



# **Rotman** Commerce UNIVERSITY OF TORONTO

## **COURSE OUTLINE RSM 222 H1F MANAGEMENT ACCOUNTING I FALL 2014**

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**Class time  
location, and  
instructor** L0101 Monday 10AM - 12PM WW119 Thomas Haddrath

**Tutorial time  
and location** T0101 Monday 12PM - 1PM WW119 Harsh Mehta

**Instructor  
contact  
information** Thomas.haddrath@utoronto.ca  
Office Phone: 416-973-3272

**Office hours** To be announced or by appointment

**TA** Harsh Mehta harsh.mehta15@rotman.utoronto.ca

**Course Website** <http://portal.utoronto.ca>

**Course** Rotman Commerce Students: RSM219H1;  
**Prerequisite:** Employment Relations or Human Resource Management Students:  
MGT201H1

**Required text** Garrison, Noreen, Brewer, Chesley, Carroll, Webb,  
*Managerial Accounting, Ninth Canadian Edition*, McGraw Hill.  
Connect Website:  
<http://connect.mheducation.com/class/t-haddrath-rsm222-h1f-fall2014>

## COURSE DESCRIPTION

Management accounting focuses on the use of accounting information to facilitate the success of manufacturing, service, governmental, and not-for-profit organizations. Business processes and organizations have been changing in response to increased global and domestic competition. These changes include aggressive cost reduction, outsourcing, re-engineering, total quality management, advanced manufacturing technologies, and increased use of information technologies. As a result, management accountants play a strategic role in developing and providing both financial and non-financial information that is critical for the organization's success.

The primary objective of this course is to enable you to make effective use of management accounting data. A secondary objective is to develop the analytical skills necessary to diagnose complex business problems in accounting contexts.

You will study how accounting information can be used intelligently to make business decisions in a global business environment. The world of management accounting is dynamic, and you will combine the study of traditional concepts and techniques with that of the most recent advances in management accounting.

The course is designed to help you understand the concepts and applications of cost management principles, and to provide an opportunity for you to develop skills in applying these principles through exercises and cases.

## GRADE DETERMINATION

In-tutorial quizzes Quiz #1 Quiz #2	During Tutorial: Monday, October 6 Monday, December 1	20%
Homework Cases	Two On-Line Homework Assignments worth 5 marks each	10%
Term test	Monday, October 27	25%
Final exam	During final examination period	<u>45%</u>
Total		<u>100%</u>

## REQUIREMENTS AND CRITERIA

### In-tutorial Quizzes

	<u>Date</u>	<u>Topics on Quiz</u>
Quiz 1	Monday, October 6	Chapters 1 through 6 inclusive
Quiz 2	Monday, December 1	Chapters 9 through 10 inclusive

The quizzes are 40 minutes long. Quizzes will be conducted in the tutorials. Students arriving late for the quiz will **not** receive extra time to complete the quiz. You are required to take the quiz in the tutorial that you are enrolled. There will be **no** make-up quizzes. Students who miss quiz #1 will have the 10% reallocated to the term test. Students who miss quiz #2 will have the 10%

reallocated to the final exam. Reallocation of quizzes is **not** automatic. Failure to provide sufficient documentation will result in a mark of zero.

### **Homework Assignment**

There are two homework assignments which are on “Connect” which are on-line homework problems where you have one week to complete and submit them on-line. There is no time limit on performing these problems except for the fact that you have one week to complete the assignment. After the due date no assignments will be accepted late unless proof of a medical reason is provided.

### **Term Test**

The term test is tentatively scheduled for Monday, October 27 from 10:00 AM to 12:00 PM. The exam will be two hours long and will likely consist of multiple choice questions, short answer questions, and problems. The test will cover material from Chapters 1 through 8.

### **Aids Allowed**

No study aids are allowed. You may use a non-programmable hand-held calculator, and you must clear any memory before the beginning of the test. We consider failure to clear the memory in advance an academic offence.

### **Final Examination**

The final examination will be held during the formal examination period. It will be three hours in duration and may consist of multiple choice questions, short answer questions, problems, and a case. It will cover all material from the entire course.

