

**ACC7020 (G01) (1.5 CH)**  
**MANAGERIAL ACCOUNTING**  
**SUMMER 2021**

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**INSTRUCTOR**

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Office Location: <https://zoom.us/j/5185731276>  
Meeting ID: 518 573 1276  
Office Hours: By appointment. Use link below  
Class Room: Via Zoom  
Class Time: 5:30pm – 8:45pm

Office hours booking link:

<https://outlook.office365.com/owa/calendar/DrRBiscontri@umanitoba.onmicrosoft.com/bookings/>

**COURSE DESCRIPTION**

Provide the information required within an organization to effectively plan and control business results and make sound decisions. Involves the generation, communication, interpretation and sharing of information to facilitate decision-making across functions. Prerequisite: ACC 7010 Accounting Fundamentals. Not to be held with ACC 6060.

**COURSE OBJECTIVES**

This second course in accounting advances 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 simply prepare accounting information.

Specifically, this course should help you to:

- understand and apply management accounting concepts and techniques in order to make wise choices between competing alternatives. This requires the ability to extract and use relevant information (both financial and non-financial).
- understand basic concepts of management control systems and utilize these concepts in evaluating the performance of managers, products, or economic units.
- develop skills in analyzing and interpreting scenarios with a view to formulating recommendations.
- express and justify your viewpoints, and articulate them effectively.

It is **essential** that you read the relevant textbook material in advance of each class and complete the assignments to ensure you understand the accounting techniques- "learn by

doing". This is vital since in class, we will apply this technical knowledge to decisions managers must make.

Getting the most from each class involves working regularly, preparing written solutions to assigned problems, and exercises for the class, and then actively participating in class. Jot down concepts you find confusing and you would like clarification in class. If time is short, we may not be able to address all the points in class, so if we have not covered your area of concern, seek my assistance outside class.

Much of the class will be using Excel and students should be following along as I work through the materials and completing the examples/cases as I complete them.

The bulk of the deliverables will be cases, a mix of individual and group cases.

<b>AACSB Assurance of Learning Goals and Objectives.</b>			
The Asper School of Business is proudly accredited by AACSB. Accreditation requires a process of continuous improvement for the School and our students. Part of "student improvement" is ensuring that students graduate with the knowledge and skills they need to succeed in their careers. To do so, the Asper School has set the <b>learning goals and objectives</b> listed below for the <b>MBA Program</b> . The checked goal(s) and objective(s) will be addressed in this course and done so by means of the items listed next to the checkmark.			
	<b>Goals and Objectives in the MBA Program</b>	<b>Goals and Objectives Addressed in this Course</b>	<b>Course Item(s) Relevant to these Goals and Objectives</b>
1	<b>Strategic Thinking</b> Students will think critically and creatively about solutions to organizational problems, considering short-term and long-term goals, resources, risks, and opportunities.		
	A. Students are able to identify situations where strategic thinking is necessary.	✓	All course materials
	B. Students are able to identify different strategies.	✓	All course materials
	C. Students are able to perform a basic strategic analysis.	✓	All course materials
	D. Students are able to recommend strategic alternatives and their implementations.	✓	All course materials
2	<b>Global Perspective</b> Students will adopt a global mindset in considering organizational decisions.		
	A. Students have an awareness of global diversity, and multicultural awareness.		
	B. Students have an awareness of different global perspectives.		
	C. Students have been exposed to global business environments through course materials	✓	
3	<b>Ethical Mindset</b> Students will consider ethical and moral issues when analyzing and recommending solutions to organizational problems.		
	A. Students demonstrate an understanding of the responsibility of business in society.	✓	All course materials
	B. Students demonstrate an understanding of ethical decision making.	✓	All course materials
	C. Students demonstrate moral development in ethical decision making.	✓	All course materials
	D. Students demonstrate an understanding of the responsibilities of a leader's role as it relates to ethics.	✓	All course materials
4	<b>Quantitative and Financial Proficiency</b> Students will demonstrate the ability to approach organizational issues using quantitative		

	and financial analysis.		
	A. Students are able to identify that a problem containing a quantitative aspect exists.	✓	All course materials
	B. Students are able to apply financial methodologies in the answering of business questions.	✓	All course materials
	C. Students are able to demonstrate a basic financial proficiency in understanding the role and flow of money in an organization.	✓	All course materials
	D. Students are able to interpret the results of a financial analysis.	✓	All course materials

