



Carleton
University

Sprott
School of Business

CARLETON UNIVERSITY
BUSI 1002 SECTION R
WINTER 2023
MANAGEMENT ACCOUNTING

Instructor: Ouafa Sakka

Office Hours: By appointment. Send me an e-mail if you need to meet and we can set up a suitable time.

Email: Ouafa.Sakka@carleton.ca

TA Information: TBD and posted on Brightspace

Modality: Online – asynchronous.

Pre-requisites & precluded Courses:

Precludes additional credit for BUSI 1005 and BUSI 1003.

Prerequisite(s): Second-year standing and BUSI 1001, or permission of the Sprott School of Business.

This course is a prerequisite to:

- Second-year standing and BUSI 1001, or permission of the Sprott School of Business
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Course Calendar description from the 2021/2022 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.



Learning Outcomes:

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

1. What a management accounting system is and how it functions.
2. Effective management including: planning, directing, motivating and controlling activities and behaviours.
3. Costing systems and analysis.
4. Relevant costing and short and long term decision making.

Required Course Materials:

Textbook: An Introduction to Management Accounting, 2nd Edition, Maurice, 2019

The textbook will be posted on Brightspace in a PDF format (printable).

Software: Excel, recent version

Financial Calculator: One of the following calculators is needed for chapter 12 in this course. If you do not wish to purchase a financial calculator, then you will be able to do the calculations using formulas in Excel. If you prefer to buy a financial calculator then choose one of the following:

- Texas Instruments BAII- Plus (or Pro model)
- Hewlett-Packard 10BII Business Calculator or HP 12
- Staples Financial Calculator

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, to attend all optional live sessions and to keep up with the weekly work. I will be making weekly announcements in Brightspace every Monday to remind you of the material to be covered that Week and of the assignments/quizzes to be answered. Please make sure to always fully read my announcements and emails. 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:

Engagement (details posted on Brightspace)	10%
Quizzes	20%
Midterm- In person	25%
Final examination (3 hours)- In-person	45%
	100%

Quizzes:

The quizzes will be due **on Sundays (unless otherwise indicated) at 11:59p.m.** on the following dates:

Quiz #	Chapter Coverage	Due Date
1	2	Sunday Jan 15
2	3	Sunday Jan 22
3	4	Sunday Jan 29
4	5	Sunday Feb 5
5	6	Sunday Feb 12
6	7A*	Monday Feb 27
7	7B**	Sunday Mar 5
Midterm March 11		
8	9	Sunday Mar 19
9	10	Sunday Mar 26
10	11	Sunday Apr 2
11	12	Sunday Apr 9

*7A consists of Special Orders and Make vs. Buy, due on Monday because it is the week after the winter break.

**7B consists of Add/Drop, Scarce Resources and Sell or Process Further

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%

Note that Brightspace does not correctly reflect these percentages (4/5 or 5/5 is 100%), rather these calculations will be taken care of by your professor at the end of the semester when calculating final grades.

You will be allowed **two attempts** at each quiz (the questions will be different between the two attempts). The best of the two attempt grades will count as your quiz grade. Your final quiz grade will consist of the best 9 out of 11 quizzes. You have 45 minutes to attempt each quiz.

The **mid-term examination** will be held on **Saturday March 11th from 10:00am – 12:00pm in-person.** The mid-term will cover **chapters 1-7.**

The only valid excuse for missing the mid-term is for medical reasons or death in the family and must be documented with a medical certificate. Any other reason (such as travel, etc...) cannot be considered. The medical note must be dated **Tuesday March 14th** at the latest. 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 mid-term exam, you must provide me with the medical note by end of day on **Wednesday March 15th.**

The mid-term will be marked by the teaching assistants and myself. We follow a rigorous quality control process that reasonably assures that the grade awarded on your mid-term 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. If this happens, please let me or the TAs know within 7 days from the date the midterm solutions were made available to you.

The **final examination** will be held **in-person** in the regular examination period (April 13-25). 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.

Note that e-proctoring will be used for in-person exams.

The default assumption is that students will write the test/final exam in-person on campus. If a student is not be able to come to campus because they are studying remotely, they can apply to write at a distance (<https://carleton.ca/ses/distance-exams/>). We will be leveraging automated e-Proctoring software, to ensure integrity of the test/exam process. However, we recognize that there may be exceptional circumstances that prohibit the use of technology (i.e., technical infrastructure issues), and for these cases, students may apply to have an in-person, proctored, exam at an eligible post-secondary institution. There is a cost associated for this service: \$92 for those writing within Canada, and \$165 for those writing outside of Canada. If technology is leveraged, the international fee will be waived in favor for the within Canada rate. For students who require the use of a proctor at a post-secondary institution, the student will also be responsible for this additional fee. Students need to apply for this service by **January 25, 2023**.

e-Proctoring: Please note that remote examinations 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 e-proctoring service are as follows:

- Hardware: Desktop, or Laptop
- OS: Windows 10, Mac OS 10.14, Linux Ubuntu 18.04
- 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.

