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Course description

Role of accounting in creation and application of business information used by decision-makers in the management of enterprise. Prerequisite: ACC 1100 (009.110) (D). Prerequisite or Concurrent Requirement: ECON 1010 (D) and ECON 1020 (D) or the former ECON 1200 (018.120) (D).

Course objectives

This first course in managerial accounting introduces students to the use of accounting information for internal management decision-making. The internal user focus is a notable contrast to the emphasis in financial accounting of reporting the results of a company's operations to external users. The course is designed from the perspective of the general manager, and its primary purpose is to give you the opportunity to develop the ability to use rather than to prepare accounting information. In the course, we also focus on four key learning areas: ethics, communications, quantitative methods, and critical thinking.

More specifically, by the end of this course you should be able to:

1. Describe how basic cost concepts are applied to develop costing systems that will determine the cost of a company's products or services. Accurate cost data is an essential prerequisite for proper managerial decision-making.
2. Apply management accounting concepts and techniques in order to make wise choices between competing alternatives. This requires the ability to

extract relevant information from accounting records, reports, or statements, and properly use this information.

3. Evaluate the performance of managers, products and economic units using basic concepts of management control systems.
4. Develop skills in basic quantitative analyses in assignment homework questions and classroom activities.
5. Determine which decision analyses are required in various situations, the underlying assumptions and limitations of the analyses, and what additional information should be considered.
6. Communicate information effectively on all assignments and examination papers.
7. Demonstrate awareness of ethical considerations in management accounting.

Course materials

Required

Bookstore

The following required materials are available for purchase from the [University of Manitoba Bookstore](#). Please order your materials immediately, if you have not already done so. See your [Distance and Online Education Student Handbook](#) for instructions on how to order your materials.

Textbook

Garrison et al. Managerial Accounting, Tenth Canadian Edition, McGraw Hill Ryerson, 2015. ISBN-13: 978-1-25-902490-0.

For the textbook “Connect” supplement go to:

<http://connect.customer.mheducation.com/> and use your instructions that accompany the textbook to access the site.

Do not throw away the Connect access code card that comes with your new textbook. You will need it to access the Connect site for doing the on-line assignments and to access practice questions and other resources. See “Connect Instructions” under “instructions for assignments” on the main course page for specific course code and URL.

ACC 1110 Course notes available for download from the course website.

Web conferences

Please be advised that this course will use synchronous, real-time, web conferencing technology (Adobe Connect). More information about web conferencing and the web conferencing schedule can be found in your course website.

Required hardware and software

- You will need a standard laptop or desktop computer with internet access (high-speed preferred)

You will also need to install the following software on your computer for this course:

- Microsoft Office (2007 version or later recommended)
- You will need a headset for labs delivered using Adobe Connect

Students who live outside of Winnipeg will need a printer, scanner and webcam for the midterm examination.

We strongly recommend that you install and test all required software immediately. If you encounter difficulties installing your software contact de_support@umanitoba.ca

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Course overview

Students are expected to complete the text reading prior to any unit. You should have your textbook with you during the unit so you can see any textbook questions used in the videos and web conferences and thus be able to follow along.

This course will introduce cost concepts useful to managers for decision making purposes. Budgeting and control mechanisms will also be discussed.

Topics

Unit 1	Managerial Accounting and the Business Environment
Unit 2	Cost Terms, Concepts, and Classifications
Unit 3	System Design: Job order Costing
Unit 4	Activity Based Costing
Unit 5	Cost Behaviour: Analysis and Use
Unit 6	Cost-Volume Profit Relationships
Unit 7	Variable Costing: A tool for management

Unit 8	Budgeting
Unit 9	Standard Costs and Overhead Analysis
Unit 10	Reporting for Control
Unit 11	Relevant Costs for Decision Making

Learning activities

The main source of learning activities will be based on the textbook readings, end of chapter problems, demonstration questions, team work and connect assignments. Managerial accounting is best learned by applying concepts to various scenarios. Each scenario will be different given real world businesses are unique. There are several demonstration videos available for each unit. Note demonstration video materials are stand- alone (ie you can view them without needing your textbook). These videos demonstrate concepts and techniques to solve various types of problems.

The Connect assignments are NOT sufficient preparation for this course. This course schedule also includes a list of suggested chapter questions that should be done at the end of each chapter or will be demonstrated as part of the unit learning activities. These questions are designed to allow students to review lecture material and to practice applying knowledge of each subject area.

Students may benefit from working on questions with a study partner or in a small group. This will help ensure completeness of your individual responses. Questions will not be handed in for grading. Solutions will be made available to students for all questions. It is each student's responsibility to check their own responses against solutions in detail and to identify areas where improvement is necessary. Any persistent difficulties should be discussed with the instructor.

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Evaluation and grading

There will be 4 different assessments of progress through-out the course; including individual and team work.