## COURSE MATERIALS

**As classes will be delivered synchronously via videoconferencing, a device enabled with a camera and microphone is required. Further, you are expected to be in a location with a reliable Internet connection that is strong enough for streaming video. You may also want to consider using earphones/headset with a mic, unless you have a computer/tablet with good speakers/mic.**

Having your camera on during classes is a sign of respect to your fellow students and myself. You are expected to have your camera on at all times if you want to be part of the class. Having your camera off will lead to being removed from the meeting and not being allowed to re-enter till the following class.

A laptop or desktop is required for each class to follow the Excel based in-class work and illustrations. Your version of Excel must be able to run macros. **You must have Office 365 Excel App installed on your desktop or laptop for the Data Analytics cases to work.** Macros are required for most of the cases. Office 365 online doesn't allow macros to be run so you will need to download the desktop app in order for them to work. There is a procedure to download the correct version of Excel at the end of the course outline. Your computer should also have an updated copy of Zoom. When logging into each of the classes you are required to use your full name as the log in ID. Students attempting to join the class using other pseudonym or screen names will not be allowed into the class. You should also ensure that you are able to log into UM Learn in order to be able to access class materials as well as the cases.

It is highly recommended that you use a computer with a second screen if possible. This is so that you can have both your Excel open at the same time as Zoom so you can work along with the instructor during class. It is not a requirement, merely a suggestion.

### Textbook

Garrison et al. Managerial Accounting, Eleventh Canadian Edition (11th CE), McGraw Hill Ryerson:

Garrison 11th CE print book with Connect ISBN = 9781260193770 or

Garrison 11th CE Connect + eBook ISBN = 9781260193749

Do not throw away the Connect access code card included in the 11th CE that comes with your new textbook. You need it to access the Connect site for assignments, e-book videos, and other resources.

### McGraw Hill Connect Section: ACC 7020 Summer 2021

Registration for Connect will pre done through UM Learn. Check UM Learn for a link to the Connect site. **Please note that to ensure your grades for the Connect system are recorded with your other grades you must register for connect through the link provided within UM Learn.**

Please note that while the text is the primary source of technical information for the course, class notes, and class discussions are important. Thus, you are responsible for the text material. Relying on the textbook for your studies will not guarantee you a good grade as will only focusing on class examples and exercises as well as the other cases completed throughout the term.

For each text chapter assigned, recommended problems will be assigned. These homework assignments will be setup in Connect as will the online Quizzes that follow them. The schedule is likely to change, so keep checking UM Learn.

*Please respect copyright laws. Photocopying textbooks or other reading material is a violation of copyright laws and is unethical, unless permission to copy has been obtained.*

### **COURSE ASSESSMENT**

Student progress will be assessed through:

Online Quizzes	See schedule	20%
Cases	See schedule	70%
Participation		10%

Final grades will be assigned as follows;

Cumulative Marks	Grade	GPA	Performance
90-100	A+	4.5	Excellent
80-89.99	A	4.0	Very Good
75-79.99	B+	3.5	Good
70-74.99	B	3.0	Satisfactory
65-69.99	C+	2.5	Marginal
60-64.99	C	2.0	Unsatisfactory
50-59.99	D	1.0	Unsatisfactory
49.99 and below	F	0.0	Unsatisfactory

**NOTE: Class attendance is required. Missing more than 20% of this course due to absences may result in a failing grade. It is your responsibility to inform your professor in advance of your absence and the reason for it (employer note if away for a work commitment) is required. The professor decides how to deal with the impact of missed classes on your final grade.**

### **ONLINE QUIZZES**

You will be responsible for completing weekly on-line individual quizzes via McGraw Hill Connect quiz feature. The quiz may contain multiple choice or written response type (similar to homework) questions. You will be given 2 attempts at the quiz and the highest score will be used in calculating your final grade. The quiz questions will be randomized from a pool of questions covering indicated chapter(s). There is a 2-hour time limit for each attempt on the quiz.

