



**ACCT 5002 A & D**  
**Managerial Accounting**  
**Fall 2015 (F2)**

**Instructor:** Hilary Becker, Ph.D., CGA  
**Office:** DT 1014  
**Phone:** 613-520-2600 ex. 3717  
**E-mail:** [hilary\\_becker@carleton.ca](mailto:hilary_becker@carleton.ca)

**Course:**      **Section A**      **Wednesday**   **11:35 – 14:25**   **DT 328**  
                   **Section D**      **Wednesday**   **18:05 – 20:55**   **DT 328**

**Graduate Calendar Description:**

Fundamentals of managerial accounting and control. Techniques for management decision-making, planning, and control including cost-volume-profit analysis, product costing, variance analysis, relevant costing, transfer pricing and the balanced scorecard. Precludes additional credit for BUSI 5005 (no longer offered). Prerequisite(s): [ACCT 5001](#).

**Course description & objectives**

Accounting has often been called "the language of Business". This course is designed to help you begin to understand and communicate this language. Broadly stated, accounting is a process that develops and communicates information about organizations to support economic decision making.

The ACCT 5002 course focuses on the basic managerial accounting concepts and tools that aid internal managers in decision making to make optimal financial decisions. Major topics addressed in this course include: cost and cost behaviour, short and long-term decision making, activity-based cost systems and budgeting and control issues. The ability to apply the concepts learned in real world cases and working in groups is also emphasized in this course.

**Course Objectives**

Upon completion of this course, students will be expected to have:

- (1) A general understanding of the nature of management accounting, its concepts and principles.
- (2) An understanding of the need for accounting information for decisions.
- (3) Skills to understand and to critically analyze and interpret management accounting information.
- (4) A general understanding of the role of performance measurement and the control function in organizations.
- (5) An understanding of costs and cost behaviour and their use in costing and decision making for short and long-term decisions.
- (6) An understanding (including the limitations) of accounting measurements and reporting in performance measurement and control.

### **Textbook**

Custom publication available at the bookstore for ACCT 5002. The custom publication represent selected chapters from the textbook “*Cost Accounting: A Managerial Emphasis*, 6<sup>th</sup> Canadian Edition”, Horngren et. al., 2013.

### **Grading Scheme**

### **ACCT 5002**

Participation	10%
Assignments (2)	25%
Final Exam	50%
Hand-in Case – group	15%

In the ACCT 5002 course, there will be two individual problem based assignments (week 3 and 6) and one group case assignment (week 4). The group case is to be submitted in groups of no more than 4 students (max), 3 students (min). The case is due at the beginning of the class assigned to submit the case. **Late cases will not be accepted.** Assignments will be announced in class.

Participation is critical in a course like this. To gain a full understanding of the material, students are expected to participate in each class. Learning outcomes are enhanced when students share experiences and knowledge.

### **EXAMINATION**

There will be one examination scheduled during the formal examination period which will encompass all the material from ACCT 5002. The examination for Section A will take place on Wednesday, December 16 from 11:30-14:30 in DT 328. The examination for Section D will take place on Wednesday, December 16 from 18:00-21:00 in DT328.

### **Drop Course Policy:**

The deadline for academic withdrawal is the last day of classes (each term).

**Deferred Final Examination:**

Students unable to write a final examination because of illness or other circumstances beyond their control must contact the instructor in writing to request a deferred exam. Permission may be granted when the absence is supported by a medical certificate and/or appropriate document/s to support the reason for the deferral. Deferred exams are not granted for students who have made travel arrangements that conflict with examination schedule.

**METHOD OF INSTRUCTION**

Class sessions entail a mixture of lecture, case study, problem analysis, and class discussion. Lectures emphasize major topics and concepts. It requires active learning, which means that the student must take responsibility for the learning that takes place. You are encouraged to ask questions and to stimulate discussion on topics that you have difficulty understanding.

**How to do well in this course:****COME TO CLASS, COME TO TUTORIALS AND PRACTICE, PRACTICE, PRACTICE...**

To perform well in this course, you must spend time answering extra problems and checking the answers to test their 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 next to useless. You will find that there is likely to be a direct correlation between the number of problems you prepare, your attendance in class and your course grade.

**Class Etiquette**

1. Late arrival should be an exception. When necessary, sit on entering side; do not disturb the class.
2. Early departure should be an exception also.
3. Early preparation for departure - please don't.
4. Talking - with everyone or with no one.
5. Cell phones and other electronic noises....off.

**Topical Coverage**

Week	Topic	Custom Text Chapter	Horngren Chapter Equivalent	Assignment & Cases (announced in class)
1	Cost and Cost Behaviour	1	1 & 2	
2	Cost-Volume –Profit Analysis	2	3	
3	Product Job-Order Costing	3	4	Assign 1
4	Budgeting	4	6	Case: TBD
5	Variance Analysis	5	7	
6	Performance Measurement	6	24	Assign 2

**Additional Problems to work on:**

Week	Chapter	Topic	Horngren Text Equivalent Chapter (on Reserve)	Problems
1	1	Introduction and Cost Behaviour	2	1-15, 1-17, 1-24, 1-26, 1-36, 1-43
2	2	Cost-Volume-Profit Analysis	3	2-13, 2-16, 2-18, 2-25, 2-33, 2-35, 2-44
3	3	Costing Systems – Job Order Costing	4	3-18, 3-23, 3-32, 3-34, 3-35, 3-36, 3-37
4	4	Budgeting	6	4-19, 4-20, 4-21, 4-31
5	5	Variance Analysis	7	5-19, 5-21, 5-25, 5-32, 5-33
6	6	Performance Measurement	24	6-16, 6-18, 6-19, 6-23, 6-24, 6-37

**IMPORTANT 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).

**Policy on Mobile Devices**

The use of mobile devices IS NOT PERMITTED in this class. It is disruptive to the instructor and class members. If you carry such a device to class, please make sure it is turned off. If an emergency situation requires you to keep it turned on, please discuss this with your instructor prior to class.

## **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, followership and other group skills. Group assignments are also good for learning integrative skills for putting together a complex task. Your instructor 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.*

## **Person with Disabilities**

Students with disabilities requiring academic accommodations in this course are encouraged to contact a co-ordinator at the Paul Menton Centre for Students with Disabilities to complete the necessary letters of accommodation. After registering with the PMC, make an appointment to meet and discuss your needs with me at least two weeks prior to the first in-class test or ITV midterm exam. This is necessary in order to ensure sufficient time to make the necessary arrangements. Please refer to <http://www.carleton.ca/pmc/> for all PMC information.

## **Religious Observance**

Students requesting academic accommodation on the basis of religious observance 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 academic 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.

## **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/>.