



Carleton
UNIVERSITY

SPROTT
SCHOOL OF BUSINESS

**CARLETON UNIVERSITY
SPROTT SCHOOL OF BUSINESS
BUSI 3008 /SECTION R
WINTER 2021
INTERMEDIATE MANAGEMENT ACCOUNTING AND CONTROL**

Instructor: Adam Prokop

Office: Virtual, via ZOOM

Office Hours: by appointment

Email*: adam.prokop@carleton.ca

**It is preferable that you contact me through the in-course e-mail.*

Modality: Online (3hrs asynchronous)

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 DESCRIPTION FROM THE 2020/2021 UNIVERSITY 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 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, cost allocation, profitability analysis, process costing, capital budgeting, performance evaluation, transfer pricing, and an introduction to data analytics. This course will help you gain valuable decision making tools.

LEARNING OUTCOMES:

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
- 5) Introduction to applications of data analytics for accounting

The overall objective of this course is to provide students with the knowledge and tools required to make informed business decisions.

TEACHING METHOD

This is a completely asynchronous course which means there are no live lectures. All content, including pre-recorded videos, excel files, problems, supplementary materials, links to articles, and other information will be posted in cuLearn. The instructor will be available for guidance and support throughout the course.

READING(S)/TEXTBOOK(S)/REQUIRED MATERIALS:

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

Horngren's Cost Accounting: A Managerial Emphasis, Eighth Canadian Edition, 8/E, Datar, Rajan, & Beaubien
 ISBN-10: 0134453735 • ISBN-13: 9780134453736
 ©2019

Horngren's Cost Accounting: A Managerial Emphasis, Eighth Canadian Edition, 8/E, etextbook
 Datar, Rajan, & Beaubien
 ISBN-13: 9780136962915
 ©2019

Horngren's Cost Accounting: A Managerial Emphasis, Eighth Canadian Edition, 8/E, Loose-Leaf
 Datar, Rajan, & Beaubien
 ISBN-13: 9780134671543
 ©2019

Potential options can be accessed here:

<https://www.pearson.com/store/p/horngren-s-cost-accounting-a-managerial-emphasis-eighth-canadian-edition/P100000959009>

Note that earlier editions of the textbook can be used at your own risk of missing content or errata. The instructor recommends using the 8th edition and will not be reconciling or commenting on differences among the 8th edition and earlier editions of the textbook. The digital version of the textbook is also recommended.

The textbook also comes with CONNECT which has extra content/practice. This is not required or supported in this course; all learning is expected to take place within cuLearn.

CULEARN:

Since this is an online course, the continual and frequent use of cuLearn is a must. All course material and resources, 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>.

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.

MICROSOFT EXCEL

This course will have extensive use of Microsoft Excel. You are expected to have a desktop version of the program. You will not have the same capabilities using Excel online, Numbers in MAC, or Google Sheets. You are able to use Microsoft Excel on a MAC or Windows computer. **Make sure on a MAC that you are using Excel and not Numbers.**

COURSE REQUIREMENTS & METHODS OF EVALUATION:

QUIZZES (BEST 3 OF 4), 5% EACH	15%
LEARNING ACTIVITIES/CASES (BEST 3 OF 4), 5% EACH	15%
MIDTERM EXAM	30%
FINAL EXAM	40%

Please see course schedule below for quiz and learning activity dates

QUIZZES (15%)

Four quizzes will be held during the course through cuLearn which will be a mixture of multiple choice, true/false, and numerical 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. Your top 3 out of 4 quizzes will be counted towards your final grades, each of the three top quizzes worth 5%. There will be no makeup quizzes; a missed quiz will be a quiz that is dropped.

LEARNING ACTIVITIES/CASES (15%)

During the course, there will be mini-cases/assignments related to applications of the course material. The best 3 out of 4 learning activities will be counted towards your grade. These activities will be graded based off of effort, completeness, professionalism and correctness. Learning activities/cases will be posted on cuLearn.

MIDTERM EXAM (30%)

The mid-term examination is 2.5 hours in length and consists of multiple choice, true/false, fill-in-the-blank, numerical, mix and match, short problems, 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. Midterm examination missed for valid medical reasons are not rescheduled, but the weight of the midterm examination is transferred to the final examination. The midterm exam will be held on cuLearn on Feb 26, **6pm to 8:30 pm Eastern time.**

FINAL EXAM (40%)

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. **You must obtain a minimum of a 40% on the final exam 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 materials posted on CU Learn. 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 40 percent. If these conditions are not met, a grade of FND (failure with no deferral) will be assigned.

