



**MOS2228A 570**  
**Introduction to Managerial Accounting**  
**Fall 2025**

Instructor: Dr. Hui Fan  
Email: [hfan72@uwo.ca](mailto:hfan72@uwo.ca)

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**Course Information**

**Mode of Instruction:** In Person

**Calendar Description:**

Students will examine how accounting information is used within organizations to plan, monitor and control. The purpose of this course is to ensure students have a basic understanding of how such management accounting systems and controls operate, the language they use and their limitations.

**Pre-requisite(s):** 5.0 courses at University level, and enrollment in BMOS program, or Honours Specialization in Financial Economics.

**Anti-requisite(s):** Business Administration 2257.

**Extra Information:** 3 lecture hours, 0.5 course. Note: Students interested in pursuing an HBA Degree at the Richard Ivey School of Business should not take this course in second year as Ivey does not recognize this course as part of the HBA degree. Instead, students should take Business Administration 2257 as required by Ivey.

**Course Weight:** 0.50  
**Breadth:** CATEGORY A  
**Subject Code:** MOS

Notice: Unless you have either the requisites for this course (fulfilment of pre-requisites, no anti-requisite conflicts), or special permission from your Dean to enrol in it, you may be removed from this course and it will be deleted from your record. This decision may not be appealed. You will receive no adjustment to your fees in the event that you are dropped from a course for failing to have the necessary prerequisites.



**COURSE OUTLINE: MOS 2228A [570]  
INTRODUCTION TO MANAGERIAL ACCOUNTING  
FALL 2025**

**COURSE GENERAL INFORMATION**

**Course:** MOS 2228A [570] – Introduction to Managerial Accounting

**Instructor:** Hui Fan

**Email:** [hfan72@uwo.ca](mailto:hfan72@uwo.ca)

**Office Hours (virtual):** Wednesdays, 2:00 PM – 3:00 PM

**OWL Brightspace:** <https://westernu.brightspace.com> (Western login and password required)

**COURSE DESCRIPTION**

Students will examine how accounting information is used within organizations to plan, monitor, and control. The purpose of this course is to ensure students have a basic understanding of how management accounting systems and controls operate, the language they use, and their limitations.

MOS 2228A/B satisfies a course requirement for the Chartered Professional Accountants of Ontario.

**PREREQUISITES**

A pre-requisite for enrolment in MOS 2228A/B is the successful completion of five (5) full credits at the university level. Students who have completed four (4) or four and one-half (4.5) credits may be granted special permission to register in MOS 2228A/B, depending on their average grade for those courses. Students may be removed from the course, without possibility of appeal, if the requisites aren't met and without special permission.

**ANTIREQUISITES**

Business 2257 is an anti-requisite to MOS 2227A/B and MOS 2228A/B.

**COURSE OUTLINE**

Students will learn a variety of managerial concepts and analytical techniques through examining how accounting information is used within organizations to plan, monitor, and control business activities. Students will train to become competent users of accounting data and to fully integrate their understanding of relevant costs and their behavior, allocations, performance measurement,

budgeting, differential cash flows, and other quantitative and qualitative tools in the analysis of business problems. Regardless of career objectives, all students will have to deal with some form of accounting information in their day-to-day activities. This course will help you become a better, more efficient decision-maker. **This is an IN-PERSON class**, and attendance and participation are expected and required.

## COURSE OBJECTIVES

The overall objective of this course is to develop your knowledge of, and your ability to use, managerial accounting information. At the conclusion of this course, you will be expected to:

1. Explain the function and role of management accountants within an organization.
2. Explain and apply the various cost classification concepts that are fundamental to the language of management accounting and utilize this information in various cost accounting systems including job-order costing, process costing, activity-based costing, absorption and variable costing, inventory management and standard costing.
3. Utilize cost-volume-profit analysis to determine contribution margin, break-even points and target sales levels.
4. Demonstrate an understanding of how cost structure can affect profitability and apply management accounting tools to various cost structures.
5. Demonstrate an understanding of how relevant costs affect a management accounting decision.
6. Develop an understanding of key terms and tools used by management accountants and begin to develop problem-solving and critical thinking skills useful in business decision-making for incremental analysis, pricing, and budgeting.
7. Develop an understanding of different budgeting systems, responsibility center accounting, and the use of balanced scorecards to maintain quality.

