email in the evenings or during the weekend, so plan accordingly.**

### 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 from one class without penalty. This absence will not negatively affect your In-Class Contribution to Learning grade. In the situation of an extended absence (see the final pages of this outline), please discuss with your Academic Advisor.

Under University regulations, your instructor can determine at which point absenteeism has become excessive and approach the Academic Dean who may stop your final paper from being marked, thus preventing you from passing the course. **At the discretion of the instructor, any student who misses more than 25% of scheduled classes will receive an In-Class Contribution to Learning grade of 0 for the course.**

### Student Use of Technology in Class

The nature of the classroom requires that electronic devices (laptops, tablets, and/or smart phones) be used to participate in some class activities. There will be times where students will be asked to close or put devices away. Students are asked to fully cooperate with in-class instructions. Failure to cooperate and using devices for non-class activities (texting, checking email, checking social medial pages, etc.) will result in a “0” in In-Class Contribution to Learning for that class. Recording devices of any kind (camera, recorders, phones, etc.) may not be operated without my consent.

### Privacy

To respect privacy laws and the privacy of individual students, all grades will be distributed on OWL only. To respect your privacy, I will discuss your grades only with you. Please do not share or compare your grades. I cannot share information about another student’s grades, so discussions comparing grades between students will not be entertained.

### 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 ACADEMIC ACCOMMODATION” on the final pages 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 me 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 me. If documentation is not required, I will make the final decision.

### DROPPING A COURSE

To drop a course without academic penalty, you must drop the course by the following date:

Fall Term Half Credit Course

November 12, 2021

For further details, check Western’s online Academic Calenda. To book an appointment with one of Brescia’s Academic Advisors, visit

[https://www.brescia.uwo.ca/enrolment\\_services/academic\\_advising/book\\_an\\_appointment.php](https://www.brescia.uwo.ca/enrolment_services/academic_advising/book_an_appointment.php). If you are registered at another affiliate or main campus, please make an appointment to see your academic advisor at your home campus.

## 2021-22 Brescia University College Academic Policies and Regulations

### 1. POLICY REGARDING ACADEMIC ACCOMMODATION

The complete policy regarding [Accommodation for Illness - Undergraduate Students](https://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=1&SelectedCalendar=Live&ArchiveID=#Page_12) can be found at [https://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=1&SelectedCalendar=Live&ArchiveID=#Page\\_12](https://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=1&SelectedCalendar=Live&ArchiveID=#Page_12).

Students who have long-term or chronic medical conditions which may impede their ability to complete academic responsibilities should seek Academic Accommodation through Student Accessibility Services ([https://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=1&SelectedCalendar=Live&ArchiveID=#Page\\_10](https://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=1&SelectedCalendar=Live&ArchiveID=#Page_10)).

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.

Students who experience an illness or extenuating circumstance sufficiently severe to temporarily render them unable to meet academic requirements may submit a request for academic consideration through the following routes:

1. Submitting a **Self-Reported Absence** form provided that the conditions for submission are met;
2. For medical absences, submitting a **Student Medical Certificate (SMC)** signed by a licensed medical or mental health practitioner;
3. For non-medical absences, submitting **appropriate documentation** (e.g., obituary, police report, accident report, court order, etc.) to their Academic Advisor. Students are encouraged to contact their Academic Advisor to clarify what documentation is acceptable.

### Requests for Academic Consideration Using the Self-Reported Absence Portal

Students who experience an unexpected illness or injury or an extenuating circumstance of 48 hours or less that is sufficiently severe to render them unable to meet academic requirements should self-declare using the online Self-Reported Absence portal. This option should be used in situations where the student expects to resume academic responsibilities within 48 hours. Note that the excused absence includes all courses and academic requirements within the up to 48 hours, it is not intended to provide an excused absence from a single course while students fulfill their academic responsibilities in other courses during that time.

The following conditions are in place for self-reporting of medical or extenuating circumstances:

1. Students will be allowed **a maximum of two self-reported absences** between September and April and one self-reported absence between May and August;
2. The duration of the absence will be for a maximum of 48 hours from the time the Self-Reported Absence form is completed through the online portal, or from 8:30 am the following morning if the form is submitted after 4:30 pm;
3. The excused absence will terminate prior to the end of the 48-hour period if the student undertakes significant academic responsibilities (writes a test, submits a paper) during that time;
4. Self-reported absences will **not** be allowed for scheduled final examinations; midterm examinations scheduled during the December examination period; or for final lab examinations scheduled during the final week of term;
5. Self-report absences may **not** be used for assessments worth more than 30% of any course;
6. Any absences in excess of 48 hours will require students to present a Student Medical Certificate (SMC), or appropriate documentation;

7. Students **must** communicate with their instructors **no later than 24 hours after the end of the period covered by the Self-Reported Absence form** to clarify how they will fulfil the academic expectations they may have missed during the absence.

### Request for Academic Consideration for a Medical Absence

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 their academic responsibilities. Minor ailments typically treated by over-the-counter medications will not normally be accommodated.

