ACC 3040 A01 (3 CH)
COST ACCOUNTING
WINTER 2021
Remote Learning
Wednesday 5:30 – 8:15pm (A01)

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INSTRUCTOR

Name: Dr. Robert Biscontri, Ph.D., FCPA(Aust.), CPA, CGA
Office: Virtual Office https://zoom.us/j/5185731276 Meeting ID: 518 573 1276
Email: r.biscontri@umanitoba.ca
Office hours: Hours are available Monday and Wednesday, please go to the following tool to book a time https://drbiscontri.youcanbook.me Meetings will be on Zoom.

COURSE DESCRIPTION

Study of accounting concepts and functions as they relate to product costing, planning, control, and decision-making.

This course is required for students pursuing an accounting major and highly recommended for students intending to pursue the CPA designation. Cost accounting is an in-depth extension of ACC1110 Introductory Managerial Accounting, taking each of the topics introduced in that course and investigating advanced techniques in those topics as well as discussing the impact of cost accounting on
strategy and decision making. Excel will be used extensively in class to cover the techniques introduced. Classes are very skills oriented and are hands-on. All classes and exams are paperless.

**COURSE OBJECTIVES**

The course goals are to develop an understanding of the application of strategic cost management principles for business and not-for-profit organizations, and to provide an opportunity to develop hands-on skills in applying these principles through exercises and cases using Excel. The management accountant’s role is to provide timely and accurate information to assist management in achieving the firm’s goals. This is an integrative role, which requires the management accountant to understand the firm’s strategy, and to understand how both financial and non-financial information is developed across all the management functions.

There are five specific goals, each of which is covered in sequence in the five parts of the course:

1) Understand the **fundamentals of management accounting**, including the strategic focus, and other basic cost terms and concepts
2) Determine **product costs**
3) Use costs and other critical success factors in **management planning and decision making**
4) Use costs and other critical success factors in **operational control**
5) Use costs and other critical success factors in **management control**

**COURSE FORMAT AND ONLINE ACCESS**

This course will be conducted “live” via videoconferencing using Zoom and will not involve in-person instruction. Classes will be during the scheduled class time.

Zoom link will be made available through a UM Learn announcement. To join the class from your computer, install Zoom Client for Meetings from [zoom.us/download](https://zoom.us/download). To join from your smartphone, install the Zoom app. Detailed instructions are available [here](https://...).

For recording attendance and class participation, you will be expected to have your camera and microphone functioning during class time and exams. The instructor may tell you to leave your camera/mic on for the duration of the class or may require you to mute yourself and unmute yourself only at certain times.

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.

Classes comprise working through hands on questions covering some of the techniques used in the topic being covered. Students will be required to follow along with the hands-on in class questions. It is your responsibility to ask questions throughout the class if you are having problems. The chat function in Zoom will not always be monitored. These accounting and excel skills covered in classes will be incorporated in case studies and tests. There are two tests throughout the term. Due to the shortened term these tests will not be held during class time. They will have qualitative and quantitative components. All tests will require a laptop with UM Learn Lockdown Brower and a current version of Microsoft Excel that allows
you to run Macros. It is your responsibility to make sure your computer is able to run Macros. There will be two individual cases due during the term. One of these cases will form the basis of the first test. Tests will require macros being run during the exam. There is no final exam in this course, but there is a group case due during the final exam period. The members of the groups will be randomly allocated after the end of the add/drop period.

**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.

Exams, may be administered via the Respondus Lockdown browser and/or Respondus Monitor. For quizzes/exams using Respondus you will need a device (computer; tablet or smartphone will not work) with one of the following operating systems:

- Windows 10, 8, or 7
- Mac OS 10.15 to 10.12, OS X 10.11, or OSX 10.10

You will need the Chrome browser. Other browsers such as Safari and Internet Explorer may not work correctly.

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. Macros are required for most of the cases as well as the tests. Office 365 doesn’t not 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 and tests.

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.