## CASES

There are 4 cases covered throughout the classes.

Case Format	Case Topic	Marks	Due Date
In-class	Standard Costing/Variiances – completed individually	5%	Completed in class
Individual	Data Analytics in Management Accounting Part A - Video Assignment (5%) Part B - Creating a dashboard (10%) with your personal data file (available through UM Learn)	5% 10%	Thursday, May 20 at 11:30pm Thursday, May 27 at 11:30pm
Group	Budgeting	25%	Thursday, June 10 at 11:30pm
Group	Group Data Analytics	25%	Thursday, June 20 at 11:30pm

Details about each of the cases will be discussed throughout the class. **All case submission will be via UM Learn Assignments.**

Data for each of the cases will be available through UM Learn. To find the data file that belongs to your group go to UM Learn -> Communications -> Groups select the case you need the data file for and then go to your "Group Locker" and the data file will be there. The instructions for the case will be located in the Assignment (found in Assessments -> Assignments).

The in-class case will be posted along with that weeks' course materials.

Groups will be allocated randomly after the start of the class.

I reserve the right to randomly interview via Zoom, individuals or groups to discuss their performance, input, approach and answers to any or all of the cases. Being asked to interview will most likely be a random audit. This will also provide a mechanism to help students who have performed poorly. This tool will also be used in groups where there are reports of "free-riding".

## COURSE SCHEDULE

Day	Chapter	Topics	Homework	Deliverables
Day 1 (May 7)	Chapter 2	<ul style="list-style-type: none"><li>• Introduction to Management Accounting</li><li>• Cost Concepts</li></ul>	Via Connect	
Day 2 (May 14)	Chapter 3 Chapter 4	<ul style="list-style-type: none"><li>• Cost Behaviour</li><li>• Cost Volume Analysis</li></ul>	Via Connect	Connect Online Quiz 1 (Ch 2) Due Thursday, May 13 at 11:30pm

May 21	No Class			Individual Case – Data Analytics Part A due Thursday, May 27 at 11:30pm (via UM Learn)
Day 3 (May 28)	Chapter 9	<ul style="list-style-type: none"> <li>Budgeting</li> </ul>	Via Connect	<p>Individual Case – Data Analytics Part B due Thursday, May 27 at 11:30pm (via UM Learn)</p> <p>Connect Online Quiz 2 (Ch 3,4) Due Thursday, May 27 at 11:30pm</p>
Day 4 (June 4)	Chapter 10 Chapter 11	<ul style="list-style-type: none"> <li>Standard Costing</li> <li>Performance Evaluation</li> </ul>	Via Connect	Connect Online Quiz 3 (Ch 9) Due Thursday, June 3 at 11:30pm
Day 5 (June 11)	Chapter 11 (cont.) Chapter 12	<ul style="list-style-type: none"> <li>Short Term Decision Making</li> </ul>	Via Connect	<p>Group Case – Budgeting due Thursday, June 10 at 11:30pm (via UM Learn)</p> <p>Connect Online Quiz 4 (Ch 10,11) Due Thursday, June 10 at 11:30pm</p>
Week Following Class				<p>Connect Online Quiz 5 (Ch 12) Due Thursday, June 17 at 11:30pm</p> <p>Group Case – Data Analytics due Thursday, June 20 at 11:30pm (via UM Learn)</p>

Note: Not all topics listed may be covered. Course schedule is subject to change depending on progress within the class.

