



**CARLETON UNIVERSITY  
SPROTT SCHOOL OF BUSINESS  
BUSI 1005  
SUMMER 2019  
MANAGERIAL ACCOUNTING FOR BUSINESS STUDENTS**

**Instructor: Shannon Butler, CPA, CA, MEd**  
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**Course meets: Tuesdays 7:05pm – 9:55pm**  
**Location: Southam Hall 306**

**Pre-requisites & precluded Courses:**

Precludes additional credit for BUSI 1002 and BUSI 1003.

Prerequisite(s): BUSI 1004 (with a grade of D- or higher). Restricted to B.Com. and B.I.B. students.

This course is a prerequisite to:

- BUSI 2001 (with a grade of C or higher)
  - BUSI 2504 (with a grade of D- or higher)
  - BUSI 2505 (with a grade of C or higher)
  - BUSI 3008 (with a grade of C- or higher)
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**Course Calendar description from the 2018/2019 University calendar:**

Introduction to the development and use of accounting information within a business organization for effective management including: planning, directing, motivating, and controlling activities and behaviours.

## 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.

## Required Course Materials:

Textbook:                    *An Introduction to Management Accounting, 2nd Edition*,  
Maurice, 2019  
**Available at Haven Books – 43 Seneca St (corner of Sunnyside and Seneca)**

Course Pack:                PowerPoint Slides & In-class Problems  
**Available at Black Squirrel Bookstore (1073 Bank Street, near Sunnyside)**

## Financial Calculator:

One of the following calculators is needed for chapter 12 in this course. If you are planning on taking future business courses, you should consider purchasing one of the following financial calculators:

- Texas Instruments BAI- Plus (or Pro model)
- Hewlett-Packard 10BII Business Calculator or HP 12
- Staples Financial Calculator

## CULearn

This course uses CULearn extensively (theory videos, additional problem sets, self-assessment quizzes, announcements, etc). You should be on cuLearn OFTEN. To access your courses on CULearn go to <http://carleton.ca/culearn>. For help and support, go to <http://carleton.ca/culearn/students>. Any unresolved questions can be directed to Information Technology Services (ITS) by phone at 613-520-3700 or via email at [its.service.desk@carleton.ca](mailto:its.service.desk@carleton.ca). You can also visit them on the 4<sup>th</sup> floor of the library.

## Teaching Method - The Flipped Classroom

This course will be using a flipped classroom format. There will be no formal in class lecture component; instead you will need to watch videos before class. These videos will cover the same material that would normally be covered by way of an in-class lecture.

You are expected to watch the videos before each class so that you are aware of the material and ready to work through problems in class. As you watch the videos you should be making notes and bringing these notes to class with you. If you come across questions from the videos, please ask these questions in class or email a TA or your instructor. The PowerPoint slides that you have in your course pack accompany the video lectures.

Class time will be spent on topic review and summary, but mostly in-class problems from your course pack. It is very important that you come to class with the expectation that you will be doing work. **Class time is not meant to be passive. Class time will be active learning where you will be expected to be working through problems and actively working and learning.** If you are struggling with the work, please put your hand up to ask questions. Alternatively, if you are getting through the in-class problems well, then please try and help your classmates who may need help.

You are also expected to read the assigned readings from the textbook and course pack and work through the assigned homework practice problems.

### Grading Scheme:

Participation	10%
Quizzes	10%
Midterm (To be held during the exam period of June 21-27)	30%
Final examination (3 hours)	<u>50%</u>
	<u>100%</u>

\*Final grades are subject to the Dean's approval

**Participation:** Participation will be discussed in class.

## Quizzes:

The quizzes will be due on the following dates at midnight as follows:

Quiz #	Chapter Coverage	Due Date
1	2	Sun May 12
2	3	Sun May 19
3	4	Sun May 26
4	5	Sun June 2
5	6	Sun June 9
6	7A*	Sun June 16
7	7B*	Sun July 7
8	8	Sun July 14
9	9	Sun July 21
10	10	Sun July 28
11	11	Sun Aug 11
12	12	Fri Aug 16

The quizzes consist of answering 5 multiple choice questions and are to be submitted through cuLearn.