## COURSE MATERIALS

1. Textbook and WileyPLUS Access
  - Required Textbook: *Managerial Accounting: Tools for Business Decision-Making*, 6<sup>th</sup> Canadian Edition by Weygandt, Kimmel, and Aly (eBook, ISBN: 9781119731801).
  - WileyPLUS Access: Required for completing certain graded components of the course. WileyPLUS includes a fully integrated e-book.
  - Cost: The electronic textbook with WileyPLUS access costs approximately \$89.
2. Other course materials and updates will be posted on OWL Brightspace and WileyPLUS. Please ensure you have access to both platforms as soon as possible.
3. General Software: You will need access to a personal computer with internet access and a web browser.

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**TOPICS COVERED (See OWL Brightspace for Lecture Schedule)**

1. Managerial Accounting
2. Managerial Cost Concepts and Cost Behavior Analysis
3. Job-Order Cost Accounting
4. Process Cost Accounting
5. Activity-Based Costing
6. Decision-Making: Cost-Volume-Profit
7. Incremental Analysis
8. Alternative Inventory Costing Methods: A Decision-Making Perspective
9. Pricing
10. Budgetary Planning
11. Budgetary Control and Responsibility Accounting
12. Standard Costs and Balanced Scorecard
13. Planning for Capital Investments

**TEACHING METHODOLOGY AND EXPECTATIONS OF STUDENTS**

Accounting is both conceptual and practical. It involves understanding structured principles and applying them to record and analyze financial information accurately and meaningfully. Like learning a language, doing math, or playing an instrument, accounting is a skill that improves with consistent practice.

This course will be delivered primarily through lectures, discussions, problem-solving, and case analysis. The textbook covers foundational managerial accounting content. Much of the textbook material is sufficiently straightforward, so students will be expected to learn it solely from reading the textbook. Lectures will selectively cover key topics from the textbook and introduce additional material not included in the textbook. Emphasis will be placed on hands-on examples, complex technical concepts, conceptual discussions, and problem or case analysis. For all exams, students are responsible for all topics included in the required readings, regardless of whether they are discussed in class. Likewise, students are responsible for all material covered in class, even if it is not included in the textbook.

Success in this course depends on active preparation and practice. To stay on track, you are expected to:

- Complete assigned readings before each class session.
- Attend all classes on time and remain for the full session.
- Participate in class by asking questions, offering answers, and engaging in discussions.
- Attempt WileyPLUS homework problems to reinforce your understanding.
- Review lecture examples and class notes to consolidate your learning.

- Reach out for help early, use office hours or email if you're struggling. Don't wait until just before an exam.

**NOTE 1:** Classes are not recorded and will not be made available for viewing after the fact. If you miss a class, it is your responsibility to catch up on the material covered. While you are welcome to attend office hours to review specific questions or assigned homework, please note that the instructor will not re-teach missed classes individually.

**NOTE 2:** Course content created by a faculty member is considered the faculty member's intellectual property; it should not be distributed, shared in any public domain, or sold by a student or other third party without prior written consent of the professor. This includes ALL my slides, extra problems/examples, spreadsheets, and other documents given out. **Do NOT share my stuff with anyone outside of my MOS2228 course.**

### COURSE EVALUATION

The final grade for the course will be based on the following components:

Course Component	Marks	Date
Participation	5%	Ongoing
WileyPLUS Homework	10%	Ongoing
Budgeting Assignment	15%	Due Friday, December 5 <sup>th</sup> at 11:00 PM
Midterm Exam (Chapters 1-6)	30%	<b>Oct 8<sup>th</sup></b> , During Class Time, 80 minutes
Final Exam (Chapters 7-13)	40%	See Registrar's Exam Schedule
<b>Total</b>	<b>100%</b>	

#### **Participation (5%)**

Active participation is essential to an engaging and effective learning environment. Students are expected to attend class regularly, come prepared, and contribute meaningfully to discussions. Your participation grade will be based on the following:

1. Attending class on time. Students are expected to remain in class for the full duration of the class. While attendance is required, it alone does not constitute participation. Missed classes will negatively impact your participation grade.
2. Listening respectfully and providing constructive feedback to peers.
3. Offering relevant comments, answering and asking questions, advancing discussions, and helping clarify concepts.
4. Responding to in-class polling questions (e.g., via Mentimeter or similar tools).
5. Completing "exit slips" at the end of selected classes. These short reflections ask you to summarize what you learned or raise questions about the material. Exit slips will be collected regularly throughout the term. Exit slips are designed to be low-effort and take

less than 3 minutes to complete. No late submissions will be accepted, as they serve as both a reflection tool and a record of in-class engagement.

