



**BUSI 1002R**  
**Management Accounting**  
**Winter 2014**

**COURSE OUTLINE**

<i>Instructor</i>	Jacques Maurice, CPA, CA, CMA, FCMA
<i>Office</i>	DT 923
<i>E-mail</i>	jmaurice@sprott.carleton.ca
<i>Office Hours</i>	TA and Instructor office hours will be posted in cuLearn
<i>Class Time and Location</i>	N/A - OnLine

**Course description**

This course examines how accounting information is used within organizations to plan, monitor and control. Managers in all functional areas, whether they like it or not, will have to deal with the management accounting system of the organization they work for. Better the devil that you know than the devil you don't know. The purpose of this course is therefore to ensure you have a basic understanding of how such systems operate, the language it uses, and its limitations.

Successful completion of this course will also give you a solid foundation for additional study and careers in business.

**Prerequisites**

BUSI 1001 – Principles of Financial Accounting (with a grade of D- or higher)

*This course is a prerequisite to:*

1. BUSI 2001 (with a grade of C or higher)
2. BUSI 2504 (with a grade of D- or higher)
3. BUSI 2505 (with a grade of C or higher)
4. BUSI 3008 (with a grade of C- or higher)

## Required Course Materials

The course notes for this course (the textbook) is available at Haven Books:

Principles of Management Accounting, 1<sup>st</sup> Edition, Maurice, 2014

Financial Calculator: One of the following calculators:  
 Texas Instruments BAI- Plus (including Pro model)  
 Hewlett-Packard 10BII Business Calculator  
 Staples Financial Calculator

Note that the financial calculator will only be used for one chapter (ch 12). If you do not wish to purchase a financial calculator, then you will be able to do the calculations using formulas (these will be provided). If you are planning on taking future business courses, you should consider purchasing a financial calculator.

## Grading Scheme

Assignments	10%
Test 1 – 1.5 hours	20%
Test 2 – 1.5 hours	20%
Final Exam – 3 hours	<u>50%</u>
	<u>100%</u>

The only valid excuse for missing a test is for medical reasons or death in the family and must be documented with a medical certificate. Any other reason (such as travel, etc...) cannot and will not 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 (i.e. the final exam will count for 70% of the grade, or potentially 90% if you miss both tests).

The exams will be marked by the teaching assistants and the instructors 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, to the instructor or teaching assistant no later than seven calendar days following the date the tests were available for pickup in the CUOL office. Please be sure to include your name and student number on the note to enable us to properly identify it.

The *tests* will be held on the following dates:

Friday February 7 from 18:30 – 20:00	Coverage: ch 1 - 5
Friday March 14 from 18:30 – 20:00	Coverage: ch 6 - 8

The test locations will be announced in cuLearn.

Graded tests can be collected from the CUOL Student Centre, D299 Loeb. If you do not normally come to campus, the CUOL Student Centre staff will scan and email the graded mid-term to you. Please send a request for a scanned copy from your Carleton email account to [cuol@carleton.ca](mailto:cuol@carleton.ca) and make sure to include your name, the course and your student number.

*The final examination* will be held in the regular examination period (April 11-26). The duration of the exam will be 3 hours. The final examination will cover the whole course. You need to obtain a minimum of 40% on the final exam to pass this course.

The assignments will be due on Sunday night at midnight as follows:

Assignment #	Chapter Coverage	Due Date
1	2 - 3	Jan 19
2	4 - 5	Feb 2
3	6 - 7	Mar 2
4	8 - 9	Mar 16
5	10 - 12	Apr 6

The assignments consist of answering 10 multiple choice questions and are to be submitted through cuLearn.

### The 'Chapter Files'

These documents located in cuLearn provide you with the road map to the course:

- the first page of the Chapter File provides you with the list of the videos you should be watching and the order in which you should be watching them (if you are watching the videos as opposed to attending the class),
- the remaining pages provide you with a copy of the powerpoint slides and in-class problems that are taken up in the videos/in class

All you literally need to do is to print the chapter files out and follow along.

