



**Carleton University  
Sprott School of Business  
BUSI 1003 A & T  
Survey of Accounting  
Fall 2018**

**INSTRUCTOR:**

Patti Proulx, CPA, CMA

Office: TBA

Patti.Proulx@carleton.ca

Office Hours: Wednesdays, 7:30 a.m. to 8:15 a.m.

**Lecture - SECTION A:** Wednesdays 8:35 a.m. to 11:25 a.m. – Room TBA

**BROADCAST TIME for Section T:** TBA on CUOL web channel at <http://vod.cuol.ca/stream/web-channel>

You can also access the lecture through Video On Demand (VOD) at any time or by live broadcast at <http://vod.cuol.ca/stream/sa-thb> while the lecture is taking place

**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, Eighth Edition, 2018, Cengage Learning. (Other older editions of the textbook are also acceptable.)

## GRADING SCHEME:

On-line Quizzes	30%
Mid-term Examination	35%
Final Examination	<u>35%</u>
	100%

### On-Line Quizzing:

Weekly quizzes are to be completed by students on cuLearn and are worth 30% of the overall grade in the course. The first is due Wednesday, September 19 and are 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, October 24, during the week of the winter break. Please consult the schedule on the next page.

### Examinations:

- The **mid-term** will be held on Saturday, November 3 from 9 to 11 a.m. – locations to be confirmed. It will cover material in **Chapters 1, 2, 3, 4, 6, & 7.**
  - The only valid excuse for missing the mid term exam is for emergency medical reasons, conflict with another mid term exam or death in the family. Should you miss the mid term exam for emergency medical reasons, please submit your medical certificate to me by Tuesday, November 6. A make-up mid term exam will be offered to students who miss the mid term for a valid reason.
  - Any other reason for missing the mid term exam (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.
- 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 three working days after the original final examination or the due date of the take-home examination.

### 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 also attempt the homework problems. I have posted videos of me taking up the homework problems on cuLearn should you require extra explanation of the solutions. You should expect to spend 7 to 10 hours per week on this course.

**COURSE SCHEDULE:**

<i>Date</i>	<i>Chapter</i>	<i>Topic</i>	<i>CUOL Lect. #</i>	<i>Quiz Due - Covering Chapter(s)</i>
September 5	1	The Role of Accounting in Business	F1	
September 12	1 2	The Role of Accounting in Business Basic Accounting Systems: Cash Basis	F2	
September 19	2 3	Basic Accounting Systems: Cash Basis Basic Accounting Systems: Accrual Basis	F3	Quiz #1 - Chapters 1 & 2
September 26	4	Accounting for Retail Operations	F4	Quiz #2 -Chapter 3
October 3	6	Receivables and Inventories	F5	Quiz #3 - Chapter 4
October 10	7	Fixed Assets and Intangible Assets	F6	Quiz #4 - Chapter 6
October 17	8	Liabilities and Stockholders' Equity	F7	Quiz #5 Chapter 7
October 24	No Class – Fall Break			No quiz due – that wouldn't be nice
Saturday, November 3	<b>9 a.m. to 11 a.m.- Mid Term Exam – Covering Chapters 1, 2, 3, 4, 6 &amp; 7</b>			
October 31	9	Metric Analysis of Financial Statements	F8	Quiz #6 -Chapter 8
November 7	10	Accounting Systems for Manufacturing Operations	F9	Quiz #7 -Chapter 9
November 14	11	Cost-Volume-Profit Analysis	F10	Quiz #8 -Chapter 10
November 21	12 14	Differential Analysis and Product Pricing Decentralized Operations	F11	Quiz #9 -Chapter 11
November 28	14 15	Decentralized Operations Capital Investment Analysis	F12	
December 5	NO CLASS! (Hooray!)			
December 9 to 21	<b>Final Exam Period</b>			

## ADDITIONAL INFORMATION

### Course Sharing Websites

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 Spratt 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			

Grades entered by Registrar:

WDN = Withdrawn from the course

DEF = Deferred

### 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

You may need special arrangements to meet your academic obligations during the term. For an accommodation request, the processes are as follows:

#### Pregnancy obligation

Please contact your instructor with any requests for academic accommodation during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist. For more details, visit the Equity Services website: [carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf](http://carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf)

#### Religious obligation

Please contact your instructor with any requests for academic accommodation during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist. For more details, visit the Equity Services website: [carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf](http://carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf)

### Academic Accommodations for Students with Disabilities

If you have a documented disability requiring academic accommodations in this course, please contact the Paul Menton Centre for Students with Disabilities (PMC) at 613-520-6608 or [pmc@carleton.ca](mailto:pmc@carleton.ca) for a formal evaluation

or contact your PMC coordinator to send your instructor your Letter of Accommodation at the beginning of the term. You must also contact the PMC 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 your instructor as soon as possible to ensure accommodation arrangements are made. [carleton.ca/pmc](http://carleton.ca/pmc)

