



## **Managerial Accounting for Business Students**

BUSI 1005 B

Winter 2025

**Instructor:** Maryam Firoozi, PhD  
**Email:** maryam.firoozi@carleton.ca  
**Office Hours:** By appointment. Please send me an email and we can set up a suitable time.

**TA:** TBD – will be posted on Brightspace.

**Modality:** In-Person. Students are also required to enroll in a tutorial session. Tutorials are all in-person.

**Class Times:** Mondays 8:35 - 11:25

**In order to stay updated with important notifications and announcements from Carleton University, please download the Carleton University App. This will ensure you receive timely information regarding your courses and other university-related updates throughout the term.**

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### **Pre-requisites & precluded Courses:**

**Pre-requisites:** BUSI 1004. Restricted to B.Com. and B.I.B. students.

**Precludes:** Precludes additional credit for **BUSI 1002** and **BUSI 1003**.

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### **Course Calendar Description** (from the 2024/2025 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. The purpose of this course is to ensure students have a basic understanding of how management accounting system of organizations operate, the language it uses, and its limitations. Successful completion of this course will also give students a solid foundation for additional study and careers in business.

## Learning Outcomes:

The objectives of this course are for students to increase their knowledge and competency in the following main areas:

1. Managerial accounting cost terms, concepts, behaviours and relationships.
2. Management accounting costing systems and analysis.
3. Effective management including planning, directing, motivating and controlling activities and behaviours.
4. Relevant costing and short- and long-term decision making.

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## Drop Course Policy

The deadline for academic withdrawal follows the dates prescribed by Carleton University: <https://calendar.carleton.ca/academicyear/>

The deadline to drop this course with full fee adjustment is January 31<sup>st</sup>, 2025. The last day to withdraw from full winter courses is March 15<sup>th</sup>, 2025.

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## Required Course Materials

### Textbook and WileyPLUS:

Weygandt, Kimmel, Aly  
Managerial Accounting – Tools for Business Decision-Making  
**Sixth** Canadian Edition, Wiley

Please note that having access to WileyPLUS is **required** to be able to complete the assignments.

You can order the textbook and WileyPLUS directly through Wiley website. Please click on the “WileyPLUS” tab in our Brightspace page and walk through the PowerPoint slides there to order and access the textbook and WileyPLUS.

You have the following options to buy the textbook and WileyPLUS. **The first option is enough for this course.** The cost for each option is provided below based on prices on Wiley’s website.

1. Weygandt, Managerial Accounting 6th Canadian Edition WileyPLUS (digital): \$98.95 + taxes.  
(This option will give you access to WileyPLUS and e-book for one semester).
2. Weygandt, Managerial Accounting 6th Canadian Edition WileyPLUS (digital) and a permanent copy of the e-book: \$119.95 + taxes  
(This option will give you access to WileyPLUS for one semester and a permanent copy of the e-book)

- Weygandt, Managerial Accounting 6th Canadian Edition WileyPLUS with Loose-leaf print: \$163.95 + taxes  
(This option will give you access to WileyPLUS and e-book for one semester and a hard copy of the book)

Alternatively, you can buy option 1 or option 3 from Carleton University Bookstore.

**Laptop:** For the midterm and the final exam students will need a laptop.

**Excel:** For the midterm, final exam, and in-class problems, Excel will be used. Excel is available to all Carleton students for free.

**Calculator:** Having a financial, non-programable, calculator is optional for this course. If you do not wish to purchase a financial calculator, then you will be able to do the calculations using formulas in Excel.

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## Methods of Evaluation / Grading Scheme / Course Completion Requirements

Evaluations	Percentage weight of grade
Class Attendance and Participation	5%
Tutorials Attendance and Participation	5%
After Class Assignments (individual)	20%
Midterm – 2 hours – In-person and e-proctored	25%
<u>Final – 3 hours – In-person and e-proctored</u>	<u>45%</u>
Total	100%

### Class Attendance and Participation (5%)

Participation marks can be earned by being present and engaged in classes. This means you are actively listening, responding to questions posed by your professor, taking notes, and working on the assigned in-class problems. Students that show up and are not actively engaged (e.g. headphones on, distracted in any way, using your phone, talking to others, being late to class, leaving early from class, not doing the activity asked of you, etc.) will not earn participation marks.