### **Aids Allowed**

No study aids are allowed. You may use a non-programmable hand-held calculator, and you must clear any memory before the beginning of the test. We consider failure to clear the memory in advance an academic offence.

## **POLICY AND PROCEDURES**

### **Missed Tests and Assignments (including midterm examinations)**

Students who miss a test or assignment for reasons entirely beyond their control (e.g. illness) may submit a request for special consideration. Provided that notification and documentation are provided in a timely manner, and that the request is subsequently approved, no academic penalty will be applied.

In such cases, students must notify Rotman Commerce on the date of the missed test (or due date in the case of course work) and submit supporting documentation (e.g. [Verification of Student Illness or Injury form](#)) to the Rotman Commerce Program Office within **48 hours** of the originally scheduled test or due date. Students who do not provide Rotman Commerce or the instructor with appropriate or sufficient supporting documentation will be given a grade of 0 (zero) for the missed test or course deliverable.

**Note that the physician’s report must establish that the patient was examined and diagnosed at the time of illness, not after the fact. Rotman Commerce will not accept a statement that merely confirms a report of illness made by the student and documented by the physician.**

The students who follow the above procedures will have their marks reallocated to the final exam. Failure to do so will result in a grade of zero. There will be no make-up term test.

### **Accessibility Needs**

The University of Toronto is committed to accessibility. If you require accommodations for a disability, or have any accessibility concerns about the course, the classroom or course materials, please contact Accessibility Services as soon as possible: [disability.services@utoronto.ca](mailto:disability.services@utoronto.ca) or <http://www.accessibility.utoronto.ca/>.

### **Academic Integrity**

Academic Integrity is a fundamental value essential to the pursuit of learning and scholarships at the University of Toronto. Participating honestly, respectfully, responsibly, and fairly in this academic community ensures that the UofT degree that you earn will continue to be valued and respected as a true signifier of a student's individual work and academic achievement. As a result, the University treats cases of academic misconduct very seriously.

*The University of Toronto's Code of Behaviour on Academic Matters*

<http://www.governingcouncil.utoronto.ca/policies/behaveac.htm> outlines the behaviours that constitute academic misconduct, the process for addressing academic offences, and the penalties that may be imposed. You are expected to be familiar with the contents of this document. Potential offences include, but are not limited to:

In papers and assignments:

- Using someone else's ideas or words without appropriate acknowledgement.
- Submitting your own work in more than one course without the permission of the instructor.
- Making up sources or facts.
- Obtaining or providing unauthorized assistance on any assignment (this includes collaborating with others on assignments that are supposed to be completed individually).

On test and exams:

- Using or possessing any unauthorized aid, including a cell phone.
- Looking at someone else's answers
- Misrepresenting your identity.
- Submitting an altered test for re-grading.

Misrepresentation:

- Falsifying institutional documents or grades.
- Falsifying or altering any documentation required by the University, including (but not limited to), medical notes.

All suspected cases of academic dishonesty will be investigated by the following procedures outlined in the *Code of Behaviour on Academic Matters*. If you have any question about what is or is not permitted in the course, please do not hesitate to contact the course instructor. If you have any questions about appropriate research and citation methods, you are expected to seek out additional information from the instructor or other UofT resources such as College Writing Centres or the Academic Success Centre.

## **Email**

The course instructor will often decide to communicate important course information by email. As such, all UofT students are required to have a valid UTmail+ email address. You are responsible for ensuring that your UTmail+ email address is set up AND properly entered on the ROSI system. For more information please visit <http://help.ic.utoronto.ca/category/3/utmail.html>

Forwarding your utoronto.ca email to a Hotmail, Gmail, Yahoo or other type of email account is not advisable. In some cases, messages from utoronto.ca addresses sent to Hotmail, Gmail or Yahoo accounts are filtered as junk mail, which means that important messages from your course instructor may end up in your spam or junk mail folder.

