The best way to contact me is through email. I try to respond to all emails within 24 hours.

Course Description from the Undergraduate Course Calendar

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

Course Objectives

This course focuses on the role of cost accounting information in managerial planning and control. This course extends the basic concepts and systems covered in the introductory managerial accounting course and introduce additional analytical tools and techniques. Specifically, cost accumulation, cost accounting, and performance evaluation systems are examined. Emphasis is placed on the appropriate use of information produced by such systems in managerial decision making and on the development of effective problem-solving skills in this area.

Prerequisite

BUSI 1002 or BUSI 1005 and ECON 2202 or STAT 2607 (with a grade of C- or higher in each). The School of Business enforces all prerequisites.

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

Textbook


The textbook can be purchased at Haven Bookstore (43 Seneca Street).

A copy of the textbook is on reserve at the library.
In general, everything possible that is important to your academic success in this course will be posted on cuLearn. All course materials will be posted on cuLearn, including solutions to problems from the textbook and class lectures slides. A list of problems to be done in class and suggested homework problems is posted on cuLearn.

**Grading Scheme**

<table>
<thead>
<tr>
<th>Component</th>
<th>Weighting</th>
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</thead>
<tbody>
<tr>
<td>3 Tests (each worth 10%)</td>
<td>30%</td>
</tr>
<tr>
<td>Midterm Exam</td>
<td>30%</td>
</tr>
<tr>
<td>Comprehensive Cumulative Final Examination</td>
<td>40%</td>
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</tbody>
</table>

**Tests**

There will be three tests during this course. Tests will be held in the last hour of class. Each test is worth 10% of your final grade.

- **Test 1 (May 9)** – covering chapters 1 to 6
- **Test 2 (May 16)** – covering chapters 7 to 10 and chapter 14
- **Test 3 (June 6)** – covering chapters 16, 17 and 18

**Midterm Exam**

The mid-term exam will be held on May 25 and will cover all of the material up to and including Week 6. This exam will be two hours in length.

The only valid excuses for missing a test or the midterm are for medical reasons or death in your family and must be documented with a medical certificate or death certificate. You are required to provide your documentation within one week. Any other reason (such as travel, etc…) cannot be considered. In such circumstances there will be no make-up test. The grade weighting corresponding to the midterm will be added to the grade weighting of the final exam.

The teaching assistants and the instructor will mark the exam 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 your instructor.

**Comprehensive Cumulative Final Examination**

This examination will be held in the regular examination period. The duration of the exam will be 3 hours. The final examination will cover the whole course, and held during the final exam period (June 17 to June 23).

Both the midterm and final exams will test both the technical and conceptual aspects of the course.

**Tutorials**

Weekly tutorials will not be held for this course. Devin Fraser will be holding office hours this summer from May 9 to June 17. Office hours will be as follows (all in DT910B):

- Mondays from 16:30 - 18:00, Tuesday from 16:30 - 18:00, Thursdays from 10:00 - 11:30
How to do well in this course:

COME TO CLASS, REVIEW CLASS NOTES AND PRACTICE, PRACTICE, PRACTICE . . .

To perform well in this course, you must spend time answering extra problems and checking the answers to test their understanding. To maximize your learning, you should make an honest attempt at the question before pecking 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 prepare and your attendance in class and your course grade.

I recommend the following study approach:
1. Go over your class notes and all problems done in class. Re-do the problems on your own to see if you can arrive at the same solution as was derived in class.
2. Use the textbook as a reference source only for topics you are having difficulty with.
3. Do as many extra problems as you need to feel you have a good comprehension of the material.

Class Etiquette

1. Late arrival should be an exception. When necessary, sit on entering side; do not disturb the class.
2. Early departure should be an exception also.
3. Early preparation for departure - please don’t.
4. Talking - with everyone or with no one.
5. Please turn off your cell phones.