Cost Management: A Strategic Emphasis, Eighth Edition
Edward J. Blocher, David E. Stout, Paul E. Juras, Steven D. Smith
McGraw Hill Education
ISBN 978-1-260-59098-2 CONNECT with e-book (this should be available at the bookstore for $99)
ISBN 978-1-260-16518-0 loose-leaf edition (ensure you have CONNECT)

Please note that while the text is the primary source of information for the course, class notes, and class discussions are important. Thus, you are responsible for the text material and class discussions for
examination purposes. 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. Most of the homework problems should be completed through CONNECT. Solutions to select after-chapter problems are available on UM Learn. Text questions will also be discussed in class, so it is encouraged that you bring the relevant chapters of your text to each class. The schedule is likely to change, so keep checking UM Learn. This course represents an extension of Introductory Managerial Accounting (ACC 1110). A review of certain ACC 1110 materials is necessary although class time used for this purpose will be limited. Materials that are examinable but not covered in class represent most of the work previously covered in ACC1110.

Class Notes and Assignments in UM Learn:
Follow the instructions below to log into UM Learn:
- The UM Learn website address is: https://universityofmanitoba.desire2learn.com/
- Sign in using your University of Manitoba email address.
- From your Winter 2021 list of courses, click on ACC-3040.

Homework questions will be available through CONNECT by McGraw Hill. You will be able to enrol and connect into the CONNECT system through UM Learn. Homework attempts will not be limited. In some cases, questions are algorithmic so the quantitative aspect of the questions will differ each time you attempt the question.

*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.*
### ASSESSMENT OF LEARNING

In-class individual work the number of these works will be determined throughout the term. At the end of the term the lowest score will be ignored. A zero will be given for any assignments missed. Any assignment submitted late will receive an automatic grade of zero and having more than one work missing will commence Debarment procedures in accordance with the Asper School of Business Debarment policy. Most of these will be due at the end of the class and represent the work you have done during class. Not every class will have something to submit. Dates for these assignments will vary according to how fast the class is progressing and the topic being covered. There will be approximately 3-6 of these across the term.

| CONNECT Homework. Marks will be allocated to completing CONNECT homework questions. Students are allowed multiple attempts at each of the questions. Grades will be imported into UM Learn and they will be combined and allocated to the homework grade. At the end of the term the lowest score will be ignored. A zero will be given for any assignments missed. Only the score of the highest scored attempt will be included in the grade calculation. |
|---|---|
| Individual Case and Smaller Group Cases – There will be two cases due throughout the term. |

#### Freedman Fabrics
This first case will be submitted as the completed product and will be individual. Student will be given access to the case in the second week of classes and will have the ability to submit an initial attempt before the final product is due. Initial attempts will be accepted from 29-Jan-2021 to 5-Feb-2021. Feedback will be limited to the cells that are correct or incorrect.

**Freedman Fabrics Final case due 12-Feb-2021**

#### DC Trailers
Students will be put in random groups of 2 for this case. The second case will be submitted in milestones. There will be no set date for each of the milestones but students can submit each of the milestones separately. If students choose not to submit for each of the milestones then carry forward errors will not be considered in the grading, that is, only the final product will be graded. Limited feedback will be available after each of the milestone submissions. Milestones 1 and 2 will be accepted anytime between 5-Feb-2021 and 26-Feb-2021. Feedback will be limited to cells being correct or incorrect. The purpose of these milestones is to ensure you don’t lose excessive grades due to carry forward errors.

**DC Trailers Final case due 05-Mar-2021**

Unsatisfactory minimum performance in these cases will could to overall grade of F. The work done in one or more case(s) will form the basis of qualitative component of the first test.

#### Group Case
The group case will be submitted in two sections. The first is the quantitative requirements of the case.

**Quantitative Requirements of Group Case due 09-Apr-2021**

The final version of the case which includes any adjustments that are required to the quantitative as well as all the qualitative components will make up the final case to be submitted.

