



Rotman Commerce  
**UNIVERSITY OF TORONTO**

**Course Outline**

**RSM222H1S  
 Management Accounting I  
 Winter 2016**

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<b>Class time, location, and instructor</b>	L0301	Tuesday	10-12pm	WO 25	Gus De Franco
	L0401	Tuesday	12-2pm	WO 25	Gus De Franco
	L0501	Tuesday	2-4pm	WO 25	Eszter Palancz
	L0601	Tuesday	4-6pm	WO 25	Eszter Palancz
	L5101	Tuesday	6-8pm	SS 2127	Amy Kwan
	L0101	Wednesday	2-4pm	WO 20	Eszter Palancz
	L0901	Wednesday	4-6pm	WO 20	Amy Kwan
	L0201	Wednesday	6-8pm	WO 20	Eszter Palancz
	L1001	Thursday	8-10am	WO 35	Donna Losell
	L0701	Thursday	10-12pm	SS 1070	Ross Lu
	L0801	Thursday	12-2pm	SS 2108	Amy Kwan
	L1101	Thursday	4-6pm	GB 244	Amy Kwan
	<b>Tutorial time and location</b>	T0101	Thursday	10-11am	SS 2110
T0201		Thursday	11-12pm	SS 2110	
T0301		Thursday	12-1pm	WW 126	
T0401		Thursday	1-2pm	WW 126	
T0501		Thursday	2-3pm	WO 30	
T0601		Thursday	3-4pm	SS 562	
T1201		Thursday	4-5pm	UC 52	
T0701		Friday	9-10am	WW 30	
T0801		Friday	10-11am	WW 30	
T0901		Friday	11-12pm	WW 30	
T1001		Friday	12-1pm	WO 35	
T1101		Friday	1-2pm	WO 35	

<b>Instructor contact information</b>	Gus De Franco (course coordinator), Gus.Defranco@rotman.utoronto.ca Donna Losell, Losell@rotman.utoronto.ca Amy Kwan, amyk.kwan@utoronto.ca Eszter Palancz, Eszter.Palancz@Rotman.Utoronto.Ca Ross Lu, Ross.Lu12@Rotman.Utoronto.Ca
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<b>Office hours</b>	Gus De Franco By appointment, RT537 Donna Losell By appointment, RT529 Eszter Palancz Wednesday 4:30pm-5:30pm, and by appointment, RT534 Amy Kwan Thursday 2:30pm-3:30pm, and by appointment, Room TBA Ross Lu By appointment, RT519  To schedule an appointment, please send us an e-mail in advance to let us know what you would like to discuss.
<b>Head TA</b>	Ho Jin Yun (hojin.yun@mail.utoronto.ca)
<b>Course Website</b>	<a href="http://portal.utoronto.ca">http://portal.utoronto.ca</a>
<b>Prerequisite</b>	<i>Rotman Commerce Students: RSM219H1</i> <i>Employment Relations or Human Resource Management: MGT201H1</i>
<b>Required text</b>	Garrison, Libby, Webb, <i>Managerial Accounting</i> , Tenth Canadian Edition with Connect, McGraw Hill Ryerson, 2015.

## 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, rightsizing and reengineering, total quality management, advanced manufacturing technologies, and increased use of information technologies. As a result, management accountants play a strategic role in developing and presenting 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 context.

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

Class participation	Ongoing	10%
Weekly Homework	Ongoing	10%
Midterm test	Tues Feb 23, 8:00pm-10:00pm	30%
Final exam	During final examination period	<u>50%</u>
Total		<u>100%</u>

## REQUIREMENTS AND CRITERIA

### Class Participation

The primary goal of the individual participation portion of the grade is to reward you for your preparation and individual contributions to the learning environment. It includes but not limit to attendance, asking and answering questions, in-class quiz, etc.

### Weekly Homework

You are required to complete homework for the chapter(s) covered following the lecture. The homework must be completed individually. Homework will be accessed through Connect and will be available on Thursday's at 6pm, and due the following Wednesday at 6pm. There will be 11 homework chapters in total (Chapters 2-12) to complete, as well as one optional practice chapter (Chapter 1). Your lowest score will be dropped. **Late submissions will not be accepted and failure to successfully compete and submit your homework before the deadline will result in a mark of zero.** Given that you have 6 days to complete and submit your homework, missed submissions will be considered only in extreme situations (and mark will be allocated to other homework quizzes).

Details on how to register for the Connect course will be provided on Blackboard.

### Midterm Test

The term test will be held on Tuesday February 23 from 8:00pm to 10:00pm, and will consist of multiple choice questions, short answer questions, and problems. The term test will cover material from Class 1 to 5. **If you have a conflict with this test, please email the Head TA a copy of your ROSI timetable by 3<sup>rd</sup> class so we can make alternative arrangements.**

### Aids Allowed

No study aids are allowed. You may use a non-programmable hand-held calculator.

### Final Examination

The final examination will be held during the formal examination period. The date and time of the final examination will be announced by the Faculty of Arts and Science. It will be three hours in duration and may consist of multiple choice questions, short answer questions, problems, and/or a case. It will cover all materials from the entire course.

### Aids Allowed

No study aids are allowed. You may use a non-programmable hand-held calculator.

## **COURSE FORMAT AND EXPECTATIONS**

### **Turnitin.com:**

Normally students will be required to submit their course essays to Turnitin.com (or similar service) for a review of textual similarity and detection of possible plagiarism. In doing so, students will allow their essays to be included as source documents in the Turnitin.com (or similar service) reference database, where they will be used solely for the purpose of detecting plagiarism. The terms that apply to the university's use of the Turnitin.com service are described on the Turnitin.com website.