- If you answer 1 question out of 5 correctly, you get 25%
- If you answer 2 question out of 5 correctly, you get 50%
- If you answer 3 question out of 5 correctly, you get 75%
- If you answer 4 question out of 5 correctly, you get 100%
- If you answer 5 question out of 5 correctly, you get 100%

You will be allowed two attempts at each quiz. The best of the two attempt grades will count as your quiz grade. Your final quiz grade will consist of the best 11 out of 12 quizzes.

\* 7A consists of Special Orders and Make vs. Buy

7B consists of Add/Drop, Scarce Resources and Sell or Process Further

## Mid-term and Final Exam:

The **mid-term examination** will be held during the June exam period; June 21-27. The mid-term will cover chapters 1 – 7I (the first 6 weeks of the term).

The only valid excuse for missing the mid-term is for medical reasons or death in the family and must be documented with a medical certificate. Any other reason (such as travel, etc...) will not be considered. In such circumstances the make-up mid-term will be held on Monday **July 2 from 06:15 – 08:15am**. If you miss the make-up midterm for any reason, your grade on the mid-term will be zero, i.e. there will be no make-up-make up mid-term and it is absolutely not possible to write an 80% final exam.

In order to be eligible to write the deferred mid-term exam, you must provide me a medical note within three days of the exam date. The medical note must be dated within two days after the exam at the latest. You can scan the medical note or take a picture and e-mail it to me.

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 distributed back in class. Please be sure to include your name and student number on the note to enable us to properly identify it.

*The final examination* will be held in the regular examination period (Aug 17-23). 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.

### **Classroom Expectations & Conduct:**

Professional conduct is built upon the idea of mutual respect. Such conduct includes (but is not limited to):

1) *Attendance & Punctuality*

Doing well in the course is highly correlated to your attendance and participation. We will do our best to make the class of value to you, and in turn, we expect you to come prepared for each and every class. If circumstances prevent attendance, please remember that you are responsible for all materials discussed, handouts distributed, problems covered, and announcements made. Late arrivals are disruptive to instructors and the other students in the class, and so should be avoided. On a similar note, early departures should also be an exception.

2) *Other Disruptions*

This is a very broad category, and includes leaving and re-entering class (although we understand that there are times that this is a necessity). Side conversations are discouraged, however, talking to the class as a whole is encouraged. Texting, other cell phone use, internet surfing or completing other classwork while in class is a poor use of your time and will not be tolerated. Unfortunately, humans are not as good at multitasking as we would like to believe. Please turn your phone on silent (or off).

3) *Being Prepared*

Have access to your textbook and course pack while in class and engage in solving problems that are covered in class. You should be ready to discuss any assigned readings and to answer any assigned questions for each day's class. Please refer to the course schedule, and any prior in-class announcements to know what is expected from you at each class.

## **How to do well in this course:**

### **WATCH THE VIDEOS, COME TO CLASS, 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, senior accounting TA's will be holding office hours. The office hour schedule will be posted to cuLearn.

## **Videos Technical Issues**

If you encounter technical issues watching the videos, usually the solution is to try to view them using a different browser. If this does not work, send an e-mail to [capture@carleton.ca](mailto:capture@carleton.ca). Make sure you specify which course you are registered and which specific video is giving you trouble.

## **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, managerial 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/going to class 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 readings 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.

**Course Schedule:**

<b>Week #</b>	<b>Week of</b>	<b>Topic</b>
<b>1</b>	<b>May 6</b>	<b>Introduction to Management Accounting (ch 1) &amp; Cost Concepts (ch 2)</b>
<b>2</b>	<b>May 13</b>	<b>Job Order Costing (ch 3)</b>
<b>3</b>	<b>May 20</b>	<b>Activity Based Costing (ch 4)</b>
<b>4</b>	<b>May 27</b>	<b>Cost-Volume-Profit Analysis (ch 5)</b>
<b>5</b>	<b>June 3</b>	<b>Absorption vs. Variable Costing (ch 6)</b>
<b>6</b>	<b>June 10</b>	<b>Relevant Costing (ch 7) – Special Orders; Make vs. Buy</b>
<b>7</b>	<b>July 1</b>	<b>Relevant Costing (ch 7) – cont'd – Add/Drop; Scarce Resources; Sell or Process Further</b>
<b>8</b>	<b>July 8</b>	<b>Budgeting (ch 8)</b>
<b>9</b>	<b>July 15</b>	<b>Standard Costs (ch 9)</b>
<b>10</b>	<b>July 22</b>	<b>Responsibility Accounting (ch 10)</b>
	<b>July 29</b>	<b>No Class this week.</b>
<b>11</b>	<b>Aug 5</b>	<b>Transfer Pricing (ch 11)</b>
<b>12</b>	<b>Aug 12</b>	<b>Capital Budgeting (ch 12)</b>

