



**CARLETON UNIVERSITY  
SPROTT SCHOOL OF BUSINESS  
BUSI 3008 SECTION A  
FALL 2015**

**INTERMEDIATE MANAGEMENT ACCOUNTING AND CONTROL**

**Instructor: Shannon Butler, CPA, CA, MEd**

**Office: DT 1007**

**Office Hours: Thursday 10:30–11:30am & F 10:00-11:00am OR by appointment**

**Email: [shannon.butler@carleton.ca](mailto:shannon.butler@carleton.ca)**

**Phone Number: X 1874**

**TA Office Hours in Dunton 910B:**

Monday 14:30-16:00 & 18:00-19:30

Tuesday 10:00-11:30 & 16:00-17:30

Wednesday 11:30-13:00, 15:00-16:30 & 18:30-20:00

Thursday 10:00-11:30 & 13:30-15:00

Friday 9:00-10:30

**Course meets: Mondays 8:35 – 11:25am**

**Pre-requisites & precluded Courses:**

Prerequisite(s): [BUSI 1002](#) or [BUSI 1005](#) and [ECON 2202](#) or [STAT 2607](#) with a grade of C- or higher in each.

Lectures three hours a week.

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**Course Calendar description:**

**Intermediate Management Accounting and Control [0.5 credit]**

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:**

Every business requires decisions; cost and management accounting concepts are used to inform decision-making. This course starts with a review of the basic cost accounting concepts and cost behaviours. It then progresses beyond the basics to more advanced topics. Major topics include: variance analysis, cost behavior, pricing decisions, cost allocation, profitability analysis, process costing, capital budgeting and transfer pricing. This course will help you gain valuable decision making tools.

**Course Objectives:**

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.

**Textbook(s):**

Please select one of the following options; hard cover textbook, e-book or loose leaf:

Cost Accounting: A Managerial Emphasis, Seventh Canadian Edition, 7/E  
 Horngren, Datar, Rajan, Beaubien & Graham  
 ISBN-10: 0133138445 • ISBN-13: 9780133138443  
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Cost Accounting: A Managerial Emphasis, Seventh Canadian Edition, CourseSmart  
 eTextbook, 7/E  
 Horngren, Datar, Rajan, Beaubien & Graham  
 ISBN-10: 0133897060 • ISBN-13: 9780133897067  
 ©2016

Cost Accounting: A Managerial Emphasis, Seventh Canadian Edition, Loose Leaf  
 Version, 7/E  
 Horngren, Datar, Rajan, Beaubien & Graham  
 ISBN-10: 0133897052 • ISBN-13: 9780133897050  
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**CuLearn:**

This course uses cuLearn. To access your courses on cuLearn go to <http://carleton.ca/culearn>. For help and support, go to <http://carleton.ca/culearn/students>.

Any unresolved questions can be directed to Computing and Communication Services (CCS) by phone at 613-520-3700 or via email at [ccs\\_service\\_desk@carleton.ca](mailto:ccs_service_desk@carleton.ca).

### Teaching Method: The Flipped Classroom

This course will be using a flipped classroom format. There will be no formal in class lecture component; instead you will have a video to watch before class. These videos will cover the same material that would normally be covered by way of an in class lecture.

You are expected to watch the videos before each class so that you are aware of the material and ready to work through problems in class. As you watch the videos you should be making notes and bringing these notes to class with you. If you come across questions from the videos please ask these questions in class or email a TA or your instructor. You can use the PowerPoint slides that will be posted on cuLearn to accompany the videos.

Class time will be spent on topic review and summary and in class problems. It is very important that you come to class with the expectation that you will be doing work. Class time is not meant to be passive. Class time will be active learning where you will be expected to be working through problems and actively working and learning. If you are struggling with the work please put your hand up to ask questions and if you are getting through the in class problems well, then please try and help your classmates who may need help.

You are also expected to read the assigned readings from the textbook and work through the assigned homework practice problems.

### Classroom Expectations:

You are expected to:

- 1) Have access to your textbook while in class and engage in solving problems that are covered in class.
- 2) Act professionally and ethically in all respects related to class.
- 3) Come to class on time, and remain in class for its duration.
- 4) Turn off and put away all electronic devices unless it is being used for class material.