Participation will be graded based on a student's **best 18 out of 22 class sessions**. The first week of classes is excluded from participation grading, and the **lowest 4 participation scores** from the remaining 22 sessions will be dropped. Students are encouraged to speak to the instructor if they have concerns about their performance or would like to discuss strategies to support regular participation.

### **WileyPLUS Homework (10%)**

Homework is an essential part of the learning process, designed to reinforce your understanding. Students are expected to have completed (or attempted) the homework on WileyPLUS for the assigned chapter within the allotted flexible timeline.

- Access to WileyPLUS is required. Students need to register with WileyPLUS as soon as possible. Homework deadlines will be posted directly on the WileyPLUS platform.
- The lowest **THREE** homework grades, including missed homework, will be dropped from consideration when calculating your final overall grade for this course. As such, requests for academic consideration for this assessment will be denied.
- If homework is not completed (or attempted) within the allotted flexible timeline, you will receive a zero with no chance to retake it since the answers are released after the deadline. Technical problems and other issues beyond your control will be judged case-by-case, but generally, there will be no “retakes.”

### **Budgeting Assignment (15%) – Due Friday, December 5<sup>th</sup>, 2025, at 11:00 PM**

The Budgeting Assignment requires students to analyze historical financial information and use it to prepare a budget. This assignment will be available on WileyPLUS. Students are expected to complete and submit their work through WileyPLUS. Please note that each student has only one attempt.

**No-Late-Penalty Period:** This assignment will be accepted until Monday, December 8<sup>th</sup>, 2025, at 11:00 PM without penalty. Please note that no questions may be asked about the assignment during this period. Due to the no-late-penalty period, requests for academic consideration for this assessment will be denied. After December 8<sup>th</sup>, 2025, students will receive a grade of zero if the assignment has not been submitted. Students should plan to submit by the deadline. **There are no make-up assignments.**

### **Midterm Exam (30%) and Final Exam (40%)**

Exams will test the students' comprehension of both the conceptual and technical aspects of the course. Exams may comprise a combination of multiple choice, short answer, and/or short

problems. Integration of the material will be important for all exams. Students are responsible for material covered in lectures and readings and assigned problems and cases. The final exam will be scheduled during the December examination period. All exams will be conducted in person. For all examinations, you will be permitted to bring writing utensils, a non-programmable calculator and a photo ID to the examination room. You may not use a phone as a calculator. No other materials will be permitted on your desk during the exam. This includes dictionaries, cell phones, iPads, etc. Exams will not be returned, but you can make an appointment with the instructor to review them.

### **Make-Up Exams**

Make-up exams will cover the same chapters as the original exam and will be the same length of time as the original exam. However, they may use different formats/questions and may have a different number of questions.

- **Midterm Exam:** Students seeking academic consideration for the Midterm Exam will be required to provide formal supporting documentation to academic counselling within 48 hours of the missed exam. Students who are granted academic consideration for this test will be provided with an opportunity to write a make-up exam. The date and time of the make-up test will be scheduled after the term begins.
- **Final Exam:** According to Senate policy, all students seeking academic consideration for the final exam will be required to provide formal supporting documentation to academic counselling. Students who are granted academic consideration for this test will be provided with an opportunity to write a make-up test. The date and time for the make-up test will be determined by the Registrar's office.

### **Passing Criteria Reminder**

Students are **REQUIRED TO COMPLETE ALL COMPONENTS** of this course and **must pass at least one of the individual timed examination points (Midterm or Final Exam) to be eligible to receive a passing grade for this course.** There are NO EXCEPTIONS to this. Extra assignments to improve grades will NOT be allowed. Tests will not be reweighted. Grades will not be adjusted based on need. It is important to monitor your own performance. Remember: *Students* are responsible for their grades in this course.

