

**ACCT 5002 P**  
**Managerial Accounting**  
**WINTER 2025**

**Instructor:** Oriane Couchoux, Ph.D., CPA auditor  
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**Office:** 6025  
**Office Hours:** By appointment

**Class Meeting:** February 28, 2025 (8:35am – 5:25pm)  
March 1, 2025 (8:35am – 5:25pm)  
**Modality** In person

**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.**

**Course Calendar Description** (from the [2024/2025 University Calendar](#)):

Fundamentals of managerial accounting and control. Techniques for management decision-making, planning, and control including cost-volume-profit analysis, product costing, variance analysis, relevant costing, transfer pricing and the balanced scorecard. Precludes additional credit for BUSI 5005 (no longer offered).

**Course Description:**

Management accounting is the practice of analyzing, interpreting, and presenting financial and non-financial information to assist managers in making informed decisions. This course is designed to help students better understand and use managerial accounting information. Students will explore relevant accounting tools and frameworks such as cost-volume-profit analysis, balanced scorecards, budgeting, and variance analysis. Through case studies and interactive sessions, students will learn to use, interpret, and produce accounting information for planning, controlling operations, and guiding strategic initiatives.

**Course Learning Objectives:**

1. Get a general understanding of the nature of management accounting, its concepts, and principles.
2. Understand the need for accounting information, its importance for decision-making processes, and its limits.

3. Critically analyze and interpret management accounting information related to costs, the relationship between cost, volume, and profit, balanced scorecard, performance measurement, budgeting, and variance analysis.
4. Use management accounting information and apply relevant tools and frameworks to solve organizational problems.

**Course Prerequisites:** ACCT 5001.

**Required Materials:**

- Horngren's Cost Accounting: A Managerial Emphasis, Canadian Edition, 10th edition (full eTextbook \$67.99; link to selected chapter to come)
  - Students who wish to use a previous edition of the textbook are welcome to do so. As the chapter numbers/names have been updated, make sure to read the correct chapters.

1 – The Accountant’s Vital Role in Decision Making	6 – Master Budget and Responsibility Accounting
2 – An Introduction to Cost Terms and Purposes	7 – Flexible Budgets, Variances, and Management Control I
3 – Cost-Volume-Profit Analysis	8 – Flexible Budgets, Variances, and Management Control II
4 – Job Costing	11 – Decision Making and Relevant Information
5 – ABC and Management	14 Strategy, the Balanced Scorecard, and Profitability Analysis

- Ivey coursepack \$10.9 (link to be provided in Brightspace)

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

**Grading Scheme:**

Reference	Component	%	Due date(s)
A	Engagement (Individual)	15%	Contribution to class discussions (7.5%) Reflective essay: Feb. 28 and March 1 (7.5%)
B	Quiz (Individual)	15%	Available Feb. 24 Due February 28 <sup>th</sup>
C	Case analysis (Team)	30%	Due March 5
D	Final Exam (open book, take-home)	40%	Available March 5 Due March 10

Each component of your grade will be assigned a percentage score. Your final course grade will be a weighted average of each of these components.

**A. Engagement (15%):**

Engagement is critical in this course. To gain a full understanding of the material, students are expected to participate and share experiences and knowledge. Engagement will be assessed using the following items:

- Contribution to class discussions and activities (7.5%);
- Reflective essay (7.5%) – In this essay, students will reflect on the relevance and use of management accounting tools in their professional environment. A first version of the essay is due before 8:35am on February 28<sup>th</sup>. The essay will be finalized in class on March 1<sup>st</sup> (to be submitted in Brightspace).

**B. Quiz (15%):**

One quiz is scheduled to help you keep up with the breadth of the course material and make sure that you master the most important concepts and tools. The quiz is approximately 30 minutes in length, and consists of multiple-choice questions. The quiz will be available on February 24<sup>th</sup>, and must be completed by February 28<sup>th</sup> in Brightspace.