### Evaluation Breakdown:

<b>Option 1:</b>		<b>Option 2:</b>	
Participation	10%	Participation	10%
In Class quiz, Sept 28 <sup>th</sup>	10%	In Class quiz, Sept 28 <sup>th</sup>	10%
In Class test, Nov 2 <sup>nd</sup>	30%	In Class test, Nov 2 <sup>nd</sup>	30%
Final Examination	50%	Assignment*	10%
		Final Examination	40%
Total	100%	Total	100%

\*Assignment will be discussed during class time.

## **Participation**

The participation grade will be calculated based on your class attendance and attentiveness during class time. Coming to class every class on time, prepared and paying attention will result in a 100% participation grade. Arriving late, missing class, being disruptive or playing on electronic devices will lower your participation grade.

Attendance is expected. If for any reason you will be absent, it is your professional responsibility to inform me in advance of your absence. I use the attendance record to evaluate a student's request for a recommendation for employment or graduate school. I do not recommend a student with poor class attendance record for employment or advanced studies.

## **In Class Quiz and Test**

Students who know in advance of a conflict with a quiz or test and provide appropriate documentation will have one opportunity to write an alternate test. The date and time for an alternate test will be determined in accordance with the School's accommodation arrangements. Students in this situation will be informed by the professor of the alternate date and time.

With the exception of advanced accommodation, the only valid excuse for missing a test is for medical reasons or death in the family and must be documented with a medical certificate/obituary. In such circumstances, there will be no make-up test; the grade weighting corresponding to assessment will be added to the grade weighting of the final exam (e.g. if you were to miss a test and provided a valid medical certificate, the weight of your final exam would be 80%). Students without a valid excuse for missing a test will receive a grade of 0 for the test.

The test will be marked by the teaching assistants and the instructors together and follow a rigorous quality control process that reasonably assures 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. In this circumstance, please write a brief note describing the difficulty with the awarded grade and provide this note, together with the graded test, to me no later than seven calendar days following the release of your grade. Please be sure to include your name and student number on the note to enable us to properly identify it. Tests will be returned to you within a week of receipt.

## **Final Examination**

The final examination will be held in the regular examination period. The duration of the exam will be 3 hours. The final examination will cover the whole course. You need to obtain a minimum of 45% on the final exam to pass this course. All tests/exams will test both the technical and conceptual aspects of the course.

**Topical Course Outline (subject to change, with our without notice):**

<b>Week #</b>	<b>Class Date</b>	<b>Major Topics Covered</b>	<b>Corresponding Chapters</b>
1	Fri Sept 4	Review of cost accounting fundamentals Part 1: Decision making, Cost terms, CVP & Job Costing	Chapters 1,2,3&4
2	Mon Sept 7	NO CLASS - LABOUR DAY - UNIVERSITY CLOSED	
3	Mon Sept 14	Review of cost accounting fundamentals Part 2: Job Costing cont., ABC & Intro to Variances	Chapters 4,5&7
4	Mon Sept 21	Variances continued & standard costing system	Chapters 7,8&9
5	Mon Sept 28	In class quiz: covers chapters 1,2,3,4,5,7,8&9 Cost Behaviour	Chapter 10
6	Mon Oct 5	Linear Programming Pricing Decisions	Appendix 11A Chapter 12
7	Mon Oct 12	NO CLASS - THANKSGIVING - UNIVERSITY CLOSED	
8	Mon Oct 19	Period Cost Application	Chapter 14
9	Mon Oct 26	NO CLASS - FALL BREAK	
10	Mon Nov 2	In class test Cost Allocations	Chapter 15
11	Mon Nov 9	Cost Allocations continued & Profitability analysis	Chapter 15&16
12	Mon Nov 16	Process Costing	Chapter 17
13	Mon Nov 23	Spoilage, Rework, and Scrap	Chapter 18
14	Mon Nov 30	Capital Budgeting	Chapter 20
15	Mon Dec 7	Transfer Pricing	Chapter 21

### **Tips for Success:**

- 1) Watch all the videos, and watch them before class making sure to take good notes.
- 2) Work through problems on your own and do lots of practice yourself before looking at solutions.
- 3) Attend every class and actively participate.
- 4) Recognize right away when you are struggling with the material and seek help immediately – don't wait!
- 5) Help others around you during class time; explaining something to someone is a great way to see if you understand the material.