I understand that life happens, and you may not be able to make it to every class. I also understand there are rare times where you must join a class late or leave a class early. You may still receive 100% on participation even if you miss up to two classes.

## Tutorials Attendance and Participation (5%)

**There are weekly tutorial sessions that students are required to participate.** This means you are actively working on the problems. Students that show up and are not actively engaged (e.g. headphones on, distracted in any way, using your phone, talking to others, being late to tutorials, leaving early from tutorials, not doing the activity asked of you, etc.) will not earn participation marks for tutorials.

I understand that life happens, and you may not be able to make it to every tutorial session. You may still receive 100% on participation for tutorials even if you miss up to two sessions.

## After Class Assignments (20%):

*The after class assignments* will be available on WileyPLUS through a link on Brightspace at least one week before the due dates. The assignments are due on the following dates at **11:59 pm (EST)**:

Assignment	Chapter Coverage	Due Date
1	Chapter 1 and 2	January 19
2	Chapter 3	January 26
3	Chapter 5	February 2
4	Chapter 6	March 2
5	Chapter 7	March 16
6	Chapter 10	March 23
7	Chapter 11	March 30

## Late Assignments Policy

The assignment deadlines are on the Sunday evening after the completion of related course material and therefore should be sufficient. These dates are established to keep you on track with the material.

To ensure fairness to all students and to keep you on track during the semester, late submissions will receive a penalty of **5% per day**.

Please email me **by noon of the assignment's due date** if you are unable to submit an assignment by the due date and provide a reason. Assignment extensions are granted on a case-by-case basis. Students can only submit one assignment late with penalty. After that no permission for late submission will be granted.

To accommodate unpredictable obstacles (such as illness, family emergencies, etc.) your final assignment grade will consist of the best 6 out of 7 assignments.

### **Midterm (25%) – In person, e-proctored on a laptop**

The *mid-term examination* will be scheduled through Scheduling and Examination Services and held during **the weekend of February 7 to February 9**. The midterm will be on campus outside class time which can be Friday evening, Saturday or Sunday. The duration of the midterm will be two hours. The mid-term exact date, time and location will be announced on Brightspace. The mid-term will cover chapters 1, 2, 3, and 5.

The midterm will be written closed book, in person, on campus, using Excel, and will be e-proctored. Students need to bring their laptops and to install and test CoMaS prior to the test date.

**Deferred Midterm:** The only valid reason for missing the mid-term is for medical reasons or death in the family. Any other reason (such as travel, etc...) will not be considered. In such circumstances the make-up mid-term will be held on Monday, **February 24 at 7:15 am EST**. 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 a 70% final exam.

In order to be eligible to write the deferred mid-term exam, you must email me and provide proper documentation by end of day on **February 13<sup>th</sup>**.

The mid-term will be marked by the teaching assistants and myself. We follow a rigorous quality control process that reasonably assures that the grade awarded on your mid-term 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. If this happens, please email me to discuss the issue within seven calendar days following the date the grades were made available.

### **Final Exam (45%) - In person, e-proctored on a laptop**

*The final examination* will be held in the regular examination period (April 11-26). The duration of the exam will be 3 hours. The final examination will cover the whole course. You need to obtain a minimum grade of 40% on the final exam to pass this course.

The final exam will be written closed book, in person, on campus, using Excel, and will be e-proctored. Students need to bring their laptops and install and test CoMaS prior to the test date.

### **Deferred Final Examinations**

If you wish to defer a Formal Final Exam, you – the student – must reach out to the registrar's office with the proper documentation prior to the deadline (please refer to <https://carleton.ca/registrar/deferral/> for dates). Once the request has been put through, your instructor will be notified for their approval. Your final exam will be formally scheduled. If you miss the deadline for applying for a deferral, please reach out to your instructor personally to discuss.

