

**Intermediate Management Accounting & Control  
Syllabus- Winter 2014<sup>1</sup>**

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**Course Information:**

**Class:** Wednesdays 2:35-5:25pm University Centre 282  
**Tutorials:** Fridays 11:35-12:25pm (selected dates to be announced) Southam 518  
**Class Website:** cuLearn Link at Carleton homepage OR <https://carleton.ca/culearn/>

**Instructor:**

Gulraze Wakil, BCOMM, MA(Econ), PhD, CGA  
**Office:** 1015 Dunton Tower **Phone:** 613-520-2600 x1759 **e-mail:** [gulraze\\_wakil@carleton.ca](mailto:gulraze_wakil@carleton.ca)  
**Office Hours:** Wednesdays noon to 2:00 pm and Thursdays 1-2pm *and by appointment.*

**Prerequisites:**

BUSI 1002 or 1005 and ECON 2202 or STAT 2607 (with a grade of C- or better in each)  
This course gets you exemptions for all 3 accounting designations and is a prerequisite to BUSI 4008 –Advanced Management Accounting (C- or higher required).  
The School of Business enforces all prerequisites.

**Course Overview and Objectives:**

This course focuses on cost accounting information that aids Internal Analysts / Managers to make optimal financial decisions, e.g., cost control and performance evaluation. The course 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, transfer pricing, and incentives. Problem-solving skills in each area will be demonstrated by students. In addition, students will determine the appropriate use of information produced by such systems in managerial decision making.

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

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<sup>1</sup> Please note that the course syllabus provides a general plan and time frame for the course. Adjustments may be necessary and are at the discretion of the instructor.

**Required Textbook/Materials:**

- Cost Accounting - A Managerial Emphasis, *Custom Edition for Carleton University*, Horngren, Datar, Foster, Rajan, Ittner, Gowing, and Janz. 2013. Pearson. ISBN# 978-1-269-42338-0. Cost in book store \$88 less 5%.
- Selected practitioner and academic Management Accounting articles. List posted on cuLearn. Download from Carleton library.
- Course HANDOUTS - distributed in class AND 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:**

Description	Percent Available
1 mid-term during the semester	30%
1 final exam during exam week (non-cumulative)	40%
4 Quizzes	20%
Assignments/Cases	10%
Passport to Success	
Total Available	100%

**Teaching Methods**

Teaching methods for this course encompass assigned readings from the textbook & handouts, lectures, discussions, and solving exercises and mini cases. Students are expected to read the assigned chapter(s) and at least attempt the suggested practice exercises **before each class**. Brief lectures are utilized to highlight and clarify key concepts, and example problems are solved and discussed in class to apply these concepts. Some computer applications will also be involved.

After each class (the sooner the better), it is critical to understand all the assigned practice exercises, and second, to re-read the chapter(s). The primary role of the instructor in this course is to encourage and facilitate student learning by helping students understand and apply key concepts and by providing them with regular feedback on their progress. Partial lecture notes are available to students [slides on cuLearn], **and students NEED TO monitor their own progress by checking their solutions to practice exercises against sample solutions on cuLearn. Only check the solutions after you have made an earnest attempt at figuring out the answer. Just looking at the questions and then solutions is next to useless.** You will have frequent

opportunities to obtain feedback on mastery of the material through class assignments, quizzes, and tests.

It is emphasized that diligent **independent** preparation of homework, assignments, and active participation in class discussions and activities are crucial to learning management accounting for the field and professional examinations. Although some problems have common elements, no two problems are alike, and each problem has some unique aspects.<sup>2</sup>

### **Assignments/CASE**

Assignments are due at the beginning of each class, and since the purpose of these assignments is to encourage regular work, late assignments are not accepted. *Assignments and Cases may be completed in groups of two.* If completed in groups, each assignment must be signed by both students to indicate each student contributed equally. Both students will receive the same grade for each assignment completed in groups.

### **Quizzes**

Quizzes may consist of any of the following formats: multiple choice, true/false/uncertain, short-answer, matching, short essay, or problems. The objectives of these quizzes are to allow you to assess your progress in the course, encourage you to keep up in the class, and assist in you in learning the material. Quizzes generally will cover material that is to be covered after the quiz.

### **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. Reasons such as conflicts with work or travel arrangements are not considered to be valid reasons. 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. Unexcused missed mid-term examination will result in a mark of zero.

*Any queries regarding marked material needs to be brought up within 7 days of return*

### **FINAL EXAMINATION**

The final examination is non-cumulative, covering the material that was not assigned for the mid-term. It is three hours in length and consists of multiple choice, short-answer objective questions, short problems, 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.

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<sup>2</sup> *What I hear, I forget. What I see, I remember. What I do, I understand.* (Confucius, 551—479 B.C.)

