



**CARLETON UNIVERSITY  
SPROTT SCHOOL OF BUSINESS  
BUSI 3008 SECTION R  
FALL 2016  
INTERMEDIATE MANAGEMENT ACCOUNTING AND CONTROL**

**Instructor: Shannon Butler, CPA, CA, MEd**  
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**TA Office Hours: TBD & Posted on cuLearn**

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**Course 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 Objectives:**

The objectives of this course are for every student to increase their knowledge and competency in the following main areas:

- 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.

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**Course Calendar description:****Intermediate Management Accounting and Control [0.5 credit]**

The use of accounting information for cost control and performance evaluation. Emphasis is on cost accumulation systems, performance evaluation, control models and analytical tools.

**Pre-requisites & precluded Courses:**

Prerequisite(s): [BUSI 1002](#) or [BUSI 1005](#) with a grade of C- or higher in each.

This course is a prerequisite to: BUSI 4008 (with a grade of C- or higher)

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**Textbook(s):**

Please select one of the following options; hard cover textbook, e-book or loose leaf:

Cost Accounting: A Managerial Emphasis, Seventh Canadian Edition, 7/E  
 Horngren, Datar, Rajan, Beaubien & Graham  
 ISBN-10: 0133138445 • ISBN-13: 9780133138443  
 ©2016

Cost Accounting: A Managerial Emphasis, Seventh Canadian Edition, CourseSmart eTextbook, 7/E  
 Horngren, Datar, Rajan, Beaubien & Graham  
 ISBN-10: 0133897060 • ISBN-13: 9780133897067  
 ©2016

Cost Accounting: A Managerial Emphasis, Seventh Canadian Edition, Loose Leaf Version, 7/E  
 Horngren, Datar, Rajan, Beaubien & Graham  
 ISBN-10: 0133897052 • ISBN-13: 9780133897050  
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**CuLearn:**

Since this is an online course, the continual and frequent use of cuLearn is a must. All course material and resources (excluding the textbook), communication, assignment submission and collaboration will be done through cuLearn. It is important that you log on to cuLearn right away and start to be comfortable with using it.

To access your courses on cuLearn go to <http://carleton.ca/culearn>.

For help and support, go to <http://carleton.ca/culearn/students>. Any unresolved questions can be directed to Computing and Communication Services (CCS) by phone at 613-520-3700 or via email at [ccs\\_service\\_desk@carleton.ca](mailto:ccs_service_desk@carleton.ca).

**Grading Scheme:**

Weekly Summary Sheets (see details and due dates below)	10%
Test: Sat. October 1 <sup>st</sup> 12:00pm – 1:30pm → Ch. 1-5	10%
Midterm: Sat. Nov 12 <sup>th</sup> 12:00pm – 2:30pm → Ch. 6-11,11A,12 & 14	30%
Helping Oliver Collaborative Work (details to be posted on cuLearn)	10%
Final Examination	40%
Total	100%

### Weekly Summary Sheets:

There are 10 summary sheet in total. These summary sheets are to help you stay on top of your work and update with all of the course material. They are also to help you with your studying for the final exam. The Final exam is cumulative and therefore will cover a lot of material and having these summary sheets will help you in the end.

Each summary sheet must be between 1 – 3 pages, highlighting key information from the corresponding section of work. For example, the first summary sheet will cover chapters 1 – 5 and will be due on Saturday September 24<sup>th</sup>. Each summary sheet submission will be worth 1%. You will automatically get 1/2 just for submitting it and then depending on the quality of the submission you will either get 1.5/2 or 2/2. The purpose of this element of evaluation is solely to help you stay caught up with the chapters and to help you study for the final exam. Summary Sheet Due Dates are listed below. Late submissions will not be accepted therefore please make sure to make note of the due dates. You can submit these sheets any time *before* the due date and time. Please note that a summary sheet is still due on the date of your test and midterm, please plan ahead to make sure to not miss this.

### Summary Sheet Due Dates:

- #1 Due Saturday Sept 24 by 11:59pm Covers chapters 1-5
- #2 Due Saturday Oct 1<sup>st</sup> by 11:59pm Covers chapters 6&7
- #3 Due Saturday Oct 8<sup>th</sup> by 11:59pm Covers chapters 8
- #4 Due Saturday Oct 15<sup>th</sup> by 11:59pm Covers chapters 9&10
- #5 Due **Friday Oct 21<sup>st</sup>** by 11:59pm Covers chapters 11&11A
- #6 Due Saturday Nov 5<sup>th</sup> by 11:59pm Covers chapters 12&14
- #7 Due Saturday Nov 12<sup>th</sup> by 11:59pm Covers chapters 15&16
- #8 Due Saturday Nov 19<sup>th</sup> by 11:59pm Covers chapters 17&18
- #9 Due Saturday Nov 26<sup>th</sup> by 11:59pm Covers chapters 19&21
- #10 Due Saturday Dec 3<sup>rd</sup> by 11:59pm Covers chapters 20

### **Test, Midterm & Final Exam:**

The only valid excuse for missing the test or mid-term is for medical reasons or death in the family and must be documented with a medical certificate. Any other reason (such as travel, etc...) cannot be considered. In such circumstances there will be no make-up mid-term. The grade weighting corresponding to the test that was missed will be added to the grade weighting of the final exam.

