



**BUSI 1005 A**  
**Managerial Accounting for Business Students**  
**Summer 2014**

**INSTRUCTOR:** Patti Proulx, CPA, CMA

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**Instructor Office Hours:** Mondays 1:45 to 2:15 p.m. or by appointment **Office:** 1009A DT

**Lectures:** Mondays and Wednesdays 2:35 to 5:25 p.m. Room UC 182

**Tutorials:** Weekly Schedule attached – take place in Tutorial Room DT905

**TA Office Hours:** - start date TBC - Tuesdays 5 to 6:30 p.m. and Thursdays 7:30 to 9 p.m. Room DT905

**Course description & Learning objectives**

This course examines how accounting information is used for planning, evaluation, and control of organizations. 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 application for internal financial decisions and reporting.

**Prerequisite** - BUSI 1004, with a grade of D- or better. Restricted to students registered in the Bachelor of Commerce or BIB programs. The School of Business enforces all prerequisites.

*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) Bus. finance
3. BUSI 2505 (with a grade of C or higher)
4. BUSI 3008 (with a grade of C- or higher)

**Required Course Materials:**

1. Textbook – An Introduction to Management Accounting, First Edition, Maurice, 2014 Available at Haven Books, 43 Seneca St. (corner of Sunnyside)
2. Response Card: Turning Point Response Card (RCRF-03) - Clicker - **Available at Haven Books**
3. Course Pack: In-class Problems and Tutorial Problems - **Will be available in class**
4. Financial Calculator - Only the calculators listed below are permitted in all business course tests.
  - ☑ Texas Instruments BAII- Plus (or Pro model) - \$44 at Staples
  - ☑ Hewlett-Packard 10BII Business Calculator or HP 12C
  - ☑ Staples Financial Calculator \$28
  - ☑ Sharp EL-738C

## Grading Scheme

Mid Term Exam	40%
Tutorials	10%
Response Card Questions - Participation	10%
Final examination	40%
Total	100%

There will be a mid-term exam on **Saturday, July 26 from 9 a.m. to 11 a.m.** 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. 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. **The mid-term will cover Chapters 1-5 inclusive.**

The *response card* grade will be calculated based on your answers to multiple choice questions during class. Each class (starting the week of July 14, unless problems arise), there will be multiple choice questions which you will answer using your Response Card. For each class you attend and use your response card, you will receive 2 marks for simply being in attendance. In addition, for each multiple choice question you answer correctly, you will receive an additional mark.

*Tutorial* times will be devoted to the individual completion of problem sets with the assistance of the teaching assistant. Your tutorial grade will be based on tutorial attendance **and effort** at tutorial. Therefore, you must work on the tutorial assignment during tutorial. You can miss one tutorial without penalty. After that, every missed tutorial will cost you one mark.

*Final Examination* - this examination will be held in the regular examination period. The duration of the exam will be 3 hours. The final examination will cover the whole course. You need to obtain a minimum of 45% on the final exam to pass this course.

All tests and exams will test both the technical and conceptual aspects of the course.

## Deferred Examination

To be eligible to write deferral in this course, and avoid an FND grade, you must

- have obtained a grade of 7/10 or higher for the tutorial component of the course,
- have obtained a grade of 6.5/10 or higher in the participation component of the course, and
- **score at least 40% in each of the two tests.**

Applications for a deferred final examination must be made with the University's Registrar's office.

## **How to do well in this course: COME TO CLASS PREPARED TO LISTEN AND BE ENGAGED, COME TO TUTORIALS AND PRACTICE, PRACTICE, PRACTICE...**

To maximize your learning, you should also read the textbook chapter and do *several* (if not all) of the textbook problems from each chapter on your own. 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 likely find a high association between the number of problems **you** prepare, your attendance in class and your course grade.

## **Class Etiquette**

1. Late arrival and early departure should be an exception.
2. Early preparation for departure - please don't.

3. Talking - talk with everyone or with no one. Consistent disturbances to the class will be directed to the Associate Dean.
4. Cell phones and other electronic devices....off.

## 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, management accounting requires that you practice working with it—over and over and over. You are unlikely to learn by merely watching someone else "do accounting."