### **Survivors of Sexual Violence**

As a community, Carleton University is committed to maintaining a positive learning, working and living environment where sexual violence will not be tolerated, and its survivors are supported through academic accommodations as per Carleton's Sexual Violence Policy. For more information about the services available at the university and to obtain information about sexual violence and/or support, visit: [carleton.ca/sexual-violence-support](http://carleton.ca/sexual-violence-support)

### **Accommodation for Student Activities**

Carleton University recognizes the substantial benefits, both to the individual student and for the university, that result from a student participating in activities beyond the classroom experience. Reasonable accommodation must be provided to students who compete or perform at the national or international level. Please contact your instructor with any requests for academic accommodation during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist. <https://carleton.ca/senate/wp-content/uploads/Accommodation-for-Student-Activities-1.pdf>

For more information on academic accommodation, please contact the departmental administrator or visit: [students.carleton.ca/course-outline](http://students.carleton.ca/course-outline)

### **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: <https://carleton.ca/registrar/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/learning-support/>

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

### **Centre for Student Academic Support**

The Centre for Student Academic Support (CSAS) is a centralized collection of learning support services designed to help students achieve their goals and improve their learning both inside and outside the classroom. CSAS offers academic assistance with course content, academic writing and skills development. Visit CSAS on the 4th floor of MacOdrum Library or online at: [carleton.ca/csas](http://carleton.ca/csas).

**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**

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**September 3, 2018**

Statutory holiday. University closed.

**September 4, 2018**

Academic orientation (undergraduate and graduate).

Orientation for Teaching Assistants.

All students are expected to be on campus. Class and laboratory preparations, departmental introductions for students and other academic preparation activities will be held.

**September 5, 2018**

Fall term begins.

Fall and fall/winter classes begin.

**September 12, 2018**

OSAP deferral deadline. [Late payment charges and late registration charges](#) applied to the student account on or after this date for eligible OSAP students.

**September 14-16, 2018**

Full and late summer deferred final examinations held.

**September 18, 2018**

Last day of registration for fall term and fall/winter courses.

Last day to change courses or sections (including auditing) for fall term and fall/winter 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 fall 2018 and must register for the fall 2018 term.

**September 30, 2018**

Last day to withdraw from fall term and fall/winter courses with a full [fee adjustment](#) (financial withdrawal). Withdrawals after this date will create no financial change to fall term fees and will result in a permanent notation of WDN appearing on your official transcript.

**October 5, 2018**

December examination schedule (fall term final and fall/winter mid-terms) available online.

**October 8, 2018**

Statutory holiday. University closed.

**October 15, 2018**

Last day for receipt of applications for admission to an undergraduate degree program for the winter term from applicants whose documents originate from outside Canada or the United States.

**October 22-26, 2018**

Fall break. Classes are suspended.

**November 1, 2018**

Application deadline to study at another institution on a [letter of permission](#) for the winter term.

**November 9, 2018**

Last day to request formal exam accommodations for December examinations to the [Paul Menton Centre for Students with Disabilities](#). Note that it may not be possible to fulfil accommodation requests received after the specified deadlines.

**November 15, 2018**

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

**November 23, 2018**

Last day for summative tests or examinations or formative tests or examinations totaling more than 15% of the final grade before the official examination period (see [examinations regulations](#) in the Academic Regulations of the University section of the Undergraduate Calendar/General Regulations of the Graduate Calendar).

**November 25, 2018**

Winter Payment Deadline. Click [here](#) for important payment information. [Late charges](#) may be applied to the student account any time after this date.

**December 1, 2018**

Last day for receipt of [applications](#) from potential winter (February) graduates.

Last day for graduate students to submit their supervisor-approved thesis in examinable form to the department.

**December 7, 2018**

Fall term ends.

Last day of fall term classes.

Classes follow a Monday schedule.

Last day for academic withdrawal from fall 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 term courses.

Last day for receipt of applications for undergraduate degree program transfers for winter term.

Last day for take home examinations to be assigned, with the exception of those conforming to the examinations regulations in the Academic Regulations of the University section of the Undergraduate Calendar/General Regulations of the Graduate Calendar.

Last day to pay any remaining [fall tuition fees](#) to avoid a hold on access to marks through Carleton Central and the release of transcripts and other official documents.

**December 8, 2018**

No classes or examinations take place.

**December 9 – 21, 2018**

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

**December 18, 2018**

Winter term registration for University of Ottawa undergraduate exchange students begins. Registration opens at 8:30 a.m.

**December 21, 2018**

All take home examinations are due on this day, with the exception of those conforming to the [examinations regulations](#) in the Academic Regulations of the University section of the Undergraduate Calendar/General Regulations of the Graduate Calendar.

**December 24, 2018**

Deadline for course outlines to be made available to students registered in winter term courses.

**December 25, 2018-January 1, 2019**

University closed.