**Completed Group Case due Sunday April 25, 2021 at 11:30pm**

Combined score from the class tests. Individual test weightings must be decided by the student by April 9, 2021 via UM Learn. Weightings will be submitted via UM Learn in a Quiz set up for the purpose. DO NOT EMAIL WEIGHTINGS. Your weightings for the tests must add to 45%, if they don’t then weights will automatically be set by the system.

<table>
<thead>
<tr>
<th>Test 1</th>
<th>08-Mar-2021 (weighting 25% or 30%) 5:30-8:00pm</th>
</tr>
</thead>
<tbody>
<tr>
<td>Test 2</td>
<td>12-Apr-2021 (weighting 15% or 20%) 5:30-8:00pm</td>
</tr>
</tbody>
</table>

**Total**

Numerical grades for the ethics survey, in-class work to that point, Test 1, Freedman Fabrics Case and the DC Trailers Case will be available to students via UM Learn prior to the voluntary withdrawal date.

A mark of 50% is the basic minimum raw score expected. Of all the students who get 50% or over in the course:

- the top 5% of the combined sections will get an A+
- next 10% will get an A
- next 20% will get a B+
- next 20% will get a B
- next 20% will get a C+
- next 20% will get a C
- next 5% will get a D

Getting less than 50% in the course will result in an F grade. The percentages listed will be adjusted to fit into the expected GPA for the course as prescribed by the Department Head. The Department Head approves all grade distributions prior to posting to Aurora.

The letter grades are based on where your course total marks are on the above curve, regardless of the absolute number. For example, it is possible for you to get 90% in the course and not get an A if you were not in the top 20% of the class. Likewise, you may get 70% and still get an A if you are in the top 20% of the class. So, it can work both ways.

Regardless of total overall marks, students are expected to participate in all components of the assessment. In the case of group work, students who have been found not to be actively contributing to the project will be marked down or in extreme circumstances given a mark of zero for the project. **Students not participating to a minimum expected level in all components will be given an automatic F in the course.**
To protect the academic integrity of education at the Asper School, certain protocols will be observed for online exams. Any online test/exam will set up such that each student will get a random subset of questions from a larger question bank, which means no two students will get exactly the same exam. Further, a very small number of questions will appear on a screen and you may not have the option to move back to questions you have already answered.

For exams, we may be using university-approved Respondus Monitor, which will require you to have your camera and microphone on for the entire duration of the exam. As the software detects any unusual movements, please sit in a location where there are no people/pets or other moving objects in the camera’s view during the exam.

**REGRADING PERIOD**

If there are any issues with the grading of any of your cases, assignments and exams it is your responsibility to inform your instructor within 7 calendar days of the grade being released. The issue will be investigated and you will be informed of the outcome within a reasonable time after the deadline for all submissions. Submission will not be looked into until all submissions have been received and the deadline has passed.

**MISSED EXAM AND LATE SUBMISSION POLICY**

If a student misses any test, for a legitimate reason, then they will be required to sit a deferred test covering that material during the examination period. This test will be conducted in the same fashion as other tests.

**Note that a conflict with employment is not an excused absence considered by the University.** If you miss any test for non-legitimate reasons you will be given a score of 0 (zero) for that test. There will be NO DEFERRED TEST privileges.

Do not make travel plans before the Final Exam. I cannot let you take the exam earlier/later because you booked a flight ticket for a date earlier than the final exam. In the event you have to miss the Final Exam for a valid reason, a request for a deferred exam must be made at your home Faculty’s Undergraduate Program Office (b_comm@umanitoba.ca, if you are an Asper student). Applying for a deferred exam does not guarantee your request will be granted.

The Asper School has an approved list of events for which students are eligible for accommodation if a test is missed. Accommodation will be in the form of a make-up test during the exam period.

This course has no final exam during the examination period, but there is the group project due in the middle of the examination period.
ATTENDANCE POLICY

Attendance is required to all classes. Students missing more than two classes will have Debarment procedures initiated through the Deans office. Attendance is only recorded after the revision period. Classes will be via Zoom and entire class WILL be recorded. Students are expected to have their camera’s on during class and they must enter the class using their full name and not a pseudonym or screen name. Students trying to enter without using their full name will not be allowed in.