## ACADEMIC REGULATIONS AND STUDENT SERVICES

### HUMAN ETHICS APPROVAL FOR DATA COLLECTION

As part of coursework, if you will be collecting data from people who are not students in this class, you must obtain Human Ethics approval from the UofM's Research Ethics Board (REB) prior to data collection. This applies to data collection such as surveys, interviews, focus groups, experiments, video recording, etc., where a respondent is solicited for participation.

If the entire class will be working on the same project, your instructor will apply for human ethics approval from the REB. If individuals or small groups of students will be working on different projects, it is the responsibility of the students to obtain approval (only one group member needs to apply). Your instructor will tell you whether s/he will be or you need to. When in doubt, please talk to your instructor.

Instructions and forms to apply for human ethics approval can be found at:

<http://umanitoba.ca/research/orec/ethics/guidelines.html>

In most cases, you will be using the "Protocol Submission Form" which is under the "REB Forms - Fort Garry Campus" heading.

It can take up to six weeks to process human ethics applications and obtain approval. Therefore, plan early. Note that approval must be obtained prior to data collection and cannot be obtained during the data collection phase or retroactively. Violation can get you, your instructor, and the Asper School in serious trouble with the REB.

If you will be collecting data only from other students in the class, you do not need REB approval. If you have any questions, please contact [humanethics@umanitoba.ca](mailto:humanethics@umanitoba.ca) or your instructor.

### UNCLAIMED ASSIGNMENT POLICY

Pursuant to the FIPPA Review Committee's approved recommendations of August 15, 2007, all unclaimed student assignments will become the property of the faculty and will be subject to destruction six months after the completion of any given academic term.

## STUDENT SERVICES AND SUPPORTS

The University of Manitoba provides many different services that can enhance learning and provide support for a variety of academic and personal concerns. You are encouraged to visit the below websites to learn more about these services and supports. If you have any questions or concerns, please do not hesitate to contact your instructor or the Graduate Program Office.

For Information on...	...follow this link
Course Outlines, Year-at-a-Glance, Concentrations, Textbooks, VW Dates and Final Exams	<a href="#">MBA Course Information</a>
Exam Rescheduling Policy - <i>Please refer to Missing a Test/Exam on page 18 of the MBA Student Handbook</i>	<a href="#">MBA Student Handbook</a>
Help with research needs such as books, journals, sources of data, how to cite, and writing	<a href="#">Library Resources</a>
Tutors, workshops, and resources to help you improve your learning, writing, time management, and test-taking skills	<a href="#">Writing and Learning Support</a>
Support and advocacy for students with disabilities to help them in their academic work and progress	<a href="#">Student Accessibility Services</a>
Copyright-related questions and resources to help you avoid plagiarism or intellectual property violations	<a href="#">Copyright Office</a>
Student discipline bylaws, policies and procedures on academic integrity and misconduct, appeal procedures	<a href="#">Academic Integrity</a>
Policies & procedures with respect to student discipline or misconduct, including academic integrity violations	<a href="#">Student Discipline</a>
Students' rights & responsibilities, policies & procedures, and support services for academic or discipline concerns	<a href="#">Student Advocacy</a>
Your rights and responsibilities as a student, in both academic and non-academic contexts	<a href="#">Your rights and responsibilities</a>
Full range of medical services for any physical or mental health issues	<a href="#">University Health Service</a>
Information on health topics, including physical/mental health, alcohol/substance use harms, and sexual assault	<a href="#">Health and Wellness</a>
Any aspect of mental health, including anxiety, stress, depression, help with relationships or other life concerns, crisis services, and counselling.	<a href="#">Student Counselling Centre</a>
Support services available for help regarding any aspect of student and campus life, especially safety issues	<a href="#">Student Support Case Management</a>
Resources available on campus, for environmental, mental, physical, socio-cultural, and spiritual well-being	<a href="#">Live Well @ UofM</a>
Help with any concerns of harassment, discrimination, or sexual assault	<a href="#">Respectful Work and Learning Environment</a>
Concerns involving violence or threats, protocols for reporting, and how the university addresses them	<a href="#">Violent or Threatening Behaviour</a>



## ACADEMIC INTEGRITY

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I.H. Asper School of Business, 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 must exercise extraordinary care to ensure that the group project does not violate the policy on Academic Integrity. Should a violation occur on a group project, all group members will be held jointly accountable, no matter what their individual level of involvement in the specific violation.