The following conditions apply for students seeking academic accommodation on medical grounds:

1. Students must submit their Student Medical Certificate (SMC) 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. An SMC can be downloaded from [http://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/medicalform.pdf](http://www.uwo.ca/univsec/pdf/academic_policies/appeals/medicalform.pdf) ;
2. In cases where there might be an extended absence or serious issue, students should submit their documentation promptly and consult their Academic Advisor for advice during their recovery period;
3. Whenever possible, students who require academic accommodation should provide notification and documentation in advance of due dates, scheduled tests or examinations, and other academic requirements;
4. Students **must** communicate with their instructors **no later than 24 hours** after the end of the period covered by the SMC to clarify how they will fulfil the academic expectations they may have missed during the absence;
5. Appropriate academic accommodation will be determined by the Dean's Office/Academic Advisor in consultation with the course instructor(s). Academic accommodation may include extension of deadlines, waiver of attendance requirements, arranging Special Exams (make-ups), re-weighting course requirements, or granting late withdrawal without academic penalty.

The [full policy on requesting accommodation due to illness](#) can be viewed at:

[http://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=1&SelecteCalendar=Live&ArchiveID=#Page\\_12](http://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=1&SelecteCalendar=Live&ArchiveID=#Page_12)

## 2. ACADEMIC CONCERNS

If you feel that you have a medical or personal challenge 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 are not normally considered.

If you think that you are too far behind to catch up or that your work load is not manageable, you should consult your Academic Advisor ([https://www.brescia.uwo.ca/enrolment\\_services/academic\\_advising/index.php](https://www.brescia.uwo.ca/enrolment_services/academic_advising/index.php) ). If you consider reducing your workload by dropping one or more courses, this must be done by the appropriate deadlines; please refer to <http://brescia.uwo.ca/academics/registrar-services/> or the list of official sessional dates in the Academic Calendar (<http://www.westerncalendar.uwo.ca/SessionalDates.cfm?SelectedCalendar=Live&ArchiveID=>).

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.*

### 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.

Please note that for asynchronous online courses, attendance or participation requirements maybe different than for synchronous or in-person courses.

**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 and warranted.

It is important to note that the Academic 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/PolicyPages.cfm?Command=showCategory&PolicyCategoryId=5&SelectedCalendar=Live&ArchiveID=#SubHeading\\_68](http://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryId=5&SelectedCalendar=Live&ArchiveID=#SubHeading_68) ).

### 4. SCHOLASTIC OFFENCES

Scholastic offences are taken seriously and students are directed to read the appropriate policy, specifically, the definition of what constitutes a Scholastic Offence at: [http://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryId=1&SelectedCalendar=Live&ArchiveID=#Page\\_20](http://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryId=1&SelectedCalendar=Live&ArchiveID=#Page_20).

Students are responsible for understanding the nature of and avoiding the occurrence of plagiarism and other academic offences. 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 Scholastic Discipline for Undergraduate Students in the Academic Calendar.

If you are in doubt about whether what you are doing is inappropriate or not, consult your instructor, the Academic Dean's Office, 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.

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 (<http://www.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 is to be sent to the School Chair. If the response of the Chair is considered unsatisfactory to the student, they may then submit a written appeal to the Office of the Dean. If the student is not satisfied with the decision of the Dean, they may appeal to the Senate Review Board Academic (SRBA), if there are sufficient grounds for the appeal and if the matter falls within the jurisdiction of the SRBA. For information on academic appeals consult your Academic Advisor or see the Student Academic Appeals – Undergraduate in the Academic Calendar

[http://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=1&SelectedCalendar=LIVE&ArchiveID=#Page\\_14](http://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=1&SelectedCalendar=LIVE&ArchiveID=#Page_14).

Note that final course marks are not official until the Academic Dean has reviewed and signed the final grade report for the course. If course marks deviate from acceptable and appropriate standards, the Academic Dean may require grades to be adjusted to align them with accepted grading practices.

## 6. PREREQUISITES

Unless you have either the prerequisites for a course or written Special Permission from the 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).

## 7. SUPPORT

### Support Services

The Brescia University College Registrar's website, with a link to Academic Advisors, is at <http://brescia.uwo.ca/academics/registrar-services/>. Students can access supports through Brescia's Student Life Centre (<http://brescia.uwo.ca/life/student-life/>) and Learning Skills Services at Western (<https://www.uwo.ca/sdc/learning/>)

### Mental Health and Wellness

Students may experience a range of issues that can cause barriers to your learning, such as increased anxiety, feeling overwhelmed, feeling down or lost, difficulty concentrating and/or lack of motivation. Services are available to assist you with addressing these and other concerns you may be experiencing. You can obtain information about how to obtain help for yourself or others through **Health & Wellness at Brescia** ([https://brescia.uwo.ca/student\\_life/health\\_and\\_wellness/index.php](https://brescia.uwo.ca/student_life/health_and_wellness/index.php)) and **Health and Wellness at Western**, [http://uwo.ca/health/mental\\_wellbeing/index.html](http://uwo.ca/health/mental_wellbeing/index.html).

### Sexual Violence

All members of the Brescia University College community have a right to work and study in an environment that is free from any form of sexual violence. Brescia University College recognizes that the prevention of, and response to, Sexual Violence is of particular importance in the university environment. Sexual Violence is strictly prohibited and unacceptable and will not be tolerated. Brescia is committed to preventing Sexual Violence and creating a safe space for anyone in the Brescia community who has experienced Sexual Violence.

If you or someone you know has experienced any form of Sexual Violence, you may access resources at [https://brescia.uwo.ca/safe\\_campus/sexual\\_violence/index.php](https://brescia.uwo.ca/safe_campus/sexual_violence/index.php).

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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.

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