BUSI 3008
Intermediate Management Accounting
Summer 2013

Instructor: John Jarecsni, CMA
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Office Hours: Wednesday: 9:00pm to 10:00pm
Other times by appointment
Class Time: Wednesday 6:00pm to 9:00pm

Course description & objectives

This course focuses on the role of cost accounting information in managerial planning and control. This course extends the basic concepts and systems covered in the introductory managerial accounting course and introduce additional analytical tools and techniques. Specifically, cost accumulation, cost accounting, and performance evaluation systems are examined. Emphasis is placed on the appropriate use of information produced by such systems in managerial decision making and on the development of effective problem-solving skills in this area.

Prerequisite

BUSI 1002 or BUSI 1005 and ECON 2202 or STAT 2607 (with a grade of C- or higher in each). The School of Business enforces all prerequisites.

This course is a prerequisite to:
BUSI 4008 (with a grade of C- or higher)

Textbook


The textbook can be purchased at:
Haven Bookstore  43 Seneca Street (Corner of Sunnyside and Seneca)

cuLearn

All course material will be posted on cuLearn, including solutions and lectures slides.

Course Schedule and Suggested Homework problems
This information will be posted on cuLearn by May 3rd.

Grading Scheme

<table>
<thead>
<tr>
<th>Component</th>
<th>Weightage</th>
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<tbody>
<tr>
<td>In-class quizze</td>
<td>20%</td>
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<tr>
<td>Midterm Exam</td>
<td>30%</td>
</tr>
<tr>
<td>Comprehensive Final Examination</td>
<td>50%</td>
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In-class quizzes
There will be five in-class quizzes held at the beginning of the following classes
- Week 3: May 22
- Week 5: June 5
- Week 8: July 10
- Week 10: July 24
- Week 12: August 7

Your in-class quiz grade will be based on the best 4 out of the five quizzes.

Midterm Exam
This exam will be held on June 12 and will cover all of the material up to and including Week 5. This exam will be two hours in length.

The only valid excuses for missing the midterm are for medical reasons or death in your family and must be documented with a medical certificate or death certificate. You are required to provide your documentation within one week. Any other reason (such as travel, etc…) cannot be considered. 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.

The teaching assistants and the instructors will mark the tests together and follow a rigorous quality control process that reasonably assures that the grade awarded on exams is fair. However, no system is 100% error-free, so it is possible that you may wish to call into question a grade that has been awarded on a test. In this circumstance, please write a brief note describing the difficulty with the awarded grade and provide this note, together with the graded test or assignment, to your instructor. Please be sure to include your name and student number on the note to enable me to properly identify it. Tests will be returned to you within a week of receipt.

Final Examination
This examination will be held in the regular examination period. The duration of the exam will be 3 hours. The final examination will cover the whole course.

All exams will test both the technical and conceptual aspects of the course.
How to do well in this course:

COME TO CLASS, REVIEW CLASS NOTES AND PRACTICE, PRACTICE, PRACTICE…

To perform well in this course, you must spend time answering extra problems and checking the answers to test their understanding. To maximize your learning, you should make an honest attempt at the question before peeking at the solution. Simply reading a question and then turning to the solution right away is next to useless. You will find that there is likely to be a direct correlation between the number of problems you prepare and your attendance in class and your course grade.

I recommend the following study approach:
1. Go over your class notes and all problems done in class. Re-do the problems on your own to see if you can arrive at the same solution as was derived in class.
2. Use the textbook as a reference source only for topics you are having difficulty with.
3. Do as many extra problems as you need to feel you have a good comprehension of the material.

Tutorials

Weekly tutorials will not be held for this course. Special tutorials will be held before each test and the final exam.

Class Etiquette

1. Late arrival should be an exception. When necessary, sit on entering side; do not disturb the class.
2. Early departure should be an exception also.
3. Early preparation for departure - please don't.
4. Talking - with everyone or with no one.
5. Please turn off your cell phones.

FINAL THOUGHTS

Let me be blunt. This is not a course to register in if you are seeking easy credit. For many students, this course is a difficult one. Part of this difficulty stems from a challenging subject matter, but the biggest difficulty comes from failing to devote enough effort to working with the material. Like calculus and other courses where no two problems look alike, accounting requires that you practice working with it—over and over and over. You are unlikely to learn by merely watching someone else (i.e. me) "do accounting."

