



**ACC 6060
ACCOUNTING 2
2007-2008**

INSTRUCTOR

Name: Debbie Mortimer, B. Comm. (Hons.), M. Acc., FCGA
Phone: 474-6389 Office Location: 366 Drake
Fax: 474-7545 Office Hours: 1:00-2:00 Wednesdays
or by appointment
Email: mortimer@ms.umanitoba.ca

COURSE DESCRIPTION

The uses, limitation, and interpretation of financial statements; accounting details and reports used in planning, control, and decision-making.

COURSE OBJECTIVE

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 develop the ability to use rather than to prepare accounting information.

Specifically, this course should help you to:

- understand 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.
- understand and 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 to properly use this information.
- understand basic concepts of management control systems and utilize these concepts in evaluating the performance of managers, products, or economic units.

REQUIRED TEXT (available at the Campus Bookstore)

Garrison et al., *Managerial Accounting*, Seventh Canadian Edition, McGraw-Hill Ryerson, 2006.
ISBN 0-07-095168-3

Managerial Application of Cost Accounting; A Case Study of Bakerview Dairies, Jeyakumar, Mauger, Prentice Hall, 2007, ISBN 978-0-13-223564-8

MARK ALLOCATION

Midterm Examination	Chapters 1-8, May 7, 6:30pm-8:30pm	30%
Bakerview Dairies	April 30 Module 2, Activities 1-6, Module 3, Activities 1-4 Module 5, Activities 1-3	5%
Bakerview Dairies	June 6 Module 4, Activities 1-4, Module 6, Activities 1-3, Module 8, Activity 1 Module 9, Activities 1-2 Module 10, Activities 1-3 Module 11, Activities 1-4	20%
Final Examination	Comprehensive, 3 hours, Time and location TBA	45%
		<hr/> <hr/> 100%

Grading

The final grade will depend upon the specified weighting scheme and the overall performance of the class. Notwithstanding marks in other components, students who receive less than 50% on the exams (weighted 3/7.5 for the midterm and 4.5/7.5 for the final) will be assigned a failing grade.

As class discussion forms an important part of the course, students who are absent (without a valid medical excuse with supporting written documentation) for 5 or more classes will also receive a failing grade.

For students who miss the midterm for legitimate reasons, the weight of the midterm exam will be added to the final exam (ie you will be writing a 75% final exam).

Bakerview Dairies

You will be divided into groups and required to submit responses to the indicated activities related to the Bakerview Dairies case. Further, we will, as a class, be discussing the solutions to the activities on the assigned day. Through these activities you will learn how the techniques learned in the classroom can be applied to real companies.

Solutions for assigned homework problems are available on the course WebCT site.

Students are strongly encouraged to check their completed homework questions against the solutions and contact their instructor whenever they encounter difficulties with the material (refer to office hours).

Follow the instructions below to log on WebCT:

1. On the University of Manitoba homepage (www.umanitoba.ca), click on “current students”.
2. On the “current students” page, click on “WebCT”.
3. Log into WebCT using your UMnetID (formerly your ccu account). You **must** claim your university UMnetID to log into WebCT. If you have not done so, claim your UMnetID at the claimid website.
4. If you are having problems logging into your course visit the Accounts Office in E3-637 of the Engineering and Information Technology Complex (EITC), call 474-8600 or email support@cc.umanitoba.ca.
5. On your “myWebCT” page, click on the ACC 6060 course title.

