

**MANAGEMENT AND ORGANIZATIONAL STUDIES 3370A
MANAGEMENT ACCOUNTING
FALL 2018**

CONTACT INFORMATION

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Office Hours: Tuesday 1:00-2:00
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Or by appointment
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CLASS INFORMATION

Monday 11:30-12:30
Wednesday 11:30-1:30
Room W6

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.

COURSE PREREQUISITES AND ANTIREQUISITES

Prerequisite(s)

Business Administration 2257 and enrolment 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.

COURSE MATERIALS

Managerial Accounting, Eleventh Canadian Edition

Garrison, Libby & Webb

McGraw-Hill Ryerson: 2018

TEACHING METHODOLOGY AND EXPECTATIONS OF STUDENTS

A combination of lectures, textbook problems and cases, and in-class exercises will be used in the course. 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 devoting time and energy to preparation before class, listening to others during class discussions and engaging in class discussions. By doing so, students will enhance both their own learning and that of their classmates.

Attendance at all classes in this course is expected; however, circumstances may arise which make it impossible for you to attend. If you are unable to attend a class, you are expected to advise your instructor in advance. Under University regulations, your instructor can determine at what point absenteeism has become excessive and approach the Dean who may prevent you from writing the final exam, thus preventing you from passing the course. Additionally, at the instructor's discretion, any student who misses more than 25% of scheduled classes will receive a class contribution grade of 0 out of 10 for the course.

EVALUATION

All components of evaluation must be completed for a student to be eligible for 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 student need. Your grade in the course will be the grade that you earn based on your demonstrated understanding of the course content. Extra credit assignments are not available and exams cannot be rewritten to obtain a higher grade.

Mid-term Exam 1	Wednesday, October 3, 2018, 11:30-1:30, Kingsmill Room	20%-40%*
Mid-term Exam 2	Wednesday, November 7, 2018, 11:30-1:30, Kingsmill Room	20%-40%*
Final Exam	December Exam Period	30%
Class Contribution		<u>10%</u>
		100%

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 in OWL. As well, non-programmable calculators will be permitted.

* The weight assigned to each of these exams will be based on maximizing a student's overall grade in the course. The lower of the two exam grades will be weighted at 20% and the higher of the two exam grades will be weighted at 40%. If a student earns the same grade on both exams, Mid-term Exam 1 will be weighted at 20% and Mid-term Exam 2 will be weighted at 40%.

Class Contribution

Contribution by each and every student is a cornerstone of an engaging course experience. Active class involvement augments the learning experience, increases assimilation of material and stimulates the level of class discussion. Students' contributions to this course are initiated through thorough class preparation.

Contribution is expected to be relevant to the current discussion and includes answering questions, volunteering answers, advancing the discussion to a new issue, developing one side of an argument, clarifying difficult concepts and asking questions pertinent to the topic. Students should be prepared to start the class, lead the discussion, develop agendas and suggest topics of importance. Just as important is listening attentively to your classmates and critiquing ideas constructively.

SCHEDULE OF CLASSES

A detailed schedule outlining each session's topic, assigned readings, textbook assignment material, etc. is available in OWL.

ACADEMIC POLICIES

An appendix that outlines various academic policies and other important information is available under the "Course Outline and Assignment Schedule" tab in OWL.