



## **BUSI 1002R: Managerial Accounting**

**Winter 2026**

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<b>Modality</b>	Online
<b>Office Hours</b>	By appointment
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### **Pre-Requisites & Preclusions:**

Prerequisites: BUSI 1001, or permission of the Sprott School of Business.  
Lecture three hours a week.

Preclusions: Precludes additional credit for BUSI 1003, BUSI 1005, 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:

The objectives of this course are for every student 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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### Required/Optional Materials & Prices

#### Reading(s)/Textbook(s)/Required Materials:

Textbook: An Introduction to Management Accounting, 2<sup>nd</sup> Edition, Maurice, 2019

The textbook will be posted on Brightspace in a PDF format for free. If you prefer a hard copy of the textbook you may be able to find a used copy.

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

Software: Full licensed version of Excel.

### Grading Scheme

Engagement (Details to be posted on Brightspace)*	6%
Quizzes (7 quizzes @ 2% each; see details below)	14%
Term Test 1 & 2	35%
Final examination (3 hours) – in person & e-proctored – during the final exam period.	45%
	100%

\*Details regarding this 6% of your grade will be posted on Brightspace.

### Term Tests and Final Exam

The Term Tests will be held on **Feb 6, 7 or 8 TBD and March 20, 21 or 22 TBD**. Both term tests are part of the course expectations, however, if something causes you to not be able to write one of the tests, the weight of the missed test will shift to the other test. **There will be no deferred term tests.** Your highest term test grade will count for the full 35% weight. Therefore, it is highly encouraged for you to write both term tests.

The **final examination** will be held in the regular examination period (April 11-23). 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 term tests 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 term tests will be online using online e-proctoring and the final exam will be in person and e-proctored.**

\*\*\*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: Chromebooks, tablets (Android, iOS, Windows), and smartphones are not supported. You must complete your exams using Windows-based or MacOS computers.**

#### **Deferred final exams:**

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.

#### **Late Assignments:**

Given there is already leniency built into the quizzes with it being the best 7 and 8 quiz grades, there is no tolerances for late assignments. You must meet the due date for the quizzes. There are no exceptions. Once the due date has passed for a quiz you will not be allowed to write the quiz. Answers for the quizzes are available after the due date and therefore there are NO exceptions to this. Your lowest quiz grade is dropped and therefore if you miss a due date that will be your lowest grade. If that happens multiple times, then you will need to start to become more proactive with the quizzes. You have all the due dates at the start of the term, and you are able to complete the quizzes well in advance. I suggest that you don't leave them to the last minute.

#### **Use of Generative Artificial Intelligence**

This is a human-centered course. In this course, evaluation focuses on what you can do *without* AI assistance. While you are welcome to use AI tools to explore ideas, study, or clarify concepts, all submitted work must represent your independent thinking and original effort. Use AI for learning, not for producing graded submissions. Your understanding and reasoning—not AI output—will form the basis of assessment. Using AI for graded submissions constitutes an academic integrity violation.

### **Quizzes:**

The quizzes are due before 11:59pm on the following dates:

Quiz #	Chapter Coverage	Due Date
1	Chapter 2, parts 1 & 2	Monday Jan 19
2	Chapter 3	Monday Jan 26
3	Chapter 4	Monday Feb 2
4	Chapter 5, parts 1 & 2	Monday March 2
5	Chapter 7, parts 1	Monday March 9
6	Chapter 7, parts 2	Monday March 16
7	Chapter 8	Monday March 30
8	Chapter 10	Monday April 6

The quizzes consist of answering 5 multiple-choice questions and are to be submitted through cuLearn.

- If you answer 1 question out of 5 correctly, you get 25%
- If you answer 2 questions out of 5 correctly, you get 50%
- If you answer 3 questions out of 5 correctly, you get 75%
- If you answer 4 questions out of 5 correctly, you get 100%
- If you answer 5 questions out of 5 correctly, you get 100%

You will be allowed two attempts at each quiz. The best of the two attempt grades will count as your quiz grade. Your final quiz grade will consist of the best 7 out of 8 quizzes. You have 45 minutes to attempt each quiz.

### **Student's Responsibilities with regards to deadlines:**

It is your responsibility to ensure that you meet all the deadlines for assignments and exams. 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 final exam period that runs from April 11-23. I will not accommodate any requests to write any exam early or late.

### **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. As well as watching videos, reading your textbook and practicing questions, you need to make sure you are attending and engaging in your tutorial section.

### **Teaching Method – Asynchronous Format:**

This is an online asynchronous course. You are expected to fully engage with the course material. Various material will be provided for you on Brightspace to help you throughout the course. I would encourage you to make it a priority to visit the Brightspace page often and to keep up with the weekly work. It is expected that if you are struggling with the material that you let me know, or a TA know so that we can help get you back on track for the course.

### **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!**

## Course Schedule

Week	Topic
<b>Jan 5</b>	Intro to MA (ch 1) & Cost Concepts (ch 2, part 1)
<b>Jan 12</b>	Cost Concepts (ch 2, part 2)
<b>Jan 19</b>	Job Order Costing (ch 3)
<b>Jan 26</b>	Activity Based Costing (ch 4)
<b>Feb 2</b>	<b>Review week &amp; Test 1 (Feb 6, 7, or 8 TBD)</b>
<b>Feb 9</b>	Cost-Volume-Profit Analysis (ch 5, part 1)
<b>Feb 16</b>	<b>Winter Break Week: Feb 16 - 20</b>
<b>Feb 23</b>	Cost-Volume-Profit Analysis (ch 5, part 2)
<b>Mar 2</b>	Relevant Costing (ch 7, part 1) – Special Orders; Make vs. Buy
<b>Mar 9</b>	Relevant Costing (ch 7, part 2) – Add/Drop; Scarce Resources; Sell or Process Further
<b>Mar 16</b>	<b>Review week &amp; Test 2 (March 20, 21, or 22 TBD)</b>
<b>Mar 23</b>	Budgeting (ch 8)
<b>Mar 30</b>	Responsibility Accounting (ch 10)
<b>Apr 6,7,8</b>	<b>Review &amp; course wrap up</b>

\*Refer to Academic Calendar for dates University Closed Dates and Holidays  
<https://calendar.carleton.ca/academicyear/>

**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 anyone 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](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 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: [Pregnancy Academic Accommodation Information - Equity and Inclusive Communities](#)

### **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: [Academic Regulations for Students with Religious Obligations < Carleton University](#)

### **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](http://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: [Sexual Violence Prevention & Survivor Support - Equity and Inclusive Communities](#)

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