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## Additional Information on Exams and e-Proctoring

**e-Proctoring:** The University's e-proctoring system (CoMaS) will be used to administer the midterm and the final exam. These exams are in-person, but we will still use this system as you will be writing using your laptops. Details about this system and your requirements will be laid out well before the exams so that you are ready. You can find more information at <https://carleton.ca/ses/e-proctoring/>.

Students need to bring their laptops and to install and test CoMaS prior to the test date.

The minimum computing requirements for e-proctoring service are as follows:

- Hardware: Laptop
- OS: Windows 10, Mac OS 10.14, Linux Ubuntu 18.04
- Internet Browser: Google Chrome, Mozilla Firefox, Apple Safari, or Microsoft Edge
- Internet connection
- Webcam

Note: Chromebooks, tablets (Android, iOS, Windows), and smartphones are not supported by CoMaS at this time. You must complete your exams using Windows-based or MacOS computers.

## Students' responsibilities with regards to deadlines

It is your responsibility to ensure that you meet (1) the assignments deadlines above, (2) the mid-term date and time, and (3) the final exam date and time. It's as easy as entering these in your calendar on your smart phone or paper agenda. When you register for this course, you are doing so on the assumption that you are fully available during the mid-term exam period (February 7 to 9) and the final exam period (April 11-26). *I will not accommodate any requests to write the midterm early or late.*

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## Preparation and Participation:

How to do well in this course? To do well in this course you need to spend at least 8 hours each week including class time and tutorials.

## Before Class

1. **Before each class, briefly read the assigned chapter.** You do not need to understand everything at this stage. The purpose is to be introduced to the concepts and theoretical foundations in each chapter. As you read the chapters, take notes and bring them to class with you. If you have any questions about the content in the chapter, please raise them in class or email a TA or your professor or post them on Brightspace discussion boards.

## **During Class**

2. **Attend class and actively participate.** You should come to class already aware of the material and ready to work through problems. During class we will briefly cover a summary of the theories and concepts in the chapter and will then focus on application. Most of the class time will be spent on problem solving. It is very important that you come to class ready to work. Class time is for active learning! You are expected to work through problems in class. If you are struggling with the work, please ask questions.

## **After Class**

3. There are many exercises and problems at the end of each chapter. The solutions for a selected set of these problems are available on Brightspace. To perform well in this course, you must spend time answering these problems and checking the answers to test your understanding. To maximize your learning, you should make an honest attempt at the question before looking 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 and active engagement in class and your course grade.
4. **Attend weekly tutorial sessions.** You are expected to come to tutorial sessions prepared and ready to work through problems. The tutorials are designed to have around 20 students each to give you an opportunity to engage with the material in a small class.
5. **Complete the after-class assignment on WileyPLUS.** These assignments are intended to assess your ability on the application of the materials covered in each chapter. Please do not wait until the due date to start the assignments. If you encounter any technical issues (or any other issues) last minute, you may not be able to get help to resolve the issues before the deadline.

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***Intellectual Property:*** All course materials are protected by copyright and remain the intellectual property of the instructor. Students registered in the course may only use course materials for their own educational use. Students are not permitted to reproduce or distribute lecture notes or other course material publicly for commercial or non-commercial purposes without express written consent from the instructor.