Student's Responsibilities with regards to deadlines:

It is your responsibility to ensure that you meet (1) the quiz deadlines above, (2) the mid-term date and time, and (3) the final exam date and time. It's as easy as entering these in your calendar on your smart phone or paper agenda. If you send me an e-mail asking me for any

sort of accommodation on any of the above, I will reply in the negative. Also, please think twice about starting a quiz attempt. If you start an attempt on the incorrect quiz, I will not be able to reset the quiz for you – the attempt will count as one of your two attempts.

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 April 13-25.

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 prepare, and your course grade.

You are provided with detailed solutions to all of the problems in the textbook.

Teaching Assistants and Support:

Teaching assistants are available to support you throughout this course. They will answer any questions posted to the Discussion Forums in a timely manner.

Final Thoughts:

For many students, this course is a difficult one. Part of this difficulty stems from a challenging subject matter, but the biggest difficulty comes from failing to devote enough effort to working with the material. Like calculus and other courses where no two problems look alike, managerial accounting requires that you practice working with it—over and over and over.

These observations have a number of implications for you and I. First, you will have to spend many hours during, and after watching the videos/going to class working on the course. This course contains lots of new vocabulary and concepts, so don't be afraid to ask the TA's for clarification or examples. After watching the videos, you should review both your notes and the suggested solutions to the assigned problems to improve your understanding. It is absolutely essential that you keep up with the assigned reading and end-of-chapter problems.

In exchange for your hard work, you can expect the same from me. For example, expect the TA and I to enthusiastically answer any and all of your questions. Expect us to provide timely feedback on how well you are understanding the material.

Course Schedule:

Week #	Week of	Topic
1	Jan 9	Introduction to Management Accounting (ch 1) Cost Concepts (ch 2)
2	Jan 16	Job Order Costing (ch 3)
3	Jan 23	Activity Based Costing (ch 4)
4	Jan 30	Cost-Volume-Profit Analysis (ch 5)
5	Feb 6	Absorption vs. Variable Costing (ch 6)
6	Feb 13	Relevant Costing (ch 7 part A) – Special Orders; Make vs. Buy
February 20-24 Winter break		
7	Feb 27	Relevant Costing (ch 7 part B) cont'd – Add/Drop; Scarce Resources; Sell or Process Further
8	Mar 6	Budgeting (ch 8)
March 11 midterm from 10:00a.m. -12:00p.m. (Chapters 1-7)- In-person		
9	Mar 13	Standard Costs (ch 9)
10	Mar 20	Responsibility Accounting (ch 10)
11	Mar 27	Transfer Pricing (ch 11)
12	Apr 3	Capital Budgeting (ch 12)

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, 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			

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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Covid-19 Information:

It is important to remember that COVID is still present in Ottawa. The situation can change at any time and the risks of new variants and outbreaks are very real. There are [a number of actions you can take](#) to lower your risk and the risk you pose to those around you including being vaccinated, wearing a mask, staying home when you're sick, washing your hands and maintaining proper respiratory and cough etiquette.

Feeling sick? Remaining vigilant and not attending work or school when sick or with symptoms is critically important. If you feel ill or exhibit COVID-19 symptoms do not come to class or campus. If you feel ill or exhibit symptoms while on campus or in class, please leave campus immediately. In all situations, you must follow Carleton's [symptom reporting protocols](#).

Masks: Carleton has paused the [COVID-19 Mask Policy](#), but continues to strongly recommend masking when indoors, particularly if physical distancing cannot be maintained. It may become necessary to quickly reinstate the mask requirement if pandemic circumstances were to change.

Vaccines: Further, while proof of vaccination is no longer required as of May 1 to attend campus or in-person activity, it may become necessary for the University to bring back proof of vaccination requirements on short notice if the situation and public health advice changes. Students are strongly encouraged to get a full course of vaccination, including booster doses as soon as they are eligible, and submit their booster dose information in [cuScreen](#) as soon as possible. Please note that Carleton cannot guarantee that it will be able to offer virtual or hybrid learning options for those who are unable to attend the campus.

All members of the Carleton community are required to follow requirements and guidelines regarding health and safety which may change from time to time. For the most recent information about Carleton's COVID-19 response and health and safety requirements please see the [University's COVID-19 website](#) and review the [Frequently Asked Questions \(FAQs\)](#). Should you have additional questions after reviewing, please contact covidinfo@carleton.ca.