INSTRUCTOR:
   Patti Proulx
   Office: TBA
   Patti_Proulx@carleton.ca
   Office Hours: Wednesdays 5:15 to 5:55 p.m. or by appointment

Lecture - SECTION B: Wednesdays 6:05 p.m. to 8:55 p.m. Room TBA

BROADCAST TIME for Section V: TBA

Precludes additional credit for BUSI 1001, 1002, 1004 and 1005.

TEACHING ASSISTANTS:
Teaching assistants are available to assist students with course materials. Please refer to cuLearn for TA office hours and locations.

COURSE DESCRIPTION & OBJECTIVES:
Introduction to accounting information, the basic accounting cycle, and consideration of selected financial statement topics. The course will also cover analysis of cost behavior and the uses and limitations of accounting information in planning, controlling and decision-making processes. A heavy reliance will be placed on problem solving and practical analyses.

WEB PAGE:
I will make extensive use of cuLearn to post course materials, exam results and other announcements. You must refer here for any changes to course materials and dates.

TEXTBOOK:
The required textbook is Survey of Accounting by Carl S. Warren, Seventh Edition, 2015, South-Western Cengage Learning. (Other older editions of the textbook are also acceptable.)
GRADING SCHEME:
On-line Quizzes  20%
Mid-term Examination  35%
Final Examination  45%
100%

On-Line Quizzing:
Weekly quizzes are to be completed by students on cuLearn and are worth 20% of the overall grade in the course. The first weekly quiz will due on Wednesday, January 20 and generally due each Wednesday at midnight. There will be 9 quizzes in all and your best 8 quizzes will count toward your final grade. There will be no quiz due on Wednesday, February 17 (the week of the winter break).

Examinations:
- The mid-term will be held on Saturday, February 27 at 3 p.m. – locations to be confirmed. It will cover all material in Chapters 1 to 7 inclusive (but not chapter 5).
- The final examination will be held in the examination period and will cover the whole course. To pass the course, students must obtain at least 45% on the final examination and at least 50% overall for the course.
- The application for a deferral must be made in writing to the Registrar's Office no later than five working days after the original final examination or the due date of the take-home examination.

Failure to write the mid term or failure to earn at least 40% in the quizzes and the Mid term combined will result in a grade of FND (Failure with No Deferral) that refuses the privilege of writing a deferred examination. The above conditions will apply only if such a student misses the Final examination (for whatever reason).

The only valid excuse for missing the mid term exam is for medical reasons or death in the family and must be documented with a medical certificate. In such circumstances there will be no make-up test. The grade weighting corresponding to the test that was missed will be added to the grade weighting of the final exam.

Any other reason (such as travel, sleeping in late, wanted to visit your family, didn’t feel like writing the mid term, not prepared for the mid-term, don’t like mid-terms, etc...) cannot be considered.