## Course Schedule

Week #	Date	Topic	Chapter
1	January 6	Managerial Accounting Cost Concepts and Cost Behaviour Analysis (Part 1)	Chapter 1 and 2
2	January 13	Cost Concepts and Cost Behaviour Analysis (Part 2)	Chapter 2
3	January 20	Job-Order Cost Accounting	Chapter 3
4	January 27	Activity-Based Costing	Chapter 5
5	February 3	Review for the midterm	
<p>The midterm will be scheduled through Scheduling and Examination Services and held during the weekend of <b>Feb 7 to Feb 9</b>.</p> <p>The midterm will take place on campus outside of class time which can be Friday evening, Saturday or Sunday. The duration of the midterm will be 2 hours. The exact date, time and location will be posted on Brightspace.</p> <p>The midterm will be <b>in-person</b> on campus, e-proctored on a laptop and will cover chapters 1, 2, 3, and 5.</p>			
6	February 10	Decision-Making: Cost-Volume-Profit (Part 1)	Chapter 6
7	February 24	Decision-Making: Cost-Volume-Profit (Part 2)	Chapter 6
8	March 3	Incremental Analysis (Part 1)	Chapter 7
9	March 10	Incremental Analysis (Part 2)	Chapter 7
10	March 17	Budgetary Planning	Chapter 10
11	March 24	Budgetary Control and Responsibility Accounting	Chapter 11
12	March 31	Review for the final exam	

## Summary of Due Dates

What is Due?	Due Date	Time	Where
Assignment 1	January 19	11:59 pm	Brightspace
Assignment 2	January 26	11:59 pm	Brightspace
Assignment 3	February 2	11:59 pm	Brightspace
Midterm	Weekend of Feb 7 to Feb 9	TBD	On Campus (TBD)
Assignment 4	March 2	11:59 pm	Brightspace
Assignment 5	March 16	11:59 pm	Brightspace
Assignment 6	March 23	11:59 pm	Brightspace
Assignment 7	March 30	11:59 pm	Brightspace
Final Exam	Final exam period (April 11 to 26)	TBD	On campus (TBD)



Contribution to Learning Goals of the Program ([BCom](#), [BIB](#)):

Program Learning Goal	Competencies Not Covered	Competencies Introduced (only)	Competencies Taught But Not Assessed	Competencies Taught and Assessed
<b>CHECK (X) ONE PER ROW</b>				
<b>BC1 Knowledge</b> <i>Graduates will be skilled in applying foundational business knowledge to appropriate business contexts.</i>				X
<b>BC2 Collaboration</b> <i>Graduates will be collaborative and effective contributors in team environments that respect the experience, expertise and interest of all members.</i>	X			
<b>BC3 Critical Thinking</b> <i>Graduates will be discerning critical thinkers, able to discuss different viewpoints, challenge biases and assumptions, and draw conclusions based on analysis and evaluation.</i>				X
<b>BC4 Communication</b> <i>Graduates will be effective and persuasive in their communications.</i>		X		
<b>BI5 Global Awareness (BIB ONLY)</b> <i>Graduates will be globally-minded.</i>	X			

## 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, followership, 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.

### Grading

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**

Carleton is committed to providing academic accessibility for all individuals. You may need special arrangements to meet your academic obligations during the term. The accommodation request processes, including information about the *Academic Consideration Policy for Students in Medical and Other Extenuating Circumstances*, are outlined on the Academic Accommodations website ([students.carleton.ca/course-outline](https://students.carleton.ca/course-outline)).

You may need special arrangements to meet your academic obligations during the term. For an accommodation request, the processes are as follows:

### **Pregnancy Accommodation**

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 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 cooperation or collaboration or completing work for another student – weaken the quality of the degree and will not be tolerated.

Process: If an alleged violation occurs, all relevant documentation will be forwarded to the Dean. If the allegation proves true, the 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. **For a first offence, at a minimum, the penalty assigned will normally be a zero on the submitted work and at least a minimum full grade reduction of the final course grade. For a second offence, at a minimum, the penalty assigned will normally lead to a suspension from studies.**

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 Undergraduate Student Services Office offers program advising and overall student success support. Our team is available to discuss your academic goals and your program progression plans. We can also work with you to develop strategies for success, including study skills for Business. If you experience any difficulty this term or if you would like to access support, please contact our team at [bcom@sprott.carleton.ca](mailto:bcom@sprott.carleton.ca) or at [bib@sprott.carleton.ca](mailto:bib@sprott.carleton.ca).

### **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](https://carleton.ca/csas).

**Important Information:**

- Students must always retain a 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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