The exams will be marked by the teaching assistants and the instructors together and follow a rigorous quality control process that reasonably assures 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. In this circumstance, please write a brief note describing the difficulty with the awarded grade and provide this note, together with the graded test or assignment, to the teaching assistant no later than seven calendar days following the date you received the assignment of exam. Please be sure to include your name and student number on the note to enable us to properly identify it.

Locations for the test and the midterm will be announced in cuLearn about a week before the test and mid-term.

Graded midterms can be collected from the CUOL Student Centre, D299 Loeb. If you do not normally come to campus, the CUOL Student Centre staff will scan and email the graded midterm to you. Please send a request for a scanned copy from your Carleton email account to [cuol@carleton.ca](mailto:cuol@carleton.ca) and make sure to include your name, the course and your student number.

*The final examination* will be held in the regular examination period (Dec 10-22). 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.

If you are planning on writing the test, mid-term and final exam off campus, you must make these arrangements with the CUOL office (<http://carleton.ca/cuol/>) early in the term. If you miss the deadline to apply for on off campus exam, you will be required to write your exam on campus. Please see the document “**Distance Information Sheet**” that is posted on cuLearn for more information. If you have any questions at all about CUOL please use the following contact information:

General CUOL Information – [cuol@carleton.ca](mailto:cuol@carleton.ca)

CUOL Exams – [cuolexams@carleton.ca](mailto:cuolexams@carleton.ca)

Video on Demand Support – [vod@carleton.ca](mailto:vod@carleton.ca)

Website – [www.carleton.ca/cuol](http://www.carleton.ca/cuol)

**Topical Course Outline (subject to change, please check cuLearn often):**

<b>Week #</b>	<b>Start Date</b>	<b>Major Topics Covered</b>	<b>Corresponding Chapters</b>
1	Wed Sept 7	Course outline, Intro videos and student introductions	
2	Mon Sept 12	Review of cost accounting fundamentals Part 1: Decision making, Cost terms & CVP	Chapters 1,2 & 3
3	Mon Sept 19	Review of cost accounting fundamentals Part 2: Job Costing & ABC	Chapters 4 & 5
4	Mon Sept 26	Budgeting & Variances Analysis Part 1	Chapters 6, 7 & 7B
5	Mon Oct 3	Variances Analysis Part 2	Chapter 8
6	Mon Oct 10	Absorption Costing & Cost Behaviour	Chapter 9 & 10
7	Mon Oct 17	Relevant Costing & Linear Programming	Chapter 11 & Appendix 11A
8	Mon Oct 24	<b>NO SCHEDULED WORK – FALL STUDY BREAK</b>	
9	Mon Oct 31	Pricing Decisions & Period Cost Application	Chapter 12 & 14
10	Mon Nov 7	Cost Allocations: Joint costs & Profitability analysis	Chapter 15 & 16
11	Mon Nov 14	Process Costing & Spoilage, Rework, and Scrap	Chapter 17 & 18
12	Mon Nov 21	Inventory Cost Management & Transfer Pricing	Chapter 19 & 21
13	Mon Nov 28	Capital Budgeting	Chapter 20
14	Mon Dec 5	Review and Catch up week	

**Tips for Success:**

- 1) Get started on this course right away!
- 2) Spend time weekly like you would if you had a class.
- 3) Watch all the videos & read your textbook!
- 4) Work through problems on your own and do lots of practice yourself before looking at solutions.
- 5) Actively participate in cuLearn through helping Oliver and discussions boards.
- 6) Recognize right away when you are struggling with the material and seek help immediately – don't wait!

**Teaching Assistants and Support:**

Teaching assistants are available to support you throughout this course. They will answer any questions posted to the Discussion Forums in a timely manner. In addition, senior accounting TA's will be holding office hours. The office hour schedule will be posted to cuLearn.

**ADDITIONAL INFORMATION****Course Sharing Websites**

Student or professor 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, follower-ship 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.

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			

WDN = Withdrawn from the course

ABS = Student absent from final exam

DEF = Deferred (See above)

FND = (Failed, no Deferred) = Student could not pass the course even with 100% on final exam

### **Academic Regulations, Accommodations, Etc.**

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 Accommodations**

#### ***For Students with Disabilities:***

The Paul Menton Centre for Students with Disabilities (PMC) provides services to students with Learning Disabilities (LD), psychiatric/mental health disabilities, Attention Deficit Hyperactivity Disorder (ADHD), Autism Spectrum Disorders (ASD), chronic medical conditions, and impairments in mobility, hearing, and vision. If you have a disability requiring academic accommodations in this course, please contact PMC at 613-520-6608 or [pmc@carleton.ca](mailto:pmc@carleton.ca) for a formal evaluation. If you are already registered with the PMC, contact your PMC coordinator to send me your ***Letter of Accommodation*** at the beginning of the term, and no later than two weeks before the first in-class scheduled test or exam requiring accommodation (*if applicable*). **Requests made within two weeks will be reviewed on a case-by-case basis.** After requesting accommodation from PMC, meet with me to ensure accommodation arrangements are made. Please consult the PMC website ([www.carleton.ca/pmc](http://www.carleton.ca/pmc)) for the deadline to request accommodations for the formally-scheduled exam (*if applicable*).

