



**Carleton University
Sprott School of Business
BUSI 1003 B & V
Survey of Accounting
Winter 2018**

INSTRUCTOR:

Patti Proulx, CPA, CMA
Office: TBA
Patti.Proulx@carleton.ca
Office Hours: Mondays, 5:15 p.m. to 5:50 p.m.

Lecture - SECTION B: Mondays 6:05 p.m. to 8:55 p.m. – Room SA-THB

BROADCAST TIME for Section V: 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	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 Monday, January 22 and are due each Monday 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 Monday, February 23, during the week of the winter break. Please consult the schedule on the next page.

Examinations:

- The **mid-term** will be held on Saturday, March 3 from 9 to 11 a.m. – locations to be confirmed. It will cover all material in **Chapters 1, 2, 3, 4, 6, & 7**.
- 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

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 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>
January 8	1	The Role of Accounting in Business	F1	
January 15	1 2	The Role of Accounting in Business Basic Accounting Systems: Cash Basis	F2	
January 22	2 3	Basic Accounting Systems: Cash Basis Basic Accounting Systems: Accrual Basis	F3	Quiz #1 - Chapters 1 & 2
January 29	4	Accounting for Retail Operations	F4	Quiz #2 -Chapter 3
February 5	6	Receivables and Inventories	F5	Quiz #3 - Chapter 4
February 12	7	Fixed Assets and Intangible Assets	F6	Quiz #4 - Chapter 6
February 19	No Class – Winter Break			No quiz due – that wouldn't be nice
February 26	8	Liabilities and Stockholders' Equity	F7	Quiz #5 Chapter 7
Saturday, March 3	9 a.m. to 11 a.m.- Mid Term Exam – Covering Chapters 1, 2, 3, 4, 6, & 7			
March 5	9	Metric Analysis of Financial Statements	F8	Quiz #6 -Chapter 8
March 12	10	Accounting Systems for Manufacturing Operations	F9	Quiz #7 -Chapter 9
March 19	11	Cost-Volume-Profit Analysis	F10	Quiz #8 -Chapter 10
March 26	12 14	Differential Analysis and Product Pricing Decentralized Operations	F11	Quiz #9 -Chapter 11
April 2	15	Capital Investment Analysis	F12	
April 9	NO CLASS! (Hooray!)			
April 14 to 26	Final Exam Period			

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

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*). **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) 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/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.

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

January 2

University reopens at 8:30 a.m.

January 8

Winter term classes begin.

January 12

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

January 19

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 2018 and must register for the Winter 2018 term.

January 19-21, 26-28

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 and will result in a grade(s) of WDN appearing on your official transcript.

February 16

April examination schedule available online.

February 19

Statutory holiday, University closed.

February 19-23

Winter Break. Classes are suspended.

March 1

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 9

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

Date TBA

[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 2018 course selection.

March 27

Last day for summative or final examinations in winter term or fall/winter courses before the official examination period (see [Examination Regulations](#) in the Academic Regulations of the University section of the Undergraduate Calendar).

March 30

Statutory holiday, University closed.

April 7

[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.

April 11

Winter term ends.

Last day of fall/winter and winter-term classes.

Classes follow a Friday schedule

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 12-13

No classes or examinations take place.

April 14-26

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