

Course Outline

RSM 222 H1 F
Management Accounting
Fall 2020

Course Delivery: This course will be offered online synchronously and asynchronously. The synchronous online meetings will be held on a weekly basis according to the times outlined in the course table below.

Course Table:

SECTION	TIME & DAY	PROFESSOR
L0101	M: 11-1	Hai Lu
L0201	M: 1-3	Daehyun Kim
L0301	M: 1-3	Hai Lu
L0401	M: 4-6	Hai Lu
L0501	T: 9-11	Daehyun Kim
L0601	T: 1-3	Daehyun Kim
L0701	W: 9-11	Catherine Barrette
L0801	W: 11-1	Catherine Barrette
L0901	W: 2-4	Catherine Barrette
L1001	R: 4-6	Scott Douglas
L5101	R: 6-8	Scott Douglas

Tutorial Table:

SECTION	TIME & DAY	TA
T0101	R: 1-2	Katherine
T0201	R: 2-3	Vincent
T0301	R: 3-4	Vincent
T0401	R: 4-5	Anne-Marie
T0501	F: 10-11	Urvi
T0601	F: 11-12	Urvi
T0701	F: 12-1	Bronwyn
T0801	F: 1-2	Bronwyn
T0901	F: 2-3	Max
T1001	F: 3-4	Max
T5101	R: 5-6	Anne-Marie

Contact Information:

	Instructor	Email*	Office	Office Hours
Instructor Contact Info	Catherine Barrette <i>Course Coordinator</i>	Catherine.barrette@rotman.utoronto.ca	RT 508	<i>Each professor will communicate their office hours policy through an announcement on Quercus.</i>
	Scott Douglas	Scott.douglas@rotman.utoronto.ca	RT 515	
	Daehyun Kim	professor.kim@utoronto.ca	RT 537	
	Hai Lu	hai.lu@rotman.utoronto.ca	RT 530	
Head TA Contact Info	Max Ji (yun.ji@mail.utoronto.ca) <i>please remember to include "RSM222" at the beginning of the email subject line</i>			

Course Website:

Course Site	http://q.utoronto.ca
Connect Site	https://connect.mheducation.com/class/r-rsm222-fall-2020

Course Scope and Mission

Management accounting focuses on the use of accounting information to facilitate the success of manufacturing, service, governmental, and not-for-profit organizations. Business processes and organizations have been changing in response to increased global and domestic competition. These changes include aggressive cost reduction, outsourcing, rightsizing and reengineering, total quality management, advanced manufacturing technologies, and increased use of information technologies. As a result, management accountants play a strategic role in developing and presenting both financial and non-financial information that is critical for the organization's success.

The primary objective of this course is to enable you to make effective use of management accounting data. A secondary objective is to develop the analytical skills necessary to diagnose complex business problems in accounting context. You will study how accounting information can be used intelligently to make business decisions in a global business environment. The world of management accounting is dynamic, and you will combine the study of traditional concepts and techniques with that of the most recent advances in management accounting.

The course is designed to help you understand the concepts and applications of cost management principles, and to provide an opportunity for you to develop skills in applying these principles through exercises and cases.

The course also incorporates the development of professional skills with some basic data analytics in Excel and analysis of business news. Students will be asked to sort through a large data set in order to provide meaningful management reports on internal accounting information.

Course Prerequisites

RSM219H1 : Introduction to Financial Accounting

Statement on Equity, Diversity and Inclusion

The University of Toronto is committed to equity, human rights and respect for diversity. All members of the learning environment in this course should strive to create an atmosphere of mutual respect where all members of our community can express themselves, engage with each other, and respect one another's differences. U of T does not condone discrimination or harassment against any persons or communities.

Required Technology

For Fall-Winter 2020-21, this course will be conducted entirely online. To participate fully and to complete the course successfully, you must ensure you have a computer with a working webcam, microphone and reliable access to an internet connection. For further details, please visit this link: [Recommended Technology Requirements for Remote/Online Learning](#)

Required Readings

Textbook: Garrison, Libby, Webb, *Managerial Accounting*, Eleventh Canadian Edition with Connect, McGraw Hill Ryerson, 2018.

