

## MANAGERIAL ACCOUNTING FOR BUSINESS STUDENTS

BUSI 1002  
FALL 2024

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<b>Office Hours:</b>	By appointment
<b>TA Information:</b>	TBD and posted on Brightspace
<b>Modality:</b>	Online.

**Pre-requisites:** BUSI 1001, or permission of the Sprott School of Business.

**Precludes:** Precludes additional credit for BUSI 1003 and BUSI 1005

**Course Calendar Description:** (from the 2024/2025 University Calendar)

An introduction to the use of accounting data for the purposes of planning and control of operations.

### **Course Description:**

This course examines how accounting information is used within organizations to plan, monitor and control. The purpose of this course is to ensure you have a basic understanding of how the management accounting system of organizations operate, the language it uses, and its limitations. Successful completion of this course will also give you a solid foundation for additional study and careers in business.

### **Drop Course Policy:**

The deadline for academic withdrawal follows the dates prescribed by Carleton University:  
<https://calendar.carleton.ca/academicyear/>

## Learning Outcomes:

The objectives of this course are for every student to increase their knowledge and competency in the following main areas:

1. Managerial accounting cost terms, concepts, behaviours and relationships.
2. Management accounting costing systems and analysis.
3. Effective management including; planning, directing, motivating and controlling activities and behaviours.
4. Relevant costing and short and long term decision making.

## Reading(s)/Textbook(s)/Required Materials:

Textbook: An Introduction to Management Accounting, 2<sup>nd</sup> Edition, Maurice, 2019

The textbook will be posted on Brightspace in a PDF format. If you prefer a hard copy of the textbook it can be purchased at Haven Books – 43 Seneca St (corner of Sunnyside and Seneca)

Software: Excel, recent version

## Teaching Method – Asynchronous Format:

This is an online asynchronous course. You are expected to fully engage with the course material. Various material will be provided for you on Brightspace to help you throughout the course. I would encourage you to make it a priority to visit the Brightspace page often and to keep up with the weekly work. It is expected that if you are struggling with the material that you let me know, or a TA know so that we can help get you back on track for the course.

## Methods of Evaluation / Grading Scheme / Course Completion Requirements:

Chapter Summary Sheets (7 @ 2% each, see details & due dates below)	14%
Quizzes (7 quizzes @ 3% each, see details & due dates below)	21%
Midterm - in person & e-proctored* – Nov 1, 2 or 3 (exact date & time TBD and scheduled by exam services) Covers Chapters 1-5	30%
Final examination (3 hours) – in person & e-proctored* – during the final exam period Dec 9 <sup>th</sup> – 21 <sup>st</sup> .	35%
	100%

\*e-Proctoring: Please note that the midterm and final exam in this course will use a remote proctoring service provided by Scheduling and Examination Services. You can find more information at <https://carleton.ca/ses/e-proctoring/>.

The minimum computing requirements for this service are as follows:

Hardware: Desktop, or Laptop

OS: Windows 10, Mac OS 10.14

Internet Browser: Google Chrome, Mozilla Firefox, Apple Safari, or Microsoft Edge  
Internet Connection (High-Speed Internet Connection Recommended)  
Webcam (HD resolution recommended)

Note: Tablets, Chromebooks and Smartphones are not supported at this time. Windows-based tablets are not supported at this time.

### Chapter Summary Sheets:

You are required to complete 7 Chapter Summary Sheets throughout the term (one per chapter). More details will be provided on Brightspace regarding the expectations for these summary sheets. It is highly recommended that you complete each chapter summary sheet by the following dates to stay caught up with the course, however I will leave the drop box for these assignments open until the end of the term to allow for life events and flexibility with completing these assignments. **There will be NO exceptions past the last day of the course for completing these chapter summary sheets.**

Chapter Summary Sheet #	Chapter Coverage	Recommended Due Date
1	Chapter 2, parts 1 & 2	Sunday, Sept 22
2	Chapter 3	Sunday, Sept 29
3	Chapter 4	Sunday, Oct 6
4	Chapter 5, parts 1 & 2	Sunday, Oct 20
5	Chapter 7, parts 1 & 2	Sunday, Nov 17
6	Chapter 8	Sunday, Nov 24
7	Chapter 10	Sunday, Dec 1

### Quizzes:

The quizzes are due before 11:59pm on the following dates:

Quiz #	Chapter Coverage	Firm Due Date
1	Chapter 2, parts 1 & 2	Sunday, Sept 22
2	Chapter 3	Sunday, Sept 29
3	Chapter 4	Sunday, Oct 6
4	Chapter 5, parts 1 & 2	Sunday, Oct 20
5	Chapter 7, parts 1	Sunday, Nov 10
6	Chapter 7, parts 2	Sunday, Nov 17
7	Chapter 8	Sunday, Nov 24
8	Chapter 10	Sunday, Dec 1

The quizzes consist of answering 5 multiple-choice questions and are to be submitted through Brightspace.

- If you answer 1 question out of 5 correctly, you get 25%
- If you answer 2 questions out of 5 correctly, you get 50%
- If you answer 3 questions out of 5 correctly, you get 75%
- If you answer 4 questions out of 5 correctly, you get 100%
- If you answer 5 questions out of 5 correctly, you get 100%

You will be allowed two attempts at each quiz. The best of the two attempt grades will count as your quiz grade. Your final quiz grade will consist of the best 7 out of 8 quizzes. All these grading adjustments will occur at the end of the term (Brightspace will not

automatically make these adjustments, I will make them at the end of the term). You have 45 minutes to attempt each quiz.

