



BUSI 1005A – Management Accounting

FALL 2025

Instructor	Shannon Butler
Email Address	Shannon.butler@carleton.ca
Modality	In person with many Online Asynchronous elements. You are also required to enroll in a tutorial section.
Office Hours	By appointment
Office Location	7031 NI
TA Name/Email	TBD and posted on Brightspace
Class Time	Fridays 2:35pm – 4:25pm

Pre-Requisites & Preclusions:

Prerequisites: BUSI 1004. Restricted to B.Com. and B.I.B. students.

Precludes additional credit for BUSI 1002, BUSI 1003, BUSI 2008, and BUSI 2018.

Course Description/Instructor's Statement

Carleton Calendar Description:

An introduction to the use of accounting data for the purposes of planning and control of operations.

Instructor's Description:

This course examines how accounting information is used within organizations to plan, monitor and control. The purpose of this course is to ensure you have a basic understanding of how the management accounting system of organizations operate, the language it uses, and its limitations. Successful completion of this course will also give you a solid foundation for additional study and careers in business.

Course Learning Objectives:

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.

Required/Optional Materials & Prices

- An Introduction to Management Accounting***
 - Maurice, 2nd Edition; 2019
 - **FREE – The textbook will be posted on Brightspace in a PDF Format**

Students are not required to purchase textbooks or other learning materials for this course.

- Students are also required to have a – ***Full licensed version of Excel.***

Course Format: Class Time, Tutorials & Brightspace

There are 3 main elements to this course: **Brightspace, tutorial time and class time.**

Brightspace:

Brightspace contains all the material and resources you need for the course. It is expected that you are very active on Brightspace. Each week you will have videos to watch, textbook chapters to read, and practice questions to work on. All these elements are expected that you work independently or with a peer. It is expected that you work through the resources on Brightspace before your tutorial and before the class time each week. This means that depending on when your tutorial is that you should be doing this on Monday each week (or if your tutorial is later in the week, you might have a few extra days to get through this).

Tutorial Time:

All tutorial sections have been scheduled on Tuesdays, Wednesdays, and Thursdays. It is expected that you get through the weekly work BEFORE your tutorial section. You will get the most out of these tutorials if you have engaged with the course material beforehand. After your tutorial it is expected that you review the material and work on additional practice problems to solidify your learning for the week.

Tutorials start the **week of September 8th** (the first full week of classes). You are expected to come to your tutorial sessions prepared and ready to engage and not just watch a TA show you how to do questions. Your tutorial groups should be viewed as your mini cohort for this course. These groups will be around 40 students and therefore a great size to get to know one another and help support and encourage one another in the course. Each tutorial group will be assigned a TA who you can view as your personal coach and main go to person for questions and help in the course.

Class Time - Fridays: HS 1301

The main course time slot is on Friday afternoons from 2:35-4:25pm in HS 1301. **It is expected that you attend this class time.** By the time we meet on Fridays, you should have already watched all the videos, read the textbook, worked through problems, attended your tutorial and are ready to meet and review over the content. Fridays should be a recap and review, and time to solidify and make sure you are clear on the weeks content! Please come to class ready to participate and engage. 10% of your grade is on course engagement. Part of Friday's class will also help set you up for the following weeks material.

Grading Scheme

Tutorials*	10%
Class attendance, participation and course engagement**	10%
Midterm (2 hours) – in-person & e-proctored***	40%
Final examination (3 hours) – in-person & e-proctored***– during the final exam period, Dec 8-20.	40%
TOTAL	100%

*You will get 1% for each tutorial class you attend and **participate**, up to a maximum of 10%. Details regarding expectations to achieve this full 10% will be posted on Brightspace and discussed in class.

**Details regarding this 10% of your grade will be posted on Brightspace and discussed during the first class.

***e-Proctoring: Please note that tests and examinations in this course will use a remote proctoring service provided by Scheduling and Examination Services. You can find more information at <https://carleton.ca/ses/e-proctoring/>.

The minimum computing requirements for this service are as follows:

Hardware: Desktop, or Laptop

OS: Windows 10, Mac OS 10.14

Internet Browser: Google Chrome, Mozilla Firefox, Apple Safari, or Microsoft Edge

Internet Connection (High-Speed Internet Connection Recommended)

Webcam (HD resolution recommended)

Note: Tablets, Chromebooks and Smartphones are not supported at this time. Windows-based tablets are not supported at this time.

Midterm and Final Exam

Midterm

The midterm will be held on **Oct 31, Nov 1st or 2nd**, date and time still TBD by the university. **There will be 1 opportunity for a deferral for the midterm on Monday Nov 3rd @ 7:15AM in room 4030 NI. You must have prior approval for writing the deferral or a medical reason.** You will only have this single opportunity to defer the midterm, and you must have approval to write the deferral. If you are not able to write on the deferred date and you are given permission, the weight of the midterm will be shifted to the final exam.

Final Exam

The **final examination** will be held in the regular examination period (Dec 8-20). 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 midterm and final exam will be marked by the teaching assistants and instructor. We follow a rigorous quality control process that reasonably assures that the grade awarded on your exams are 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, contact the TA and we will look into it.

Note that the midterm and the final exam will be in-person and e-proctored.

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.

Important Dates to Note	
Midterm	October 31 st , November 1 st or November 2 nd
Deferred Midterm	November 3 rd at 7:15am
Final Exam	TBD between Dec 8-20

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

Policies & Accommodations

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

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



Stay updated with important notifications and announcements from Carleton University, by downloading the Carleton University App!

Preparation and Participation:

How to do well in this course:

WATCH ALL VIDEOS, AND PRACTICE, PRACTICE, PRACTICE...

To perform well in this course, you must spend time answering extra problems and checking the answers to test your understanding. To maximize your learning, 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 find that there is likely to be a direct correlation between the number of problems you work on and your course grade. Please make sure you are watching the course videos, reading your textbook and practicing as many questions as you can! The more you can engage in the course, the better you will do!

Course Schedule

Week	Topic
1	Intro to MA (ch 1) & Cost Concepts (ch 2, part 1)
2	Cost Concepts (ch 2, part 2)
3	Job Order Costing (ch 3)
4	Activity Based Costing (ch 4)
5	Cost-Volume-Profit Analysis (ch 5, part 1)
6	Cost-Volume-Profit Analysis (ch 5, part 2)
	Course Break: Oct 20 - 24
7	Review Week, Midterm: Oct 31, Nov 1 st or 2 nd scheduled by exam services, date and time TBD
8	Relevant Costing (ch 7, part 1) – Special Orders; Make vs. Buy
9	Relevant Costing (ch 7, part 2) – Add/Drop; Scarce Resources; Sell or Process Further
10	Budgeting (ch 8)
11	Responsibility Accounting (ch 10)
12	Review week for Final Exam. There will be no Friday class as classes follow a Monday schedule. There are tutorials this week.

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
CHECK (X) ONE PER ROW				
BC1 Knowledge <i>Graduates will be skilled in applying foundational business knowledge to appropriate business contexts.</i>		✓		
BC2 Collaboration <i>Graduates will be collaborative and effective contributors in team environments that respect the experience, expertise and interest of all members.</i>	✓			
BC3 Critical Thinking <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>		✓		
BC4 Communication <i>Graduates will be effective and persuasive in their communications.</i>	✓			
BI5 Global Awareness (BIB ONLY) <i>Graduates will be globally-minded.</i>	✓			

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).

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

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

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 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

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

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

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.

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 or at 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.

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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