



**INTERMEDIATE MANAGEMENT
ACCOUNTING AND CONTROL
BUSI-3008 A
FALL 2024**

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Modality:	IN-PERSON
Class Times:	Tuesday 2:30 pm to 5:30 pm

Pre-requisites & precluded Courses:

BUSI 1002 or BUSI 1005 (with a grade of C- or higher in each). The School of Business enforces all prerequisites.

Course Calendar description from the University calendar:

The use of accounting information for cost control and performance evaluation. Emphasis is on cost accumulation systems, performance evaluation, control models and analytical tools.

Course Description:

This course focuses on the role of cost accounting information in managerial planning and control. This course extends the basic concepts and systems covered in the introductory managerial accounting course and introduces additional analytical tools and techniques. Specifically, cost accumulation, cost accounting, and performance evaluation systems are examined. Emphasis is placed on the appropriate use of information produced by such systems in managerial decision making and on the development of effective problem-solving skills in this area.

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) Solid foundation of cost accounting concepts
- 2) Tools for planning and control in business
- 3) The role of accounting cost information in making business decisions
- 4) Cost allocations and budgeting strategies in decision making

The overall objective of this course is to provide students with the knowledge and tools required to make informed business decisions.

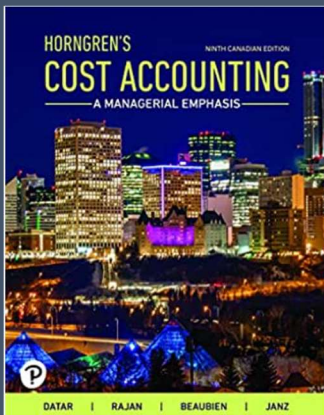
Reading(s)/Textbook(s)/Required Materials

We will be supporting both the 8th and 9th editions of Cost Accounting – A Managerial Emphasis Canadian Edition by Horngren.

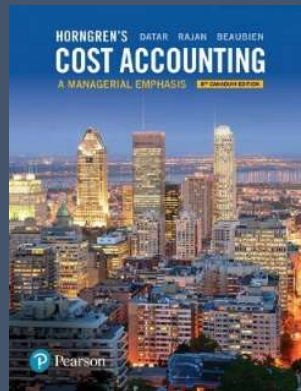
Cost Accounting - A Managerial Emphasis 9th Canadian Edition by Horngren, Datar, Rajan, and Beaubien (Pearson 2021) ISBN 978-0-13-655148-5

Cost Accounting - A Managerial Emphasis 8th Canadian Edition by Horngren, Datar, Rajan, and Beaubien (Pearson, 2019) ISBN 9780134453736, 0134453735

Cost Accounting - A Managerial Emphasis
9th Canadian Edition by Horngren, Datar, Rajan,
and Beaubien (Pearson)



Cost Accounting - A Managerial Emphasis
8th Canadian Edition by Horngren, Datar,
Rajan, and Beaubien (Pearson)



The main difference between these editions is that Chapter 11 (Data Analytics) was added to the 9th edition. We are not covering Data Analytics in this course. This means that the numbering is a bit different for the 8th and 9th edition. More specifically, the chapter numbers are the same for the first 10 chapters, and off by one chapter for chapters 11 to 22. Most of the problems are identical between versions.

The book is available at the bookstore.

There is an option to purchase “My Lab” with the textbook. We are not using My Lab in this course, and it is recommended that you do not purchase My Lab.

There are also *several options* to get a hardcopy or PDF this book *through a variety of sources*. This will be discussed at the first class.

Methods of Evaluation / Grading Scheme / Course Completion Requirements

1. Weekly Assignments / Quiz

There will be an assignment or quiz almost every week. The schedule of assignments and quizzes has been posted in this course outline. Quizzes will be held in class. Assignments will be posted in Brightspace and are to be submitted through a drop-box on Brightspace. All assignments are due by 11:59pm. Your overall assignment grade will consist of the best 8 out of 8 assignments/quizzes

2. Midterm

The midterm exam will be held on October 15 during class hours. Location to be determined. The midterm will cover material from the first 5 weeks of class (chapters 1 through 13).

The mid-term will be marked by the teaching assistants together with the professor and follow a rigorous quality control process that (hopefully) ensures that the grade awarded on exams is 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 on a test or assignment. In this circumstance, please email me a brief note describing the difficulty with the awarded grade and your recommendation as to what mark you should have received. Please be sure to include your name and student number on your email.