Having your camera off for part or all of any class will lead to you being marked as absent for that class without visual confirmation you actually are present.

ELECTRONIC DEVICE POLICY

Using a computer or smartphone with a camera/mic during class and exams is necessary for this course.

It is the students’ responsibility that Excel capable of running macros, a compatible browser to access UM Learn (Chrome is the preferred browser), Respondus Lockdown, and Zoom have been installed and function correctly. Note that Office 365 does not allow macros to be run so it will not work with class tests and materials in some classes. It is expected that during remote classes on computers must be limited to course related activities. The use of any form of social media in class will not be tolerated and students will be required to leave the Zoom class immediately and will not be allowed to return till the next class.

Use of cellphones and other mobile electronic devices (including watches) is not permitted in class under any circumstances. These devices are disruptive to other students and the instructor. Students found using their cellphones during class will be asked to immediately leave the class and will not be permitted to return till the following class. It is expected that phones are set to silent or preferably switched off during classes. Keeping phones on vibrate is not acceptable. Having a cellphone on your person or in your vicinity during a test will automatically constitute academic dishonesty and will be dealt with accordingly as per student discipline regulations.

Recording a class without permission will automatically be considered academic dishonesty and will be treated accordingly.

OUT-OF-CLASS COMMUNICATION

UM Learn will be the primary portal for the dissemination of coursework, assignments, notices, surveys, tests, projects and all grades. UM Learn will also be used for students to submit all coursework and it is where grades will be made available to students. Any communication required directly with the instructor is expected via email or using Zoom after making an appointment. All emails must be sent from a @mymanitoba.ca email account associated with the student account. Any emails received from any other email account will not be read and be immediately deleted and treated as spam. All emails to students from the instructor will be from their UofM email account and the email address will end with @umanitoba.ca. If you receive an email from any member of the University that is from an account not ending with @umanitoba.ca, there is a likelihood that the email is not legitimate. Check to make sure it
is legitimate before acting on any requests, especially if asked for usernames or passwords. You will only ever receive email from me using r.biscontri@umanitoba.ca.

All course related communication must be electronic.

**REFERENCING STYLE FOR WRITTEN WORK**

All written work that includes the work of others must be appropriately cited. Students may choose any popular referencing style (APA, MLA, Chicago, etc.). If you are unsure whether to cite something, cite it anyway. There are several guides to citing work available through the library. These guides also provide important information to avoid plagiarism. All forms of plagiarism will be dealt with through the Deans office and be seen as academic dishonesty. ([https://libguides.lib.umanitoba.ca/mgmtlibrary/writing-citing](https://libguides.lib.umanitoba.ca/mgmtlibrary/writing-citing))

**TENTATIVE CLASS SCHEDULE**

Topics will be covered in order and if a topic is completed early then the next topic will start earlier. Conversely some topics may take longer than the number of days listed above. It’s important that you work at least one topic ahead so that you are ready in case the class progresses faster. Test dates will remain as listed regardless of the progression of classes. Some of the homework questions may change throughout the term. Please keep checking UM Learn for updates.

