



**BUSI 1003 B & V**  
**Survey of Accounting**  
**Winter 2014**

**INSTRUCTOR:**

Patti Proulx

Office: TBA

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Office Hours: Tuesdays 5:15 to 5:45 p.m. or by appointment

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

**BROADCAST TIME for Section V:** Wednesdays 8:35 a.m. to 10:55 a.m.

**Precludes additional credit for BUSI 1001, 1002, 1004 and 1005.**

**TEACHING ASSISTANTS:**

Teaching assistants are available to assist students with course materials. 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. The course will also cover analysis of cost behavior and the uses and limitations of accounting information in planning, controlling and decision-making processes. A heavy reliance will be placed on problem solving and practical analyses.

**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, Sixth Edition, 2013, South-Western Cengage Learning.

**GRADING SCHEME:**

On-line Quizzes	20%
Mid-term Examination	30%
Final Examination	<u>50%</u>
	100%

**On-Line Quizzing:**

Weekly quizzes are to be completed by students on cuLearn and are worth 20% of the overall grade in the course. Weekly quizzes will commence the week of January 22 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 quizzes due on Wednesday, February 19 and Wednesday, February 26.

**Examinations:**

- The **mid-term** will be held on **Saturday, March 1 at 2:30 p.m.** – locations to be confirmed. It will cover all material in Chapters **1 to 7 inclusive**.
- 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.**
- 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, 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. You are responsible for all readings indicated on the course schedule and all chapter material identified on the topical emphasis outline, regardless if these topics are discussed in class. Because of time constraints, it will be impossible to cover all chapter material in class. Class time will be spent on what the instructor considers the most important and difficult material.

**COURSE SCHEDULE:**

<i>Date</i>	<i>Chapter</i>	<i>Topic</i>	<i>CUOL Lecture #</i>	<i>Quiz Due - Covering Chapter(s)</i>
January 7/8	1	The Role of Accounting in Business	W1	
January 14/15	2	Basic Accounting Concepts	W2	
January 21/22	3	Accrual Accounting Concepts	W3	Quiz #1 - Chapters 1 & 2
January 28/29	4	Accounting for Merchandising Businesses	W4	Quiz #2 -Chapter 3
February 4/5	6	Receivables and Inventories	W5	Quiz #3 - Chapter 4
February 11/12	7	Fixed Assets and Intangible Assets	W6	Quiz #4 - Chapter 6
<b>February 18/19 - Winter Break – No class or quiz</b>				<b>No Quiz</b>
February 25/26	8	Liabilities and Stockholders' Equity	W7	No Quiz (that would be cruel)
<b>March 1 – 2:30 p.m. - Mid Term Exam – Chapters 1-7 inclusive</b>				
March 4/5	9	Financial Statement Analysis	W8	Quiz #5 -Chapter 8
March 11/12	10	Accounting Systems for Manufacturing Businesses	W9	Quiz #6 -Chapter 9
March 18/19	11	Cost Behaviour & Cost-Volume- Profit Analysis	W10	Quiz #7 -Chapter 10
March 25/26	12	Differential Analysis and Product Pricing	W11	Quiz #8 -Chapter 11
April 1 /2	14 15	Performance Evaluation in Decentralized Operations Capital Investment Analysis	W12	Quiz #9 -Chapter 12
April 8/9		No class		<b>No quiz</b>
April 11 - 26	<b>Final Exam Period</b>			

**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.

### 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/>
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### **Winter Term 2014**

<b>Date</b>	<b>Activity</b>
January 2, 2014	University re-opens.
January 6, 2014	Winter-term classes begin.
January 17, 2014	Last day for registration for winter term courses. Last day to change courses or sections (including auditing) for winter term courses.
January 31, 2014	Last day for withdrawal from winter term and winter portion of fall/winter courses with full fee adjustment.
February 1, 2014	Last day for receipt of applications for admission to the Bachelor of Architectural Studies and the Bachelor of Social Work degree programs for the fall/winter session.
February 14, 2014	April examination schedule available online.
February 14-22, 2014	Fall-term deferred examinations will be written.
February 17, 2014	Statutory holiday. University closed.
February 17-21, 2014	Winter Break, no classes.
March 1, 2014	Last day for receipt of applications from potential Spring (June) graduates. Last day for receipt of applications to the Bachelor of Humanities, Bachelor of Industrial Design, Bachelor of Information Technology (Interactive Multimedia and Design), Bachelor of Journalism, and the Bachelor of Music degree program for the fall/winter session. Last day for receipt of applications for admission to a program for the summer term.
March 7, 2014	Last day to submit, to the Paul Menton Centre for Students with Disabilities, Formal Examination Accommodation Forms for April examinations.
March 25, 2014	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).

Date	Activity
April 1, 2014	Last day for receipt of applications for admission to an undergraduate degree program for the fall/winter session, from candidates whose documents originate outside Canada or the United States, except for applications due February 1 or March 1.
April 8, 2014	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 9-10, 2014	No classes or examinations take place.
April 11-26, 2014	Final examinations in winter term and fall/winter courses may be held. Examinations are normally held all seven days of the week. Please note that examinations will not be held on April 18-20.
April 15, 2014	Winter Co-op Work Term Reports are due.
April 18, 2014	Statutory holiday, University closed.
April 26, 2014	All take home examinations are due on this day.
May 1, 2014	Last day for receipt of applications for internal degree transfers to allow for registration for the summer session.
June 1, 2014	Last day for receipt of applications for admission to an undergraduate program for the fall/winter session from mature applicants, from those presenting post-secondary education qualifications and from those transferring from other universities in Canada or the United States, and from applicants with high school qualifications from Canada and the United States, except for applications due March 1.
June 9-19, 2014	Fall/winter and winter term deferred final examinations will be held.
June 15, 2014	Last day for receipt of applications for internal degree transfers to allow for registration for the 2013-2014 fall/winter session.