## **Blackboard and the Course Page**

The online course page for this course is accessed through Blackboard. To access the course page, go to the UofT Portal login at <https://portal.utoronto.ca/> and log in using your UTORid and password. Once you have logged in, look for the My Courses module where you'll find the link to all your course websites. If you don't see the course listed here but you are properly registered for the course in ROSI, wait 48 hours. If the course does not appear, go to the Information Commons Help Desk in Robarts Library, 1st floor, for help, or explore the Portal Information and Help at [www.portalinfo.utoronto.ca/students](http://www.portalinfo.utoronto.ca/students) and review the Frequently Asked Questions.

## **Recording Lectures**

Lectures and course materials prepared by the instructor are considered by the University to be an instructor's intellectual property covered by the Canadian Copyright Act. Students wishing to record a lecture or other course material in any way are required to ask the instructor's explicit permission, and may not do so unless permission is granted (note: students who have been previously granted permission to record lectures as an accommodation for a disability are, of course, excepted). This includes tape recording, filming, photographing PowerPoint slides, Blackboard materials, etc.

If permission is granted by the instructor (or via Accessibility Services), it is intended for the individual student's own study purposes and does not include permission to "publish" them in anyway. It is absolutely forbidden for a student to publish an instructor's notes to a website or sell them in any other form without formal permission.

## **CONDUCT OF CLASSES AND EXPECTATIONS**

Classes will begin at ten minutes after the hour, in accordance with university policy. Students are expected to arrive on time so as not to disrupt the class.

## COURSE OUTLINE\*

Class	Week of	Topic	Readings	Assignments /quizzes
1	Sept. 8	Management Accounting and Business Environment & Course Overview	Chapter 1	
2	Sept. 15	Cost Concepts, Cost Behaviour, and Cost Flows	Chapter 2 and 6	
3	Sept. 22	Job-Order Costing	Chapter 3	On-line Homework 1 assigned(worth 5 marks)
4	Sept. 29	Process Costing and Activity-Based Costing	Chapter 4 and 5	On-line Homework 1 due
5	Oct. 6	Cost-Volume-Profit Analysis (CVP)	Chapter 7	
	Oct. 6	Monday Tutorial – Quiz		Quiz 1
	Oct. 13	Thanksgiving	No Class	
6	Oct. 20	CVP Case Variable Costing	Chapter 8	
7	Oct. 27	Term Test 10AM-12PM		
8	Nov. 3	Budgeting	Chapter 9	
9	Nov. 10	Flexible Budget and Standard Costing (I)	Chapter 10	On-Line Homework 2 assigned(worth 5 Marks)
10	Nov 17	Fall Break	No Class	
10	Nov. 24	Standard Costing (II)	Chapter 10	On-Line Homework 2 due
11	Dec. 1	Relevant Costs & Decision Making	Chapter 12	
	Dec. 1	Monday Tutorial - Quiz		Quiz 2
12	Dec. 3	Reporting for Control	Chapter 11	

**\* Subject to revision.**

<b>TUTORIAL SCHEDULE AND QUESTIONS**</b>			
<b>DATE:</b>	<b>CHAPTER NUMBER</b>	<b>TUTORIAL QUESTIONS</b>	<b>SELF-STUDY QUESTIONS</b>
September 8	1	N/A	N/A
September 15	2 and 6	2-24, 6-11	2-7, 2-10, 2-26, 6-15, 6-16
September 22	3	3-12, 3-18	3-13, 3-19, 3-25
September 29	4 and 5	4-10, 5-9	4-14, 4-15, 5-16, 5-20
October 6	N/A	QUIZ - Chapters 1 to 6	7-8, 7-10, 7-20, 7-23
October 13	Thanksgiving	No Tutorial	
October 20	7 and 8	7-17, 8-18	8-5, 8-10, 8-14
October 27	N/A	Term Test	N/A
November 3	N/A	Return Term Test	9-14, 9-17, 9-22
November 11	9	9-23	
November 17	Fall Break	No Class	
November 24	10	10-20, 10-31	10-13, 10-16
December 1	N/A	QUIZ - Chapters 9 to 10	11-2, 11-12, 11-26
December 3	11 and 12	11-24, 12-21	12-11, 12-16, 12-22

**\*\* Subject to revision.**