### **For Written Assignments:**

Please note that clear, concise, and correct writing will be considered in the evaluation of Case Assignments and Peer Feedback. That is, you may lose points for writing that impedes communication: poor organization, weak paragraph development, excessive wordiness, hard-to-follow sentence structure, spelling mistakes and grammatical errors. Students who require additional support and/or tutoring with respect to their writing skills are encouraged to visit the Academic Success Centre ([www.asc.utoronto.ca](http://www.asc.utoronto.ca)) or one of the College Writing Centres ([www.writing.utoronto.ca/writing-centres](http://www.writing.utoronto.ca/writing-centres)). These centres are teaching facilities – not editing services, where trained staff can assist students in developing their academic writing skills. There is no charge for the instruction and support.

### **Course assignment requires students to work in teams**

Learning to work together in teams is an important aspect of your education and preparation for your future careers. That said, project-based teamwork is often new to students; to work well in teams, it helps to follow a set of core expectations to best succeed at your team projects.

1. Read the document entitled, “Working in Teams: Guidelines for Rotman Commerce Students” which is available on the RC portal under the Academic Services tab.

2. When working in a team, Rotman Commerce students are expected to:

- Treat other members with courtesy and respect;
- Honour the ground rules established by the team;
- Contribute substantially and proportionally to the final project;
- Ensure enough familiarity with the entire contents of the group project/assignment so as to be able to sign off on it as original work;
- Meet the project timeline as established by the team.

3. Resolving conflicts:

Conflicts are part of the team's process of learning how to work together. When handled well, it can generate creativity and bring-multiple perspectives to the solution.

Student teams are expected to work through their misunderstandings as soon as they arise (and prior to submission of the final project). When teams are unable to arrive at a solution that works for all members, the team must meet with the Rotman Commerce Team Coach\*\* as soon as possible. The Coach will listen to the team and help develop options for improving the team process. All members of the project team must commit to, and, utilize their action plans.

\*\* For an appointment with a Rotman Commerce Team Coach, please contact Elaine Zapotoczny at [elaine@nikoletaandassociates.com](mailto:elaine@nikoletaandassociates.com). Elaine is highly skilled at facilitating team dynamics and collaboration. Note that the Team Coach's role is to provide guidance, support and advice on team matters – not to formally evaluate or assess teamwork for academic purposes.

## **POLICY AND PROCEDURE**

### **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 (80%). Failure to do so will result in a grade of zero. There will be no make-up term test.

### **Late Assignments**

All assignments are due on the date specified on Blackboard. Late submissions will normally be penalized by 20% if the assignment is not received on the specified date, at the specified time. A further penalty of 10% will be applied to each subsequent day.

Students who, for reasons beyond their control, are unable to submit an assignment by its deadline must obtain approval from the instructor for an extension. Supporting documentation will be required as per the policy on missed tests and assignments.

### **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: [accessibility.services@utoronto.ca](mailto:accessibility.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**

At times, the course instructor may 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 <http://www.portalinfo.utoronto.ca/content/information-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.

## RSM222 WINTER 2016 – TENTATIVE WEEKLY SCHEDULE

Week	Week of	Topic	Readings	Homework / Assignment
1	Jan. 11	Management Accounting and Business Environment	Chapter 1	Practice Quiz Chapter 1
2	Jan. 18	Cost Term Concepts & Cost Behavior	Chapters 2 and 3	Connect Quiz Chapters 2 and 3
3	Jan. 25	Job-Order Costing	Chapter 5	Connect Quiz Chapter 5
4	Feb. 1	Process Costing	Chapters 6	Connect Quiz Chapter 6
5	Feb. 8	Activity-Based Costing	Chapters 7	Connect Quiz Chapter 7
6	Feb. 15	<b>Feb. 16-20: NO CLASSES (Family Day and Reading Week)</b>		
7	Feb. 22	<b>Term Test (8:00pm-10:00pm, Tuesday February 23, Locations TBA)</b> (Last day to drop course without academy penalty is Sunday March 13 <sup>th</sup> )		
8	Feb. 29	Cost Volume – Profit Analysis (CVP)	Chapter 4	Connect Quiz Chapter 4
9	Mar. 7	Variable Costing	Chapter 8	Connect Quiz Chapter 8
10	Mar. 14	Planning and Control	Chapter 9	Connect Quiz Chapter 9
11	Mar. 21	Standard Cost and Overhead Analysis	Chapter 10	Connect Quiz Chapter 10
12	Mar. 28	Relevant Cost for Decision Making	Chapter 12	Connect Quiz Chapter 12
13	Apr. 4	Reporting for Control / Course Review	Chapter 11	Connect Quiz Chapter 11



## RSM222 TUTORIAL SCHEDULE (Winter 2016)

WEEK OF	CHAPTER NUMBER	TUTORIAL QUESTIONS	SELF-STUDY QUESTIONS
January 11, 2016	1	N/A	N/A
January 18, 2016	2 and 3	2-24, 3-11	2-10, 2-26, 3-15, 3-16
January 25, 2016	5	5-12, 5-18	5-13, 5-20
February 1, 2016	6	6-10, 6-13	6-14, 6-15
February 8, 2016	7	7-11, 7-23	7-8, 7-22
February 15, 2016	No Tutorial - Family Day & Reading Week	N/A	N/A
February 22, 2016	Week of Midterm	N/A	N/A
February 29, 2016	4	4-17, Midterm take-up	4-19, 4-20
March 7, 2016	8	8-9, 8-18	8-10, 8-14
March 14, 2016	9	9-20	9-17, 9-21
March 21, 2016	10	10-20, 10-31	10-13, 10-16
March 28, 2016	12	12-14, 12-21	12-16, 12-26
April 4, 2016	11	11-14, 11-17	11-8, 11-20