



**BUSI 3008:  
Intermediate Management Accounting & Control  
SUMMER 2025**

<b>Instructor</b>	Shannon Butler
<b>Email Address</b>	Shannon.butler@carleton.ca
<b>Modality</b>	Online Asynchronous
<b>Office Hours</b>	By Appointment
<b>Office Location</b>	7031NI
<b>TA Name/Email</b>	Anamika Jayendran <a href="mailto:AnamikaJayendran@cmail.carleton.ca">AnamikaJayendran@cmail.carleton.ca</a>

**Pre-Requisites & Preclusions:**

Prerequisites: BUSI 1002 or BUSI 1005 (with a grade of C- or higher in each)

**Course Description/Instructor's Statement**

Carleton Calendar Description

The use of accounting information for cost control and performance evaluation. Emphasis is on cost accumulation systems, performance evaluation, control models and analytical tools.

Instructor's Description:

Every business requires decisions; cost and management accounting concepts are used to inform decision-making. This course starts with a review of the basic cost accounting concepts and cost behaviours. It then progresses beyond the basics to more advanced topics. Major topics include: variance analysis, cost behavior, pricing decisions, cost allocation, profitability analysis, process costing, capital budgeting and transfer pricing. This course will help you gain valuable decision-making tools.

Course Learning Objectives:

1. Solid foundation of cost accounting concepts
2. Tools for planning and control in business
3. The role of accounting cost information in making business decisions
4. Cost allocations and budgeting strategies in decision making

The overall objective of this course is to provide students with the knowledge and tools required to make informed business decisions.

**Required/Optional Materials & Prices**

***Horngren's Cost Accounting: A Managerial Emphasis***

- S.M. Datar, L. Beaubien, M.V. Rajan, S. Janz; 10<sup>th</sup> Canadian Edition; Pearson; 2024
- E-Textbook + MyLab: **\$99.99** [12 Month Access]
- ISBN-13: 9780137912803

**We will be using MyLab and therefore it is important that you purchase the online version of this textbook which will include access to MyLab. If you also want a hard copy of the textbook you can purchase it from the campus bookstore in Nideyinàn.**

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**Software**

- Full Licensed Version of Microsoft Excel

**Grading Scheme**

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Chapter Summary Sheets (5 x 2% Each)	10%
MyLab Assessments (5 x 7% Each)	35%
Final Examination (In Person)	55%
<b>TOTAL</b>	<b>100%</b>

**Important Dates to Note**

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**Chapter Summary Sheets**

Chapter Summary Sheets #	Chapter Coverage	Due Date
1	1-5	Sunday <b>May 11</b>
2	6-9	Sunday <b>May 18</b>
3	10,11&13	Sunday <b>May 25</b>
4	15-17	Sunday <b>June 1</b>
5	18-19	Sunday <b>June 8</b>
6	20-21	Sunday <b>June 15</b>

**MyLab Assessments**

MyLab Assessment #	Chapter Coverage	Due Date
1	1-5	Monday <b>May 12</b>
2	6-9	Tuesday <b>May 20</b>
3	10,11&13	Monday <b>May 26</b>
4	15-17	Monday <b>June 2</b>
5	18-19	Monday <b>June 9</b>
6	20-21	Monday <b>June 16</b>

**Final Exam:** TBD during June 21<sup>st</sup> – June 27<sup>th</sup>

\*Note that the Final Exam will be In Person & E-Proctored

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

**Policies & Accommodations**

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

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



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