Course Information:
Class: Tuesdays 8:35-11:25am St. Patrick’s Building 303
Tutorials: (selected dates to be announced)
Class Website: cuLearn Link at Carleton homepage OR https://carleton.ca/culearn/

Professor:
Gulraze Wakil, BCOMM, MA(Econ), CPA, CGA, PhD
Office: 1015 Dunton Tower Phone: 613-520-2600 x1759 e-mail: gulraze_wakil@carleton.ca
Office Hours: Tuesdays 1pm -2:00pm & Thursdays 10am-11:00am and by appointment.

Prerequisites:
BUSI 1002 or 1005 (with a grade of C- or better in each)
This course is a requirement for entry into the CPA Professional Educational Program (PEP) and is a prerequisite to BUSI 4008 –Advanced Management Accounting (C- or higher required).
The School of Business enforces all prerequisites.

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

The course reviews and extends basic cost accounting concepts and cost behaviour and then moves on to more advanced topics. Major topics addressed in this course include: costs and cost drivers, short and long-term decision making, accounting systems, budgeting and control issues, cost behavior, pricing decisions, and transfer pricing. Problem solving and managerial decision making skills in each area will be demonstrated by students. This course will [heavily] benefit you in financial careers and professional accounting examinations.

A Schedule and Due Dates, listing of major topics, and chapters covered, follows at end of this syllabus.

Required Textbook/Materials:

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1 The course syllabus provides a general plan and time frame. Adjustments maybe necessary and are at the discretion of the instructor.
• Notes to some topics, Slides, and Homework Solutions – are on cuLearn

**Business Calculator** -
You will need to bring one for every class and exam. *Computations are a large part of this course.*

**EVALUATION METHODS:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Percent Available</th>
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<tbody>
<tr>
<td>3 Quizzes</td>
<td>15%</td>
</tr>
<tr>
<td>1 Case</td>
<td>5%</td>
</tr>
<tr>
<td>1 mid-term during the semester</td>
<td>30%</td>
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<tr>
<td>1 final exam during exam week (cumulative)</td>
<td>40%</td>
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<tr>
<td>Class Participation [0, 5, 10]</td>
<td>10%</td>
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<tr>
<td>Passport to Success</td>
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<tr>
<td><strong>Total Available</strong></td>
<td><strong>100%</strong></td>
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</table>

**Teaching & Learning Methods**
Teaching methods for this course encompass assigned readings from The Textbook, lectures & slides, discussions, and solving exercises and mini cases (bring textbook to every class). Lectures are utilized to highlight, understand, and clarify key concepts, and example problems are discussed and solved in class to apply these concepts. *Some computer applications will also be involved.*

Students are expected to read the assigned chapter(s) and at least attempt the suggested homework exercises from The Textbook **before each class. Only check the solutions on cuLearn after an earnest attempt at the exercise. Just looking at the questions and then solutions is next to useless.** No two problems are alike, and each problem has some unique aspects.² It is important to understand all the assigned homework exercises for that class, whether taken up or not.

**If you need help on topics/homework, do not wait until after the next class.** Assistance in person is the best but I know everyone has tight schedules. I will try my best to answer questions via e-mail within 24 hours. In addition, there will be TA office hours posted on cuLearn and discussion groups by topic for questions that can be answered by anyone.

Participation
Generally, if you demonstrate some preparation/useful participation for (most?) classes you will get 10% (quality counts). 5% if the participation is occasional or does not show much preparation. 0% otherwise.

Quizzes
These generally consist of multiple choice questions. The objective of the quizzes is to allow you to assess your progress in the course, encourage you to keep up in the class and prepare ahead of time.

Case
Due at the beginning of class in hard copy and may be completed in groups of two. If completed in groups, the item must be signed by both students to indicate each student contributed equally. Both students will receive the same grade. Methods on answering cases can be found on cuLearn.

MID-TERM EXAMINATION.
The mid-term examination is approximately two hours in length and consists of multiple choice, short and medium length problems. Both qualitative and quantitative material will be tested. The only valid reason for not writing the mid-term examination at the scheduled time is a medical condition or a death in the immediate family. Appropriate documentation will be required. Mid-term examination missed for valid medical reasons are not rescheduled, but the weight of the mid-term examination is transferred to the final examination. Any queries regarding marked material needs to be brought up within 7 days of return

FINAL EXAMINATION
The final examination is cumulative, but more weight will be given to material after the mid-term. It is three hours in length and consists of multiple choice, short-answer objective questions, and some medium-length problems requiring interpretation and integration of several concepts. A minimum mark of 45 percent must be obtained on the final examination in order to be eligible to pass the course.

For examination purposes, students are responsible for all material in the assigned chapters, exercises and activities, assignments, as well as any additional material and interpretation provided by the instructor in class. Supplemental or grade-raising assignments are not available in this course.

Requests for deferred final examinations must be directed to the Office of Registerial Services for assessment within 5 days of the date of the final examination. In order to be eligible to write a deferred examination, a student must have completed all term work with a minimum mark of 45 percent. If these conditions are not met, a grade of FND (failure with no deferral) will be assigned.

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3 This is large class so instructor will try his best to properly assign participation mark. Disruptive participation will result in lowering of mark.
CLASS WEBSITE on cuLearn

Homework solutions, PowerPoint slides, handouts, announcements, videos, etc. will be available on cuLearn. This site has other resources such as the syllabus and student marks. Marks cannot be e-mailed to you. The course cuLearn page is considered an integral part of the course. Any announcements made in the course cuLearn page will be considered to have been made in class. You should visit CuLearn OFTEN!

