



BUSI 2008R – Management Accounting

FALL 2026

Instructor	Shannon Butler
Email Address	Shannon.butler@carleton.ca
Modality	Online Asynchronous
Office Hours	By appointment
Office Location	7031 NI
TA Name/Email	TBD and posted on Brightspace

Pre-Requisites & Preclusions:

Prerequisite(s): BUSI 1001, or permission of the Sprott School of Business.
Precludes additional credit for BUSI 1002 (no longer offered), BUSI 1003, BUSI 1005, 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:

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

i. ***An Introduction to Management Accounting***

- Maurice, 2nd Edition; 2019
- **FREE – The textbook will be posted on Brightspace in a PDF Format**

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

ii. Students are also required to have a – ***Full licensed version of Excel.***

Teaching Method – Asynchronous Format:

This is an online asynchronous course. You are expected to fully engage with the course material. Various materials 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.

Grading Scheme

Weekly Quizzes (8 quizzes @ 1% each; see details below)	8%
Chapter Summary Sheets (7 @ 1% each; see details below)	7%
Course engagement*	5%
Midterm (2 hours) – in-person & e-proctored** Nov 6, 7 or 8 TBD	40%
Final examination (3 hours) – in-person & e-proctored** – during the final exam period, Dec 12-23.	40%
TOTAL	100%

*Details regarding this element of your grade will be posted on Brightspace.

**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/>. Students are responsible for ensuring that the application is working properly on your computer during the exam. 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, 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: Tablets, Chromebooks and Smartphones are not supported at this time. Windows-based tablets are not supported at this time.

Midterm and Final Exam

Midterm

The midterm will be held on **Nov 6th, 7th or 8th, date and time still TBD by the university.** **There will be 1 opportunity for a deferral on Monday Nov 16th @ 7:15AM. 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 (Dec 12-23). 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 midterm 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 midterm and the final exam will be in-person and e-proctored.

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.

Important Dates to Note

Midterm	November 6 th , 7 th , or 8 th
Deferred Midterm	November 16 th at 7:15am
Final Exam	TBD between Dec 12-23

Quizzes:

The quizzes have the suggested due dates below before 11:59pm, however, you have until the last day of the term, **Friday December 11 as a firm due date** to complete them all:

Quiz #	Chapter Coverage	Due Date
1	Chapter 2, parts 1 & 2	Sunday Sept 27
2	Chapter 3	Sunday Oct 4
3	Chapter 4	Sunday Oct 11
4	Chapter 5, parts 1 & 2	Sunday Oct 25
5	Chapter 7, parts 1	Sunday Nov 15
6	Chapter 7, parts 2	Sunday Nov 22
7	Chapter 8	Sunday Nov 29
8	Chapter 10	Sunday Dec 6

The quizzes consist of answering 5 multiple-choice questions and are to be submitted through Brightspace. **You will be allowed two attempts at each quiz. The best of the two attempt grades will count as your quiz grade.** You have 45 minutes to attempt each quiz.

Chapter Summary Sheets:

You are required to complete 7 Chapter Summary Sheets throughout the term (one per chapter). More details will be provided on Brightspace regarding the expectations for these summary sheets. It is highly recommended that you complete each chapter summary sheet by the following dates to stay caught up with the course, however I will leave the drop box for these assignments open until the end of the term to allow for life events and flexibility with completing these assignments. **There will be NO exceptions past the last day of the course, Friday December 11, for completing these chapter summary sheets.**

Chapter Summary Sheet #	Chapter Coverage	Recommended Due Date
1	Chapter 2, parts 1 & 2	Sunday, Sept 27
2	Chapter 3	Sunday, Oct 4
3	Chapter 4	Sunday, Oct 11
4	Chapter 5, parts 1 & 2	Sunday, Oct 25
5	Chapter 7, parts 1 & 2	Sunday, Nov 22
6	Chapter 8	Sunday, Nov 29
7	Chapter 10	Sunday, Dec 6

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 Dec 12-23. I will not accommodate any requests to write any exam early or late.

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!

Preparation and Participation:**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. Please make sure you are watching the course videos, reading your textbook and practicing as many questions as you can! The more you can engage in the course, the better you will do!

Course Schedule

Week	Topic
1	Intro to MA (ch 1) & Cost Concepts (ch 2, part 1)
2	Cost Concepts (ch 2, part 2)
3	Job Order Costing (ch 3)
4	Activity Based Costing (ch 4)
5	Cost-Volume-Profit Analysis (ch 5, part 1)
6	Cost-Volume-Profit Analysis (ch 5, part 2)
	Course Break: Oct 26 - 30
7	Review Week, Midterm: Nov 6 th , 7 th or 8 th scheduled by exam services, date and time TBD
8	Relevant Costing (ch 7, part 1) – Special Orders; Make vs. Buy
9	Relevant Costing (ch 7, part 2) – Add/Drop; Scarce Resources; Sell or Process Further
10	Budgeting (ch 8)
11	Responsibility Accounting (ch 10)
12	Review week for Final Exam. There will be no Friday class as classes follow a Monday schedule. There are tutorials this week.

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.

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>		✓		
BC2 Collaboration <i>Graduates will be collaborative and effective contributors in team environments that 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).

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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