#### ***For Religious Obligations:***

Students requesting academic accommodation on the basis of religious obligation should make a formal, written request to their instructors for alternate dates and/or means of satisfying academic requirements. Such requests should be made during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist, but no later than two weeks before the compulsory event.

Accommodation is to be worked out directly and on an individual basis between the student and the instructor(s) involved. Instructors will make accommodations in a way that avoids academic disadvantage to the student.

Students or instructors who have questions or want to confirm accommodation eligibility of a religious event or practice may refer to the Equity Services website for a list of holy days and Carleton's Academic Accommodation policies, or may contact an Equity Services Advisor in the Equity Services Department for assistance.

#### ***For Pregnancy:***

Pregnant students requiring academic accommodations are encouraged to contact an Equity Advisor in Equity Services to complete a letter of accommodation. The student must then make an appointment to discuss her needs with the instructor at least two weeks prior to the first academic event in which it is anticipated the accommodation will be required.

**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. Penalties may include; a grade of Failure in 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. 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: <http://www2.carleton.ca/sasc/advisingcentre/academic-integrity/>.

**Sprott Student Services**

The Sprott student services office, located in 710 Dunton Tower, offers academic advising, study skills advising, and overall academic success support. If you’re having a difficult time with this course or others, or just need some guidance on how to successfully complete your Sprott degree, please drop in any weekday between 8:30am and 4:30pm. Our advisors are happy to discuss grades, course selection, tutoring, concentrations, and will ensure that you get connected with the resources you need to succeed! <http://sprott.carleton.ca/students/undergraduate/support-services/>  
Be in the know with what’s happening at Sprott: Follow @SprottStudents and find us on Facebook SprottStudents Sprott.

**Important Information:**

- Students must always retain a hard 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, it would be easier to respond to your inquiries if you would send all email from your Carleton account. If you do not have or have yet to activate this account, you may wish to do so by visiting <http://carleton.ca/ccs/students/>
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## **Important Dates & Deadlines – Fall 2016**

### **September 1**

Last day for receipt of applications from potential fall (November) graduates.

Academic orientation.

All students are expected to be on campus. Class and laboratory preparations, departmental introductions for students and other academic preparation activities will be held.

### **September 7**

Fall term begins.

Fall and fall/winter classes begin.

### **September 20**

Last day of registration for fall term and fall/winter courses.

Last day to change courses or sections (including auditing) for fall/winter and fall term courses.

Graduate students who have not electronically submitted their final thesis copy to the Faculty of Graduate and Postdoctoral Affairs will not be eligible to graduate in Fall 2016 and must register for the Fall 2016 term.

### **September 23-25**

Summer deferred final examinations held.

### **September 30**

Last day to withdraw from fall term and fall/winter courses with a full [fee adjustment](#).

Withdrawals after this date will create no financial change to Fall term fees (financial withdrawal).

### **October 7**

December examination schedule (fall term final and fall/winter mid-terms) available online.

### **October 10**

Statutory holiday. University closed.

### **October 15**

Last day for receipt of applications for admission to an undergraduate degree program for the winter term from applicants whose documents originate from outside Canada or the United States.

### **October 24-28**

Fall break. Classes are suspended.

### **November 1**

Application deadline to study at another institution on a letter of permission for the winter term.

**November 11**

Last day to request formal exam accommodation for December examinations to the Paul Menton Centre for Students with Disabilities. Late requests will be considered on case-by-case basis.

**November 15**

Last day for receipt of applications for admission to an undergraduate degree program for the winter term.

**November 25**

Last day for tests or examinations in courses below the 4000-level before the final examination period (see Examination Regulations in the Academic Regulations of the University section of this Calendar).

**November 25**

Final Payment Deadline. Click [here](#) for important payment information. [Late charges](#) may be applied to the student account any time after this date.

**December 1**

Last day for receipt of applications from potential winter (February) graduates.  
Last day to upload your Master's or PhD thesis for your thesis defence in order to graduate this winter.

**December 9**

Fall term ends.

Last day of fall-term classes.

Last day for academic withdrawal from fall term courses.

Last day for handing in term work and the last day that can be specified by a course instructor as a due date for term work for fall term courses.

Last day for receipt of applications for undergraduate degree program transfers for winter term.

Last day to pay any remaining [fall tuition fees](#) to avoid a hold on access to marks through Carleton Central and the release of transcripts and other official documents.

**December 10 – 22**

Final examinations in fall term courses and mid-term examinations in fall/winter courses may be held. Examinations are normally held all seven days of the week.

**December 22**

All take home examinations are due.

**December 25 to January 1**

University closed.

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