



**Carleton**  
UNIVERSITY

**SPROTT**  
SCHOOL OF BUSINESS

**CARLETON UNIVERSITY**  
**BUSI 1005**  
**Managerial Accounting for Business Students**  
**Winter 2020**

**Instructor: Shannon Butler, CPA, CA, MEd**  
**Office: DT 1007**  
**Office Hours: Monday 2:40 – 3:30 & By appointment**  
**Email: shannon.butler@carleton.ca**  
**Phone Number: x 1874**

**Course meets: Monday 11:35 – 2:25pm**  
**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)

**Course Calendar description from the 2019/2020 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 & Course Pack: An Introduction to Management Accounting, 2<sup>nd</sup> Edition, Maurice, 2019 & Course Pack BUSI 1005 Winter 2020  
Available at Haven Books – 43 Seneca St (corner of Sunnyside and Seneca)

## **Financial Calculator:**

One of the following calculators is needed for chapter 12 in this course. If you do not wish to purchase a financial calculator, then you will be able to do the calculations using formulas. If you are planning on taking future business courses, you should consider purchasing one of the following financial calculators:

- Texas Instruments BAII- 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

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 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 post them in cuLearn, they will be answered promptly. The PowerPoint slides that you have in your course pack accompany the video lectures.

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 ( <b>Saturday February 29<sup>th</sup>, 9:00a.m.-11:00a.m.</b> )	30%
Final examination (3 hours)	<u>50%</u>
	<u>100%</u>

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

### Quizzes:

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

<b>Quiz</b>	<b>Due Date</b>
Chapter 2 quiz	Sun Jan 12
Chapter 3 quiz	Sun Jan 19
Chapter 4 quiz	Sun Jan 26
Chapter 5 quiz	Sun Feb 2
Chapter 6 quiz	Sun Feb 9
Chapter 7A* quiz	Sun Feb 16
Chapter 7B* quiz	Sun Mar 3
Chapter 8 quiz	Sun Mar 8
Chapter 9 quiz	Sun Mar 15
Chapter 10 quiz	Sun Mar 22
Chapter 11 quiz	Sun Mar 29
Chapter 12 quiz	Sun April 5

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

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

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 questions out of 5 correctly, you get 50%
- If you answer 3 questions out of 5 correctly, you get 75%
- If you answer 4 questions out of 5 correctly, you get 100%
- If you answer 5 questions 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. You have 45 minutes to attempt each quiz.

### **Mid-term and Final Exam:**

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 **March 9 from 06:15 – 08:15 AM**. 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 by end of day Wednesday March 4. The medical note must be dated Tuesday March 3 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 mid-term will be held on **Saturday February 29<sup>th</sup> from 9:00a.m. to 11:00a.m.**

Locations will be announced in cuLearn and in class about a week before the mid-term. The mid-term will cover chapters 1 – 7I (the first 6 weeks of the term).

The final examination will be held in the regular examination period (April 13-25). 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.

You will be allowed to bring in a 'cheat sheet' to the mid-term and final exam subject to the following parameters as it will appear on the first page of the exam:

*Students are allowed a 'cheat' sheet. The sheet is limited to a sheet of letter sized paper. Only one side of the sheet can be used. There has to be a one inch margin all around and must be typed in 12 point Arial font. The cheat sheet has to be handed in with the final exam paper.*

If you bring in a cheat sheet that does not follow the above parameters, you will be unable to use it during the exam. A more thorough check of the cheat sheets will be held after the exam. If we find that you did not follow the parameters above, i.e. margins and font sizes, the penalty will amount to 10% of the final exam grade.

### **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.

**Video 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 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>
1	Jan 6	Introduction to Management Accounting (ch 1) & Cost
2	Jan 13	Job Order Costing (ch 3)
3	Jan 19	Activity Based Costing (ch 4)
4	Jan 27	Cost-Volume-Profit Analysis (ch 5)
5	Feb 3	Absorption vs. Variable Costing (ch 6)
6	Feb 10	Relevant Costing (ch 7) – Special Orders; Make vs. Buy
<b>Reading week: February 17-21</b>		
7	Feb 24	Relevant Costing (ch 7) – cont'd – Add/Drop; Scarce
<b>Midterm: Saturday February 29<sup>th</sup> 9:00a.m.-11:00a.m.</b>		
8	Mar 2	Budgeting (ch 8)
9	Mar 9	Standard Costs (ch 9)
10	Mar 16	Responsibility Accounting (ch 10)
11	Mar 23	Transfer Pricing (ch 11)
12	Mar 30	Capital Budgeting (ch 12)

## 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](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](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 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](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 Sprrott 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://sprrott.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 <https://carleton.ca/its/get-started/new-students-2/>
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## **Important Dates and Deadlines – Winter 2020 Graduate, Undergraduate and Special Students**

### **January 3**

University reopens at 8:30 a.m.

### **January 6**

Winter term classes begin.

### **January 14**

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 17**

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 2020 and must register for the Winter 2020 term.

### **January 17-19, 24-26**

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 14**

April examination schedule available online.

### **February 17**

Statutory holiday, University closed.

### **February 17-21**

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 13**

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.

### **March 24**

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 1, 2020**

Last day for receipt of applications from potential spring (June) graduates.

**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. An account balance may delay summer 2020 course selection.

**April 7**

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 8-9**

No classes or examinations take place.

**April 10, 2020**

Statutory holiday. University closed.

**April 13-25**

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

**April 25**

All take home examinations are due on this day.

**May 1**

Last day for receipt of applications for undergraduate internal degree transfers to allow for registration for the summer session.

**May 8**

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 2020 and must register for the Summer 2020 term.

**May 15-27**

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

**May 18**

Statutory holiday. University closed. No examinations take place.