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.

### **CLASS WEBSITE**

PowerPoint slides from lectures, **homework solutions**, handouts, announcements, websites, 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. Marks will be posted on cuLearn. 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! If you have any concerns about your grade, please ask questions early in the semester and do not wait until the last week of classes.**

### **HOMEWORK**

The homework for this class is primarily from your textbook/supplement. The homework does not carry weight in the grading. Nevertheless, it will greatly aid in preparation for the quizzes, mid-term and final exam. **If you need help on the 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 for e-mail applicable questions. In addition, cuLearn has discussion groups by topic that can be answered by anyone 😊

## Schedule & Due Dates (Tentative)

DATE	CHAPTER	TOPIC	MINIMUM PRACTICE HOMEWORK	ASSIGNMENTS/TESTING FOR GRADING
Jan. 8	<b>Notes</b>	Syllabus & Management Accounting <i>Review Cost Terms</i> <i>Review CVP Analysis</i>	Handout Exercises I	
Jan. 15	<b>5 [ABC]</b>	<i>Review Job Order Costing</i> Activity Based Costing (ABC) ABC with Excel [if time permits]	Handout Exercise II [Job order costing] 5-20, 5-25, 5-36, 5-38, 5-39	
Jan. 22	<b>17</b> [677-698]	Finish ABC Process Costing (no trans-in costs)	17-19 to 17-23 (inclusive), 17-31	<b>Quiz 1, Assign 1</b>
Jan. 29	<b>17</b> <b>18</b>	Finish process costing Spoilage, Rework, and Scrap	18-1 to 18-5, 18-15, 18-16, 18-28, 18-30	
Feb. 5	<b>7</b>	Budgeting Notes Budgets, Variances, & Control	Exercise III [Budgeting Q's] 7-19, 7-21, 7-25, 7-37	<b>Excel Assign 2</b>
Feb. 12	<b>Notes</b>	Quantitative analysis of Cost Functions, Linear Regression & Assumptions. <i>Any other material to catch up.</i>	Handouts to be given in class and applied work	<b>Quiz 2</b>
Feb. 19		<b>Reading Week- No classes</b>		
Feb. 26	<b>11</b>	Decision Making and Relevant Info.	11-18, 11-19, 11-20, 11-32	<b>Quiz 3</b>
<b>Mar. 5</b>		<b>Mid-Term Exam</b> CTI Case discussion		<b>CTI Case Due following week</b>
Mar. 12	<b>11,</b> <b>13</b> [518-531]	<i>Linear Programming Using Excel</i> Strategy & Balanced Scorecard (BSC)	11-30, 11-31 13-22, 13-18, 13-34	
Mar. 19	<b>21</b> <b>22</b>	Capital Budgeting Capital Budgeting: A Closer Look	21-16 (review), 21-22, 21-24, 21-38 22-15, 22-16, 22-17, 22-21, 22-37	
Mar. 26	<b>23</b>	Transfer Pricing & Multinational Management Control Systems	23-7 to 23-14, 23-17, 23-19, 23-24, 23-27	<b>Quiz 4</b>
Apr. 2	<b>24</b>	Multinational Performance Measurement and Compensation	All short answer questions 24-16, 24-18, 24-22, 24-24, 24-31, 24-38	<b>FINAL EXAM TALK</b>

1. This class involves “active learning”, management accounting problems, and class discussion. The only stupid question is the one not asked.
2. Each class builds on skills and concepts learned in the previous class, therefore attendance and keeping on track 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.**
3. *Understanding and doing rather than just memorizing will help you succeed in this course.*

## **IMPORTANT ADDITIONAL INFORMATION AND DATES**

### **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.

### **Medical certificate**

Please note that in all occasions that call for a medical certificate you must use or furnish the information demanded in the standard university form.

<http://www1.carleton.ca/registrar/forms/>

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, Plagiarism, 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

### *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*). After requesting accommodation from PMC, meet with me to ensure accommodation arrangements are made. Please consult the PMC website for the deadline to request accommodations for the formally-scheduled exam (*if applicable*).

- The deadlines for contacting the Paul Menton Centre regarding accommodation for final exams for the December 2013 exam period is November 8, 2013 and for the April 2014 exam period is March 7, 2014.