1. Each class builds on skills and concepts learned in the previous class, therefore attendance and diligent work outside of class are critical. This is not a course to register in if you are seeking easy credit. Nevertheless, many students in the past have been very successful.

2. Understanding and doing rather than just memorizing will help you succeed in this course.
## Schedule & Due Dates (Tentative)

<table>
<thead>
<tr>
<th>DATE</th>
<th>TEXT CHAPTER &amp; TOPIC</th>
<th>TOPIC HWK EXERCISES</th>
<th>TESTING ETC. DUE FOR GRADING</th>
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</thead>
<tbody>
<tr>
<td>Sept. 13</td>
<td>Review</td>
<td>Syllabus</td>
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<tr>
<td></td>
<td>- Ch. 1 The Accountants Vital Role in Decision Making</td>
<td>2-1 to 2-13, 2-15, 2-18, 2-35, 2-42</td>
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<td></td>
<td>- Ch. 2 Cost Terms and Purposes</td>
<td>3-13, 3-14, 3-33, 3-35</td>
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<td></td>
<td>- Ch. 3 Cost–Volume–Profit Analysis (CVP)</td>
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<tr>
<td>Sept. 20</td>
<td>Review</td>
<td>- Ch. 4 Job Order Costing</td>
<td>Quiz 1</td>
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<td></td>
<td>- Ch. 5 Activity Based Costing (ABC)</td>
<td>4-23, 4-28, 4-32, 34, 4-40 (1,2)</td>
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<td>5-20, 5-35, 5-38</td>
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<tr>
<td>Sept. 27</td>
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<td>- Ch. 17 [639-661 only] Process Costing</td>
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<td>- Ch. 18 Spoilage, Rework, and Scrap</td>
<td>17-19 to 17-23, 17-31, 18-1 to 18-5, 18-15, 18-16, 18-28, 18-30</td>
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<tr>
<td>Oct. 4</td>
<td>Review</td>
<td>- Ch. 6 Master Budget and Responsibility Accounting</td>
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<td></td>
<td>- Ch. 7 &amp; 8 Flexible Budgets, Variances, &amp; Control</td>
<td>6-19, 6-20, 6-22, 6-26, 6-31, 6-33cash budget</td>
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<td>7-19, 7-20, 7-21, 7-37, 7-25, 8-16, 8-17</td>
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<tr>
<td>Oct. 11</td>
<td></td>
<td>Finish up Budgeting</td>
<td>Quiz 2</td>
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<td></td>
<td>- Ch. 9 Absorption Costing within a std. costing system</td>
<td>9-16, 9-31, 9-36</td>
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<td>- Ch. 10 Analysis of Cost Behaviour incl. OLS Regression</td>
<td>10-20, 10-21, 10-29, 10-31</td>
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<tr>
<td>Oct. 18</td>
<td>Review</td>
<td>Ch. 11 Decision Making and Relevant Info.</td>
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<td>11-15, 11-17, 11-19, 11-21, 11-24, 11-26, 11-29, 11-30, 11-35</td>
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<tr>
<td>Oct. 24</td>
<td><strong>FALL BREAK</strong></td>
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<tr>
<td>Nov. 1</td>
<td>- Ch. 11 appendix A Linear Programming &amp; LP Using Excel (App B)</td>
<td>11-33, 11-34</td>
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<td>- Ch. 12 Pricing Decisions: Profitability and Cost Mgmt.</td>
<td>12-15, 12-17, 12-20, 12-23</td>
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<td>Nov. 8</td>
<td>- Mid-term exam</td>
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<td>Mid-Term Exam</td>
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<td></td>
<td>- Case discussion</td>
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<tr>
<td>Nov. 15</td>
<td>- Ch. 14 Period Cost Allocation</td>
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<td>Case</td>
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<td></td>
<td>- Ch. 16 Revenues and Customer Profitability Analysis</td>
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<tr>
<td>Nov. 22</td>
<td></td>
<td>14-18, 19, 20, 21</td>
<td>Quiz 3</td>
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<td></td>
<td>- Ch. 20 Capital Budgeting and a closer look with taxes</td>
<td>16-18, 20, 21, 23</td>
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<tr>
<td>Dec. 6</td>
<td>- Ch. 15 Cost Allocation: Joint and By-products</td>
<td>21-7 to 21-14, 21-27, 21-17, 21-19</td>
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<td></td>
<td>- Ch. 19 Inventory Cost Management Strategies</td>
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<td></td>
<td>15-19, 15-23, 15-27, 19-16, 19-17, 18, 23</td>
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</table>
IMPORTANT ADDITIONAL INFORMATION AND DATES

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:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>A+</td>
<td>90-100</td>
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<tr>
<td>A</td>
<td>85-89</td>
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<tr>
<td>A-</td>
<td>80-84</td>
</tr>
<tr>
<td>B+</td>
<td>77-79</td>
</tr>
<tr>
<td>B</td>
<td>73-76</td>
</tr>
<tr>
<td>B-</td>
<td>70-72</td>
</tr>
<tr>
<td>C+</td>
<td>67-69</td>
</tr>
<tr>
<td>C</td>
<td>63-66</td>
</tr>
<tr>
<td>C-</td>
<td>60-62</td>
</tr>
<tr>
<td>D+</td>
<td>57-59</td>
</tr>
<tr>
<td>D</td>
<td>53-56</td>
</tr>
<tr>
<td>D-</td>
<td>50-52</td>
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<tr>
<td>F</td>
<td>Below 50</td>
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</table>

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 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) 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/

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.