



BUSI1002R: Management Accounting

Summer 2026

Instructor	Jasdeep Bajwa, CPA
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Class Times	N/A
Modality	Online asynchronous
Office Hours	By appointment
Office Location	Nicol 7037
TA Name/Email	TBD

Pre-Requisites & Preclusions:

Prerequisites: [BUSI 1001](#), or permission of the Spratt School of Business.

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 Course 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 the management accounting system of organizations operates, 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.

Required/Optional Materials & Prices

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

- 1) **Textbook**: An Introduction to Management Accounting, 2nd Edition, Maurice, 2019
 - a. 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.

- 2) **Hardware/Software**: Given that the in-term tests and final exam will be digital and e-proctored, you must meet the following minimum computing requirements:
 - Hardware: laptop
 - Operating system: Windows 10, Mac OS 10.14, Linux Ubuntu 18.04
 - Internet browser: Google Chrome, Mozilla Firefox, Apple Safari, or Microsoft Edge
 - Software: You must have a full licensed version of **Microsoft Excel** to complete the in-term tests and final exam. Available for free for Carleton students. [Microsoft Office for Students](#)

Note: Chromebooks, tablets (Android, iOS, Windows), and smartphones are not supported by CoMaS (e-proctoring tool). You must complete your in-term tests and final exam using Windows-based or MacOS computers.

Grading Scheme

Engagement and Participation	6%
Quizzes (7 quizzes @ 2% each – throughout the term)	14%
Test 1 and Test 2 (digital, online, e-proctored)	35%
Final examination (digital, in-person, e-proctored)	45%
TOTAL	100%

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

Drop Course Policy

The last day for withdrawal with a full fee adjustment is May 31. Withdrawals after this date will result in a permanent notation of WDN on the official transcript (unless you are eligible for the First Year Grading Policy). The last day for academic withdrawal is August 1, 2026. You cannot drop the course after this date.

Intellectual Property

All course materials are protected by copyright and remain the intellectual property of the Professor. 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, assignments, exam questions, or other course material publicly for commercial or non-commercial purposes without express written consent from the Professor. Any suspected violations will be referred to the Dean. See the section titled “Academic Integrity” below.

Course Requirements and Methods of Evaluation

Grading Scheme

A. Participation and Engagement	6%
B. Quizzes	14%
C. Test 1 and 2	35%
D. Final Exam	45%
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TOTAL	100%

A. Participation and Engagement (6%)

Details for participation activities and for demonstrating ongoing engagement will be posted on Brightspace.

B. Quizzes (14%)

The quizzes will be administered through Brightspace and will be due by 11:59pm on the following dates.

Quiz #	Coverage	Due Date
1	Chapter 2, parts 1 & 2	May 17
2	Chapter 3	May 24
3	Chapter 4	May 31
4	Chapter 5, parts 1 & 2	June 21
5	Chapter 7, part 1	June 28
6	Chapter 7, part 2	July 5
7	Chapter 8	July 12
8	Chapter 10	July 19

The quizzes consist of answering 5 multiple-choice questions and are to be submitted through Brightspace. You will be allowed one attempt at each quiz and will have 45 minutes. Your final grade for this section will consist of the best 7 out of 8 quizzes. Therefore, due to this overarching policy, no extensions or accommodations will be granted for missed quizzes.

C. Test 1 and Test 2 (35%)

Test 1 will be held on the **weekend of June 12-14**, meaning that the possible dates for the test are Friday June 12, Saturday June 13, or Sunday June 14. Test 2 will be held on the **weekend of July 24-26**, meaning that the possible dates for the test are Friday July 24, Saturday July 25, or Sunday July 26. The exact dates and times of both tests will be confirmed by Scheduling and Examination Services (SES) - **please do not email** the Professor asking about the date/time of the tests. The information will be made available in Brightspace once known. **It is your responsibility** to ensure that you will be available on the scheduled test dates – avoid making plans until the test details are confirmed. **Note that the tests will be online and e-proctored** (in-person attendance is not required).

Students are expected to write both tests as part of course expectations; however, only the highest grade of the two tests will count for the full 35%. Therefore, if extenuating circumstances prevent you from attending one of the tests, then the other test will count. **There will be no deferred tests offered, under any circumstances.** Please do not email the Professor to ask for a deferred test.

Marking of Tests

The tests will be marked by teaching assistants and the Professor together and follow a rigorous quality control process that reasonably assures that the grade awarded is fair. However, no system is 100% error-free, so it is possible that you may wish to question a grade that has been awarded. Instructions will be posted on Brightspace on how to handle a grade dispute. You will have seven (7) calendar days from when a grade is posted on Brightspace to bring forward a grade dispute.

D. Final Exam (45%)

The final examination will be held during the regular University examination period (August 17-23). The duration of the exam will be three (3) hours. The final examination will be cumulative. Students must obtain a minimum grade of 40% on the final exam to pass the course. **Note that the final exam will be in-person and e-proctored**; therefore, in-person attendance is required.

Deferred Final Exam

If you wish to defer the **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 Professor 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.

Late Assignments and Student Responsibilities with Respect to Deadlines

Given that there is already leniency built into the quizzes (only your best 7 of 8 will count), there is no tolerance for late submissions or extension requests. You must meet the due dates for the quizzes, no exceptions! Once the due date has passed for a quiz, you will not be allowed to write

it because answers for the quizzes will become available after each due date. Since your lowest grade will be dropped, if you miss a quiz, it will be your lowest grade and it will get dropped. If you miss multiple quizzes, then you need to become more proactive with the quizzes and carefully manage due dates. You already know all of the due dates at the beginning of the term; therefore, you should not leave the quizzes to the last minute and risk missing the deadlines.

