



**Carleton University  
Sprott School of Business  
BUSI 1003 B & V  
Survey of Accounting  
Winter 2017**

**INSTRUCTOR:**

Patti Proulx  
Office: TBA  
Patti\_Proulx@carleton.ca  
Office Hours: Tuesdays 5:15 to 5:45 p.m.

**Lecture - SECTION B:** Tuesdays 6:05 p.m. to 8:55 p.m. – Southam Hall – Theatre B

**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 concepts. 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. Analysis of cost behavior and the uses and limitations of accounting information in planning, controlling and decision-making processes.

**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	25%
Mid-term Examination	35%
Final Examination	<u>40%</u>
	100%

**On-Line Quizzing:**

Weekly quizzes are to be completed by students on cuLearn and are worth 25% of the overall grade in the course. The first is due Tuesday, January 24 and are due each Tuesday at midnight. There will be 9 quizzes in all and your best 8 quizzes will count toward your final grade. There will be no quizzes due on Tuesday, February 21, during the week of the winter break.

**Examinations:**

- The **mid-term** will be held on Saturday, March 4 from 11:30 to 1:30 p.m. – locations to be confirmed. It will cover all material in Chapters **1 to 8 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.**
- if you miss the final exam due to illness, 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.

I will be holding weekly tutorial sessions on cuLearn using Big Blue Button. I will take up the problems from the Homework document and you will have a chance to ask questions using your microphone or chat box. If you cannot attend the tutorial sessions while they are taking place, I will be recording them for future playback. Consult cuLearn for tutorial schedule.

**COURSE SCHEDULE:**

<i>Date</i>	<i>Chapter</i>	<i>Topic</i>	<i>CUOL Lecture #</i>	<i>Quiz Due - Covering Chapter(s)</i>
January 10	1	The Role of Accounting in Business	W1	
January 17	2	Basic Accounting Concepts	W2	
January 24	3	Accrual Accounting Concepts	W3	Quiz #1 - Chapters 1 & 2
January 31	4	Accounting for Merchandising Businesses	W4	Quiz #2 -Chapter 3
February 7	6	Receivables and Inventories	W5	Quiz #3 - Chapter 4
February 14	7	Fixed Assets and Intangible Assets	W6	Quiz #4 - Chapter 6
February 21	<b>Winter Break – No class or quiz</b>			<b>No Quiz</b> (that would be cruel)
February 28	8	Liabilities and Stockholders' Equity	W7	No Quiz – instead, you can start studying for the mid term on March 4
<b>Saturday, March 4 – 11:30 a.m. to 1:30 p.m.- Mid Term Exam – Covering Chapters 1-8 inclusive but not chapter 5</b>				
March 7	9	Financial Statement Analysis	W8	Quiz #5 -Chapter 8
March 14	10	Accounting Systems for Manufacturing Businesses	W9	Quiz #6 -Chapter 9
March 21	11	Cost Behaviour & Cost-Volume- Profit Analysis	W10	Quiz #7 -Chapter 10
March 28	12	Differential Analysis and Product Pricing	W11	Quiz #8 -Chapter 11
April 4	14 15	Performance Evaluation Capital Investment Analysis	W12	Quiz #9 -Chapter 12
April 10 – 25	<b>Final Exam Period</b>			

## ADDITIONAL INFORMATION

### 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	B+ = 77-79	C+ = 67-69	D+ = 57-59
A = 85-89	B = 73-76	C = 63-66	D = 53-56
A - = 80-84	B - = 70-72	C - = 60-62	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](mailto: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*). **Requests made within two weeks will be reviewed on a case-by-case basis.** After requesting accommodation from PMC, meet with me to ensure accommodation arrangements are made. Please consult the PMC website ([www.carleton.ca/pmc](http://www.carleton.ca/pmc)) for the deadline to request accommodations for the formally-scheduled exam (*if applicable*).

#### *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 and instructors can confirm accommodation eligibility of a religious event or practice by referring to the Equity Services website (<http://carleton.ca/equity/accommodation/religious-observances/>) for a list of holy days and Carleton's Academic Accommodation policies. If there are any questions on the part of the student or instructor, they can be directed to 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://carleton.ca/studentaffairs/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/>

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## **IMPORTANT DATES**

### **January 2**

University reopens

### **January 5**

Winter term classes begin.

### **January 18**

Last day for registration for winter term courses.

Last day to change courses or sections (including auditing) for winter term courses.

Graduate students who have not electronically submitted their final thesis copy to the Faculty of Graduate and Postdoctoral Affairs will not be eligible to graduate in Winter 2017 and must register for the Winter 2017 term.

### **January 20-22, 27-29**

Fall-term deferred examinations will be held.

### **January 31**

Last day for a [fee adjustment](#) when withdrawing from Winter term courses or the Winter portion of two-term courses (financial withdrawal). Withdrawals after this date will create no financial change to Winter term fees.

### **February 17**

April examination schedule available online.

### **February 20**

Statutory holiday, University closed.

### **February 20-24**

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.

Last day for receipt of applications for admission to an undergraduate program for the summer term.

**March 10**

Last day to request formal exam accommodations for December examinations to the Paul Menton Centre for Students with Disabilities. Late requests will be considered on case-by-case basis.

**March 24**

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).

**April 7**

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 10-25**

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

**April 14**

Statutory holiday, University closed.

**April 25**

All take home examinations are due on this day.

**May 5**

Graduate students who have not electronically submitted their final thesis copy to the Faculty of Graduate and Postdoctoral Affairs will not be eligible to graduate in Spring 2017 and must register for the Summer 2017 term.

**May 17-28**

Fall/winter and winter term deferred final examinations will be held.