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 relates 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 involving a graduate student (i.e., MBA, MSc or PhD student) will be reported directly by the instructor to the Dean of the Faculty of Graduate Studies.

## INSTALLING THE EXCEL APP ON YOUR DESKTOP COMPUTER OR LAPTOP

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I.H. Asper School of Business, The University of Manitoba

Installation of a desktop version of Excel is important for you to be able to complete cases tests throughout the term. Many of the spreadsheets you will use have macros built into them and will not open unless **macros** are enabled for these spreadsheets.

Note: These instructions have been provided by UofM IST Technical Support. If you are having problems with this process then please contact them directly.

The different ways you can contact them are available at the following site:

<http://umanitoba.ca/computing/ist/help/index.html>

If you already have a license the first part will fail and advise them that it's already claimed in which case, they go straight to the second part.

You can request a license by going to [signum.umanitoba.ca](http://signum.umanitoba.ca) and following these steps.

Click my information  
Request access  
Request for self  
Add "Pro Plus" to cart  
Next  
Submit

Give it about an hour to allow for the license to be applied to your account.

To install the software:

Login to [365.myumanitoba.ca](http://365.myumanitoba.ca)

Click the app launcher in the top left corner

Make sure that all the apps (Word, PowerPoint, excel etc.) are listed

Click Office 365

Click the install Office button and follow the prompts.

Once everything is installed you will be asked to login to activate the software when you launch an app. You must use your @myumanitoba email address to do this.

Note: If you are using a Mac and want to upgrade to Office365 from Office 2016 or 2019 it is important that you uninstall your current version. Google "uninstall office for Mac" and you will be directed to the latest Microsoft information to do so or contact IST and they will help you.

## FACULTY BIOGRAPHY

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I.H. Asper School of Business, The University of Manitoba

### **Robert Biscontri, Ph.D., FCPA(Aust.), CPA, CGA**

Department of Accounting and Finance

I.H. Asper School of Business

Dr. Biscontri has completed a B.Comm with a major in Information Systems and a minor in Accounting from the University of New South Wales, as well as a Master of Management (Information Technology Management) and a Ph.D. in Management (Accounting) from Macquarie Graduate School of Management in Sydney Australia. Professionally Dr. Biscontri is a Fellow of CPA Australia as well as being a CPA (legacy CGA) in Manitoba. Prior to coming to the University of Manitoba he worked at the Hong Kong Polytechnic University where he taught Management Accounting and Accounting Information Systems at the undergraduate, graduate and Ph.D levels. At the University of Manitoba, he has taught in both the undergraduate and MBA programs teaching Accounting Information Systems, Introductory Management Accounting, Management Accounting and Cost Accounting. He is also a preceptor for 4<sup>th</sup> year students in the College of Pharmacy and has co-supervised graduate students in the College and was the Faculty Advisor for ASBAA for 14 years.

Before academia he was a practicing accountant having worked in both accounting firms and industry starting off in audit and progressing to insolvency and eventually in industry in management accounting, financial controlling and other management positions.

His research areas include fraud, earnings management and Pharmacoeconomics and has publications in all these areas as well as AI in Accounting.

At the University of Manitoba, he is an Academic Integrity Adjudicator within the faculty as well as serving on the University Disciplinary Committee. He also serves on Senate, Senate Executive, Senate Committee on Nominations, Senate Committee on Admissions as well as Senate Committee on Appeals.

Currently he is part of the University of Manitoba COVID Recovery Steering Committee overseeing the University health and safety, operations, academic and research during and coming out of the current pandemic.