The only valid excuse for missing the midterm is for medical reasons or a death in the family (excluding your own). Any other reason (such as travel, etc...) will not be considered. In such circumstances, the weight of the midterm will be added to your final exam.

Please do not contact the Teaching Assistant about grading issues.

3. Final Exam

The final examination will be held in the regular examination period. The duration of the exam will be 3 hours and will cover material from the whole course. You need to obtain a minimum grade of 40% on the final exam to pass this course.

Both the midterm and final exams will test the technical and conceptual aspects of the course. The final exam will be comprehensive in nature and will cover the whole course.

Late Assignments:

Everyone is allowed to submit one assignment up to 2 days late with no explanation required as long as you tell me before the due date.

Deferred Examinations/Assignments:

If you wish to defer a Formal Final Exam, you – the student – must reach out to the registrar’s

office with the proper documentation prior to the deadline (please refer to <https://carleton.ca/registrar/deferral/> for dates). Once the request has been put through, your instructor will be notified for their approval. Your final exam will be formally scheduled. If you miss the deadline for applying for a deferral, please reach out to your instructor personally to discuss.

For more information or to apply for a deferral visit: <https://carleton.ca/registrar/deferral/>

Preparation and Participation:

The path towards academic success in this course involves doing problems from the textbook.

Course Schedule

WEEK	DATE	TOPIC (TEXTBOOK CHAPTER)	ASSIGNMENT OR QUIZ
1	SEPT 10	THE ACCOUNTANT'S VITAL ROLE IN DECISION MARKING (CH 1) AN INTRODUCTION TO COST TERMS AND PURPOSES (CH 2) JOB COSTING (CH 4)	ASSIGNMENT DUE SEPT 17
2	SEPT 17	COST-VOLUME-PROFIT ANALYSIS (CH 3) ACTIVITY-BASED COSTING AND MANAGEMENT (CH 5)	ASSIGNMENT DUE SEPT 24
3	SEPT 24	MASTER BUDGET AND RESPONSIBILITY ACCOUNTING (CH 6) FLEXIBLE BUDGETS, VARIANCES, CONTROL (CH 7 AND 8)	QUIZ IN CLASS: OCT 1
4	OCT 1	ABSORPTION COSTING (CH 9) ANALYSIS OF COST BEHAVIOUR (CH 10)	ASSIGNMENT DUE OCT 8
5	OCT 8	DECISION MAKING AND RELEVANT INFORMATION (CH 11) PRICING DECISIONS (CH 13)	NONE
6	OCT 15	MIDTERM EXAM – DURING CLASS HOURS	
	OCT 22	READING WEEK	
7	OCT 29	PERIOD COST ALLOCATION (CH 15)	ASSIGNMENT DUE NOV 5
8	NOV 5	COST ALLOCATION: JOINT PRODUCTS, BY-PRODUCTS (CH 16)	QUIZ IN CLASS: NOV 12
9	NOV 12	REVENUES AND CUSTOMER PROFITABILITY ANALYSIS (CH 17) MIX AND YIELD VARIANCES (CH 7 AND 8)	QUIZ IN CLASS: NOV 19
10	NOV 19	PROCESS COSTING (CH 18) SPOILAGE REWORK AND SCRAP (CH 1)	ASSIGNMENT DUE NOV 26
11	NOV 26	CAPITAL BUDGETING (CH 21)	ASSIGNMENT DUE DEC 3
12	DEC 3	INVENTORY COST MANAGEMENT STRATEGIES (CH 20) TRANSFER PRICING (CH 22)	NONE
		FINAL EXAM – SEE UNIVERSITY FINAL EXAM SCHEDULE	

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

Program Learning Goal	Competencies Not Covered	Competencies Introduced (only)	Competencies Taught But Not Assessed	Competencies Taught and Assessed
CHECK (X) ONE PER ROW				
BC1 Knowledge <i>Graduates will be skilled in applying foundational business knowledge to appropriate business contexts.</i>		x		
BC2 Collaboration <i>Graduates will be collaborative and effective contributors in team environments that respect the experience, expertise and interest of all members.</i>	x			
BC3 Critical Thinking <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>	x			
BC4 Communication <i>Graduates will be effective and persuasive in their communications.</i>	x			
BI5 Global Awareness (BIB ONLY) <i>Graduates will be globally-minded.</i>	x			

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).

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

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.

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/>.

Other Useful information

- Don’t run with scissors. Listen to your mother. Look both ways before you cross the street.
- An example of “bloat” is when things are put in a course outline that could be a link.

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 or at 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.

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/>
