



## **BUSI 1005: Managerial Accounting for Business Students**

**Winter 2026**

<b>Instructor</b>	Maryam Firoozi, PhD
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<b>Class Times</b>	Mondays 11:35 am to 2:25 pm
<b>Modality</b>	In-person. Students are also required to enroll in a tutorial session. Tutorials are all in-person.
<b>Office Hours</b>	By appointment. Please send me an email and we can set up a suitable time.

### **Pre-Requisites & Preclusions:**

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

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

### **Course Description/Instructor's Statement**

#### Carleton Calendar Description

Introduction to the development and use of accounting information within a business organization for effective management including: planning, directing, motivating, and controlling activities and behaviours.

#### 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 students have a basic understanding of how management accounting system of organizations operate, the language it uses, and its limitations. Successful completion of this course will also give students a solid foundation for additional study and careers in business.

#### Course Learning Objectives:

The objectives of this course are for students 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.

<b>Required Course Materials &amp; Prices</b>
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**Textbook and WileyPLUS:**

Weygandt, Kimmel, Aly  
Managerial Accounting – Tools for Business Decision-Making  
**Sixth** Canadian Edition, Wiley

Please note that having access to WileyPLUS is **required** to be able to complete the assignments.

You can order the textbook and WileyPLUS directly through our Brightspace page. Please click on the “WileyPLUS” tab in our Brightspace page and walk through the PowerPoint slides there to order and access the textbook and WileyPLUS.

You have the following options to buy the textbook and WileyPLUS. **The first option is enough for this course.** The cost for each option is provided below based on prices on Wiley’s website.

1. Weygandt, Managerial Accounting 6th Canadian Edition WileyPLUS (digital): \$98.95 + taxes.  
(This option will give you access to WileyPLUS and e-book for one semester).
2. Weygandt, Managerial Accounting 6th Canadian Edition WileyPLUS (digital) and a permanent copy of the e-book: \$119.95 + taxes  
  
(This option will give you access to WileyPLUS for one semester and a permanent copy of the e-book)
3. Weygandt, Managerial Accounting 6th Canadian Edition WileyPLUS with Loose-leaf print: \$163.95 + taxes  
  
(This option will give you access to WileyPLUS and e-book for one semester and a hard copy of the book)

Alternatively, you can buy option 1 or option 3 from Carleton University Bookstore in Nideyinan or order online for pick up: <https://carletonshop.ca/Course/term>

**Laptop:** For the midterm and the final exams students will need a laptop.

**Excel:** For the midterm, final exam, and in-class problems, Excel will be used. Excel is available to all Carleton students for free.

**Note:** A calculator is not needed for this course. You will be able to do the calculations using formulas in Excel.

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## Grading Scheme

### Evaluations

### Percentage weight of grade

Class Attendance and Participation	5%
Tutorials Attendance and Participation	5%
After Class Assignments (individual)	20%
Midterm – 2 hours – In-person and e-proctored	25%
Final – 3 hours – In-person and e-proctored	45%
Total	100%

### Summary of Due Dates

What is Due?	Due Date	Time	Where
Assignment 1	January 18	11:59 pm	Brightspace
Assignment 2	January 25	11:59 pm	Brightspace
Assignment 3	February 1	11:59 pm	Brightspace
Midterm	February 9 (during class time)	11:35 am to 1:35 pm	On campus-in class
Assignment 4	March 8	11:59 pm	Brightspace
Assignment 5	March 22	11:59 pm	Brightspace
Assignment 6	March 29	11:59 pm	Brightspace
Assignment 7	April 5	11:59 pm	Brightspace
Final Exam	Final exam period (April 11 to 23)	TBD	On campus (TBD)

## Policies & Accommodations

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

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



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## Details of Evaluation

### Class Attendance and Participation (5%)

Participation marks can be earned by being present and engaged in classes. This means you are actively listening, responding to questions posed by your professor, taking notes, and working on the assigned in-class problems. Students that show up and are not actively engaged (e.g. headphones on, distracted in any way, using your phone, talking to others, being late to class, leaving early from class, not doing the activity asked of you, etc.) will not earn participation marks.

