



ACCT 5002 A & D
Managerial Accounting
Fall 2018 (F2)

Instructor: Hilary Becker, Ph.D., CPA, CGA
Office: DT 1014
Office Hours: Tuesday 3pm-4pm
Phone: 613-520-2600 ex. 3717
E-mail: hilary_becker@carleton.ca

Course: Section A Wednesday 14:30 – 17:25 Canal 3400
 Section D Wednesday 18:00 – 20:55 DT 328

Course calendar entry from 2018/2019 graduate calendar:

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, 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.

Course Prerequisites:

ACCT-5001

Textbook(s):

A custom edition (selected chapters) of the following textbook will be available in the bookstore.

Cost Accounting - A Managerial Emphasis Horngren, Datar, Rajan, Beaubien, and Graham, 8th Canadian Edition, Pearson, 2019 ISBN-9780134453736

A copy of the full textbook is on reserve at the library.

Grading Scheme

ACCT 5002

Participation	10%
Individual Assignment (2 assignments)	30%
Final Exam	50%
Hand-in Case – group	10%

In the ACCT 5002 course, there will be two individual assignments (wk 3 and 5) and one group case (week 6) designed to integrate the material from the course. The group case is to be submitted in groups of no more than 4 students (max), 3 students (min). The assignments/cases are due at the beginning of the class assigned. **Late assignments/cases will not be accepted.**

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 during the final exam week (**confirmed by 1st class**).

Missed assignments and deferred examination:

Missed assignments:

The only valid excuses for missing an assignment is for medical reasons or death in your family and must be documented with a medical certificate or death certificate. You are required to provide your documentation within one week. Any other reason (such as travel, etc....) cannot be considered. In such circumstances there will be no make-up assignment.

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

ACCT 5002

Week	Topic	Chapter	Cases
1	Cost and Cost Behaviour/Cost-Volume –Profit Analysis	2 and 3	
2	Product Costing and Activity Based Costing	4 and 5	
3	Budgeting	6	Assignment 1
4	Variance Analysis	7 (exclude p. 259-64)	
5	Short-run Decision Making	11	Assignment 2
6	Performance Measurement and the Balanced Scorecard	13 * and 21	Fisher (hand-out in-class)

* Chapter 13 (523-535 of full text only)

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.

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/>.

Important dates and deadlines

<https://sprott.carleton.ca/students/mba/dates-deadlines-policies/>