These observations have a number of implications for you and me. First, you will have to spend many hours during, and after class working on this course. During class, you should ask questions whenever they arise and don't stop asking until you are satisfied that you understand my explanations. This class contains lots of new vocabulary and concepts so don't be afraid to ask us 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.

## Course Schedule

<b>Class #</b>	<b>Date</b>	<b>Topic</b>
1	Monday, July 7	Introduction to Management Accounting (ch 1) Cost Concepts (ch 2)
2	Wednesday, July 9	Job Order Costing (ch 3)
3	Monday, July 14	Activity Based Costing (ch 4)
4	Wednesday, July 16	Cost-Volume-Profit Analysis (ch 5)
5	Monday, July 21	Absorption vs. Variable Costing (ch 6)
6	Wednesday, July 23	Relevant Costing I (ch 7)
	Saturday, July 26	Mid Term Exam – Chapters 1-5
7	Monday, July 28	Relevant Costing II (ch 7)
8	Wednesday, July 30	Budgeting (ch 8)
9	Wednesday, August 6	Standard Costs (ch 9)
10	Monday, August 11	Responsibility Accounting (ch 10)
11	Wednesday, August 13	Transfer Pricing (ch 11)
12	Friday, August 15	Capital Budgeting (ch 12)

## Tutorial Schedule

Tutorial #	Date	Topic
1	July 9/10	Job Order Costing (ch 3)
2	July 16/17	Cost-Volume-Profit Analysis (ch 5)
3	July 23/24	Relevant Costing I (ch 7)
4	July 30/31	Budgeting (ch 8)
5	August 6/7	Standard Costs (ch 9)
6	August 13/14	Transfer Pricing (ch 11)

### **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 (Section 2.3 Standing in Courses/Grading System), 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 June 2014 exam period is June 6, 2014 and for the August 2014 exam period is July 25, 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/>

**Important Dates**

SUMMER TERM 2014	
March 1, 2014	Last day for receipt of applications for admission to an undergraduate degree program for the summer term.
May 1, 2014	Last day for receipt of applications for undergraduate degree program transfers for the summer term.
May 5, 2014	Early summer and full summer classes begin.
May 12, 2014	Last day for registration and course changes (including auditing) for early summer courses.
May 16, 2014	Last day for registration and course changes (including auditing) for full summer courses.
May 19, 2014	Statutory holiday. University closed.
May 23, 2014	Last day to withdraw from early summer and full summer courses with a full fee adjustment.
June 6, 2014	Last day to submit to the Paul Menton Centre for Students with Disabilities, formal Examination Accommodation Forms for June examinations.
June 9-19, 2014	Fall/winter and winter term deferred final examinations will be held.
June 10, 2014	Last day for tests or examinations in early summer courses below the 4000-level before the final examination period (see Examination Regulations in the Academic Regulations of the University section of this Calendar).
June 17, 2014	Last day of early summer classes (NOTE: Full summer classes resume July 3). Last day for academic withdrawal from early summer courses. Last day for handing in term assignments, subject to any earlier course deadline.
June 20-26, 2014	Early summer examinations may be held. Examinations are normally held all 7 days of

	the week.
July 1, 2014	Statutory holiday. University closed.
July 3, 2014	Late summer classes begin. Full summer classes resume.
July 10, 2014	Last day for registration and course changes (including auditing) for late summer courses.
July 23, 2014	Last day to withdraw from late summer courses with a full fee adjustment.
July 25, 2014	Last day to submit to the Paul Menton Centre for Students with Disabilities, Formal Examination Accommodation Forms for August examinations.
July 31, 2014	Last day for tests or examinations in full summer courses below the 4000-level before the final examination period (see Examination Regulations in the Academic Regulations of the University section of this Calendar).
August 4, 2014	Statutory Holiday. University closed.
August 7, 2014	Last day for tests or examinations in late summer courses below the 4000-level before the final examination period (see Examination Regulations in the Academic Regulations of the University section of this Calendar).
August 15, 2014	Classes held on this day follow a Monday schedule. Last day of late summer and full summer classes. 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, 2014	Summer Co-op Work Term Reports are due.
August 18-23, 2014	Summer examinations may be held. Examinations are normally held all 7 days of the week.