On-Line Connect Registration – purchase a code from the UofT Bookstore and go to: <https://connect.mheducation.com/class/r-rsm222-fall-2020> (Link to an external site)

See information posted on the course website for purchasing options.

Evaluation and Grades

Grades are a measure of the performance of a student in individual courses. Each student shall be judged on the basis of how well they have command of the course materials.

Description	Due Date	% of final grade
Weekly Connect Homework	Ongoing	12%
Group Project – Data Analytics & Board Report	Due November 16 th @6pm. <i>Submit in Dropbox on Quercus.</i>	13%
Current Events Journal	December 4 th @1pm <i>Submit in Dropbox on Quercus.</i>	10%
Mid-Term Examination	October 26 th <i>(see section below for details)</i>	30%
Final Exam	<i>TBD – during Final Assessment period as determined by Faculty of Arts & Science.</i>	35%

Description of Deliverables:

Weekly Connect Homework

You are required to complete homework for the chapter(s) covered following the lecture. The homework must be completed individually. Homework will be accessed through the Connect website. The due dates for the quizzes will vary so ensure that you look at the [Course Schedule](#) or the Connect website to keep track of the upcoming due dates.

There will be 9 homework chapters in total between Chapters 2-13 to complete, as well as one optional practice chapter (Chapter 1). Your lowest score of the 9 will be dropped. **Late submissions will not be accepted and failure to successfully complete and submit your homework before the deadline will result in a mark of zero.**

Given that students have multiple days to complete and submit their homework, missed submissions will be considered only in extreme situations (and mark will be allocated to other homework submissions). Details on how to register for Connect are provided on Quercus.

For any issues with the connect platform, you should contact the head TA Max Ji (contact info above).

Midterm Test

The midterm test will be held on Monday October 26th, and will consist of multiple choice questions, short answer questions and problems. The midterm test will cover material from Class 1 to 5. The midterm test will be administered online via the Quizz function of the Quercus Submission Portal. It is therefore critical that students have access to a computer and a stable internet connection for the duration of the mid-term test.

To accommodate students in different time zones, there will be two different versions of the test administered on October 26th.

- Version 1: 7am to 8:30am
- Version 2: 1pm to 2:30pm

During the second week of class, students will be asked to complete a survey to register for one of the two timeslots. Students will only have access to one version of the test. Students MUST attend the test at the time they have selected. Requests to change times will not be awarded after the survey is completed.

If you have a conflict with the above times, please email the Head TA (yun.ji@mail.utoronto.ca) a copy of your ACORN timetable by the 3rd class so we can make alternative arrangements.

Make-up Midterm Test

A make-up midterm test will be held on Friday October 30th at 8am for students with a valid reason for missing the mid-term test or for students with a proven conflict for both versions of the midterm test.

For the procedures to follow in case of a missed midterm, please refer to the [policies and procedures](#) section of this course outline.

Group Project – Data Analytics

The project is to be completed in a team of 5 students. The B.Com office will be selecting the groups. In order to accommodate students in different time zones, students will be asked to complete a short survey about their location so that we can consider working schedules when setting up the teams.

Additional instructions for the assignment will be communicated via Quercus. It is important for students to attend the week 7 lecture on Excel Introduction as this will cover many of the technical aspects needed to complete the assignment.

Note that the assignments submitted will be processed through Turnitin. Refer to the course expectation section for more information on this process.

The assignments are due on **November 16th by 6pm** via the dropbox on the Submission Portal page on Quercus.

Current Events Journal:

Starting this year, B.Com students receive a complimentary subscription to the Globe and Mail Newspaper. In an effort to encourage students to keep up with current events and read business news from a credible source, you will be asked to write a short analysis on relevant news stories shared by your instructor on a weekly basis. This assignment will be completed in a group (same group as the data analytics project).

