



**Carleton University
Sprott School of Business
BUSI 1003 B&V
Survey of Accounting
Winter 2019**

INSTRUCTOR:

Patti Proulx, CPA, CMA

Office: TBA

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Office Hours: Mondays 5:15 p.m. to 5:45 p.m.

Lecture - SECTION B: Mondays 6:05 to 8:55 p.m. – Room 103 Steacie Building

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 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 28 and are due each Monday at midnight. There will be 8 quizzes in all and your best 7 quizzes will count toward your final grade. Please consult the schedule on the next page.

Examinations:

- The **mid-term** will be held on Saturday, March 2 from 1 to 3 p.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, March 5. 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>
January 7	1	The Role of Accounting in Business	W1	
January 14	1 2	The Role of Accounting in Business Basic Accounting Systems: Cash Basis	W2	
January 21	2 3	Basic Accounting Systems: Cash Basis Basic Accounting Systems: Accrual Basis	W3	
January 28	4	Accounting for Retail Operations	W4	Quiz #1 -Chapters 1 & 2
February 4	6	Receivables and Inventories	W5	Quiz #2 – Chapter 3
February 11	7	Fixed Assets and Intangible Assets	W6	Quiz #3 - Chapter 4
February 18	No Class – Winter Break			No quiz due – that wouldn't be nice
February 25	8	Liabilities and Stockholders' Equity	W7	Quiz #4 - Chapter 6
Saturday, March 2	1 to 3 p.m.- Mid Term Exam – Covering Chapters 1, 2, 3, 4, 6 & 7			
March 4	9	Metric Analysis of Financial Statements	W8	Quiz #5 Chapter 7
March 11	10	Accounting Systems for Manufacturing Operations	W9	Quiz #6 -Chapter 8
March 18	11	Cost-Volume-Profit Analysis	W10	Quiz #7 -Chapter 9
March 25	12 14	Differential Analysis and Product Pricing Decentralized Operations	W11	Quiz #8 -Chapter 10
April 1	14 15	Decentralized Operations Capital Investment Analysis	W12	
April 8	NO CLASS! (Hooray!)			
April 12 - 27	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

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

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

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 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

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

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

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.

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 7, 2019

Winter term classes begin.

January 14, 2019

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 18, 2019

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 2019 and must register for the winter 2019 term.

January 18-20, 25-27, 2019

Fall term deferred examinations will be held.

January 31, 2019

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 permanent notation of WDN appearing on your official transcript.

February 15, 2019

April examination schedule available online.

February 18, 2019

Statutory holiday. University closed.

February 18-22, 2019

Winter Break. Classes are suspended.

March 1, 2019

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.

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

Last day for receipt of applications for admission from candidates who wish to be guaranteed consideration for financial assistance (including Carleton fellowships, scholarships and teaching assistantships) administered by Carleton University. Candidates whose applications are received after the March 1 deadline may be considered for the award of a fellowship, scholarship or teaching assistantship (Graduate students only).

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

March 15, 2019

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

March 26, 2019

Last day for summative tests or examinations, or formative tests or examinations totaling more than 15% of the final grade, 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/General Regulations of the Graduate Calendar).

April 7, 2019

[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 2019 course selection.

April 9, 2019

Winter term ends.

Last day of winter term and fall/winter classes.

Last day for academic withdrawal from winter term and fall/winter 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 winter term and fall/winter courses.

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.

April 10-11, 2019

No classes or examinations take place.

April 12-27, 2019

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

April 19-21, 2019

Statutory holiday. University closed. No examinations take place.

April 27, 2019

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.
