



ACCT5121 A & B: Advanced Concepts II

SUMMER 2025

Instructor	Jasdeep Bajwa, CPA
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Class Times	Section A: Monday & Wednesday 1:00pm – 4:00pm Section B: Monday & Wednesday 9:00am – 12:00pm <i>*Class times unless otherwise stated</i>
Modality	In-Person
Office Hours	By Appointment
Office Location	7037NI

Pre-Requisites & Preclusions:

Prerequisites: There are no pre-requisites for this course.

By virtue of being admitted to the MAcc program, you have demonstrated coverage of the entry requirements to the program.

Course Description/Instructor's Statement

Carleton Calendar Description (Find at <https://calendar.carleton.ca/undergrad/courses/BUSI/>)

An in-depth exploration of selected topics in management accounting, finance and corporate governance.

Instructor's Description:

This course builds upon and integrates knowledge previously gained in management accounting, finance, strategy, and governance in an undergraduate program. It covers technical and complex issues in a focused manner, helps develop professional judgement, and focuses on the ability to integrate the various competencies; skills and competencies required of a professional accountant

Course Learning Objectives:

The learning objectives for the course are aligned with the seven (7) management accounting competency areas defined by CPA Canada & select competency areas for strategy, governance, & finance. See Appendix A for a cross-reference to the CPA Competency Map for management accounting, strategy, governance, & finance against the coverage in this course.

At the end of this course, students should be able to:

1. Evaluate management information needs & requirements
2. Evaluate different types of budgets, plans & forecasts
3. Analyze implications of variances
4. Interpret cost classifications & cost accumulation methods & apply relevant information for short-term financial & capital investment decisions
5. Analyze sources & drivers of revenue growth

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6. Evaluate various scenarios to achieve sustainable profit maximization & capacity management performance
 7. Analyze performance of different business units using accepted frameworks
 8. Analyze different scenarios to determine the implications of management incentive schemes & employee compensation strategies
 9. Analyze the entity's governance structure, including the specific role of audit committees & boards, & mechanisms used for compliance.

Required/Optional Materials & Prices

Students are not required to purchase textbooks or other learning materials for this course. However, the following textbooks are recommended if students wish to purchase additional resources for their own studying.

Cornerstones of Managerial Accounting

- Maryanne M. Mowen; Don R. Hansen; David J. McConomy; Bradley D. Witt; 4th Canadian Edition; Cengage Learning; 2021
- Rent (Digital): \$74.95 [Access until April or May 2026]
- Purchase (Hardcopy): \$162.95 [Hardback]
- ISBN-13: 9781774747278 (Digital/Rent) | ISBN-13: 9780176915261 (Hardcopy/Buy)
<https://www.cengage.ca/c/cornerstones-of-managerial-accounting-44-4th-edition-4e-mowen-hansen-mcconomy/9780176915261/?filterBy=Higher-Education>

Principles of Managerial Accounting

- Christine Jonick; University of North Georgia Press; 2017
- This is an open source textbook (i.e. free online)
<https://web.ung.edu/media/university-press/Principles%20of%20Managerial%20Accounting.pdf?t=1661449521181>

Please purchase the textbook(s) from the campus bookstore in Nideyinàn (formerly the University Centre) or through the bookstore website: <https://carleton.ca/campus-services/the-bookstore/>.

Hardware/Software: Given that the final exam will be digital and e-proctored, you must meet the following minimum computing requirements:

- Hardware: laptop
- Operating system: Windows 10, Mac OS 10.14, Linux Ubuntu 18.04
- Internet browser: Google Chrome, Mozilla Firefox, Apple Safari, or Microsoft Edge

Note: Chromebooks, tablets (Android, iOS, Windows), and smartphones are not supported by CoMaS (e-proctoring tool). You must complete your in-term tests and final exam using Windows-based or MacOS computers.

Grading Scheme

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.

Weekly Homework Cases	15%
Case Assignment #1	20%
Midterm Exam	25%
Final Exam (Digital, In-Person, E-Proctored)	40%
TOTAL	100%

The minimum grade required to pass this course is a B-

Important Dates to Note

Classes Begin	Week of May 5 th , 2025
Weekly Homework Cases	Weekly
Case Assignment #1	May 18 th , 2025
Case Assignment #2	June 8 th , 2025
Final Exam	June 23 rd , 2025

Final Exam: June 23rd, 2025, at 9:00am

University Academic Calendar: <https://calendar.carleton.ca/academicyear/>

Policies & Accommodations

<https://students.carleton.ca/course-outline/>

<https://carleton.ca/pmc/current-students/academic-accommodations/>



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