### **COURSE POLICIES**

Students who have any problems that may hinder their academic performance are encouraged to discuss these issues with the Professor or the appropriate College official *before* exams and assignments are due. It is much more difficult to justify giving special consideration after the fact.

### **Policy for Assignments, Homework, Quizzes, and Examinations**

1. Once you have submitted an assignment, homework, quiz, or exam, your mark will not be changed except under formal appeal.

2. There will be absolutely no re-weighting of components within the course.
3. If a component of the course is not completed within the time frame allotted (except where Academic Accommodation has been granted), you will receive a zero with no chance to retake or submit it. You will be given ample time for all testing points that are done outside of class.
4. Students **must write all exams and must pass at least one** of the individual timed examination points (Midterm or Final Exam) to be eligible to receive a passing grade for this course. **Please note that academic consideration for the Midterm Exam requires submission of formal supporting documentation.**
5. At the conclusion of the examination (Midterm and Final Exam), students will remain seated until a Proctor has collected their completed examination booklets. Students who leave the room and neglect to sign their name and submit their completed booklets to the Proctor will be considered as not having written the examination and will receive a grade of zero and be subject to academic discipline.
6. If a student wishes to appeal for a mark, they must write out their concerns and submit the appeal and the related assessment component to the professor.

### ***Scholastic Offences, Plagiarism and Collusion***

**Students must write their assignments, quizzes, and exams themselves.** Plagiarism or collusion is a major academic offense (see Scholastic Offense Policy in the Western Academic Calendar: [http://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/scholastic\\_discipline\\_undergrad.pdf](http://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_discipline_undergrad.pdf)).

Collusion is collaboration with another person in the written work offered for credit unless the professor specifically approves such collaboration in advance. **Assignments, quizzes and exams must be done individually.** For this reason, assignments and/or exams may feature a unique approach of giving all students different numbers in every question, which is called an Algorithmic Approach. The answers to every question will be different, but the material that will be tested will be the same.

### ***Statement on the Use of Electronic Devices***

*Use of Electronic Devices:* You are **not allowed** to have a cell phone or any other electronic device with you during examinations. No computers, laptops, mobile phones, Bluetooth equipment or any other technology may be used. Unauthorized possession of such a device during a test or examination constitutes an academic offense.

### ***Attendance***

Attendance at all sessions is expected. If a student is unable to attend classes, be aware that classes are not (and will not be) recorded. It is the student's responsibility to catch up with what

was missed. Students are welcome to Office Hours if they wish to review their homework from a previous class, but the instructor will not reteach the class to students who miss class.

### ***Privacy***

To respect privacy laws and the privacy of individual students, student grades will be communicated ONLY via OWL Brightspace, WileyPLUS, or direct contact with your professor. Your professor is not able to email your grade to any email address, and the professor will only discuss individual grades with the student in question. Student grades are confidential. Please take this into consideration when sharing your grades or asking others to share their grades.

### ***Class Cancellations***

All reported class cancellations are posted at <https://www.kings.uwo.ca/current-students/campus-life/service-disruptions/>. I will make every attempt to send an announcement from OWL Brightspace if needed.

### ***Course Communications***

I will communicate with you through OWL Brightspace or Western email. Make sure to check your OWL Brightspace and Western email frequently for important course information, course materials, reminders, and updates. You should begin receiving communications from the first week of the term.

When you send an email to me, make sure you have a proper subject line, a basic salutation (e.g., Hello Professor Fan), clear content, a full signature (first and last name), and the course name (i.e., MOS 2228A 570) because I am teaching more than one course. I will check email daily, Monday through Friday, during the term. I will try to respond to your emails as promptly as possible (Monday to Friday, 9 am to 5 pm). Instant responses will not be guaranteed or provided.

**NOTE:** Please email only from **your Western email account** and not from outside email addresses, or your mail may be put into junk mail.

