



BUSI 3008R: Intermediate Management Accounting and Control

Winter 2026

Instructor	Shannon Butler
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Modality	Online
Office Hours	By appointment
Office Location	7031 Nicol
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Pre-Requisites & Preclusions:

Prerequisites: BUSI 1002 or BUSI 1005 or BUSI 2018 (with a grade of C- or higher in each).
Lecture three hours a week.

Preclusions: Precludes additional credit for BUSI 3018 and BUSI 4018.

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:

The objectives of this course are for every student to increase their knowledge and competency in the following main areas:

- 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

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

Datar: Horngren's Cost Accounting; A Managerial Emphasis 10/C/e (MyLab with eText) ISBN#: 9780137912889

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.

Software: Full licensed version of Excel.

Textbook (s) available at the Campus Store in Nideyinà or order online for pick up:

<https://carletonshop.ca/Course/term>

Grading Scheme

MyLab Assessments (10 x 2% each, see due dates below)	20%
Midterm - in person & e-proctored	35%
Final Examination (3 hours) – in person & e-proctored – during the final exam period.	45%
Total	100%

MyLab Assessments:

There will be 12 MyLab Assessments, however only the best 10 will count towards your final grade (your lowest two grades will be dropped, or you can choose to only complete 10 of them). More details will be provided on Brightspace regarding the expectations for these assessments. The MyLab Assessments are due before 11:59pm on the following dates:

MyLab Assessment #	Chapter Coverage	Due Date
1	1-4	Monday Jan 12
2	5&6	Monday Jan 19
3	7, 7B&8	Monday Jan 26
4	9&10	Monday Feb 2
5	11&13	Monday Feb 9
6	15	Tuesday Feb 17
7	16	Monday March 2
8	17	Monday March 9
9	18	Monday March 16
10	19	Monday March 23
11	21	Monday March 30
12	20&22	Tuesday April 7

Midterm:

The midterm will be held on **Feb 27, 28 or March 1 TBD**. It will be held in-person, on your computer and will be e-proctored. **There will be 1 opportunity for a deferral for the midterm on Monday March 16th @ 7:15AM room TBD. 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 (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.

Note that the midterm and 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 exam:

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 MyLab Assessments with it being the best 10 and 12 grades, there is no tolerances for late assignments. You must meet the due date for the assessments. There are no exceptions. Once the due date has passed for a assessment you will not be allowed it. Answers for the assessments are available after the due date and therefore there are NO exceptions to this. Your lowest two MyLab assessment grades are dropped and therefore if you miss two due dates. those will be your lowest grades. If that happens multiple times beyond the two, then you will need to start to become more proactive with myLab. You have all the due dates at the start of the term, and you are able to complete them 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.

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.

Tips for Success:

- 1) Get started on this course right away!
- 2) Spend time weekly like you would if you had a class.
- 3) Watch all the videos & read your textbook!
- 4) Work through problems on your own and do lots of practice yourself before looking at solutions.
- 5) Actively participate in Brightspace through discussions boards.
- 6) Recognize right away when you are struggling with the material and seek help immediately – don't wait!

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!

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

Course Schedule:

Week #	Date	Major Topics Covered	Corresponding Chapters
1	Jan 5	Accountant's role in decision making, Cost terms, CVP & Job Costing	Chapters 1, 2, 3 & 4
2	Jan 12	ABC & Master Budgeting and Responsibility Accounting	Chapters 5 & 6
3	Jan 19	Flexible Budgets, Variances, & Management Control	Chapters 7, 7B, & 8
4	Jan 26	Inventory Valuation & Cost Behaviour	Chapter 9 & 10
5	Feb 2	Decision Making and Relevant Information & Pricing Decisions	Chapter 11 & 13
6	Feb 9	Period Cost Application	Chapter 15
	Feb 16	Winter Break- No material this week.	
7	Feb 23	Cost Allocations: Joint Projects and By-products	Chapter 16
8	March 2	Revenue and Customer Profitability analysis	Chapter 17
9	March 9	Process Costing	Chapter 18
10	March 16	Spoilage, Rework and Scrap	Chapter 19
11	March 23	Capital Budgeting	Chapter 21
12	March 30	Inventory Cost Management & Transfer Pricing	Chapter 20 & 22
	April 6,7&8	Review Days	

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>		x		
BC2 Collaboration <i>Graduates will be collaborative and effective contributors in team environments that respect the experience, expertise and interest of all members.</i>	x			
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>		x		
BC4 Communication <i>Graduates will be effective and persuasive in their communications.</i>	x			
BI5 Global Awareness (BIB ONLY) <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).

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 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: [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

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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