Distribution of marks

Evaluation	Percentage/Weighting
1 Midterm, units 1-7 inclusive	35%
5 Connect Assignments	10%
2 Team Assignments	5%
1 Final Exam, comprehensive covering units 1-11	50%
Total	100%

Grading scale

Letter grade	Percentage range	Description
A+	90 – 100	Exceptional
A	80 – 89	Excellent
B+	75 – 79	Very good
B	70 – 75	Good
C+	65 – 69	Satisfactory
C	60 – 64	Adequate
D	50 – 59	Marginal
F	0 – 50	Failure

Note: All final grades are subject to departmental review and approval. The grading scheme may be adjusted slightly based on grade distribution.

Assignments

Connect Assignments

Connect assignments are mandatory-there are five in all. You will receive full credit as long as you achieve a score of 70% or better on the assignment. Questions can be re-done without penalty. If you get a score less than 70% you will receive your actual score on the assignment. Be advised that you MUST hit "SUBMIT" to submit the assignment to Connect: it is not submitted automatically. Late assignments are accepted, but 5% is deducted from your score for each hour late.

Note: Detailed instructions about the assignments are found in the Assignment section on your course website.

Team Assignments *(2 separate assignments with your team worth 2.5% each)*

These assignments will be done in assigned teams of up to 6 people and handed in via Drop Box on your course website. A discussion area will be set up for each assignment for each team to coordinate their work. For both assignments, the grade will be based on completion of all parts, and on having certain check figures correct. Late assignments will not be accepted.

Bonus Marks

For participation in the online discussions for units 1 and 7 you will be awarded up to a maximum of 2 points on your midterm exam grade. To achieve this bonus, you

must post an original solution to the question and comment on at least 2 other students' postings.

Assignment due dates

Consult your course schedule for the assignment due dates.

Final Examination

The final exam will be written at the University of Manitoba (UM), Fort Garry campus or at an approved off-campus location. **Students needing to write at an off-campus location must declare a location by the specified deadline date** (see off-campus declaration and policy under Student Resources on course homepage). **Students writing at the UM Fort Garry campus do not need to declare an exam location.**

The Registrar's Office is responsible for the [final exam schedule](#) which is available approximately one month after the start of the course.

Instructions for Examinations

The midterm and final examinations will both be invigilated. Students will be entitled to the following items during an examination: pens, pencils, calculators (without text storage or programming capability), one 8.5 x 11 inch information sheet, **handwritten only** on one or both sides. No photocopied or machine-printed sheets are allowed. Information must be written on the sheet only—attached pages, whether taped, glued, stapled, are not allowed. There is no restriction on the content that might be included on the information sheet.

The examinations will have similar formats. There will be multiple-choice questions (worth 15% - 50% of the grade) and longer questions that might require calculations, the preparation of financial statements or short essays (50% - 85%).

The midterm examination will be two hours in length and will typically cover units 1 through 7. Specific information on the date and time of the midterm will be available in the Course Announcements. Students, who live outside of Winnipeg and cannot make it to campus to write the exam in person, will be required to write their midterm online with a virtual proctor.

The final examination will be three hours in length and will cover all units in the course, but 60% - 80% of the weight of the final examination will typically be on units 8 through 11. The date, time and location of the final examination will be set by the Registrar's Office.

Plagiarism, cheating, and examination impersonation

You should acquaint yourself with the University's policy on plagiarism, cheating, and examination impersonation as detailed in the General Academic Regulations and Policy section of the University of Manitoba *Undergraduate Calendar*.

Professional Online Conduct

Students are expected to behave in a courteous and professional manner in all dealings with both their fellow students and the professor both in and outside of the online environment. Cyber bullying is unacceptable and any incidents should be reported to the professor. Students who exhibit behaviours that detract from the quality of the learning environment may be reprimanded (e.g., asked to correct the behaviour).

Note: These policies are also located in your *Distance and Online Education Student Handbook* or you may refer to Student Affairs at <http://www.umanitoba.ca/student>

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Distance and Online Education (DE) Student Resources

In your course website there are links for the following:

- Contacting Distance and Online Education Staff
- Distance and Online Student Handbook
- Distance and Online Education Website

Acknowledgements

Content specialist:

Debbie Mortimer, B. Comm. (Hons),
M. Acc., FCGA
Department of Accounting and Finance
Asper School of Business
The University of Manitoba

Debbie has instructed all levels of both financial and managerial accounting at the undergraduate and graduate levels of education at various universities for more than 15 years. Debbie co-authored a two volume set of textbooks in intermediate accounting. She owns her own educational consulting business, Accounting and Computer Consulting and Training Group (ACCTG). Through this business Debbie performs such work as course development, training, seminar delivery, consulting and writing

engagements. Debbie was awarded a fellowship award from the Certified General Accountants Association of Canada in 2006, the highest award given by the Association.

Instructional designer:

Dr. Robert Lawson
Distance and Online Education
The University of Manitoba

Media specialist:

Chris Cabildo BFA
Distance and Online Education
The University of Manitoba

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