# KING'S UNIVERSITY COLLEGE

## GENERAL COURSE POLICIES

### 2025-2026

#### **1. Academic Accommodations, Consideration for Absences**

##### **Academic Accommodation (Accessibility)**

Accessibility Services works to ensure that academic programs are accessible to all students, and supports students who may have a condition related to, but not limited to, vision, hearing, mobility, different ways of learning, mental health, chronic illnesses, chronic pain, autism spectrum disorder, ADD/ADHD, and temporary conditions (beyond short-term academic consideration). Accessibility Services provides recommendations for accommodation based on medical documentation or psychological and cognitive assessment. The accommodation policy can be found here [Academic Accommodation for Students with Disabilities](#). Information on Accessibility Services at King's can be found [here](#).

##### **Academic Consideration for Student Absence**

If a student is unable to meet a course requirement due to substantial but temporary extenuating circumstances (medical or compassionate), they should follow the procedures below.

In some cases, where instructors have built flexibility into their assessments, this flexibility will already address consideration needs.

Requests for academic consideration should be directed to the Academic Advising Office of your faculty/college of registration. Requests must be made as soon as possible and no later than 48 hours after the missed assessment.

As a rule, documentation is required for academic consideration. For academic consideration requests on medical grounds, the Student Medical Certificate is available at [https://www.kings.uwo.ca/kings/assets/File/currentStudents/courses\\_enrollment/exams\\_and\\_tests/SMC-Feb-2025.pdf](https://www.kings.uwo.ca/kings/assets/File/currentStudents/courses_enrollment/exams_and_tests/SMC-Feb-2025.pdf).

Students are permitted one academic consideration request without supporting documentation per term per course.

Instructors may designate one assessment per half-course weight as requiring formal supporting documentation. Please refer to the course outline for each course.

For further information, please see:

[https://uwo.ca/univsec/pdf/academic\\_policies/appeals/academic\\_consideration\\_Sep24.pdf](https://uwo.ca/univsec/pdf/academic_policies/appeals/academic_consideration_Sep24.pdf)

##### **Absences from Final Examinations**

If you miss the Final Exam, contact the Academic Advising Office of your faculty/college of registration as soon as you are able to do so. They will assess your eligibility to write the Special Examination (the name given by the University to a makeup Final Exam).

You may also be eligible to write the Special Exam if you are in a “Multiple Exam Situation” (e.g., more than 2 exams in 23-hour period, or more than 3 exams in a 47-hour period).

If a student fails to write a scheduled Special Examination, the date of the next Special Examination (if granted) normally will be the scheduled date for the final exam the next time this course is offered. The maximum course load for that term will be reduced by the credit of the course(s) for which the final examination has been deferred. See the Academic Calendar for details (under [Special Examinations](#)).

## **Religious Accommodation**

Students should consult the University's list of recognized religious holidays, and should give notice in writing to the instructor and Academic Advising Office if a course requirement will be affected by a religious holiday/observance. Notice must be given as early as possible, and no later than two weeks prior to an examination, and one week prior to a midterm test date. It is the responsibility of such students to inform themselves concerning the work done in classes from which they are absent and to take appropriate action.

## **2. Support Services**

Accessibility, Counselling and Student Development at King’s University College:

<https://www.kings.uwo.ca/current-students/student-services/>

Students experiencing emotional or mental health distress can access services at King’s University College: <http://www.kings.uwo.ca/current-students/campus-services/student-support-services/personal-counselling/>

Good2talk is a good online and phone 24/7 resource for students and is available in English, Mandarin, and French: <https://good2talk.ca>, 1-866-925-5454

MentalHealth@Western provides a complete list of options about how to obtain help:

[https://www.uwo.ca/health/mental\\_wellbeing/](https://www.uwo.ca/health/mental_wellbeing/)

Academic Support Services at King’s University College:

<https://www.kings.uwo.ca/current-students/academic-resources/>

### **GBSV Support:**

King’s is committed to reducing incidents of gender-based and sexual violence and providing compassionate support to anyone who has gone through these traumatic events. If you have experienced sexual or gender-based violence (either recently or in the past), you will find information about support services for survivors, including emergency contacts at:

<https://www.kings.uwo.ca/about-kings/safe-campus/gender-and-sexual-violence/>

You can reach someone supports at Kings by emailing [Care@kings.uwo.ca](mailto:Care@kings.uwo.ca) or calling 519-930-4640 to reach a social worker who can offer help.

