



Carleton
University

Sprott
School of Business

**CARLETON UNIVERSITY
SPROTT SCHOOL OF BUSINESS
BUSI-3008 – SECTION R
WINTER 2024**

INTERMEDIATE MANAGEMENT ACCOUNTING AND CONTROL

Instructor: John Jarecsni, CPA, CMA
Office: to be determined
Email: John.Jarecsni@carleton.ca
Office Hours: Monday 5pm to 6pm: <https://carleton-ca.zoom.us/j/91052064037>
Class Time: **Asynchronous**

Modality: Online: Asynchronous*

*There will be an **optional** live Zoom class on Monday January 8 at 630pm
<https://carleton-ca.zoom.us/j/91052064037> The purpose of this optional class is to give an overview of the course and not discuss specific course related content.

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 2023/2024 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.



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:

Software

Please make sure you have the latest version of Microsoft Excel – you will need the most recent version for one of the assignments. MS Office is available to Carleton students at no cost.

Textbook

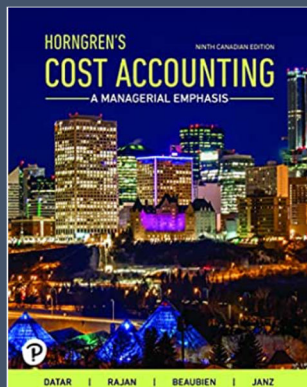
We will be supporting both the 8th and 9th editions of Cost Accounting – A Managerial Emphasis Canadian Edition.

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

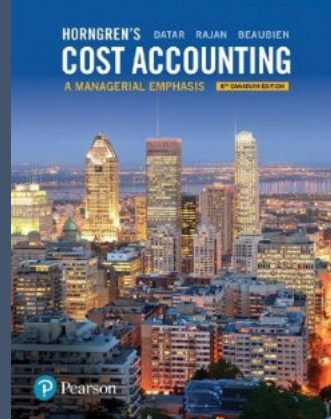
Cost Accounting - A Managerial Emphasis

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 of PDF this book *through a variety of sources*. This will be discussed on Monday January 10.

Course Requirements & Methods of Evaluation (including due dates):

1. Weekly Assignments	20%
2. Midterm Exam	30%
3. Comprehensive Cumulative Final Examination	50%

1. Weekly Assignments

The weekly assignments will be posted on Brightspace. Assignments are to be submitted through a drop-box on Brightspace. A schedule of dates is included in the class schedule.

Your overall assignment grade will consist of the best 9 out of 10 assignments.

Please see the class schedule for a list of assignment due dates.

2. Midterm

The mid-term will be held on Friday February 16th from 6pm to 8pm. The midterm will be 2 hours in length. The midterm will cover material from the first 5 weeks of class (chapters 1 through 13). The material covered on the week of Feb 12 (Period cost allocation: chapter 14th from the 8th edition and chapter 15th from the 9th edition) is not covered on the midterm and instead will be covered on the finale exam.

The mid-term exam will be in person and will be on campus. Location to be determined. Details will be provided in Brightspace.

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 death in the family. 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.

The final exam will be in person and will be on campus.

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.

Course Schedule:

WEEK	DATE	TOPIC (TEXTBOOK CHAPTER)	ASSIGNMENT DUE (11:59PM):
0	JAN.8: 6:30PM	OPTIONAL LIVE CLASS TO GIVE AN OVERVIEW OF THE COURSE. https://carleton-ca.zoom.us/j/91052064037	N / A
1	WEEK OF JAN.8	THE ACCOUNTANT'S VITAL ROLE IN DECISION MARKING (CH 1) AN INTRODUCTION TO COST TERMS AND PURPOSES (CH 2) JOB COSTING (CH 4)	JANUARY 16
2	WEEK OF JAN.15	COST-VOLUME-PROFIT ANALYSIS (CH 3) ACTIVITY-BASED COSTING AND MANAGEMENT (CH 5)	JANUARY 23
3	WEEK OF JAN. 22	MASTER BUDGET AND RESPONSIBILITY ACCOUNTING (CH 6) FLEXIBLE BUDGETS, VARIANCES, CONTROL (CH 7 AND 8)	JANUARY 30
4	WEEK OF JAN.29	ABSORPTION COSTING (CH 9) ANALYSIS OF COST BEHAVIOUR (CH 10)	FEBRUARY 6
5	WEEK OF FEB. 5	DECISION MAKING AND RELEVANT INFORMATION (CH 11) PRICING DECISIONS (CH 13)	FEB 13
6	WEEK OF FEB. 12	PERIOD COST ALLOCATION (CH 15)	FEBRUARY 27
7	FEB 16	MIDTERM – 6PM-8PM FRIDAY FEBRUARY 16 – IN PERSON ON CAMPUS	
	READING WEEK	READING WEEK – WEEK OF FEB 19	
8	WEEK OF FEB 26	COST ALLOCATION: JOINT PRODUCTS, BY-PRODUCTS (CH 16)	MARCH 5
9	WEEK OF MAR. 4	REVENUES AND CUSTOMER PROFITABILITY ANALYSIS (CH 17) MIX AND YIELD VARIANCES (CH 7 AND 8)	MARCH 12
10	WEEK OF MAR.11	PROCESS COSTING (CH 18) SPOILAGE REWORK AND SCRAP (CH 1)	MARCH 19
11	WEEK OF MAR.18	CAPITAL BUDGETING (CH 21)	MARCH 26
12	WEEK OF MARCH 25	INVENTORY COST MANAGEMENT STRATEGIES (CH 20) TRANSFER PRICING (CH 22)	NONE
		FINAL EXAM – SEE UNIVERSITY FINAL EXAM SCHEDULE	

It is also recommended that you read the short answer questions at the beginning of the problems of each chapter.

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
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 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.

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

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/>.

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/>
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