You will be asked to submit a journal with all the articles analyzed over the course of the term. The journal is due on December 4th at 1pm. Refer to the Current Events Journal Guidelines document on Quercus for additional information on this assignment.

Final Assessment

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

As the assessment will be online, you may consult your notes and textbooks. You are not however, allowed to contact classmates or any other individual while taking the exam.

Course Format and Expectations

[Turnitin.com:](#)

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

Written Assignments:

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

Rotman Commerce Centre for Professional Skills Teamwork Support:

The Data Analytics Assignment requires students to work in teams of 5. Working as a team is challenging; this is true both in the real world and in your academic classes. However, learning to work together in teams is an important aspect of your education and preparation for your future careers. You are encouraged to review the teamwork resources available to all Rotman Commerce students at <https://rotmancommerce.utoronto.ca/teamwork-resources> while navigating these challenges, but keep in mind that supports are also available for when you think you may need extra help.

New in the 2020-2021 academic year, the Rotman Commerce Centre for Professional Skills (RC-CPS) will offer appointments with Teamwork Mentors for any teams encountering challenges in their teamwork. Some possible reasons you might book an appointment with a Teamwork Mentor include:

- Team members have identified constraints on their time, work or accommodations they require that conflict with necessary timelines for the team.
- Teams are unsure how to divide their workload for a team project.
- Teams are concerned about how to integrate the individual contributions of each member and how to ensure team members are contributing equally.
- Teams are concerned about how to ensure all group members are aware of academic integrity guidelines (e.g. properly attributing sources) and follow them.
- Teams would like to be able to communicate more effectively with each other, particularly when navigating a remote work academic environment.

To book a meeting with a Teamwork Mentor, send an email to rotmancommerce.teamworkhelp@utoronto.ca with the course code (e.g. RSM222) and team number (if available) in the subject line of the email. Any member of the team may reach out individually to book an appointment, but we also encourage teams to book their appointments as a team. You will normally receive a response within 24-36 hours, but note that during busy times of the semester the waiting period may be longer. Be proactive in booking your meeting, and do so **as soon as** challenges arise!

If you are a student registered with Accessibility Services, and extensions are one of your academic accommodations, you should consult with your Accessibility Advisor about this course. For considerations pertaining to teamwork and accessibility, please see information in the section on Accessibility Needs below under the Policies and Procedures heading.

Electronic Course Materials

This course will be using the following electronic course materials:

- [McGrawHill Connect](#)

These materials will cost a total of \$60.00. The use of these materials complies with all University of Toronto policies which govern fees for course materials.

Weekly Schedule

Date	Topic	Readings	Connect Homework
1	Week of Sept 14 (R: Sept 10)	Chapter 1 & 2	Practice HW: Ch.1 Due Sept 23 rd Required HW: Ch 2 Due Sept 25 th
2	Week of Sept 21 (R: Sept 17)	Chapter 3 & 4	Connect HW: Ch 3 & 4 Due Oct 2 nd
3	Week of Sept 28 (R: Sept 24)	Chapter 5 & 6	Required HW: Ch 5 & 6 Due Oct 9 th .
4	Week of Oct 5 (R: Oct 1)	Chapter 7	Required HW: Ch 7 Due Oct 16 th .
5	**Week of Oct 12 (R: Oct 8 & M: Oct 19)	Chapter 8	Required HW: Ch 8 Due Oct 25 th
<i>**Note that there is no class on Monday October 12th due to the Thanksgiving Holiday. A Make-up class will be held on Monday October 19th.</i>			
6	Week of Oct 19	<p>Section 101 to 401: Class will be held on Monday Oct 19th during regular time (see week 5 for reference to content).</p> <p>All other sections: No class. Use this time to prepare for midterm test of Monday October 26th.</p>	
7	<p align="center">Mid-Term Test – Monday October 26th Version 1: 7am to 8:30am Version 2: 1pm to 2:30pm</p> <p align="center">Section 101 to 401: Monday class cancelled due to mid-term test.</p>		
7	R: Oct 15 T: Oct 27 W: Oct 28 M: Nov 2	Excel Introduction & Effective communication of financial data.	No readings, refer to class notes
8	R: Oct 29 T: Nov 3 W: Nov 4 M: Nov 16	Planning and Control : Budgeting	Chapter 9 Required HW: Ch 9 Due Nov 22 th

