



BUSI 1003 A & T
Survey of Accounting
Fall 2014

INSTRUCTOR: John Jarecsni
Office: 919-2 Dunton Tower
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Office Hours: Wednesday from 5:00 pm to 6:00 pm or by appointment

Lecture - SECTION B: Wednesday 6:00 p.m. to 9:00 p.m.
Southam Hall - Theatre B
First class: January 7, 2015

BROADCAST TIME for Section V: to be announced

Precludes additional credit for BUSI 1001, 1002, 1004 and 1005.

TEACHING ASSISTANTS:

Teaching assistants are available to assist students with course materials. Please refer to cuLearn for TA office hours and locations.

COURSE DESCRIPTION & OBJECTIVES:

Introduction to accounting information, the basic accounting cycle, and consideration of selected financial statement topics. The course will also cover analysis of cost behavior and the uses and limitations of accounting information in planning, controlling and decision-making processes. A heavy reliance will be placed on problem solving and practical analyses.

WEB PAGE:

We will make extensive use of **cuLearn** to post course materials, exam results and other announcements. The solution manuals for both the 6th and 7th edition will be posted, along with all class slides. You must refer to cuLearn for any changes to course materials and dates.

TEXTBOOK:

The required textbook is *Survey of Accounting* by Carl S. Warren (South-Western Cengage Learning)

We will be supporting both the 6th and 7th editions. You can use either edition of this textbook.

GRADING SCHEME:

Weekly On-line Quizzes	10%
Test #1 (February 6)	20%
Test #2 (March 13)	20%
Final Examination	<u>50%</u>
Final Grade	100%

Weekly On-Line Quizzes:

Weekly quizzes are to be completed by students on cuLearn and are worth 10% of the overall grade in the course. Weekly quizzes will commence the week of January 19 and are each due the following Sunday at midnight. There will be no quiz due the week of February 16 (reading week). The final quiz will be due by Sunday April 5.

In other words, there is quiz due every Sunday starting on January 25 and ending April 5, with the exception of February 22.

Tests and Examinations:

- There will be two tests. Each test is worth 20% of your final grade. The test locations will be announced on cuLearn at a later date.
- Test #1 will be held on Friday February 6 at 6pm – location to be confirmed. This test will cover all of the material from the first four weeks of class (January 7,14,21 and 28)
- Test #2 will be held on Friday March 13 at 6pm – location to be confirmed. This test will cover all of the material from week five to week eight of class (February 4, 11, 25 and March 4)
- The final examination will be held in the examination period and will cover the whole course. To pass the course, students must obtain at least 45% on the final examination and at least 50% overall for the course.
- The application for a deferral must be made in writing to the Registrar's Office no later than five working days after the original final examination or the due date of the take-home examination

The only valid excuse for missing a test exam is for medical reasons or death in the family and must be documented with a medical certificate. In such circumstances there will be no make-up test. The grade weighting corresponding to the test that was missed will be added to the grade weighting of the final exam. Any other reason cannot be considered.

REVIEW PROBLEMS AND STUDENT RESPONSIBILITIES:

To do well in this course, as with any other accounting course, it is necessary to work out as many problems as you can. In addition to the problems covered in class, please attempt the demonstration problems included at the end of each chapter of the text. You should expect to spend 7 to 10 hours per week on this course. You are responsible for all readings indicated on the course schedule and all chapter material identified on the topical emphasis outline, regardless if these topics are discussed in class. Because of time constraints, it will be impossible to cover all chapter material in class. Class time will be spent on what the instructor considers the most important and difficult material.

COURSE SCHEDULE:

<i>Class Date</i>	<i>CUOL Lecture</i>	<i>Chapter</i>	<i>Topic</i>
January 7, 2015	W1	1	The Role of Accounting in Business
January 14, 2015	W2	2	Basic Accounting Concepts
January 21, 2015	W3	3	Accrual Accounting Concepts
January 28, 2015	W4	4	Accounting for Merchandising Businesses
February 4, 2015	W5	6	Receivables and Inventories
February 11, 2015	W6	7	Fixed Assets and Intangible Assets
February 18, 2015			Reading Week - no class
February 25, 2015	W7	8	Liabilities and Stockholders' Equity
March 4, 2015	W8	11	Cost Behaviour & Cost-Volume-Profit Analysis
March 11, 2015	W9	12	Differential Analysis and Product Pricing
March 18, 2015	W10	14	Performance Evaluation for Decentralized Operations
March 25, 2015	W11	15	Capital Investment Analysis
April 1, 2015	W12	5	Internal Controls and Cash

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

You may also use any **NON-PROGRAMABLE** Calculator for BUSI-1003.

Group work

The Spratt 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.

Medical certificate

Please note that in all occasions that call for a medical certificate you must use or furnish the information demanded in the standard university form.

<http://www1.carleton.ca/registrar/forms/>

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	WDN = Withdrawn from the course		
ABS = Student absent from final exam			
DEF = Deferred (See above)			
FND = (Failed, no Deferred) = Student could not pass the course even with 100% on final exam			

Academic Regulations, Accommodations, Etc.

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 Accommodations

Academic Accommodations for Students with Disabilities

The Paul Menton Centre for Students with Disabilities (PMC) provides services to students with Learning Disabilities (LD), psychiatric/mental health disabilities, Attention Deficit Hyperactivity Disorder (ADHD), Autism Spectrum Disorders (ASD), chronic medical conditions, and impairments in mobility, hearing, and vision. If you have a disability requiring academic accommodations in this course, please contact PMC at 613-520-6608 or pmc@carleton.ca for a formal evaluation. If you are already registered with the PMC, contact your PMC coordinator to send me your **Letter of Accommodation** at the beginning of the term, and 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 me to ensure accommodation arrangements are made. Please consult the PMC website for the deadline to request accommodations for the formally-scheduled exam (*if applicable*).

- The deadlines for contacting the Paul Menton Centre regarding accommodation for final exams for the December 2013 exam period is November 8, 2013 and for the April 2014 exam period is March 6, 2014.

For Religious Obligations:

Students requesting academic accommodation on the basis of religious obligation 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 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.

For 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/>.

Assistance for Students:

Student Academic Success Centre (SASC): www.carleton.ca/sasc

Writing Tutorial Services: <http://www1.carleton.ca/sasc/writing-tutorial-service/>

Peer Assisted Study Sessions (PASS): www.carleton.ca/sasc/peer-assisted-study-sessions

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.
 - Please note that you will be able to link your CONNECT (MyCarleton) account to other non-CONNECT accounts and receive emails from us. However, 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 CONNECT address. Therefore, it would be easier to respond to your inquiries if you would send all email from your connect account. If you do not have or have yet to activate this account, you may wish to do so by visiting <https://portal.carleton.ca/>
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