FINAL THOUGHTS

Let me be blunt. This is not a course to register in if you are seeking easy credit. For many students, this course is a difficult one. Part of this difficulty stems from a challenging subject matter, but the biggest difficulty comes from failing to devote enough effort to working with the material. Like calculus and other courses where no two problems look alike, accounting requires that you practice working with it—over and over and over. You are unlikely to learn by merely watching someone else (i.e. me) "do accounting."

These observations have a number of implications for you and me. First, you will have to spend many hours during, and after class working on the course. During class, you should ask questions whenever they arise and don’t stop asking until you are satisfied that you understand my explanations. This class contains lots of new vocabulary and concepts so don’t be afraid to ask me for clarification or examples. After class, you should review both your class notes and the suggested solutions to the assigned problems to improve your understanding. It is absolutely essential that you keep up with the assigned reading and end-of-chapter problems.

In exchange for your hard work, you can expect the same from me. For example, expect me to come to class with an organized outline of the day's topics. Expect me to enthusiastically answer any and all of your questions, either in-person during class and office hours, or via e-mail and cuLearn postings. Expect me to provide timely feedback on how well you are understanding the material.
## Class Schedule

<table>
<thead>
<tr>
<th>Class #</th>
<th>DATE</th>
<th>TOPIC (Textbook Chapter)</th>
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</table>
| Class 1 | 02-May| The Accountants Vital Role in Decision Making (ch 1)  
An Introduction to Cost Terms and Purposes (ch 2)  
Job Costing (ch 4) |
| Class 2 | 04-May| Cost–Volume–Profit Analysis (ch 3)  
Activity-Based Costing and Management (ch 5)  
Master Budget and Responsibility Accounting (ch 6) |
| Class 3 | 09-May| Flexible Budgets, Variances, Control (ch 7 and 8)  
**Test #1** |
| Class 4 | 11-May| Absorption Costing within a standard costing system (ch 9)  
Analysis of Cost Behaviour (ch 10) |
| Class 5 | 16-May| Decision Making and Relevant Information (ch 11)  
Pricing Decisions: Profitability and Cost Management (ch 12)  
**Test #2** |
| Class 6 | 18-May| Period Cost Allocation (ch 14) |
|         | 23-May| Victoria Day - no class |
| Class 7 | 25-May| **Midterm Exam** |
| Class 8 | 30-May| Process Costing (ch 17)  
Spoilage Rework and Scrap (ch 18) |
| Class 9 | 01-Jun| Revenues and Customer Profitability Analysis (ch 16) |
| Class 10| 06-Jun| Cost Allocation: Joint Products and By-products (ch 15)  
**Test #3** |
| Class 11| 08-Jun| Inventory Cost Management Strategies (ch 19)  
Transfer Pricing (Ch 21) |
| Class 12| 13-Jun| Capital Budgeting: Methods of Investment Analysis (ch 20) |

### 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/](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 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*). After requesting accommodation from PMC, meet with me to ensure accommodation arrangements are made. The deadlines for contacting the Paul Menton Centre regarding accommodations for June exams is June 3rd 2016, and for August exams is July 24th.

*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 expulsion; suspension from all studies at Carleton; suspension from full-time studies; a refusal of permission to continue or to register in a specific degree program; academic probation; and a grade of Failure in the course, 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/

IMPORTANT NOTES:

Midterms and tests outside class time
Please be advised that there are specific rules in place governing examinations and tests outside of class time, excluding the formal final exam schedule (as this is considered "class time"). There are exceptions made for multiple section courses where the midterm is given on a Friday evening or Saturday, for example, but these do need to be reasonable - historically, we have typically left it to the judgment of the instructor. Further, there is no obligation on the part of the student to attend a midterm scheduled outside of class time, so the burden sits with the instructor to accommodate a make-up date that is agreed to by the student(s). However, it should also be noted that it is the policy of SSCASP to ensure that there are no midterm exams given on the weekend before and after both the Fall and Winter breaks.