	No Classes week of November 9 th – Fall Break			
	MONDAY NOVEMBER 16th by 6pm – ALL STUDENTS & ALL SECTIONS – REMINDER TO SUBMIT GROUP ASSIGNMENT ON DATA ANALYTICS VIA DROPBOX ON QUERCUS			
9	R: Nov 5 T: Nov 17 W: Nov 18 M: Nov 23	Planning and Control: Standard Cost & Variance Analysis	Chapter 10	Required HW: Ch 10 Due Nov 29 th
10	R: Nov 19 T: Nov 24 W: Nov 25 M: Nov 30	Relevant Cost for Decision Making	Chapter 12	Required HW: Ch 12 Due Dec 6 th
11	R: Nov 26 T: Dec 1 T: Dec 2 M: Dec 7	Capital Budgeting Decisions	Chapter 13	Required HW: Ch 12 Due Dec 10th
12	R: Dec 3 T: Dec 8 T: Dec 9 M: Dec 10	Reporting for Control – The balanced scorecard	Chapter 11	No homework submission. Prepare for the final.
	<i>Section 101 to 401: Note that you will have class twice during the week of December 7th as Thursday December 10th is the make-up class for Thanksgiving Monday.</i>			
	TBA by FAS	Final Assessment		

Please note that the last day you can drop this course without academic penalty is November 9, 2020.

Policies and Procedures

Missed Tests and Assignments (including mid-term and final-term examinations)

Students who miss a test or assignment for reasons entirely beyond their control (e.g. illness) may request special consideration.

In such cases, students must:

1. Notify the instructor AND the Rotman Commerce Program Office **on the date** of the missed course deliverable, e.g. missed test, final assessments, assignment or class (in the case of participation marks).
2. Complete a [Request for Special Consideration Form](#) and submit it along with supporting documentation this may include either your Self-Declaration of Absence on ACORN, or [Verification of Student Illness or Injury form](#) to the Rotman Commerce Office within **2 business days** of the originally scheduled course deliverable.

Students who do not provide appropriate or sufficient supporting documentation will be given a grade of 0 (zero) for the missed course deliverable.

Note that documentation must clearly establish that you were ill or had other circumstances that prevented you from attending on the date in question. After-the-fact reports are not sufficient.

Students who miss the mid-term test will be scheduled to write the make-up mid-term test on Friday October 30th at 8am.

Late Assignments

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

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

Accessibility Needs

The University of Toronto is committed to accessibility. If you require accommodations for a temporary or ongoing disability or health concern, or have any accessibility concerns about the course, the classroom or course materials, please contact Accessibility Services as soon as possible at accessibility.services@utoronto.ca or studentlife.utoronto.ca/as.

For courses with deliverables that require you to work in teams, please note the following. If you are a student registered with Accessibility Services, and extensions are one of your academic accommodations, requests for extensions impact everyone in the group. As a result, requests for late submissions of any component of teamwork will require compelling reasons, advance notice, and must work for everyone in the team. You are encouraged to discuss with your course instructor, Accessibility Advisor, and other team members what you need in order to successfully complete your coursework. Additionally, the Rotman Commerce Centre for Professional Skills offers Teamwork Mentors (see section above) who can help you and your team discuss how to support you effectively and how to develop a work plan that meets the needs and constraints of all team members.

Volunteer Notetaking

If you're interested in helping to make our classroom more accessible, volunteer to be a notetaker!

Accessibility Services needs dependable volunteer notetakers to assist students living with a disability to achieve academic success. All you have to do is attend classes regularly and submit your notes consistently.