Day	Date	Topic	Assigned Readings	Assigned Homework
1	Apr 9	Course Requirements Managerial Accounting and the Business Environment Cost Terms, Concepts, and Classifications	Course Outline Ch. 1 Ch. 2 and 2A	Q 1-1, 1-3, 1-5 E 1-1, 1-2 P 1-5 Q 2-1, 2-2, 2-3, 2-4, 2-8, 2-11, 2-13, 2-15, 2-16 E 2-5, 2-9 P 2-15, 2-16, 2- 22, 2-24, 2-26, 2-29
2	Apr 16	Costing Systems: Job Order Costing Process Costing Activity Based Costing	Ch. 3 Ch. 4 Ch. 8	Q 3-1, 3-2, 3-4, 3-8 E 3-1, 3-3, 3-5, 3-9, 3-14 P 3-26, 3-27 Q 4-1, 4-3, 4-6, 4-10 E 4-2, 4-7, 4-13 P 4-19 Q 8-1, 8-2, 8-3, 8-5, 8-6, 8-7, 8-10, 8-12, 8-13 E 8-1, 8-9, 8-10 P 8-24, 8-26
3	Apr 23	Cost Behaviour Cost-Volume-Profit Relationships Variable Costing: A Tool for Management	Ch. 5 Ch. 6 and 6A Ch. 7	Q 5-1, 5-2, 5-8, 5-14, 5-15, 5-16 E 5-1, 5-8 P 5-13, 5-19 Q 6-1, 6-4, 6-5, 6-10, 6-12, 6-18 E 6-1, 6-5, 6-13, 6-17 P 6-19, 6-30 Q 7-1, 7-4, 7-5, 7-6, 7-7, 7-8, 7-10, 7-14 E 7-3, 7-6 P 7-10, 7-14
4	Apr 30	Application of Ch. 1-8	Bakerview Dairies: Module 2, Activities 1-6, Module 3, Activities 1-4 Module 5, Activities 1-3	
5	May 7	No Class Midterm 6:30-8:30	Ch. 1-8	
6	May 14	Budgeting Standard Costs	Ch. 9 Ch. 10 and 10B	Q 9-6, 9-9, 9-10, 9-11, 9-12, 9-14, 9-17, 9-21 E 9-1, 9-2, 9-3, 9-4, 9-5, 9-6 P9-19 Q 10-2, 10-3, 10-8,10-9, 10-10, 10-20 E 10-1, 10-2, 10-3, 10-4 P 10-14, 10-16, 10-24

Day	Date	Topic	Assigned Readings	Assigned Homework
7	May 21	Standard Costs and Flexible Budgets Revenue Variance Analysis	Ch. 11 pages 481-493 Ch. 12 pages 546-552	Q 11-2, 11-3, 11-8 E 11-1, 11-2, 11-3 P 12-36
8	May 28	Segment Reporting Measuring Managerial Performance Transfer Prices	Ch. 12 pages 531-546, 552-570 Appendix 12A	Q 12-1, 12-2, 12-5, 12-6, 12-9, 12-10, 12-11, 12-12, 12-17, 12-19, 12-25 E 12-2, 12-3, 12-4, 12-5, 12-7, 12-10, 12-15 P 12-21, 12-23, 12-24, 12-27
9	June 4	Relevant Costs for Decision-Making Capital Budgeting Decisions	Ch. 13 and 13A Ch. 14	Q 13-3, 13-4, 13-9, 13-10, 13-11, 13-12, 13-13, 13-14, 13-15, 13-16, 13-19, 13-21 E 13-2, 13-3, 13-4, 13-5, 13-6, 13-7, 13-8, 13-9, 13-17, 13-18, P 13-20, 13-21, 13-23, 13-27 Q 14-4, 14-6, 14-10 E 14-1, 14-3, 14-4 P 14-21, 14-25,
10	June 6 FRIDAY	Application of Ch. 9-14	Bakerview Dairies: Module 4, Activities 1-4 Module 6, Activities 1-3 Module 8, Activity 1 Module 9, Activities 1-2 Module 10, Activities 1-3 Module 11, Activities 1-4	



ACADEMIC INTEGRITY

I.H. Asper School of Business—Faculty of Management, The University of Manitoba

It is critical to the reputation of the I. H. Asper School of Business and of our degrees that everyone associated with our faculty behaves with the highest academic integrity. As the faculty that helps create business and government leaders, we have a special obligation to ensure that our ethical standards are beyond reproach. Any dishonesty in our academic transactions violates this trust. The University of Manitoba Graduate Calendar addresses the issue of academic dishonesty under the heading “Plagiarism and Cheating.” Specifically, acts of academic dishonesty include, but are not limited to:

- using the exact words of a published or unpublished author without quotation marks and without referencing the source of these words
- duplicating a table, graph or diagram, in whole or in part, without referencing the source
- paraphrasing the conceptual framework, research design, interpretation, or any other ideas of another person, whether written or verbal (e.g., personal communications, ideas from a verbal presentation) without referencing the source
- copying the answers of another student in any test, examination, or take-home assignment
- providing answers to another student in any test, examination, or take-home assignment
- taking any unauthorized materials into an examination or term test (crib notes)
- impersonating another student or allowing another person to impersonate oneself for the purpose of submitting academic work or writing any test or examination
- stealing or mutilating library materials
- accessing tests prior to the time and date of the sitting
- changing name or answer(s) on a test after that test has been graded and returned
- submitting the same paper or portions thereof for more than one assignment, without discussions with the instructors involved.