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Topic</th>
<th>Page</th>
<th>Class #</th>
<th>Learning Objectives Covered</th>
<th>Connect Questions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Cost Management and Strategy</td>
<td>2</td>
<td>1</td>
<td>17-20</td>
<td>LO 1-4</td>
</tr>
<tr>
<td>4</td>
<td>Job Costing</td>
<td>103</td>
<td>1</td>
<td>104-105</td>
<td>LO 4-1</td>
</tr>
<tr>
<td>7a</td>
<td>Cost Allocation: Joint Products and By-Products</td>
<td>243</td>
<td>2</td>
<td>LO 7-6 to LO 7-7</td>
<td>7-17 7-18 7-19 7-20 7-42 7-48</td>
</tr>
<tr>
<td>6</td>
<td>Process Costing</td>
<td>179</td>
<td>2 &amp; 3</td>
<td>yes + appendix</td>
<td>LO 6-1 to LO 6-9</td>
</tr>
<tr>
<td>5</td>
<td>Activity-Based Costing and Customer Profitability Analysis</td>
<td>136</td>
<td>4</td>
<td>151-156</td>
<td>LO 5-6</td>
</tr>
<tr>
<td>7b</td>
<td>Cost Allocation: Departments</td>
<td>225</td>
<td>4 &amp; 5</td>
<td>yes + appendix</td>
<td>LO 7-1 to LO 7-5</td>
</tr>
<tr>
<td>8</td>
<td>Cost Estimation</td>
<td>268</td>
<td>5</td>
<td>yes - no appendix</td>
<td>LO 8-1 to LO 8-4</td>
</tr>
<tr>
<td>9</td>
<td>Short-Term Profit Planning: Cost-Volume-Profit (CVP) Analysis</td>
<td>314</td>
<td>6</td>
<td>334-337</td>
<td>LO 9-6 to LO 9-8</td>
</tr>
<tr>
<td>10</td>
<td>Strategy and the Master Budget</td>
<td>355</td>
<td>6</td>
<td>360-373</td>
<td>LO 10-4</td>
</tr>
<tr>
<td>11</td>
<td>Decision Making with a Strategic Emphasis</td>
<td>411</td>
<td>7</td>
<td>yes - no appendix</td>
<td>LO 11-1 to LO 11-8</td>
</tr>
<tr>
<td>14</td>
<td>Operational Performance Measurement: Sales, Direct Cost Variances, and the Role of Nonfinancial Performance Measures</td>
<td>570</td>
<td>8</td>
<td>yes</td>
<td>LO 14-1 to LO 14-5</td>
</tr>
<tr>
<td>16</td>
<td>Operational Performance Measurement: Further Analysis of Productivity and Sales</td>
<td>671</td>
<td>9</td>
<td>yes</td>
<td>LO 16-1 to LO 16-4</td>
</tr>
<tr>
<td>18</td>
<td>Strategic Performance Measurement: Cost Centers, Profit Centers, and the Balanced Scorecard</td>
<td>776</td>
<td>10</td>
<td>yes</td>
<td>LO 18-1 to LO 18-4</td>
</tr>
<tr>
<td>2</td>
<td>Implementing Strategy: The Value Chain, the Balanced Scorecard, and the Strategy Map</td>
<td>37</td>
<td>10</td>
<td>46-50</td>
<td>LO 2-4</td>
</tr>
<tr>
<td>19</td>
<td>Strategic Performance Measurement: Investment Centers and Transfer Pricing</td>
<td>826</td>
<td>11</td>
<td>843-853</td>
<td>LO 19-4 to LO 19-5</td>
</tr>
</tbody>
</table>
**IMPORTANT DUE DATES**

Last day to drop courses 29\textsuperscript{th} January, 2021  
Last day to add courses 1\textsuperscript{st} February, 2021  
First attempt at Freedman Fabrics 29\textsuperscript{th} January to 1\textsuperscript{st} February, 2020  
Final version of Freedman Fabrics 12\textsuperscript{th} February, 2021  
Two (2) DC Trailer milestone checks 5\textsuperscript{th} to 26\textsuperscript{th} February, 2021  
Final Version of DC Trailers 5\textsuperscript{th} March 2021  
Test 1 8\textsuperscript{th} March, 2021 at 5:30pm  
Term Break 16\textsuperscript{th} – 19\textsuperscript{th} February, 2021  
Voluntary Withdrawal (VW) 31\textsuperscript{st} March, 2021  
Qualitative Component of Group Case 9\textsuperscript{th} April, 2021  
Test 2 12\textsuperscript{th} April, 2021 at 5:30pm  
Group case (via UM Learn) 25\textsuperscript{th} April, 2021 at 11:30pm
INSTALLING EXCEL

Installation of a desktop version of Excel is important for you to be able to complete assignments and tests throughout the term. Many of the spreadsheets you will use have macros built into them and will not open unless macros are enables 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 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
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.
## AACSB Assurance of Learning Goals and Objectives

The Asper School of Business is proudly accredited by AACSB. Accreditation requires a process of continuous improvement of 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 **learning goals and objectives** listed below for the **Undergraduate Program**. 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.