I understand that life happens, and you may not be able to make it to every class. I also understand there are rare times where you must join a class late or leave a class early. You may still receive 100% on participation even if you miss up to two classes.

### Tutorials Attendance and Participation (5%)

**There are weekly tutorial sessions that students are required to participate.** This means you are actively working on the problems. Students that show up and are not actively engaged (e.g. headphones on, distracted in any way, using your phone, talking to others, being late to tutorials, leaving early from tutorials, not doing the activity asked of you, etc.) will not earn participation marks for tutorials. I understand that life happens, and you may not be able to make it to every tutorial session. You may still receive 100% on participation for tutorials even if you miss up to two sessions.

### After Class Assignments (20%):

*The after class assignments* will be available on WileyPLUS through a link on Brightspace at least one week before the due dates. The assignments are due on the following dates at **11:59 pm (EST)**:

Assignment	Chapter Coverage	Due Date
1	Chapter 1 and 2	January 18
2	Chapter 3	January 25
3	Chapter 5	February 1
4	Chapter 6	March 8
5	Chapter 7	March 22
6	Chapter 10	March 29
7	Chapter 11	April 5

### Late Assignments Policy

The assignment deadlines are on the Sunday evening after the completion of related course material and therefore should be sufficient. These dates are established to keep you on track with the material.

To ensure fairness to all students and to keep you on track during the semester, late submissions will receive a penalty of **5% per day**.

Please email me **by noon of the assignment's due date** if you are unable to submit an assignment by the due date and provide a reason. Assignment **extensions are granted on a case-by-case basis**. Students can only submit one assignment late with penalty-if approved. After that no permission for late submission will be granted.

To accommodate unpredictable obstacles (such as illness, family emergencies, etc.) your final assignment grade will consist of the best 6 out of 7 assignments.

### **Midterm (25%) – In person, e-proctored on a laptop**

**The mid-term examination** will be on **February 9 from 11:35 am to 1:35 pm** during class time. The duration of the midterm will be two hours. The mid-term will cover chapters 1, 2, 3, and 5.

The midterm will be written closed book, in person, on campus, using Excel, and will be e-proctored. Students need to bring their laptops and to install and test CoMaS prior to the test date.

**Deferred Midterm:** In the event that you are unable to write the midterm due to extenuating circumstances (such as a death in the family, illness, etc.), you must provide appropriate supporting documentation to your professor. Any other reason (such as travel, etc...) will not be considered. Upon review, a deferred test may be offered. Please note that students who do not provide valid documentation or fail to offer a reasonable explanation for missing the midterm will receive a grade of 0%. In order to be eligible to write the deferred mid-term exam, you must email me and provide proper documentation by end of day on **February 13<sup>th</sup>**.

In such circumstances the make-up mid-term will be held on Monday, **February 23 at 7:15 am EST**. If you miss the make-up midterm for any reason, your grade on the mid-term will be zero, i.e. there will be no make-up-make up mid-term and it is absolutely not possible to write a 70% final exam.

The mid-term will be marked by the teaching assistants and myself. We follow a rigorous quality control process that reasonably assures that the grade awarded on your mid-term is 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, please email me to discuss the issue within seven calendar days following the date the grades were made available.

### **Final Exam (45%) - In person, e-proctored on a laptop**

**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 final exam will be written closed book, in person, on campus, using Excel, and will be e-proctored. Students need to bring their laptops and install and test CoMaS prior to the test date.

## 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.

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## Additional Information on Exams and e-Proctoring

**e-Proctoring:** The University's e-proctoring system (CoMaS) will be used to administer the midterm and the final exam. These exams are in-person, but we will still use this system as you will be writing using your laptops. Details about this system and your requirements will be laid out well before the exams so that you are ready. You can find more information at <https://carleton.ca/ses/e-proctoring/>.

Students need to bring their laptops and to install and test CoMaS prior to the test date.

The minimum computing requirements for e-proctoring service are as follows:

- Hardware: Laptop
- OS: Windows 10, Mac OS 10.14, Linux Ubuntu 18.04
- Internet Browser: Google Chrome, Mozilla Firefox, Apple Safari, or Microsoft Edge
- Internet connection
- Webcam

Note: Chromebooks, tablets (Android, iOS, Windows), and smartphones are not supported by CoMaS at this time. You must complete your exams using Windows-based or MacOS computers.