REVIEW PROBLEMS AND STUDENT RESPONSIBILITIES:
To do well in this course, as with any other accounting course, it is necessary to work out as many problems as you can. In addition to the problems covered in class, please attempt the demonstration problems included at the end of each chapter of the text. You should expect to spend 7 to 10 hours per week on this course. You are responsible for all readings indicated on the course schedule and all chapter material identified on the topical emphasis outline, regardless if these topics are discussed in class. Because of time constraints, it will be impossible to cover all chapter material in class. Class time will be spent on what the instructor considers the most important and difficult material.
<table>
<thead>
<tr>
<th>Date</th>
<th>Chapter</th>
<th>Topic</th>
<th>CUOL Lecture #</th>
<th>Quiz Due - Covering Chapter(s)</th>
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<tbody>
<tr>
<td>January 6</td>
<td>1</td>
<td>The Role of Accounting in Business</td>
<td>W1</td>
<td></td>
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<td>January 13</td>
<td>2</td>
<td>Basic Accounting Concepts</td>
<td>W2</td>
<td></td>
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<tr>
<td>January 20</td>
<td>3</td>
<td>Accrual Accounting Concepts</td>
<td>W3</td>
<td>Quiz #1 - Chapters 1 &amp; 2</td>
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<tr>
<td>January 27</td>
<td>4</td>
<td>Accounting for Merchandising Businesses</td>
<td>W4</td>
<td>Quiz #2 - Chapter 3</td>
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<td>February 3</td>
<td>6</td>
<td>Receivables and Inventories</td>
<td>W5</td>
<td>Quiz #3 - Chapter 4</td>
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<tr>
<td>February 10</td>
<td>7</td>
<td>Fixed Assets and Intangible Assets</td>
<td>W6</td>
<td>Quiz #4 - Chapter 6</td>
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<tr>
<td>February 17</td>
<td></td>
<td>Winter Break - no class or quiz</td>
<td></td>
<td>No Quiz (that wouldn’t be nice)</td>
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<tr>
<td>February 24</td>
<td>8</td>
<td>Liabilities and Shareholders’ Equity</td>
<td>W7</td>
<td>Quiz #5 – Chapter 7</td>
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<tr>
<td>Saturday, February 27</td>
<td></td>
<td>Mid Term Exam – Chapters 1-7 inclusive (but not chapter 5)</td>
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<td>March 2</td>
<td>9</td>
<td>Financial Statement Analysis</td>
<td>W8</td>
<td>Quiz #6 – Chapter 8</td>
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<tr>
<td>March 9</td>
<td>10</td>
<td>Accounting Systems for Manufacturing Businesses</td>
<td>W9</td>
<td>Quiz #7 – Chapter 9</td>
</tr>
<tr>
<td>March 16</td>
<td>11</td>
<td>Cost Behaviour &amp; Cost-Volume-Profit Analysis</td>
<td>W10</td>
<td>Quiz #8 – Chapter 10</td>
</tr>
<tr>
<td>March 23</td>
<td>12</td>
<td>Differential Analysis and Product Pricing</td>
<td>W11</td>
<td>Quiz #9 – Chapter 11</td>
</tr>
<tr>
<td>March 30</td>
<td>14 15</td>
<td>Performance Evaluation Capital Investment Analysis</td>
<td>W12</td>
<td>No quiz – take a break tonight 😊</td>
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<tr>
<td>April 6</td>
<td></td>
<td>Review Class</td>
<td></td>
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<tr>
<td>April 16-23</td>
<td></td>
<td>Final Exam Period</td>
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Course Sharing Websites
Student or professor materials created for this course (including presentations and posted notes, labs, case studies, assignments and exams) remain the intellectual property of the author(s). They are intended for personal use and may not be reproduced or redistributed without prior written consent of the author(s).

Required calculator in BUSI course examinations
If you are purchasing a calculator, we recommend any one of the following options: Texas Instruments BA II Plus (including Pro Model), Hewlett Packard HP 12C (including Platinum model), Staples Financial Calculator, Sharp EL-738C & Hewlett Packard HP 10bii
Group work
The Sprott School of Business encourages group assignments in the school for several reasons. They provide you with opportunities to develop and enhance interpersonal, communication, leadership, follower-ship and other group skills. Group assignments are also good for learning integrative skills for putting together a complex task. Your professor may assign one or more group tasks/assignments/projects in this course. Before embarking on a specific problem as a group, it is your responsibility to ensure that the problem is meant to be a group assignment and not an individual one.

In accordance with the Carleton University Undergraduate Calendar (p 34), the letter grades assigned in this course will have the following percentage equivalents:

- A+ = 90-100
- A  = 85-89
- A - = 80-84
- B+ = 77-79
- B  = 73-76
- B - = 70-72
- C+ = 67-69
- C  = 63-66
- C - = 60-62
- D+ = 57-59
- D  = 53-56
- D - = 50-52
- F  = Below 50
- WDN = Withdrawn from the course
- ABS = Student absent from final exam
- DEF = Deferred (See above)
- FND = (Failed, no Deferred) = Student could not pass the course even with 100% on final exam

Academic Regulations, Accommodations, Etc.
University rules regarding registration, withdrawal, appealing marks, and most anything else you might need to know can be found on the university’s website, here: http://calendar.carleton.ca/undergrad/regulations/academicregulationsoftheuniversity/

Requests for Academic Accommodations
For Students with Disabilities:
The Paul Menton Centre for Students with Disabilities (PMC) provides services to students with Learning Disabilities (LD), psychiatric/mental health disabilities, Attention Deficit Hyperactivity Disorder (ADHD), Autism Spectrum Disorders (ASD), chronic medical conditions, and impairments in mobility, hearing, and vision. If you have a disability requiring academic accommodations in this course, please contact PMC at 613-520-6608 or pmc@carleton.ca for a formal evaluation. If you are already registered with the PMC, contact your PMC coordinator to send me your Letter of Accommodation at the beginning of the term, and no later than two weeks before the first in-class scheduled test or exam requiring accommodation (if applicable). After requesting accommodation from PMC, meet with me to ensure accommodation arrangements are made. The deadlines for contacting the Paul Menton Centre regarding accommodation for final exams for the December 2015 exam period is November 6, 2015 and for the April 2016 exam period is March 6, 2016.