You can also reach Western’s Gender-Based Violence & Survivor Support Case Manager by [email](#) or by calling 519-661-3568.

Further supports can be found on this website: <https://www.kings.uwo.ca/about-kings/safe-campus/gender-and-sexual-violence/>

See also [https://www.uwo.ca/health/student\\_support/survivor\\_support/get-help.html](https://www.uwo.ca/health/student_support/survivor_support/get-help.html)

University Students' Council offers many valuable support services for students, including the health insurance plan: <http://westernusc.ca/services/>

### 3. Statement on Use of Electronic Devices

**Use of Electronic Devices:** Unless explicitly stated otherwise, you are not allowed to have a cell phone, or any other electronic device, with you during tests or examinations. Unauthorized possession of such a device during a test or examination constitutes an academic offence.

**Use of Laptops, Tablets, and Smartphones in the Classroom:** King's University College at Western University acknowledges the integration of new technologies and learning methods into the curriculum. The use of electronic devices such as laptop computers, tablets, or smartphones can contribute to student engagement and effective learning. At the same time, King's recognizes that instructors and students share jointly the responsibility to establish and maintain a respectful classroom environment conducive to learning.

The use of electronic devices by students during lectures, seminars, labs, etc., shall be for matters related to the course at hand only. Students found to be using electronic devices for purposes not directly related to the class may be subject to sanctions under the Student Code of Conduct; see <https://www.kings.uwo.ca/current-students/student-affairs/code-of-student-conduct1/>

Inappropriate use of electronics (e.g., laptops, tablets, smartphones) during lectures, seminars, labs, etc., creates a significant disruption. As a consequence, instructors may choose to limit the use of electronic devices in these settings. In addition, in order to provide a safe classroom environment, students attending in-person class sessions are strongly advised to operate laptops with batteries rather than power cords.

### 4. Statement on Academic Offences

King's is committed to academic integrity. Scholastic offences are taken seriously and students are directed to read the appropriate policy, specifically, the definition of what constitutes a Scholastic Offence, is posted at

[http://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/scholastic\\_discipline\\_undergrad.pdf](http://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_discipline_undergrad.pdf)

It is expected that students will submit work that is truly their own, completed without external assistance (human or artificial) except as explicitly permitted by the course instructor. Check with your instructor on what tools, including generative AI (ChatGPT, translation tools, grammar-checking tools) are permitted in the course. Because a tool is permitted in one course, that does not mean it is permitted in other courses.

All required papers may be subject to submission for textual similarity review to the commercial plagiarism detection software under license to the University for the detection of plagiarism. All papers submitted for such checking will be included as source documents in the reference database for the purpose of detecting plagiarism of papers subsequently submitted to the system; see <https://elearningtoolkit.uwo.ca/tools/Originality Reports - TurnItIn.html>.

Computer-marked multiple-choice tests and/or exams may be subject to submission for similarity review by software that will check for unusual coincidences in answer patterns that may indicate cheating.

### **5. Copyright of Course Material**

Lectures and course materials, including PowerPoint presentations, tests, outlines, and similar materials are protected by copyright. Faculty members are the exclusive owner of copyright in those materials they create. Students may take notes and make copies for their own use. Students may not allow others to reproduce or distribute lecture notes and course materials publicly (whether or not a fee is charged) without the express written consent of a faculty member. Unauthorized sharing of class content is subject to academic discipline.

Similarly, students own copyright in their own original papers and exam essays. If a faculty member wishes to post a student's answers or papers on the course website, they should ask for the student's written permission.

### **6. Use of Recordings**

Participants in this course are not permitted to record the sessions, except where recording is an approved accommodation and/or the participant has the prior written permission of the instructor. Unauthorized recording and/or sharing of class content is subject to academic discipline.

### **7. Policy on Attendance**

Any student who, in the opinion of the instructor, is absent too frequently from class or laboratory periods in any course, will be reported to the Dean of the Faculty offering the course, after due warning has been given. On the recommendation of the department concerned, and with the permission of the Dean of that Faculty, the student will be debarred from taking the regular examination in the course.