



**CARLETON UNIVERSITY  
SPROTT SCHOOL OF BUSINESS  
BUSI 3008 SECTION R  
WINTER 2018**

**INTERMEDIATE MANAGEMENT ACCOUNTING AND CONTROL**

**Instructor: Shannon Butler, CPA, CA, MEd**

**Office: DT 1007**

**Office Hours: By appointment**

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**Phone Number: x 1874**

**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)

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**Course Calendar description from the 2017/2018 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.

**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.

**Reading(s)/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  
 ©2016

**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 and email. 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).

**Course Requirements & Methods of Evaluation:**

Weekly Submissions (details and due dates will be posted on cuLearn)	15%
Midterm: Fri. March 2 <sup>nd</sup> @ 6:00 – 8:30pm (coverage will be posted on cuLearn)	30%
Final Examination (covers the full course)	55%
Total	100%

## Midterm & Final Exam:

The only valid excuse for missing the mid-term is for medical reasons (medical emergency) or death in the family and must be documented with a medical certificate. Any other reason (such as travel, etc...) cannot be considered and will be given a grade of 0. If proper medical documentation is provided, then you will need to discuss with your instructor the choice of making up the lost work or shifting the weight to 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 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 (April 14-26). 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](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)

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

<b>Week #</b>	<b>Date</b>	<b>Major Topics Covered</b>	<b>Corresponding Chapters</b>
1	Jan 8	Accountants role in decision making, Cost terms, CVP & Job Costing	Chapters 1, 2, 3 & 4
2	Jan 15	ABC & Master Budgeting and Responsibility Accounting	Chapters 5 & 6
3	Jan 22	Flexible Budgets & Variance Analysis	Chapters 7, 7B, & 8
4	Jan 29	Standard Costing System & Cost Behaviour	Chapter 9 & 10
5	Feb 5	Decision Making and Relevant Information & Pricing Decisions	Chapter 11 & 12
6	Feb 12	Period Cost Allocation	Chapter 14
7	Feb 19	Winter Break- No material this week.	
8	Feb 26	Cost Allocations: Joint Projects and By-products	Chapter 15
<b>March 2</b>		<b>MIDTERM EXAM</b>	<b>6pm – 8:30pm</b>
9	March 5	Revenue and Customer Profitability analysis	Chapter 16
10	March 12	Process Costing	Chapter 17
11	March 19	Spoilage, Rework and Scrap	Chapter 18
12	March 26	Capital Budgeting	Chapter 20
13	April 2	Inventory Cost Management Strategies & Transfer Pricing	Chapter 19 & 21
14	April 9 - 11	Review	

**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!

## ADDITIONAL INFORMATION

### Course Sharing Websites

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			

Grades entered by Registrar:

WDN = Withdrawn from the course

DEF = Deferred

### 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 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 on 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: <https://carleton.ca/registrar/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 are 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/>

### **Centre for Student Academic Support**

The Centre for Student Academic Support (CSAS) is a centralized collection of learning support services designed to help students achieve their goals and improve their learning both inside and outside the classroom. CSAS offers academic assistance with course content, academic writing and skills development. Visit CSAS on the 4th floor of MacOdrum Library or online at: [carleton.ca/csas](http://carleton.ca/csas).

### **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, in order to respond to your inquiries, please send all email from your Carleton CMail 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 and Deadlines – Winter 2018 Graduate, Undergraduate and Special Students**

### **January 2**

University reopens at 8:30 a.m.

### **January 8**

Winter term classes begin.

### **January 12**

OSAP deferral deadline. [Late payment charges and late registration charges](#) applied to the student account on or after this date for eligible OSAP students.

### **January 19**

Last day for registration for winter term courses.

Last day to change courses or sections (including auditing) for winter 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 Winter 2018 and must register for the Winter 2018 term.

### **January 19-21, 26-28**

Fall-term deferred examinations will be held.

### **January 31**

Last day for a [fee adjustment](#) when withdrawing from Winter term courses or the Winter portion of two-term courses (financial withdrawal). Withdrawals after this date will create no financial change to Winter term fees and will result in a grade(s) of WDN appearing on your official transcript.

### **February 16**

April examination schedule available online.

### **February 19**

Statutory holiday, University closed.

### **February 19-23**

Winter Break. Classes are suspended.

### **March 1**

Last day for receipt of applications from potential spring (June) graduates.

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

### **March 9**

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

### **Date TBA**

[Last day to pay any remaining balance on your Student Account](#) to avoid a hold on access to marks through Carleton Central and the release of transcripts and other official documents. An account balance may delay Summer 2018 course selection.



**March 27**

Last day for summative or final examinations in winter term or fall/winter courses before the official examination period (see [Examination Regulations](#) in the Academic Regulations of the University section of the Undergraduate Calendar).

**March 30**

Statutory holiday, University closed.

**April 7**

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

**April 11**

Winter term ends.

Last day of fall/winter and winter-term classes.

Classes follow a Friday schedule

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 12-13**

No classes or examinations take place.

**April 14-26**

Final examinations in winter term and fall/winter courses may be held. Examinations are normally held all 7 days of the week.

**April 26**

All take home examinations are due on this day.

**May 11**

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 Spring 2018 and must register for the Summer 2018 term.

**May 18-29**

Fall/winter and winter term deferred final examinations will be held.