For Religious Obligations:
Students requesting academic accommodation on the basis of religious obligation should make a formal, written request to their instructors for alternate dates and/or means of satisfying academic requirements. Such requests should be made during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist, but no later than two weeks before the compulsory event. Accommodation is to be worked out directly and on an individual basis between the student and the instructor(s) involved. Instructors will make accommodations in a way that avoids academic disadvantage to the student. Students or instructors who have questions or want to confirm accommodation eligibility of a religious event or practice may refer to the Equity Services website for a list of holy days and Carleton’s Academic Accommodation policies, or may contact an Equity Services Advisor in the Equity Services Department for assistance.

For Pregnancy:
Pregnant students requiring academic accommodations are encouraged to contact an Equity Advisor in Equity Services to complete a letter of accommodation. The student must then make an appointment to discuss her needs with the instructor at least two weeks prior to the first academic event in which it is anticipated the accommodation will be required.
**Academic Integrity**
Violations of academic integrity are a serious academic offence. Violations of academic integrity – presenting another’s ideas, arguments, words or images as your own, using unauthorized material, misrepresentation, fabricating or misrepresenting research data, unauthorized co-operation or collaboration or completing work for another student – weaken the quality of the degree and will not be tolerated. Penalties may include; a grade of Failure in the submitted work and/or course; academic probation; a refusal of permission to continue or to register in a specific degree program; suspension from full-time studies; suspension from all studies at Carleton; expulsion from Carleton, amongst others. Students are expected to familiarize themselves with and follow the Carleton University Student Academic Integrity Policy which is available, along with resources for compliance at: http://www2.carleton.ca/sasc/advisingcentre/academic-integrity/.

**Sprott Student Services**
The Sprott student services office, located in 710 Dunton Tower, offers academic advising, study skills advising, and overall academic success support. If you’re having a difficult time with this course or others, or just need some guidance on how to successfully complete your Sprott degree, please drop in any weekday between 8:30am and 4:30pm. Our advisors are happy to discuss grades, course selection, tutoring, concentrations, and will ensure that you get connected with the resources you need to succeed! http://sprott.carleton.ca/students/undergraduate/support-services/

Be in the know with what’s happening at Sprott: Follow @SprottStudents and find us on Facebook SprottStudents Sprott.

**Important Information:**
- Students must always retain a hard copy of all work that is submitted.
- All final grades are subject to the Dean’s approval.
- For us to respond to your emails, we need to see your full name, CU ID, and the email must be written from your valid CARLETON address. Therefore, it would be easier to respond to your inquiries if you would send all email from your Carleton account. If you do not have or have yet to activate this account, you may wish to do so by visiting http://carleton.ca/ccs/students/

**Important Dates**

**Sessions:**
- Fall term: September 2, 2015 – December 7, 2015
- Winter term: January 6, 2016 – April 8, 2016
- Fall/winter: September 2, 2015 – April 8, 2016

**December 25 to January 3**
University closed

**January 4**
University reopens

**January 6**
Winter-term classes begin.

**January 19**
Last day for registration for winter term courses.
Last day to change courses or sections (including auditing) for winter term courses.
Students who have not deposited (via automated upload) the final copy of their thesis to the office of the Faculty of Graduate and Postdoctoral Affairs must register.
January 31
Last day for a fee adjustment when withdrawing from Winter term courses or the Winter portion of two-term courses. Withdrawals after this date will create no financial change to Winter term fees (financial withdrawal).

February 12
April examination schedule available online.

February 12-20
Fall-term deferred examinations will be held.

February 15
Statutory holiday, University closed.

February 15-19
Winter Break. Classes are suspended.

March 1
Last day for UHIP refund applications for International Students who will be graduating this academic year.
Last day for receipt of applications from potential spring (June) graduates.

March 6
Last day to submit Formal Examination Accommodation Forms to the Paul Menton Centre for Students with Disabilities for April examinations.

March 24
Last day to pay any remaining balance on your Student Account to avoid a hold on access to marks through Carleton Central and the release of transcripts and other official documents. An account balance may delay Summer 2016 course selection.

March 25
Statutory holiday, University closed.

April 1, 2016
Last day for receipt of applications for admission to an undergraduate program for the fall/winter session, from candidates whose documents originate outside Canada or the United States, except for applications due February 1 or March 1.

April 8
Winter term ends.

Last day of fall/winter and winter-term classes.
Last day for academic withdrawal from fall/winter and winter term courses.
Last day for handing in term work and the last day that can be specified by a course instructor as a due date for term work for fall/winter and winter-term courses.
**April 9-10**  
No classes or examinations take place

**April 11-23**  
Final examinations in winter term and fall/winter courses may be held. Examinations are normally held all 7 days of the week.

**April 15, 2016**  
Winter Co-op Work Term Reports are due.

**April 23, 2016**  
All take home examinations are due on this day.

**June 6-16**  
Fall/winter and winter term deferred final examinations will be held.