



BUSI 1005A
Management Accounting
Fall 2016

COURSE OUTLINE

<i>Instructor</i>	Lucille Perreault, MBA, CPA, CMA
<i>Office</i>	DT 1002
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<i>Class Time and Location</i>	Monday and Wednesday 11:35 to 12:55 TB208
<i>Office Hours</i>	Monday and Wednesday from 10:00 to 11:00

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, the application for internal financial decisions and reporting, and its limitations.

Calendar Description

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. Prerequisites additional credit for BUSI 1002 and BUSI 1003.

Prerequisites

BUSI 1004. Restricted to students registered in B.Com. and B.I.B.

This course is a prerequisite to:

1. BUSI 2001 (with a grade of C or higher)
2. BUSI 2504 (with a grade of D- or higher)
3. BUSI 2505 (with a grade of C or higher)
4. BUSI 3008 (with a grade of C- or higher)

Required Course Materials

Textbook: *An Introduction to Management Accounting*, 1st Edition,
Maurice, 2014
Available at Haven Books (Sunnyside and Seneca)

Response Card: ResponseWare License
Available at Haven Books

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

Financial Calculator: One of the following calculators:
Texas Instruments BAI- Plus (including Pro model)
Hewlett Packard HP 12C (including Platinum model)
Sharp EL-738C
Hewlett-Packard 10BII Business Calculator
Staples Financial Calculator

Grading Scheme

Participation – Clicker Questions	15%
Assignments	10%
Mid-Term Exam - in class	25%
Final Exam	<u>50%</u>
	<u>100%</u>

Participation

The *participation* grade will be calculated based on your answers to multiple choice questions asked during class using your smart phone or tablet with the ResponseWare app. In each class (starting the week of September 19th), there will be multiple choice questions which you will answer using response ware. Correct responses will receive 1 full mark. Incorrect responses will receive 1/2 (one half) of a mark.

You can expect response ware questions to be asked at the very beginning of class which will pertain to the theory in the assigned lecture video(s) for that class. ResponseWare questions may also be asked throughout class pertaining to the problems on which you are working.

You must bring your mobile device to class to obtain marks (no marks will be awarded for a student who forgot his/her device or who are absent). ResponseWare questions are an individual assessment, which means you are not permitted to converse with other students while the question is still “open”, even if you have finished answering the question yourself. If the integrity of the questions has been jeopardized for whatever reason, the instructor may decide to not count the questions that class for anyone, or if it becomes a pervasive problem, she may choose to add the weight of participation (15%) to the final exam (the final exam would then be worth 65%).

If you do not have a smart phone or a tablet that you can bring to class, please let me know as soon as possible to make alternate arrangement. You will be able to purchase a clicker device instead of using your own personal device. Please discuss with your instructor for more information.

Assignments

The assignments consist of answering 10 multiple choice questions and are to be submitted through cuLearn. The best 4 out of 5 assignments will count towards your final grade.

The assignments will be due on Sunday night at midnight as follows:

Assignment #	Chapter Coverage	Due Date
1	2 - 3	Sep 25
2	4 - 5	Oct 2
3	6 - 7	Nov 6
4	8 - 9	Nov 20
5	10 - 12	Dec 9

Mid-term and Final Exam

There will be a mid-term scheduled to be held on the 19th October in class. The mid-term will cover Chapters 1 to 6. The only valid excuse for missing a test is for medical reasons or death in the family and must be documented with a medical certificate. Any other reason (such as travel, etc...) cannot and will not be considered. 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 (i.e. the final exam will count for 75% of the grade).

The tests/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 available for pickup in the CUOL office. 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 (Dec 10-22). 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.

How to do well in this course:

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

A teaching assistant is available to support you throughout this course. The TA will answer any questions posted to the Discussion Forums in a timely manner. In addition, the TA will be holding office hours. The office hour schedule will be posted to cuLearn.

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, financial accounting requires that you practice working with it—over and over and over.

These observations have a number of implications for you and me. First, you will have to spend many hours before, during, and after going to class working on the course. This course contains lots of new vocabulary and concepts, so don't be afraid to ask me or the TA for clarification or examples. After class, 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 reading and end-of-chapter problems.

In exchange for your hard work, you can expect the same from me. For example, expect the TA and I to enthusiastically answer any and all of your questions. Expect us to provide timely feedback on how well you understand the material.

Course Schedule

<i>Week #</i>	<i>Week of</i>	<i>Topic</i>
1	Sep 12	Introduction to Management Accounting (ch 1) Cost Concepts (ch 2)
2	Sep 19	Job Order Costing (ch 3)
3	Sep 26	Activity Based Costing (ch 4)
4	Oct 3	Cost-Volume-Profit Analysis (ch 5)
5	Oct 11	Absorption vs. Variable Costing (ch 6)
6	Oct 17	Relevant Costing I (ch 7) - Special Orders; Make vs. Buy
	Oct 19	Mid-Term
	Oct 24	Fall Break – No Classes
7	Oct 31	Relevant Costing II (ch 7) – cont'd - Add/Drop; Scarce Resources; Sell or Process Further
8	Nov 7	Budgeting (ch 8)
9	Nov 14	Standard Costs (ch 9)
10	Nov 21	Responsibility Accounting (ch 10)
11	Nov 28	Transfer Pricing (ch 11)
12	Dec 5	Capital Budgeting (ch 12)

ADDITIONAL INFORMATION

Course Sharing Websites

Student or professor 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			

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

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*). After requesting accommodation from PMC, meet with me to ensure accommodation arrangements are appropriate and can be made. The deadlines for contacting the Paul Menton Centre regarding accommodations for December exams is November 11, 2016.

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://www2.carleton.ca/sasc/advisingcentre/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/support-services/>
Be in the know with what’s happening at Sprott: Follow @SprottStudents and find us on Facebook SprottStudents Sprott.

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/>
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