



BUSI 1005 A
Managerial Accounting for Business Students
Summer 2015

INSTRUCTOR: Patti Proulx, CPA, CMA

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Instructor Office Hours: - start July 13 - Mondays 1:30 to 2:15 p.m. or by appointment **Office:** 1009 DT

Lectures: Mondays and Wednesdays 2:35 to 5:25 p.m. Room UC182

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

TA Office Hours: - Room DT910B - start date July 6:

- Monday 6:00 -7:30 pm
- Wednesday 5:00 - 6:30 pm
- Friday Noon -1:30 pm

Course description & Learning objectives

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. Precludes additional credit for [BUSI 1002](#) and [BUSI 1003](#).

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, 2013 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 on cuLearn**
4. Financial Calculator - Only the calculators listed below are permitted in all business course tests.
 - a. Texas Instruments BAII- Plus (or Pro model) - \$44 at Staples
 - b. Hewlett-Packard 10BII Business Calculator or HP 12C
 - c. Staples Financial Calculator \$28
 - d. Sharp EL-738C

Grading Scheme

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

There will be a *mid-term exam* on **July 22**. 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 July 13, unless problems arise), there will be multiple choice questions which you will answer using your Response Card. Correct responses will receive 1 full mark. Incorrect responses will receive 1/3 (one third) of a 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, and 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

Class #	Date	Topic
1	Monday, July 6	Introduction to Management Accounting (ch 1) Cost Concepts (ch 2)
2	Wednesday, July 8	Job Order Costing (ch 3)
3	Monday, July 13	Activity Based Costing (ch 4)
4	Wednesday, July 15	Cost-Volume-Profit Analysis (ch 5)
5	Monday, July 20	Absorption vs. Variable Costing (ch 6)
6	Wednesday, July 22	Relevant Costing I (ch 7)
	July 22 - 2:35 p.m. to 4 p.m. during class	Mid Term Exam – Chapters 1-5
7	Monday, July 27	Relevant Costing II (ch 7)
8	Wednesday, July 29	Budgeting (ch 8)
	Monday, August 3	Holiday – University is closed.
9	Wednesday, August 5	Standard Costs (ch 9)
10	Monday, August 10	Responsibility Accounting (ch 10)
11	Wednesday, August 12	Transfer Pricing (ch 11)
12	Friday, August 14 (this day follows a Monday schedule)	Capital Budgeting (ch 12)

Tutorial Schedule

Tutorial #	Date	Topic
1	July 8/9	Cost Concepts (ch 2)
2	July 15/16	Activity Based Costing (ch 4)
3	July 22/23	Absorption vs. Variable Costing (ch 6)
4	July 29/30	Relevant Costing (ch 7)
5	August 5/6	Budgeting (ch 8)
6	August 12/13	Responsibility Accounting (ch 10)

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 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 2015 exam period is June 5, 2015 and for the August 2015 exam period is July 24, 2015.

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

Writing Tutorial Services: <http://www1.carleton.ca/sasc/writing-tutorial-service/>

Peer Assisted Study Sessions (PASS): 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/>
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Important Dates and Deadlines Summer 2015

Graduate, Undergraduate and Special Students

Sessions:

- **Early Summer:** May 4, 2015 to June 16, 2015
- **Late Summer:** July 2, 2015 to August 14, 2015
- **Full Summer:** May 4, 2015 to August 14, 2015

March 1

Last day for receipt of applications for admission to an undergraduate degree program for the summer term.

March 24

[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 2015 course selection.

March 25

Carleton Central opens at 8:30 a.m. for registration for Carleton University degree students (graduate and undergraduate). Check your timeticket [here](#).

March 26

Registration for Carleton Special (non-degree) students begins at 8:30 a.m.

April 8

Registration for University of Ottawa undergraduate students begins. Registration opens at 8:30 a.m.

May 1

Last day for receipt of applications for undergraduate degree program transfers for the summer term.

Date to be confirmed by Business Office

Deadline for fee payment or assignment of funding to ensure payment is processed to your account without incurring a late charge. Payment of fees is due by the [posted deadlines](#).

May 4

Full summer and **early** summer courses begin.

May 11

Last day for registration and course changes for **early** summer courses.

May 15

Last day for registration and course changes for **full** summer 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 Spring 2015 and must register for the Summer 2015 academic term.

May 18

Statutory holiday, University closed. No CUOL course broadcast.

May 22

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

June 5

Last day to submit to the Paul Menton Centre for Students with Disabilities, formal Examination Accommodation Forms for June examinations

June 8-18

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

June 16

Last day of **early** summer classes (NOTE: Full summer classes resume July 2).

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 courses that end on this day.

Last day for academic withdrawal from **early** summer courses.

Date to be confirmed by Business Office

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 2015-16 Fall/Winter course selection. Payment of fees is due by the [posted deadlines](#).

June 19-25

Early summer examinations may be held. It may be necessary to schedule examinations during the day for classes held in the evening and vice versa Examinations are normally held all seven days of the week.

July 1

Statutory holiday, University closed.

Date to be determined by Business Office

Late registration 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 2

Late summer courses begin and **Full** summer courses resume.

July 9

Last day for registration and course changes for **late** summer courses.

July 23

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

July 24

Last day to submit to the Paul Menton Centre, for Students with Disabilities, formal examination accommodation forms for August examinations.

August 1

Last day for graduate students to submit to their thesis supervisor an examination copy of their Master's or PhD thesis for Fall graduation.

August 3

Civic holiday, University closed. No CUOL course broadcast

August 14

Classes follow a Monday schedule.

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

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 courses that end on this day.

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

August 17-23

Final examinations in **full** and **late** summer courses may be held. It may be necessary to schedule examinations during the day for classes held in the evening and vice versa Examinations are normally held all seven days of the week.

September 25-27

Summer term deferred final examinations will be held.

September 30

Last day for receipt of applications for appeal of final grades in summer term courses.