### **Midterm & Final Exam:**

The **midterm exam will be held on November 1, 2 or 3 with the exact date and time to be determined and scheduled by exam services.** The midterm will be in person. The midterm will cover chapters 1-5. Students who know in advance of a conflict with the midterm and provide appropriate documentation will have one opportunity to write an alternate exam. Except for advanced accommodation, the only valid excuse for missing the exam is for medical reasons or death in the family and must be documented with a medical certificate/obituary. You can scan the medical note or take a picture and e-mail it to me. In order to be eligible to write a deferred midterm exam, you must provide me with the medical note by end of day on Monday November 4<sup>th</sup>.

The deferred exam is tentatively scheduled for 6:30am-8:30am on Friday, November 8<sup>th</sup>, 2024. Students without a valid excuse for missing the midterm exam will receive a grade of 0.

The **final examination** will be held in the regular examination period (Dec 9 - 21). 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.

The midterm and final exam will be marked by the teaching assistants and instructor. We follow a rigorous quality control process that reasonably assures that the grade awarded on your exams are 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. If this happens, contact the TA and we will look into it.

**Note that both the midterm and final exams will be in person and e-proctoring will be used for both.**

### **Student's Responsibilities with regards to deadlines:**

It is your responsibility to ensure that you meet all the deadlines for assignments and exams. It's as easy as entering these in your calendar on your smart phone or paper agenda.

When you register for this course, you are doing so on the assumption that you are fully available during the final exam period that runs from December 9<sup>th</sup> – 21<sup>st</sup>. I will not accommodate any requests to write any exam early or late.

### **How to do well in this course:**

**WATCH ALL VIDEOS, AND PRACTICE, PRACTICE, PRACTICE...**

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 next to useless. You will find that there is likely to be a direct correlation between the number of problems you work on and your course grade. As well as watching videos, reading your textbook and practicing questions, you need to make sure you are attending and engaging in your tutorial section and the Monday class time.

## Course Schedule:

	<b>Topic</b>
<b>1</b>	Intro to Mgmt. Acct. (ch 1) & Cost Concepts (ch 2, part 1)
<b>2</b>	Cost Concepts (ch 2, part 2)
<b>3</b>	Job Order Costing (ch 3)
<b>4</b>	Activity Based Costing (ch 4)
<b>5</b>	Cost-Volume-Profit Analysis (ch 5, part 1)
<b>6</b>	Cost-Volume-Profit Analysis (ch 5, part 2)
<b>Fall Break Week: October 21st – 25<sup>th</sup></b>	
<b>7</b>	<b>Review week, Midterm: Nov. 1, 2 or 3 scheduled by exam services Exact Date &amp; Time TBD.</b>
<b>8</b>	Relevant Costing (ch 7) – Special Orders; Make vs. Buy
<b>9</b>	Relevant Costing (ch 7) cont'd – Add/Drop; Scarce Resources; Sell or Process Further
<b>10</b>	Budgeting (ch 8)
<b>11</b>	Responsibility Accounting (ch 10)
<b>12</b>	<b>Review week, Final Exam: Dec 9<sup>th</sup> – 21<sup>st</sup> scheduled by exam services Exact Date &amp; Time TBD.</b>

**Contribution to Learning Goals of the Program ([BCom](#), [BIB](#)):**

<b>Program Learning Goal</b>	<b>Competencies Not Covered</b>	<b>Competencies Introduced (only)</b>	<b>Competencies Taught But Not Assessed</b>	<b>Competencies Taught and Assessed</b>
<b>CHECK (X) ONE PER ROW</b>				
<b>BC1 Knowledge</b> <i>Graduates will be skilled in applying foundational business knowledge to appropriate business contexts.</i>		<b>X</b>		
<b>BC2 Collaboration</b> <i>Graduates will be collaborative and effective contributors in team environments that respect the experience, expertise and interest of all members.</i>	<b>X</b>			
<b>BC3 Critical Thinking</b> <i>Graduates will be discerning critical thinkers, able to discuss different viewpoints, challenge biases and assumptions, and draw conclusions based on analysis and evaluation.</i>		<b>X</b>		
<b>BC4 Communication</b> <i>Graduates will be effective and persuasive in their communications.</i>	<b>X</b>			
<b>BI5 Global Awareness (BIB ONLY)</b> <i>Graduates will be globally-minded.</i>	<b>X</b>			

## 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, followership, 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.

### Grading

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

Carleton is committed to providing academic accessibility for all individuals. You may need special arrangements to meet your academic obligations during the term. The accommodation request processes,

including information about the *Academic Consideration Policy for Students in Medical and Other Extenuating Circumstances*, are outlined on the Academic Accommodations website ([students.carleton.ca/course-outline](https://students.carleton.ca/course-outline)).

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

### **Pregnancy Accommodation**

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](https://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](https://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](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. [carleton.ca/pmc](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: [carleton.ca/sexual-violence-support](https://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](https://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.

Process: If an alleged violation occurs, all relevant documentation will be forwarded to the Dean. If the allegation proves true, the 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. **For a first offence, at a minimum, the penalty assigned will normally be a zero on the submitted work and at least a minimum full grade reduction of the final course grade. For a second offence, at a minimum, the penalty assigned will normally lead to a suspension from studies.**

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 Undergraduate Student Services Office offers program advising and overall student success support. Our team is available to discuss your academic goals and your program progression plans. We can also work with you to develop strategies for success, including study skills for Business. If you experience any difficulty this term or if you would like to access support, please contact our team at [bcom@sprott.carleton.ca](mailto:bcom@sprott.carleton.ca) or at [bib@sprott.carleton.ca](mailto:bib@sprott.carleton.ca).

## 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 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/>