



BUSI-3008 Intermediate Management Accounting

Summer 2026

Instructor	John Jarecsni
Email Address	John.Jarecsni@carleton.ca
Class Times	<i>asynchronous</i>
Modality	<i>asynchronous</i>
Office Hours	Posted in Brightspace
Office Location	<i>none</i>
TA Name/Email	<i>Not applicable</i>

Pre-Requisites & Preclusions:

Prerequisites: BUSI 1002 or BUSI 1005 or BUSI 2018 (with a grade of C- or higher in each)

Preclusions: BUSI 3018 and BUSI 4018

Course Description/Instructor's Statement

Carleton Calendar Description:

The use of accounting information for cost 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:

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

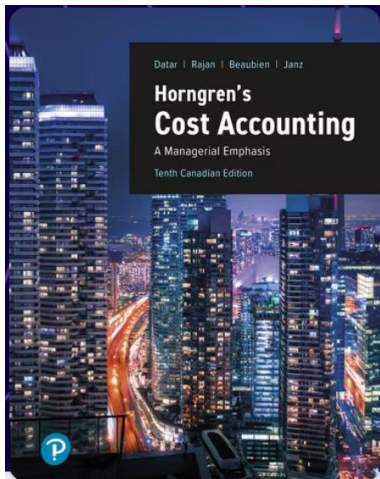
The overall objective of this course is to provide students with the knowledge and tools required to make informed business decisions.

Required/Optional Materials & Prices

Title of Textbook

Cost Accounting; A Managerial Emphasis, Horngren 10th Canadian edition

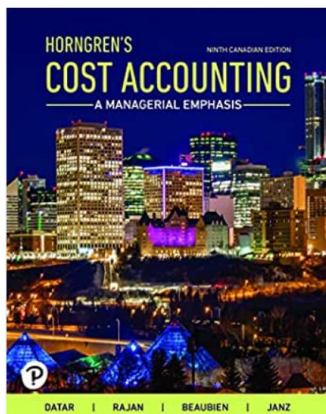
e-textbook PRICE \$67.99 (subject to change)



We will NOT be using MyLab.

If want a hard copy of the textbook, it can be purchased from the campus bookstore in Nideyinàn (formerly the University Centre) or through the bookstore website: <https://carleton.ca/campus-services/the-bookstore/>.

I will also make an effort to support the 8th and 9th editions of the textbook. Copies of the older editions are **WIDELY** available.



Software:

Full licensed version of Excel.

Grading Scheme

Weekly assignments/quizzes	20
Midterm Exam	30
Final Exam	50
TOTAL	100%

Details further on in the course outline

Important Dates to Note

Weekly assignments/quizzes	Weekly
Midterm Exam	Online Wednesday May 27 7pm
Final Exam	In person – exact date to be determined - Final Exam period

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!

Methods of Evaluation / Grading Scheme

1. Weekly Assignments / Quiz 20%

There will be ten assignments or quizzes over the six week course. The schedule of assignments and quizzes will be posted in Brightspace. Assignments and Quizzes will be posted in Brightspace and are to be submitted through a drop-box on Brightspace. Your overall assignment grade will consist of the best 8 out of 10 assignments/quizzes.

2. Midterm 30%

The midterm exam will be held on Wednesday May 27 at 7pm. The exam is online and to be proctored through CoMaS. The midterm will cover material from the first 5 units.

The mid-term will be marked by the teaching assistants together with the professor and follow a rigorous quality control process that (hopefully) ensures that the grade awarded on exams 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 on a test or assignment. In this circumstance, please email me a brief note describing the difficulty with the awarded grade and your recommendation as to what mark you should have received. Please be sure to include your name and student number on your email.

The only valid excuse for missing the midterm is for medical reasons or a death in the family (excluding your own). Any other reason (such as travel, etc...) will not be considered. In such circumstances, the weight of the midterm will be added to your final exam.

Please do not contact the Teaching Assistant about grading issues.

3. Final Exam 50%

The final examination will be held in the regular examination period. The final exam is on-campus and in-person. The duration of the exam will be 3 hours and will cover material from the whole course. You need to obtain a minimum grade of 40% on the final exam to pass this course.

Both the midterm and final exams will test the technical and conceptual aspects of the course. The final exam will be comprehensive in nature and will cover the whole course.

Late Assignments:

Everyone is allowed to submit one assignment up to 2 days late with no explanation required as long as you tell me before the due date.

Deferred Examinations/Assignments:

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.

For more information or to apply for a deferral visit: <https://carleton.ca/registrar/deferral/>

Course Schedule

UNIT	DATE	TOPIC (TEXTBOOK CHAPTER)
1	WEEK OF MAY 4	THE ACCOUNTANT'S VITAL ROLE IN DECISION MAKING (CH 1) AN INTRODUCTION TO COST TERMS AND PURPOSES (CH 2) JOB COSTING (CH 4)
2	WEEK OF MAY 11	COST-VOLUME-PROFIT ANALYSIS (CH 3) ACTIVITY-BASED COSTING AND MANAGEMENT (CH 5)
3	MAY 11	MASTER BUDGET AND RESPONSIBILITY ACCOUNTING (CH 6) FLEXIBLE BUDGETS, VARIANCES, CONTROL (CH 7 AND 8)
4	MAY 18	ABSORPTION COSTING (CH 9) ANALYSIS OF COST BEHAVIOUR (CH 10)
5	MAY 18	DECISION MAKING AND RELEVANT INFORMATION (CH 11) PRICING DECISIONS (CH 13)
6	MAY 25	PERIOD COST ALLOCATION (CH 15)
	MAY 27	MIDTERM
8	JUNE 1	COST ALLOCATION: JOINT PRODUCTS, BY-PRODUCTS (CH 16)
9	JUNE 1	REVENUES AND CUSTOMER PROFITABILITY ANALYSIS (CH 17) MIX AND YIELD VARIANCES (CH 7 AND 8)
10	JUNE 8	PROCESS COSTING (CH 18) SPOILAGE REWORK AND SCRAP (CH 19)
11	JUNE 8	INVENTORY (CH 20) CAPITAL BUDGETING (CH 21)
12	JUNE 15	INVENTORY COST MANAGEMENT STRATEGIES (CH 20) TRANSFER PRICING (CH 22)
		FINAL EXAM – SEE UNIVERSITY FINAL EXAM SCHEDULE

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
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</i>	✓			

<i>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/>
 - Listen to your mother, don't run with scissors, look both ways before you cross the street
 - Bloat is when things are included in a course outline that could be a web-link
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