



**ACCT 5002 P**  
**Managerial Accounting**  
**Winter 2024**

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**Office Hours :** by appointment

**Course:** Friday , January 19 09:00 – 16:00  
Saturday, January 20 09:00 – 16:00

**Course calendar entry from 2023/2024 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, performance, and control issues. The course allows students to incorporate sustainability, risk management, and performance within real world cases and working in groups is also emphasized in this course.

## Learning 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):** Custom Version (Selected Chapters): Available Dec. 15, 2023,

Purchase the textbook here:

<https://console.pearson.com/enrollment/pruek4>

*Cost Accounting - A Managerial Emphasis* Horngren, Datar, Rajan, Beaubien, and Graham, 9th Canadian Edition, Pearson, 2022  
ISBN- 978-0-13-655821-7 (selected chapters)

A copy of the full textbook is reserved at the library.

**Drop Course Policy:** The Professional MBA operates differently from other Carleton graduate programs. Please consult with the PMBA Program Administrator if you are considering withdrawing from this course.

### Grading Scheme

### ACCT 5002

|  |     |
|--|-----|
| Participation                                    | 10% |
| In-Class Quiz (January 20)                       | 15% |
| Hand-in Group Case – (1 case – 4 students/group) | 25% |
| Final Exam                                       | 50% |

Each component of your grade will be assigned a percentage score. Your final course grade will be a weighted average of each of these components.

In the ACCT 5002 course, there will be one individual/mini-group assignment – this can be done in groups of 2 and one group case 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 to be submitted to the Brightspace dropbox by the due date posted in Brightspace.

**Late assignments/cases will not be accepted, unless a request for extension has been granted by the instructor and will be considered for cases of illness, family emergency or other exceptional circumstances.**

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**

The final exam will encompass all the material from ACCT 5002.

### **Missed assignments and deferred examination:**

#### **Missed assignments:**

The only valid excuse 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 the 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  | Original Horngren Text Chapter | Course Custom Text Chapter | Assignment & Cases (announced in class) |
|------------|--|--------------------------------|----------------------------|---|
| January 19 | Cost and Cost Behaviour                      | 1, 2, 3 & 10                   | 1, 2, 3, 4                 |   |
|            | Cost-Volume –Profit Analysis                 | 3                              | 3                          |   |
|            | Product Job-Order and Activity Based Costing | 4 & 5                          | 5, 6                       |   |
| January 20 | Budgeting                                    | 6                              | 7                          |   |
|            | Variance Analysis                            | 7 & 8                          | 8, 9                       |   |
|            | Performance Measurement                      | 22                             | 10                         |   |
| January 20 | In-Class Quiz                                |                                |                            |   |
| February 4 | Group Case Assignment (Group of 4)           |                                |                            | Case                                    |
| January 28 | Final Examination (9AM-12PM)                 |                                |                            |   |

## 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).

### Recommended Calculator for 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 Spratt School of Business encourages group assignments. They provide you with opportunities to develop and enhance interpersonal, communication, leadership, followership and other group skills. Group assignments are also an effective way to learn integrative skills for putting together a complex task. Your professor may assign one or more group tasks, assignments, or 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.

#### **Peer Evaluation for Group Work**

You will be asked to assess the contribution of your fellow group members. This information will be used when assigning the grade for the group and team assignments. The procedure is as follows: Each student should take 100 points and allocate those points to the various members of the group (including him or herself) to reflect the contributions made by each member. For instance, if there are four members in a group and everyone contributed equally, each individual would receive 25 points. Conversely, if an individual contributed relatively little, the remaining group members might allocate few points to that member. To ensure that these peer evaluation scores are reasonable and free from personal bias, you will be asked to provide a detailed written explanation for your point allocation.

## Letter Grades:

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  | F = Below 50 |
| A = 85-89   | B = 73-76   | C = 63-66   | D = 53-56   |              |
| A - = 80-84 | B - = 70-72 | C - = 60-62 | D - = 50-52 |              |

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**

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: <https://carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf>
- Religious Obligations**

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: <https://carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf>
- 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](mailto: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.  
<https://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: <https://carleton.ca/sexual-violence-support/>

- **Student Activities**

Carleton University recognizes the substantial benefits, to both the individual student and the university, that result from participating in activities beyond the classroom experience. Reasonable accommodation will 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: <https://students.carleton.ca/course-outline/>

#### Academic Integrity:

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—are a serious academic offence, 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/>

#### 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: <https://carleton.ca/csas/>

**Other 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 can do so by visiting <https://carleton.ca/its/get-started/new-students-2/>