<table>
<thead>
<tr>
<th>Goals and Objectives in the Undergraduate Program</th>
<th>Goals and Objectives Addressed in this Course</th>
<th>Course Item(s) Relevant to these Goals and Objectives</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1 Quantitative Reasoning</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A. Determine which quantitative analysis technique is appropriate for solving a specific problem.</td>
<td>✔</td>
<td>Entire course</td>
</tr>
<tr>
<td>B. Use the appropriate quantitative method in a technically correct way to solve a business problem.</td>
<td>✔</td>
<td>Entire course</td>
</tr>
<tr>
<td>C. Analyze quantitative output and arrive at a conclusion.</td>
<td>✔</td>
<td>Entire course</td>
</tr>
<tr>
<td><strong>2 Written Communication</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A. Use correct English grammar and mechanics in their written work.</td>
<td>✔</td>
<td>Written case assignments</td>
</tr>
<tr>
<td>B. Communicate in a coherent and logical manner</td>
<td>✔</td>
<td>Written case assignments</td>
</tr>
<tr>
<td>C. Present ideas in a clear and organized fashion.</td>
<td>✔</td>
<td>Written case assignments</td>
</tr>
<tr>
<td><strong>3 Ethical Thinking</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A. Identify ethical issues in a problem or case situation</td>
<td>✔</td>
<td>Entire course</td>
</tr>
<tr>
<td>B. Identify the stakeholders in the situation.</td>
<td>✔</td>
<td>Entire course</td>
</tr>
<tr>
<td>C. Analyze the consequences of alternatives from an ethical standpoint.</td>
<td>✔</td>
<td>Entire course</td>
</tr>
<tr>
<td>D. Discuss the ethical implications of the decision.</td>
<td>✔</td>
<td>Entire course</td>
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<tr>
<td><strong>4 Core Business Knowledge</strong></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>✔</td>
<td>Entire course</td>
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</table>
ACADEMIC INTEGRITY POLICY

The online format of class delivery does not lower the Asper School’s academic integrity standards. The same high levels of academic integrity are expected in Summer 2020 courses as they are in regular terms.

It is critical to the reputation of the Asper School of Business and of our degrees that everyone associated with our faculty behave 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 General 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 (includes Chat messages posted during videoconference sessions)
- 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
- recording exam questions using any method, regardless of whether those are shared with others
- sharing exam questions with those who are yet to take the exam, including future students or attempting to sell exam questions
- 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 attendance, earning class participation marks, submitting academic work, or writing any test or examination
- stealing or mutilating library materials
- accessing test 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

Group Projects and Group Work
Many courses in the Asper School of Business require group projects. Students should be aware that group projects are subject to the same rules regarding academic integrity. All group members should exercise special care to ensure 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 specific individuals.

Some courses, while not requiring group projects, encourage students to work together in groups before submitting individual assignments. If it’s unclear whether it is allowed, students are encouraged to seek clarification from the instructor to avoid violating the academic integrity policy.
In the Asper School of Business, all suspected cases of academic dishonesty in undergraduate courses are reported to the Dean's office and follow the approved disciplinary process. See following table for typical penalties for academic dishonesty in the Asper School.

**Typical Penalties for Academic Dishonesty in the Asper School**

If the student is from another Faculty and the academic dishonesty is committed in an Asper course, the student’s Faculty could match or add penalties beyond the Asper School’s.

F-DISC on transcript indicates the F is for disciplinary reasons.