These observations have a number of implications for you and me. First, you will have to spend many hours during, and after class working on the course. During class, you should ask questions whenever they arise and don't stop asking until you are satisfied that you understand my explanations. This class contains lots of new vocabulary and concepts so don't be afraid to ask me for clarification or examples. After class, you should review both
your class notes and the suggested solutions to the assigned problems to improve your understanding. It is absolutely essential that you keep up with the assigned reading and end-of-chapter problems.

In exchange for your hard work, you can expect the same from me. For example, expect me to come to class with an organized outline of the day's topics. Expect me to enthusiastically answer any and all of your questions, either in-person during class and office hours, or via e-mail and WebCT postings. Expect me to provide timely feedback on how well you are understanding the material.

**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.

**Medical certificate**

Please note that in all occasions that call for a medical certificate you must use or furnish the information demanded in the standard university form.

http://www2.carleton.ca/registrar/forms/

**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. Please consult the PMC website for the deadline to request accommodations for the formally-scheduled exam *(if applicable)*.

**Religious observance**

Students requesting academic accommodation on the basis of religious observance 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 academic 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.

**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.

**Plagiarism**

The University Senate defines plagiarism in the regulations on instructional offenses as: "to use and pass off as one’s own idea or product work of another without expressly giving credit to another."

Borrowing someone else's answers, unauthorized possession of tests or answers to tests, or possession of material designed in answering exam questions, are also subject to university policy regarding instructional offences. For more information on Carleton University's Academic Integrity Policy, consult:

[http://www1.carleton.ca/studentaffairs/academic-integrity/](http://www1.carleton.ca/studentaffairs/academic-integrity/)

**Summer Term 2013**

**May 1, 2013**
Last day for receipt of applications for undergraduate degree program transfers for the summer 2013 term.

**May 3, 2013**
Deadline for fee payment or assignment of funding to ensure payment is processed to your account without incurring a late charge.

**May 6, 2013**
Early summer and full summer classes begin.

**May 13, 2013**
Last day for registration and course changes for early summer courses.

**May 17, 2013**
Last day for registration and course changes for full summer courses.

**May 20, 2013**
Statutory holiday. University closed.
May 31, 2013
Last day to withdraw from early summer courses with full fee adjustment.

June 7, 2013
Last day to withdraw from full summer courses with a full fee adjustment
Last day to submit to the Paul Menton Centre for Students with Disabilities, formal Examination Accommodation Forms for June examinations.

June 10-20, 2013
Fall/winter and winter term deferred final examinations will be held.
Examinations are normally held in the day and evening during the Monday to Saturday period. In exceptional circumstances, it may be necessary to schedule an examination on a Sunday.

June 11, 2013
Last day for tests or examinations in courses below the 4000-level before the final examination period (see Examination Regulations in the Academic Regulations of the University section of this Calendar).

June 18, 2013
Last day of early summer classes (NOTE: Full summer classes resume July 2).
Last day for academic withdrawal from early summer courses.
Last day for handing in term assignments, subject to any earlier course deadline.

June 21-26, 2013
Early summer examinations may be held. Examinations are normally held in the day and evening during the Monday to Saturday period. In exceptional circumstances, it may be necessary to schedule an examination on a Sunday.

June 30, 2013
Final deadline for summer term fee payment.

July 1, 2013
Statutory holiday. University closed.

July 2, 2013
Late summer classes begin. Full summer classes resume.

July 9, 2013
Last day for registration and course changes for late summer courses.

July 19, 2013
Last day for withdrawal from late summer courses with full fee adjustment.

July 26, 2013
Last day to submit to the Paul Menton Centre for Students with Disabilities, Formal Examination Accommodation Forms for August examinations.
August 5, 2013
Statutory Holiday. University closed.

August 7, 2013
Last day for tests or examinations in courses below the 4000-level before the final examination period (see Examination Regulations in the Academic Regulations of the University section of this Calendar).

August 14, 2013
Last day of late summer and full summer classes.
Last day for academic withdrawal from late summer and full summer courses and any other courses that end this term.
Last day for handing in term assignments, subject to any earlier course deadline.

August 16, 2013
Summer Co-op Work Term Reports are due.

August 17-22, 2013
Summer examinations may be held. Examinations are normally held in the day and evening during the Monday to Saturday period. In exceptional circumstances, it may be necessary to schedule an examination on a Sunday.

September 27-28, 2013
Summer term deferred final examinations will be held. Examinations are normally held in the day and evening.

September 30, 2013
Last day for receipt of applications for review