## Students' responsibilities with regards to deadlines

It is your responsibility to ensure that you meet (1) the assignments deadlines above, (2) the midterm date and time, and (3) the final exam date and time. It's as easy as entering these in your calendar on your smart phone. When you register for this course, you are doing so on the assumption that you are fully available for the midterm (February 9) and the final exam period (April 11-23).

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## Preparation and Participation:

How to do well in this course? To do well in this course you need to spend at least 8 hours each week including class time and tutorials.

## Before Class

1. **Before each class, briefly read the assigned chapter.** You do not need to understand everything at this stage. The purpose is to be introduced to the concepts and theoretical

foundations in each chapter. As you read the chapters, take notes and bring them to class with you. If you have any questions about the content in the chapter, please raise them in class or email a TA or your professor or post them on Brightspace discussion boards.

### During Class

2. **Attend class and actively participate.** You should come to class already aware of the material and ready to work through problems. During class we will briefly cover a summary of the theories and concepts in the chapter and will then focus on application. Most of the class time will be spent on problem solving. It is very important that you come to class ready to work. Class time is for active learning! You are expected to work through problems in class. If you are struggling with the work, please ask questions.

### After Class

3. There are many exercises and problems at the end of each chapter. The solutions for a selected set of these problems are available on Brightspace. To perform well in this course, you must spend time answering these problems and checking the answers to test your understanding. To maximize your learning, you should make an honest attempt at the question before looking at the solution. **Simply reading a question and then turning to the solution right away is useless.** There is a direct correlation between the number of problems you prepare, your attendance and engagement in class and your course grade.
4. **Attend weekly tutorial sessions.** You are expected to come to tutorial sessions prepared and ready to work through problems. The tutorials are designed to have around 20 students each to give you an opportunity to engage with the material in a small class.
5. **Complete the after-class assignment on WileyPLUS.** These assignments are intended to assess your ability on the application of the materials covered in each chapter. Please do not wait until the due date to start the assignments. If you encounter any technical issues (or any other issues) last minute, you may not be able to get help to resolve the issues before the deadline.

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**Intellectual Property:** All course materials are protected by copyright and remain the intellectual property of the instructor. Students registered in the course may only use course materials for their own educational use. Students are not permitted to reproduce or distribute lecture notes or other course material publicly for commercial or non-commercial purposes without express written consent from the instructor.

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### 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.

### Course Schedule

Week #	Date	Topic	Chapter
1	January 5	Managerial Accounting Cost Concepts and Cost Behaviour Analysis (Part 1)	Chapter 1 and 2
2	January 12	Cost Concepts and Cost Behaviour Analysis (Part 2)	Chapter 2
3	January 19	Job-Order Cost Accounting	Chapter 3
4	January 26	Activity-Based Costing	Chapter 5
5	February 2	Review for the midterm	
6	February 9	<b>Midterm Exam</b>  The midterm will be during class time from 11:35 am to 1:35 pm (2 hours). The midterm will be <b>in-person</b> on campus, e-proctored on a laptop and will cover chapters 1, 2, 3, and 5.	
Winter-break from February 16 to 20 (no classes)			
7	February 23	Decision-Making: Cost-Volume-Profit (Part 1)	Chapter 6
8	March 2	Decision-Making: Cost-Volume-Profit (Part 2)	Chapter 6
9	March 9	Incremental Analysis (Part 1)	Chapter 7
10	March 16	Incremental Analysis (Part 2)	Chapter 7
11	March 23	Budgetary Planning	Chapter 10
12	March 30	Budgetary Control and Responsibility Accounting	Chapter 11
13	April 6	Review for the final exam	



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>				<i>X</i>
<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>	<i>X</i>			
<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>		<i>X</i>		
<b>BC4 Communication</b> <i>Graduates will be effective and persuasive in their communications.</i>	<i>X</i>			
<b>BI5 Global Awareness (BIB ONLY)</b> <i>Graduates will be globally-minded.</i>	<i>X</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 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 [academicadvising@sprott.carleton.ca](mailto:academicadvising@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/>
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