### How to do well in this course:

#### **WATCH ALL VIDEOS, AND PRACTICE, PRACTICE, PRACTICE...**

To perform well in this course, you must spend time answering extra problems and checking the answers to test your 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, your attendance in class and your course grade.

You are provided with detailed solutions to all of the problems in the textbook. In addition, some of the problems are identified with a video icon (📺). These problems are accompanied with a video that takes up the problem in detail.

### **Teaching Assistants and Support**

Teaching assistants are available to support you throughout this course. They will answer any questions posted to the Discussion Forums in a timely manner. In addition, a senior accounting TA will be holding eight hours of office hours per week. Details to be announced on cuLearn.

### **FINAL THOUGHTS**

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, management accounting requires that you practice working with it—over and over and over.

These observations have a number of implications for you and us. First, you will have to spend many hours during, and after watching the videos working on the course. This course contains lots of new vocabulary and concepts, so don't be afraid to ask the TA's for clarification or examples. After watching the videos, 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 us. For example, expect us to enthusiastically answer any and all of your questions. Expect us to provide timely feedback on how well you are understanding the material.

In past years, many students struggled in this course mainly because they underestimated the time and commitment required to be successful. This is an elective course for most students so when times get tough, for example when term work and exams start piling up for their major courses of study, BUSI 1002 takes a back seat often resulting in poor marks.

**To be successful** in this course, you need to answer yes to the following questions:

***Am I interested in business and accounting?***

***Can I devote 7 - 10 hours consistently every week to this course?***

**If your answer is NO to either of the questions, you should seriously rethink your decision to take BUSI 1002.**

Ensure you watch the *Introductory Video* to the course before you do anything else. This video will go over the course outline and provide you with tips to allow you to be successful in this course.

### Course Schedule

Note that for all intents and purposes, we will be following the lecture class schedule. The assignments are based on this schedule also.

<i>Week #</i>	<i>Week of</i>	<i>Topic</i>
1	Jan 6	Introduction to Management Accounting (ch 1) Cost Concepts (ch 2)
2	Jan 13	Job Order Costing (ch 3)
3	Jan 20	Activity Based Costing (ch 4)
4	Jan 27	Cost-Volume-Profit Analysis (ch 5)
5	Feb 3	Absorption vs. Variable Costing (ch 6)
6	Feb 10	Relevant Costing I (ch 7)
-	Feb 17	Winter Break – No Classes
7	Feb 24	Relevant Costing II (ch 7)
8	Mar 3	Budgeting (ch 8)
9	Mar 10	Standard Costs (ch 9)
10	Mar 17	Responsibility Accounting (ch 10)
11	Mar 24	Transfer Pricing (ch 11)
12	Mar 31	Capital Budgeting (ch 12)

### **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://www1.carleton.ca/registrar/forms/>

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**

#### **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*). 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*).

- The deadlines for contacting the Paul Menton Centre regarding accommodation for final exams for the December 2013 exam period is November 8, 2013 and for the April 2014 exam period is March 7, 2014.

*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 expulsion; suspension from all studies at Carleton; suspension from full-time studies; a refusal of permission to continue or to register in a specific degree program; academic probation; and a grade of Failure in the course, 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/>.

**Assistance for Students:**

Student Academic Success Centre (SASC): [www.carleton.ca/sasc](http://www.carleton.ca/sasc)

Writing Tutorial Services: <http://www1.carleton.ca/sasc/writing-tutorial-service/>

Peer Assisted Study Sessions (PASS): [www.carleton.ca/sasc/peer-assisted-study-sessions](http://www.carleton.ca/sasc/peer-assisted-study-sessions)

**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.
  - Please note that you will be able to link your CONNECT (MyCarleton) account to other non-CONNECT accounts and receive emails from us. However, 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 CONNECT address. Therefore, it would be easier to respond to your inquiries if you would send all email from your connect account. If you do not have or have yet to activate this account, you may wish to do so by visiting <https://portal.carleton.ca/>
-