



Carleton
University

Sprett
School of Business



BUSI-3008 Intermediate Management Accounting

Fall 2026

Instructor	John Jarecsni
Email Address	John.Jarecsni@carleton.ca
Class Times	Tuesday 8:30am to 11:30am
Modality	In person
Office Hours	11:30am – in front of Bridgehead in the Nicol building
Office Location	none
TA Name/Email	Not applicable

Pre-Requisites & Preclusions:

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

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 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:

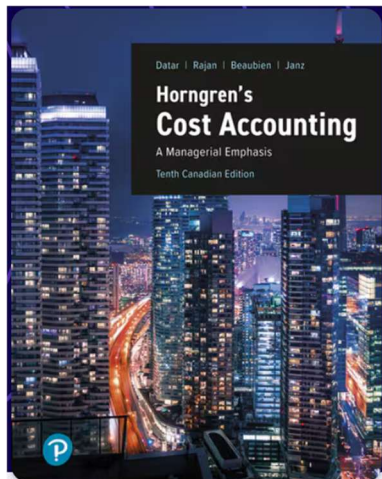
1. Solid foundation of cost accounting concepts
 2. Tools for planning and control in business
 3. The role of accounting cost information in making business decisions
 4. Cost allocations and budgeting strategies in decision making
- The overall objective of this course is to provide students with the 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

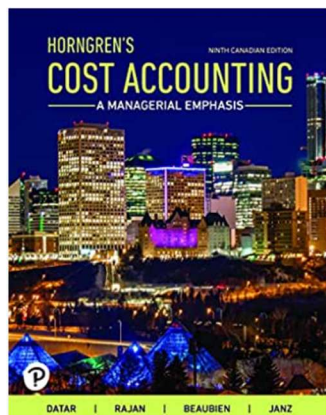
e-textbook PRICE \$67.99 (subject to change)



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 and Word.

Grading Scheme

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

Policies & Accommodations

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

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

Methods of Evaluation / Grading Scheme

1. Weekly Assignments / Quizzes 20%

There will be ten equally weighted assignments and quizzes over the course. Your overall assignment grade will consist of the best 9 out of 11 assignments/quizzes.

Assignments

Certain weeks will have an assignment. These assignments will be posted in Brightspace and are to be submitted through a drop-box on Brightspace. 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. Solutions to the assignments will be posted a few days after the due date.

You may do the assignments individually or in pairs. If you are doing the assignment with another person, then only one of you needs to submit the assignments. In this case, please name the file with both your names and student numbers. Example of a good File Name: *"Stuart Dent 100100456 and Candice Date 101123456.xls"*

Quizzes

Certain weeks will have a pool of multiple-choice quizzes. These pools of quizzes will be posted in Brightspace. You have only one attempt at each specific quiz. There is no time limit on the quizzes. You can do as many quizzes from each pool as you want; your grade is based on the best quiz from each pool (meaning you can do one or you can do them all).

The exception to this is the last quiz. Instead of a very large quiz, you are required to do two short quizzes from two pools of quizzes. Your grade is the combination of the best mark from each of these pools. In other words, the large quiz at the end of the semester has been replaced with two short quizzes. Your quiz grade for this last week is based on both of these short quizzes. Further details are posted in Brightspace.

2. Midterm 30%

The midterm exam will be held during class on Tuesday October 20. The exam is in person. You may either use your laptop on the midterm or do the midterm pen-on-paper, and the exam will 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.

The deferral midterm will be held on Monday, November 2 at 7:15am.

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.

Similar to the midterm, you can either do the midterm on your laptop or pen-on-paper.

Deferred Examinations/Assignments:

If you wish to defer a Formal Final Exam, you must make arrangement with 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/>



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Course Schedule

UNIT	DATE	TOPIC (TEXTBOOK CHAPTER)	ASSIGNMENT / QUIZ
1	SEPT 15	THE ACCOUNTANT'S VITAL ROLE IN DECISION MAKING (CH 1) AN INTRODUCTION TO COST TERMS AND PURPOSES (CH 2) JOB COSTING (CH 4)	ASSIGNMENT
2	SEPT 22	COST-VOLUME-PROFIT ANALYSIS (CH 3) ACTIVITY-BASED COSTING AND MANAGEMENT (CH 5)	ASSIGNMENT
3	SEPT 29	MASTER BUDGET AND RESPONSIBILITY ACCOUNTING (CH 6) FLEXIBLE BUDGETS, VARIANCES, CONTROL (CH 7 AND 8)	QUIZ
4	OCT 6	DECISION MAKING AND RELEVANT INFORMATION (CH 11) PRICING DECISIONS (CH 13)	ASSIGNMENT
5	OCT 13	ABSORPTION COSTING (CH 9) ANALYSIS OF COST BEHAVIOUR (CH 10)	QUIZ
6	OCT 20	MIDTERM	
	OCT 27	READING WEEK	
7	NOV 3	PERIOD COST ALLOCATION (CH 15)	ASSIGNMENT
8	NOV 10	COST ALLOCATION: JOINT PRODUCTS, BY-PRODUCTS (CH 16)	QUIZ
9	NOV 17	PROCESS COSTING (CH 18) SPOILAGE REWORK AND SCRAP (CH 19)	ASSIGNMENT
10	NOV 24	CAPITAL BUDGETING (CH 21)	ASSIGNMENT
11	DEC 1	TRANSFER PRICING (CH 22)	ASSIGNMENT
12	DEC 8	REVENUES AND CUSTOMER PROFITABILITY ANALYSIS (CH 17) MIX AND YIELD VARIANCES (CH 7 AND 8)	QUIZ
		FINAL EXAM – SEE UNIVERSITY FINAL EXAM SCHEDULE	

e-Proctoring

If e-Proctoring is implemented for digital exams, please note that tests and examinations in this course will use a mandatory 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 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: Tablets, Chromebooks, Smartphones and Windows-based tablets are not supported at this time.

Use of Generative Artificial Intelligence

AI use in this course varies by assignment. Some activities will explicitly invite you to use AI tools; others will require work completed independently. Please read each assignment's instructions carefully for permitted and prohibited uses. When AI is used, be transparent about how you used it and apply critical judgment to verify its accuracy and relevance.

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 respect the experience, expertise and interest of all members.</i>	✓			
BC3 Critical Thinking <i>Graduates will be discerning critical thinkers, able to discuss different</i>		✓		

<i>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.
 - Don't run with scissors
 - Look both ways before you cross the road
 - 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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