**Note that there is no class on Tuesday July 30<sup>th</sup>**



## 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 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.

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

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 Accommodation

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](https://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](https://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](https://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 is 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](https://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](https://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 on 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 are 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/>

### **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, in order to respond to your inquiries, please send all email from your Carleton CMail 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/>
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## **Important Dates and Deadlines – Summer 2019 Full Summer Undergraduate Students**

**Early Summer:** May 6, 2019 to June 18, 2019

### **May 6, 2019**

**Early** summer and **full** summer courses begin.

### **May 10, 2019**

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 Spring 2019 and must register for the Summer 2019 term.

### **May 13, 2019**

Last day for registration and course changes (including auditing) for **early** summer courses.

### **May 17, 2019**

Last day for registration and course changes (including auditing) for **full** summer courses.

### **May 17-29, 2019**

Fall/Winter and winter term deferred final examinations will be held.

### **May 20, 2019**

Statutory holiday. University closed.

### **May 24, 2019**

Last day for a full fee adjustment when withdrawing from **early** summer and **full** summer courses (financial withdrawal). Withdrawals after this date will result in a permanent notation of WDN on the official transcript.

### **May 31, 2019**

Last day to request Formal Examination Accommodation Forms for **early** summer 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.

### **June 11, 2019**

Last day for summative or final examinations for **early** summer courses before the official examination period (see Examination Regulations in the Academic Regulations of the University section of the Undergraduate Calendar).

### **June 14, 2019**

Final summer term payment deadline. Any balance owing on your student account will prevent access to registration for future terms.

Holds will be placed on unpaid summer accounts, which will prevent access to marks and/or registration for the 2019-20 Fall/Winter course selection. Payment of fees is due by the posted deadlines.

**June 18, 2019**

Last day of **early** summer classes (NOTE: Full summer classes resume July 2).  
Last day for academic withdrawal from **early** summer courses.  
Last day for handing in term assignments, subject to any earlier course deadline.

**June 19-20, 2019**

No classes or examinations take place.

**June 21-27, 2019**

**Early** summer final examinations and mid-term examinations in **full** summer courses may be held. Examinations are normally held all seven days of the week.

**July 1, 2019**

Statutory holiday. University closed.

**July 2, 2019**

**Late** summer courses begin.

**Full** summer courses resume.

**Late charges** take effect at 12:00 a.m. (midnight) for students registering **only** in late summer courses (July-August courses). Payment of fees is due by the posted deadlines.

**July 9, 2019**

Last day for registration and course changes (including auditing) for **late** summer courses.

**July 19-21, 2019**

**Early** summer term deferred final examinations to be held.

**July 22, 2019**

Last day for a full fee adjustment when withdrawing from **late** summer courses (financial withdrawal).

**July 26, 2019**

Last day to request Formal Examination Accommodation Forms for August examinations to the Paul Mention Centre for Students with Disabilities. Note that it may not be possible to fulfill accommodation requests received after the specified deadlines.

**August 1, 2019**

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

**August 5, 2019**

Civic holiday. University closed.

**August 7, 2019**

Last day for summative tests or examinations, or formative tests or examinations totalling more than 15% of the final grade for **late** summer and **full** summer courses before the official examination period (see [Examination Regulations](#) in the Academic Regulations of the University section of the Undergraduate Calendar).

**August 14, 2019**

Summer term financial holds preventing access to grades through Carleton Central and the release of official documents will be applied to accounts with an outstanding balance.

Last day of **late** summer and **full** summer classes.

Classes follow a Monday schedule.

Last day for academic withdrawal from **late** summer and **full** summer courses and any other courses that end this term.

Last day for handing in term assignments, subject to any earlier course deadline.

**August 15-16, 2019**

No classes or examinations take place

**August 17-23, 2019**

Final examinations in **late** summer and **full** summer courses may be held. Examinations are normally held all seven days of the week.

**August 23, 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.

**September 13-15, 2019**

**Late** summer and **full** summer term deferred final examinations will be held.