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

Instructor: Shannon Butler, CPA, CA, MEd
Office: DT 1007
Office Hours: By appointment
Email: shannon.butler@carleton.ca
Phone Number: X 1874

TA Office Hours:
Mondays 17:00 – 18:30
Wednesdays 17:00 – 18:30
Thursdays 9:30 – 11:00

TA office hours will start the week of May 8th and continue through the week of Jun 19.

Course meets: There are no formal classes as this is an online course.

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)

Course Calendar description from the 2016/2017 University calendar:

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.
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 Learning 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.

Textbook(s):

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

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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](http://carleton.ca/culearn).

For help and support, go to [http://carleton.ca/culearn/students](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.

Course Requirements, Methods of Evaluation & Grading Scheme:

<table>
<thead>
<tr>
<th>Weekly Summary Sheets &amp; Homework (see details and due dates below)</th>
<th>15%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Midterm: Fri. May 26 @ 6:00 – 8:30pm (coverage will be posted on cuLearn)</td>
<td>30%</td>
</tr>
<tr>
<td>Final Examination (covers the full course)</td>
<td>55%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100%</strong></td>
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</tbody>
</table>

Weekly Summary Sheet and Homework Submissions:

There are 5 submissions in total. These can be done individually or as a group. You will be required to submit a sheet declaring that this work is your own work (individual or group) and if a group, that all group members have contributed equally to the submission.

These submissions are to help you stay on top of your work and up to date 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 – 5 pages, highlighting key information from the corresponding section of work. **Content coverage for each summary sheet will be posted on cuLearn.** Each summary sheet submission will be worth 3% of your final grade. You will automatically get 1/3 just for submitting it and then depending on the quality of the submission you will either get 2/3 or 3/3. The purpose of this element of evaluation is solely to help you stay caught up with the chapters and practice problems 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 plan ahead to make sure to not miss any of these submissions.

**Summary Sheet Due Dates:**

#1 Due Sunday May 7 by 11:55pm
#2 Due Sunday May 14 by 11:55pm
#3 Due Sunday May 21 by 11:55pm
#4 Due Sunday June 4 by 11:55pm
#5 Due Sunday June 11 by 11:55pm
**Midterm & Final Exam:**

The only valid excuse for missing the 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 midterm. 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 midterm will be announced in cuLearn about a week before the midterm.

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 and make sure to include your name, the course and your student number.

*The final examination* will be held in the regular examination period (June 19-25). 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 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
CUOL Exams – cuolexams@carleton.ca
Video on Demand Support – vod@carleton.ca
Website – www.carleton.ca/cuol
Topical Course Outline (subject to change, please check cuLearn often):

<table>
<thead>
<tr>
<th>Week #</th>
<th>Date</th>
<th>Major Topics Covered</th>
<th>Corresponding Chapters</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>May 1 - 7</td>
<td>Review of cost accounting fundamentals: Decision making, Cost terms, CVP &amp; Job Costing &amp; ABC</td>
<td>Chapters 1, 2, 3, 4 &amp; 5</td>
</tr>
<tr>
<td>2</td>
<td>May 8 - 14</td>
<td>Review of fundamental concepts with more depth: Budgeting &amp; Variance Analysis</td>
<td>Chapters 6, 7, 7B, &amp; 8</td>
</tr>
<tr>
<td>3</td>
<td>May 15 - 21</td>
<td>Standard Costing System, Cost Behaviour, Relevant Information and Pricing Decisions</td>
<td>Chapter 9, 10, 11 &amp; 12</td>
</tr>
<tr>
<td>4</td>
<td>May 23 - 28</td>
<td>Period Cost Applications, Cost Allocations &amp; Profitability analysis</td>
<td>Chapter 14, 15 &amp; 16</td>
</tr>
<tr>
<td>5</td>
<td>May 29 - June 4</td>
<td>Process Costing &amp; Spoilage, Rework and Scrap</td>
<td>Chapter 17 &amp; 18</td>
</tr>
<tr>
<td>6</td>
<td>June 5 - 11</td>
<td>Inventory Cost Management &amp; Capital Budgeting</td>
<td>Chapter 19 &amp; 20</td>
</tr>
<tr>
<td>7</td>
<td>June 12 - 13</td>
<td>Transfer Pricing</td>
<td>Chapter 21</td>
</tr>
</tbody>
</table>

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 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, TA office hours will be held weekly and closer to the midterm and final exam. Office hour’s scheduled will be posted on cuLearn as well as above at the beginning of the course outline.
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 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 and instructors can confirm accommodation eligibility of a religious event or practice by referring to the Equity Services website (http://carleton.ca/equity/accommodation/religious-observances/) for a list of holy days and Carleton's Academic Accommodation policies. If there are any questions on the part of the student or instructor, they can be directed to 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://carleton.ca/studentaffairs/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/learning-support/

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 and Deadlines – Summer 2017
Early Summer Undergraduate Students

Early Summer: May 1, 2017 to June 13, 2017

May 1
Early summer and full summer courses begin.
Last day for receipt of applications for undergraduate degree program transfers for the summer terms

May 8
Last day for registration and course changes (including auditing) for early summer courses.

May 19
Last day for a full fee adjustment when withdrawing from early and full summer courses (financial withdrawal).

May 22
Statutory holiday, University closed.

June 2
Last day to request formal exam accommodations for early summer examinations to the Paul Menton Centre for Students with Disabilities. Note that it may not be possible to fulfill accommodation requests received after the specified deadlines.

June 6
Last day for tests or examinations in early and full summer courses below the 4000-level before the final examination period (see Examination Regulations in the Academic Regulations of the University section of the Undergraduate Calendar).

June 13
Last day of early summer classes (NOTE: Full summer classes resume July 4).
Last day for academic withdrawal from early summer courses.

June 15
Final Summer term payment deadline. Any balance owing on your student account will prevent access to registration for future terms. Holds will be placed on unpaid summer accounts, which will prevent access to marks and/or registration for the 2017-18 Fall/Winter course selection. Payment of fees is due by the posted deadlines.

June 19-25
Early summer final examinations and mid-term examinations in full summer courses may be held. Examinations are normally held all seven days of the week.

July 21-23
Early summer deferred final examinations to be held.

September 30
Last day for receipt of applications for appeal of final grades in summer term courses.