**C. Case Analysis (30%):**

Teams will be formed by the instructor. On February 28<sup>th</sup> and March 1<sup>st</sup>, time will be allocated for the teams to work on a case covering some of the course concepts. The final team report must be submitted in Brightspace by March 5<sup>th</sup>, end of day.

**D. Final Exam (40%):**

The final exam consists in a take-home case analysis (individual). The case will be available on March 5, and the final report is due on March 10 (to be submitted in Brightspace).

**Late Assignments:**

Late assignments/cases will not be accepted, unless a request for extension has been granted by the instructor. Requests for extension will be considered in cases of illness, family emergency, or other exceptional circumstances.

**Preparation and Participation:**

Students are expected to have read the relevant textbook chapters and submit a first draft of their reflective essay before 8:35am on February 28<sup>th</sup>. Student who would like to take the quizzes before February 28<sup>th</sup> are welcome to do so.

**Contribution to Program Learning Goals ([MBA](#)):**

<b>MBA Learning Goal</b>	<b>Not Covered</b>	<b>Introduced</b>	<b>Taught but Not Assessed</b>	<b>Taught <u>and</u> Assessed</b>
<b>MB1 Leadership and Collaboration</b> <i>Graduates will be equipped for leadership and collaboration.</i>			✓	
<b>MB2 Communication</b> <i>Graduates will be effective communicators</i>			✓	
<b>MB3 Critical Thinking and Problem Solving</b> <i>Graduates will be skilled in critical thinking and problem solving.</i>				✓
<b>MB4 Functional Knowledge</b> <i>Graduates will have functional knowledge of all areas of business.</i>				✓
<b>MB5 Global Business</b> <i>Graduates will have an appreciation of the global environment of business.</i>		✓		
<b>MB6 Ethical Reasoning</b> <i>Graduates will be skilled in ethical reasoning and decision-making.</i>		✓		

**COURSE SCHEDULE**

<b>February 28<sup>th</sup></b>	<b>March 1<sup>st</sup></b>
Cost concepts (chapters 1, 2, 3, 4)	Balanced scorecard (chapter 14)
Activity-based costing (chapter 5)	Budget (chapters 6, 7, 8) and decision-making (chapter 11)

## 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).

### Recommended Calculator for 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. They provide you with opportunities to develop and enhance interpersonal, communication, leadership, followership and other group skills. Group assignments are also an effective way to learn integrative skills for putting together a complex task. Your professor may assign one or more group tasks, assignments, or 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.

#### Peer Evaluation for Group Work

To deter social loafing and ensure fairness in grading, you will be asked to assess the contribution of your fellow group members. This information will be used when assigning the grade for the final project. The procedure is as follows: Each student should take 100 points and allocate those points to the various members of the group (including him/her/themselves) to reflect the contributions made by each member. For instance, if there are four members in a group and everyone contributed equally, each individual would receive 25 points. Conversely, if an individual contributed relatively little, the remaining group members might allocate few points to that member. To ensure that these peer evaluation scores are reasonable and free from personal bias, you will be asked to provide a detailed written explanation for your point allocation.

### Letter Grades:

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	F = Below 50
A = 85-89	B = 73-76	C = 63-66	D = 53-56	
A - = 80-84	B - = 70-72	C - = 60-62	D - = 50-52	

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:

<https://calendar.carleton.ca/grad/gradregulations/>

### **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](http://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**

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: <https://carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf>

- **Religious Obligations**

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: <https://carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf>

- **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. <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: <https://carleton.ca/sexual-violence-support/>

- **Student Activities**

Carleton University recognizes the substantial benefits, to both the individual student and the university, that result from participating in activities beyond the classroom experience. Reasonable accommodation will 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: <https://students.carleton.ca/course-outline/>

### **Academic Integrity:**

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—are a serious academic offence, 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/>

### **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: <https://carleton.ca/csas/>

### **Other 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 email account. If you do not have or have yet to activate this account, you can do so by visiting <https://carleton.ca/its/get-started/new-students-2/>