<table>
<thead>
<tr>
<th>ACADEMIC DISHONESTY</th>
<th>PENALTY</th>
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<tr>
<td>Cheating on exam (copying from or providing answers to another student)</td>
<td>F-DISC in course Suspension from taking Asper courses for 1 year Notation of academic dishonesty in transcript</td>
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<tr>
<td>Sharing exam questions electronically during exam</td>
<td>F-DISC in course Suspension from taking Asper courses for 2 years Notation of academic dishonesty in transcript</td>
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<tr>
<td>Possession of unauthorized material during exam (e.g., cheat notes)</td>
<td>F-DISC in course Suspension from taking Asper courses for 1 year Notation of academic dishonesty in transcript</td>
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<td>Altering answer on returned exam and asking for re-grading</td>
<td>F-DISC in course Suspension from taking Asper courses for 1 year Notation of academic dishonesty in transcript</td>
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<tr>
<td>Plagiarism on assignment</td>
<td>F-DISC in course Suspension from taking Asper courses for 1 year Notation of academic dishonesty in transcript</td>
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<tr>
<td>Submitting paper bought online</td>
<td>F-DISC in course Suspension from taking Asper courses for 1 year Notation of academic dishonesty in transcript</td>
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<tr>
<td>Inappropriate Collaboration (collaborating with individuals not explicitly authorized by instructor)</td>
<td>F-DISC in course Suspension from taking Asper courses for 1 year Notation of academic dishonesty in transcript</td>
</tr>
<tr>
<td>Group member had knowledge of inappropriate collaboration or plagiarism and played along</td>
<td>F-DISC in course Notation of academic dishonesty in transcript</td>
</tr>
<tr>
<td>Signing Attendance Sheet for classmate</td>
<td>F-DISC in course Notation of academic dishonesty in transcript</td>
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</table>
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 Undergraduate Program Office.

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<th>For Information on...</th>
<th>...follow this link</th>
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<td>Tech-related issues with UM Learn or videoconferencing</td>
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<td>Admission, Registration, Tuition Fees, Important Dates, Final Exams, Graduation, and Transcripts</td>
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<td>Academic policies &amp; procedures, regulations, Faculty-specific information, degree and major requirements</td>
<td>Academic Calendar</td>
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<td>Help with research needs such as books, journals, sources of data, how to cite, and writing</td>
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<td>Tutors, workshops, and resources to help you improve your learning, writing, time management, and test-taking skills</td>
<td>Writing and Learning Support</td>
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<td>Support and advocacy for students with disabilities to help them in their academic work and progress</td>
<td>Student Accessibility Services</td>
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<td>Copyright-related questions and resources to help you avoid plagiarism or intellectual property violations</td>
<td>Copyright Office</td>
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<td>Student discipline bylaws, policies and procedures on academic integrity and misconduct, appeal procedures</td>
<td>Academic Integrity</td>
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<td>Policies &amp; procedures with respect to student discipline or misconduct, including academic integrity violations</td>
<td>Student Discipline</td>
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<td>Students’ rights &amp; responsibilities, policies &amp; procedures, and support services for academic or discipline concerns</td>
<td>Student Advocacy</td>
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<td>Your rights and responsibilities as a student, in both academic and non-academic contexts</td>
<td>Your rights and responsibilities</td>
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<td>Full range of medical services for any physical or mental health issues</td>
<td>University Health Service</td>
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<td>Information on health topics, including physical/mental health, alcohol/substance use harms, and sexual assault</td>
<td>Health and Wellness</td>
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<td>Any aspect of mental health, including anxiety, stress, depression, help with relationships or other life concerns, crisis services, and counselling.</td>
<td>Student Counselling Centre</td>
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<td>Support services available for help regarding any aspect of student and campus life, especially safety issues</td>
<td>Student Support Case Management</td>
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<td>Resources available on campus, for environmental, mental, physical, socio-cultural, and spiritual well-being</td>
<td>Live Well @ UofM</td>
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<td>Help with any concerns of harassment, discrimination, or sexual assault</td>
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<td>Concerns involving violence or threats, protocols for reporting, and how the university addresses them</td>
<td>Violent or Threatening Behaviour</td>
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ABOUT THE INSTRUCTOR

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 4th year students in the College of Pharmacy and has co-supervised graduate students in the College and was the Faculty Advisor for ASBAA for 13 years.

Before academia he was a practising 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.

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 as well as Senate Committee on Admissions.