HOW TO DO WELL IN THIS COURSE:

WATCH ALL VIDEOS

Several videos will be posted for each week with the instructor lecturing through content, going through problems, and demonstrating real-world applications. You are expected to watch the videos and also work through the provided worksheets associated with the problem-focused videos

READ THE TEXTBOOK

You are expected to read the assigned readings, and encouraged to make notes as you read.

PRACTICE ASSIGNED QUESTIONS

To perform well in this course, you must spend time answering extra problems and checking the answers to test your understanding. To maximize your learning, you should make an honest attempt at the question before peeking at the solution. Simply reading a question and then turning to the solution right away is not beneficial to student learning. You will find that there is likely to be a direct correlation between the number of problems you attempt and your course grade.

COURSE SCHEDULE (TENTATIVE):

Week	Date	Major Topics Covered	Required Readings & Assessments
#1	January 11 to January 17	Review of Cost Accounting Fundamentals: Cost terms, CVP Analysis, cost-benefit analysis	Chapter 1 (p.1 to 9) Chapter 2 Chapter 3
#2	January 18 to January 24	Cost allocation fundamentals: Job Costing Activity-Based Costing Process Costing	Chapter 4 Chapter 5 (p. 140 to 154) Chapter 17 Quiz #1
#3	January 25 to January 31	Master Budget & Flexible Budgeting	Chapter 6 Chapter 7 (p. 242 to 246) Learning Activity #1
#4	February 1 to February 7	Variance Analysis Extended	Chapter 7, incl. Appendix 7A and 7B Chapter 8 (p. 300 to 311) Chapter 16 (p. 651 to 661) Quiz #2
#5	February 8 to February 14	Analysis of Cost Behaviour	Chapter 10 Appendix 10A Appendix 10B Learning Activity #2
#6	February 15 to February 21	WINTER BREAK - NO CLASS	
#7	February 22 to 28	Midterm Exam (on Weeks #1 to #5)	Midterm Exam on Friday, Feb 26, 6pm to 8:30pm (EST)
#8	March 1 to March 7	Relevant Decision Making Linear Programming	Chapter 11 (p. 451 to 454) Appendix 11A Appendix 11B Supplementary materials posted on CU Learn Learning Activity #3
#9	March 8 to March 14	Data Analytics in Excel	Supplementary materials to be posted Quiz #3
#10	March 15 to March 21	Period Cost Application	Chapter 14 Learning Activity #4
#11	March 22 to March 28	Capital Budgeting	Chapter 20 Supplementary Materials
#12	March 29 to April 4	Transfer Pricing	Chapter 21 Quiz #4
#13	April 5 to April 11	Performance Measurement	Chapter 6 (p. 206 to 207) Chapter 13 (p. 523 to 535) Chapter 22 (p. 893 to 913)
#14	April 12 to 14	Final Exam Prep	

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

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 Accommodation

You may need special arrangements to meet your academic obligations during the term. For an accommodation request, the processes are as follows:

Pregnancy obligation

Please contact your instructor with any requests for academic accommodation during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist. For more details, visit the Equity Services website: carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf

Religious**obligation**

Please contact your instructor with any requests for academic accommodation during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist. For more details, visit the Equity Services website: carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf

Academic Accommodations for Students with Disabilities

If you have a documented disability requiring academic accommodations in this course, please contact the Paul Menton Centre for Students with Disabilities (PMC) at 613-520-6608 or pmc@carleton.ca for a formal evaluation or contact your PMC coordinator to send your instructor your Letter of Accommodation at the beginning of the term. You must also contact the PMC 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 your instructor as soon as possible to ensure accommodation arrangements are made. carleton.ca/pmc

Survivors of Sexual Violence

As a community, Carleton University is committed to maintaining a positive learning, working and living environment where sexual violence will not be tolerated, and its survivors are supported through academic accommodations as per Carleton's Sexual Violence Policy. For more information about the services available at the university and to obtain information about sexual violence and/or support, visit: carleton.ca/sexual-violence-support

Accommodation for Student Activities

Carleton University recognizes the substantial benefits, both to the individual student and for the university, that result from a student participating in activities beyond the classroom experience. Reasonable accommodation must be provided to students who compete or perform at the national or international level. Please contact your instructor with any requests for academic accommodation during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist. <https://carleton.ca/senate/wp-content/uploads/Accommodation-for-Student-Activities-1.pdf>

For more information on academic accommodation, please contact the departmental administrator or visit: students.carleton.ca/course-outline

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/>

** Note that the office is physically closed. However, e-drop in is available between 8:30-4:30 until social distancing requirements are updated by the Province.*

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.

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 <https://carleton.ca/its/get-started/new-students-2/>
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