Many courses in the I. H. Asper School of Business require group projects. Students should be aware that group projects are subject to the same rules regarding academic dishonesty. Because of the unique nature of group projects, all group members should exercise special care to insure that the group project does not violate the policy on Academic Integrity. Should a violation occur, group members are jointly accountable unless the violation can be attributed to a specific individual(s).

Some courses, while not requiring group projects, encourage students to work together in groups (or at least do not prohibit it) before submitting individual assignments. Students are encouraged to discuss this issue as it related to academic integrity with their instructor to avoid violating this policy.

In the I. H. Asper School of Business, all suspected cases of academic dishonesty are passed to the Dean’s office in order to ensure consistency of treatment.



MEDICAL ABSENTEEISM FORM

I.H. Asper School of Business—Faculty of Management, The University of Manitoba

STUDENT IDENTIFICATION: (PLEASE PRINT CLEARLY)

_____	_____	_____	_____
Last Name	First Name	Middle Initial	U of M Student Identification Number
_____	_____		_____
Course #	Instructor Name		
_____	_____		
Student's Signature	Date		

TO BE COMPLETED BY THE ATTENDING PHYSICIAN: (after the above section is completed) (PLEASE PRINT CLEARLY)

_____	_____	_____
Physician's Last Name	Physician's First Name	Middle Initial
_____	_____	_____
Street Address	City, Province	Postal Code
_____	_____	
Telephone Number	Fax Number	

To the attention of the physician: Your evaluation of the student's condition is being used for the purpose of determining whether or not the student has a valid reason to miss an important exam or assignment. Your professional evaluation is necessary to ensure that only valid cases are excused.

I certify that the nature of the student's condition is severe enough to prevent the student from taking an exam or completing an assignment. If requested, my associates or I will verify for the above named instructor/administrator that this information is accurate.

The student's condition will likely span the following dates:

_____	until	_____
(Indicate start date)		(Indicate end date)
_____		_____
Physician's Signature		Date

NOTES TO PHYSICIAN:

- Please make a note in the student/patient's file indicating that the student has given the above named instructor/administrator permission to verify with you, your staff, or your colleagues, that the information contained on this form is correct. Thank you for your professional evaluation of this student's condition.
- **PLEASE ATTACH THIS FORM TO YOUR REGULAR OFFICE STATIONERY THAT INDICATES THE STUDENT VISITED YOUR OFFICE.**

NOTES TO STUDENT:

- The use of this form is at the option of the student. However, in order to obtain an excused absence for an assignment or exam the student must obtain a doctor's certification that the student's condition is severe enough to prevent the student from taking the exam or completing the assignment.
- It is **NOT SUFFICIENT** to provide a note that only indicates the student visited the doctor's office.



Debbie Mortimer, B. Comm. (Hons), M. Acc., FCGA

Debbie obtained her Bachelor of Commerce Degree and Masters of Accounting Degree from The University of Manitoba and subsequently obtained her Certified General Accountant Designation. Her work experience includes 2 years of public practice, and over 8 years of lecturer/instructor experience at various universities. Currently, Debbie works with The University of Manitoba in the Accounting and Finance Department of the I.H. Asper School of Business instructing various courses. She also 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 and writing engagements. She has been involved with the Certified General Accountants Association at both the provincial and national levels for over 10 years. At the national level, Debbie has served as a member of the National Education Committee and is involved in the development and assessment of the Professional Application courses (PA1 and PA2). Currently she is the Second Vice President of the Board of Directors and a member of the Professional Affairs Committee for the Certified General Accountants Association of Manitoba. Debbie was awarded a fellowship award from the Certified General Accountants Association of Canada this year, the highest award given by the Association.