### **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).

#### **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, 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.

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**

#### ***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](mailto: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. The deadlines for contacting the Paul Menton Centre regarding accommodation for final exams for the December 2015 exam period is November 6, 2015 and for the April 2016 exam period is March 6, 2016.

#### ***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; a grade of Failure in 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: <http://www2.carleton.ca/sasc/advisingcentre/academic-integrity/>.

### **Sprott Student Services**

The Sprott student services office, located in 710 Dunton Tower, offers academic advising, study skills advising, and overall academic success support. If you're having a difficult time with this course or others, or just need some guidance on how to successfully complete your Sprott degree, please drop in any weekday between 8:30am and 4:30pm. Our advisors are happy to discuss grades, course selection, tutoring, concentrations, and will ensure that you get connected with the resources you need to succeed! <http://sprott.carleton.ca/students/undergraduate/support-services/>  
Be in the know with what's happening at Sprott: Follow @SprottStudents and find us on Facebook SprottStudents Sprott.

### **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, it would be easier to respond to your inquiries if you would send all email from your Carleton account. If you do not have or have yet to activate this account, you may wish to do so by visiting <http://carleton.ca/ccs/students/>

## **Important Dates & Deadlines – Fall 2015**

### **September 1**

Last day for receipt of applications from potential fall (November) graduates.  
Academic orientation.

All students are expected to be on campus. Class and laboratory preparations, departmental introductions for students and other academic preparation activities will be held.

### **September 2**

Fall term begins.  
Fall and fall/winter classes begin.

### **September 4**

Classes follow a Monday schedule.

### **September 7**

Statutory holiday. University closed.



**September 18**

Last day of registration for fall term and fall/winter courses.

Last day to change courses or sections (including auditing) for fall/winter and fall term courses.

Graduate students who have not electronically submitted their final thesis copy to the Faculty of Graduate and Postdoctoral Affairs will not be eligible to graduate in Fall 2015 and must register for the Fall 2015 term.

**September 25-27**

Summer deferred final examinations held.

**September 30**

Last day to withdraw from fall term and fall/winter courses with a full [fee adjustment](#).

Withdrawals after this date will create no financial change to Fall term fees (financial withdrawal).

**October 9**

December examination schedule (fall term final and fall/winter mid-terms) available online.

**October 12**

Statutory holiday. University closed.

**October 15**

Last day for receipt of applications for admission to an undergraduate degree program for the winter term from applicants whose documents originate from outside Canada or the United States.

**October 26-30**

Fall break. Classes are suspended.

**November 6**

Last day to submit Formal Examination Accommodation Forms to the Paul Menton Centre for Students with Disabilities for December examinations.

**November 15**

Last day for receipt of applications for admission to an undergraduate degree program for the winter term.

**November 24, 2015**

Last day for tests or examinations in courses below the 4000-level before the final examination period (see Examination Regulations in the Academic Regulations of the University section of this Calendar).

**November 25**

Final Payment Deadline. Click [here](#) for important payment information. [Late charges](#) may be applied to the student account any time after this date.

**December 1**

Last day for receipt of applications from potential winter (February) graduates.

Last day to upload your Master's or PhD thesis for your thesis defence in order to graduate this winter.

**December 7**

Fall term ends.

Last day of fall-term classes.

Last day for academic withdrawal from fall term courses.

Last day for handing in term work and the last day that can be specified by a course instructor as a due date for term work for fall term courses.

Last day for receipt of applications for undergraduate degree program transfers for winter term.

Last day to pay any remaining [fall tuition fees](#) to avoid a hold on access to marks through Carleton Central and the release of transcripts and other official documents.

**December 8**

No classes or examinations take place.

**December 9 – 21**

Final examinations in fall term courses and mid-term examinations in fall/winter courses may be held. Examinations are normally held all seven days of the week.

**December 15, 2015**

Fall Co-op Work Term Reports due.

**December 22, 2015**

All take home examinations are due.

**December 25 to January 3**

University closed.

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