### *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/>.

## **Assistance for Students:**

Student Academic Success Centre (SASC): [www.carleton.ca/sasc](http://www.carleton.ca/sasc)

Writing Tutorial Services: <http://www1.carleton.ca/sasc/writing-tutorial-service/>

Peer Assisted Study Sessions (PASS): [www.carleton.ca/sasc/peer-assisted-study-sessions](http://www.carleton.ca/sasc/peer-assisted-study-sessions)

## **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.
  - Please note that you will be able to link your CONNECT (MyCarleton) account to other non-CONNECT accounts and receive emails from us. However, 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 CONNECT address. Therefore, it would be easier to respond to your inquiries if you would send all email from your connect account. If you do not have or have yet to activate this account, you may wish to do so by visiting <https://portal.carleton.ca/>
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## Fall Term 2013

Date	Activity
September 1, 2013	Last day for receipt of applications from potential fall (November) graduates.
September 2, 2013	Statutory holiday, University closed.
September 3, 2013	Fall term begins. Orientation for teaching assistants.
September 3-4, 2013	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 5, 2013	Fall and fall/winter classes begin.
September 18, 2013	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. 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.
September 27-28, 2013	Summer deferred final examinations to be written. Summer deferred final examinations to be written.
September 30, 2013	Last day to withdraw from fall term and fall/winter courses with a full fee adjustment.
October 11, 2013	December examination schedule (fall term final and fall/winter mid-terms) available online.
October 14, 2013	Statutory holiday, University closed.
October 15, 2013	Last day for receipt of applications for admission to a degree program for the winter term from applicants whose documents originate from outside Canada or the United States.
October 28-November 1, 2013	Fall break, no classes.
November 8, 2013	Last day to submit, to the Paul Menton Centre for Students with Disabilities, Formal Examination Accommodation Forms for December examinations.
November 15, 2013	Last day for receipt of applications for admission to a degree program for the winter term.
November 25, 2013	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).
December 1, 2013	Last day for receipt of applications from potential winter (February) graduates.
December 9, 2013	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

<b>Date</b>	<b>Activity</b>
	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 degree program transfers for winter term.
December 10, 2013	No classes or examinations take place.
December 11-22, 2013	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 16, 2013	Fall Co-op Work Term Reports due. Fall Co-op Work Term Reports due.
December 22, 2013	All take home examinations are due. All take home examinations are due.
December 25, 2013 to January 1, 2014	University closed.

## **Winter Term 2014**

<b>Date</b>	<b>Activity</b>
January 2, 2014	University re-opens.
<b>January 6, 2014</b>	<b>Winter-term classes begin.</b>
January 17, 2014	Last day for registration for winter term courses. Last day to change courses or sections (including auditing) for winter term courses.
January 31, 2014	Last day for withdrawal from winter term and winter portion of fall/winter courses with full fee adjustment.
February 1, 2014	Last day for receipt of applications for admission to the Bachelor of Architectural Studies and the Bachelor of Social Work degree programs for the fall/winter session.
February 14, 2014	April examination schedule available online.
February 14-22, 2014	Fall-term deferred examinations will be written.
February 17, 2014	Statutory holiday. University closed.
February 17-21, 2014	Winter Break, no classes.
March 1, 2014	Last day for receipt of applications from potential Spring (June) graduates. Last day for receipt of applications to the Bachelor of Humanities, Bachelor of Industrial

<b>Date</b>	<b>Activity</b>
	Design, Bachelor of Information Technology (Interactive Multimedia and Design), Bachelor of Journalism, and the Bachelor of Music degree program for the fall/winter session. Last day for receipt of applications for admission to a program for the summer term.
March 7, 2014	Last day to submit, to the Paul Menton Centre for Students with Disabilities, Formal Examination Accommodation Forms for April examinations.
March 25, 2014	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).
April 1, 2014	Last day for receipt of applications for admission to an undergraduate degree program for the fall/winter session, from candidates whose documents originate outside Canada or the United States, except for applications due February 1 or March 1.
April 8, 2014	Winter term ends. Last day of fall/winter and winter-term classes. Last day for academic withdrawal from fall/winter and winter-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/winter and winter-term courses.
April 9-10, 2014	No classes or examinations take place.
April 11-26, 2014	Final examinations in winter term and fall/winter courses may be held. Examinations are normally held all seven days of the week. Please note that examinations will not be held on April 18-20.
April 15, 2014	Winter Co-op Work Term Reports are due.
April 18, 2014	Statutory holiday, University closed.
April 26, 2014	All take home examinations are due on this day.
May 1, 2014	Last day for receipt of applications for internal degree transfers to allow for registration for the summer session.
June 1, 2014	Last day for receipt of applications for admission to an undergraduate program for the fall/winter session from mature applicants, from those presenting post-secondary education qualifications and from those transferring from other universities in Canada or the United States, and from applicants with high school qualifications from Canada and the United States, except for applications due March 1.
June 9-19, 2014	Fall/winter and winter term deferred final examinations will be held.
June 15, 2014	Last day for receipt of applications for internal degree transfers to allow for registration for the 2013-2014 fall/winter session.