1. Register online as a Volunteer Note-Taker at:
<https://clockwork.studentlife.utoronto.ca/custom/misc/home.aspx>
2. Follow the link that says "Volunteer Notetakers"
3. Select your course and upload a sample of your notes
4. Once you have been selected as a notetaker, you'll get an email notifying you to upload your Notes.

If you have any questions or require assistance, please email as.notetaking@utoronto.ca or call 416-978-6186.

Volunteers may receive co-curricular credit or a certificate of appreciation.

Academic Integrity

Academic Integrity is a fundamental value essential to the pursuit of learning and scholarship at the University of Toronto. Participating honestly, respectfully, responsibly and fairly in this academic community ensures that the U of T degree that you earn will continue to be valued and respected as a true signifier of a student's individual work and academic achievement. As a result, the University treats cases of academic misconduct very seriously.

[The University of Toronto's Code of Behaviour on Academic Matters](#) outlines the behaviours that constitute academic misconduct, the process for addressing academic offences and the penalties that may be imposed. You are expected to be familiar with the contents of this document. Potential offences include, but are not limited to:

In papers and assignments:

- Using someone else's ideas or words without appropriate acknowledgement.
- Submitting your own work in more than one course without the permission of the instructor.
- Making up sources or facts.
- Obtaining or providing unauthorized assistance on any assignment (this includes collaborating with others on assignments that are supposed to be completed individually).

On test and exams:

- Using or possessing any unauthorized aid, including a cell phone.
- Looking at someone else's answers
- Misrepresenting your identity.
- Submitting an altered test for re-grading.

Misrepresentation:

- Falsifying institutional documents or grades.
- Falsifying or altering any documentation required by the University, including (but not limited to) medical notes.

All suspected cases of academic dishonesty will be investigated by the following procedures outlined in the *Code of Behaviour on Academic Matters*. If you have any question about what is or is not permitted in the course, please do not hesitate to contact the course instructor. If you have any questions about appropriate research and citation methods, you are expected to seek out additional information from the instructor or other U of T resources such as College Writing Centres or the Academic Success Centre.

Email

At times, the course instructor may decide to communicate important course information by email. As such, all U of T students are required to have a valid UTmail+ email address. You are responsible for ensuring that your UTmail+ email address is set up and properly entered on ACORN. For more information visit help.ic.utoronto.ca/category/3/utmail.html.

Forwarding your utoronto.ca email to a Gmail or other type of email account is not advisable. In some cases, messages from utoronto.ca addresses sent to Gmail accounts are filtered as junk mail, which means that important messages from your course instructor may end up in your spam or junk mail folder.

Quercus and the Course Page

The online course page for this course is accessed through Quercus. To access the course page, go to q.utoronto.ca and log in using your UTORid and password. Once you have logged in, you will be at the Quercus Dashboard. On this page you will see all of the courses you are presently enrolled in. If you don't see the course listed here but you are properly registered for the course in ACORN, wait 48 hours.

Recording Lectures

Lectures and course materials prepared by the instructor are considered by the University to be an instructor's intellectual property covered by the Canadian Copyright Act. Students wishing to record a lecture or other course material in any way are required to ask the instructor's explicit permission, and may not do so unless permission is granted. Students who have been previously granted permission to record lectures as an accommodation for a disability are excepted. This includes tape recording, filming, photographing PowerPoint slides, Quercus materials, etc.

If permission for recording is granted by the instructor (or via Accessibility Services), it is intended for the individual student's own study purposes and does not include permission to "publish" them in any way. It is forbidden for a student to publish an instructor's notes to a website or sell them in any other form without formal permission.

FIPPA Language

Notice of video recording and sharing (Download permissible; re-use prohibited)

This course, including your participation, will be recorded on video and will be available to students in the course for viewing remotely and after each session.

Course videos and materials belong to your instructor, the University, and/or other source depending on the specific facts of each situation, and are protected by copyright. In this course, you are permitted to download session videos and materials for your own academic use, but you should not copy, share, or use them for any other purpose without the explicit permission of the instructor.

For questions about recording and use of videos in which you appear please contact your instructor.