Overall, it is your responsibility to meet all of the deadlines for quizzes, tests, and the final exam. It's as easy as entering the important dates in your digital calendar or paper agenda. When you register for this course, you are doing so on the assumption that you are fully available for all course deadlines and the final exam period that runs from August 17-23. There will be no accommodations for any requests to write any test/exam early or late.

Teaching Method – Asynchronous

This is an online asynchronous course. You are expected to fully engage with the course material and keep yourself on track. The contents of each week will be as follows:

- Lecture videos with slides
- Recommended textbook exercises/problems - some of these have video walkthroughs
- Extra practice problems with video walkthroughs
- Self-assessment quizzes

There will be lots of resources made available to you to help you succeed in this course – it's your responsibility to take advantage of them!

How to do well in this course

WATCH ALL THE VIDEOS, AND PRACTICE, PRACTICE, PRACTICE

To perform well in this course, you must spend time practicing with as many problems as you can. To maximize your learning, you should make an honest attempt at the practice questions before peeking at the solution. Simply reading a question and then turning to the solution right away is next to useless. Let's see if you are actually reading this section of the course outline! I will award an extra 0.5% bonus towards your final grade if you send me a funny picture of a penguin. You will find that there is likely to be a direct correlation between the time and effort you spend practicing and your eventual course grade.

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.

Important information about the tests and final exam

Modality of Tests/Exam

The two in-term tests and the final exam will be **digital** and **e-proctored** using Carleton's CoMaS software. Instructions for installing and testing CoMas will be provided to students prior to all examinations. Long used by Carleton, CoMaS is not invasive AI-based software, but rather it is a tool focused on delivering support, transparency, and flexibility. The ***privacy and security of any student data remains Carleton's top concern, and the platform has undergone security and privacy reviews by Carleton's Information Security and Privacy Offices***, respectively. For more information about CoMaS, please check the following link: <https://carleton.ca/ses/e-proctoring/#sect2>.

Failure to ensure proper functioning of CoMaS will constitute a violation of the exam rules and may be grounds for an allegation that you have violated the Academic Integrity Policy.

The minimum computing requirements for this service are as follows:

- Hardware: Desktop, or Laptop
- OS: Windows 10 or higher, Mac OS 10.14 or higher
- 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 by CoMaS at this time. You must complete your exams using Windows-based or MacOS computers.

Distance Tests/Exams

Distance Exam Services will assist students in providing arrangements to write their in-person assessment off-campus. **You must be enrolled exclusively in remote courses and not registered for any in-person classes to be eligible. In addition, you must be at least 160km away from Carleton in order to apply.** An administration fee will be applied per assessment to your student account at the end of the term along with any fees charged for proctoring services from the testing centre, if applicable. **Students must apply to exam services and email their professor** on or before the deadline in the link below. To apply for this service, please see: <https://carleton.ca/ses/examination-services/distance-exams/>.

Tentative Course Schedule

Week #	Week of	Topic
1	May 4	Introduction to MA (ch.1) and Cost Concepts (ch.2 part 1)
2	May 11	Cost Concepts (ch.2 part 2)
3	May 18	Job Order Costing (ch.3)
4	May 25	Activity Based Costing (ch.4)
5	June 1	Cost-Volume-Profit Analysis (ch.5 part 1)
6	June 8	Review week for test 1
Test 1 – weekend of June 12-14 (covers weeks 1-4 only)		
7	June 15	Cost-Volume-Profit Analysis (ch.5 part 2)
8	June 22	Relevant Costing (ch.7 part 1)
9	June 29	Relevant Costing (ch.7 part 2)
10	July 6	Budgeting (ch.8)
11	July 13	Responsibility Accounting (ch.10)
12	July 20	Review week for test 2
Test 2 – weekend of July 24-26 (covers weeks 5-9 only)		
13	July 27	Review and course wrap-up

Please note that the schedule is subject to change at the Professor's discretion.

***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
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</i>	X			

<i>their communications.</i>				
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).

Recommended Calculator for 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).

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, please review the [pregnancy academic accommodation process](#).

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, please review the [religious academic accommodation process](#).

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. For more details, visit the [Paul Menton Centre website](#).

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 where 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 the [Equity and Inclusive Communities website](#).

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. For more details, see the [Senate Policy on Accommodation for Student Activities \(PDF, 25 KB\)](#).

Academic Consideration for Medical and Other Extenuating Circumstances

Due to medical and other extenuating circumstances, students may occasionally be unable to fulfil the academic requirements of their course(s) in a timely manner. The university supports the academic development of students and aims to provide a fair environment for students to succeed academically. Medical and/or other extenuating circumstances are circumstances that are beyond a student's control, have a significant impact on the student's capacity to meet their academic obligations, and could not have reasonably been prevented. Students may request Academic Consideration for Coursework or Other Academic Deliverable. For further information please review the [Procedure for Academic Consideration](#) and the [FAQ page](#).

Scheduling and Examination Support

Scheduling and Examination Services provides various supports for both in-term and end-of-term tests and exams. Details can be found on the [Exam Support website](#).

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 .

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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