



**CARLETON UNIVERSITY
SPROTT SCHOOL OF BUSINESS
BUSI 3008 /SECTION A
FALL 2022
INTERMEDIATE MANAGEMENT ACCOUNTING AND CONTROL**

Instructor: Adam Prokop

Office: Virtual, via ZOOM

Office Hours: by appointment

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**It is preferable that you contact me through my email address*

Modality: Online

Pre-requisites & precluded Courses:

Prerequisite (s): BUSI 1002 or BUSI 1005 with a grade of C- or higher in each. This course is a prerequisite to: BUSI 4008 (with a grade of C- or higher)

COURSE DESCRIPTION FROM THE 2022/2023 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:

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 behaviour. It then progresses beyond the basics to more advanced topics.

Major topics include: variance analysis, cost behavior, cost allocation, profitability analysis, process costing, capital budgeting, performance evaluation, transfer pricing, and an introduction to data analytics. This course will help you gain valuable decision making tools.

COURSE ACADEMIC CONDUCT, INTEGRITY & COPYRIGHT POLICY

Students must **sign and submit** the academic conduct, integrity and copyright policy form in order to have submitted assignments graded or to write the midterm and final exam. This must be submitted in Brightspace by **Sunday, Sept 25, 2022, 11:59 pm Eastern time.**



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
- 5) Introduction to applications of data analytics for accounting

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

TEACHING METHOD

This is a synchronous course which means that the course will have live lectures. All content, including pre-recorded videos, excel files, problems, supplementary materials, links to articles, and other information will be posted in Brightspace. The instructor will be available for guidance and support throughout the course.

READING(S)/TEXTBOOK(S)/REQUIRED MATERIALS:

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

Horngrén's Cost Accounting: A Managerial Emphasis, Eighth Canadian Edition, 8/E, Datar, Rajan, & Beaubien
 ISBN-10: 0134453735 • ISBN-13: 9780134453736
 ©2019

Horngrén's Cost Accounting: A Managerial Emphasis, Eighth Canadian Edition, 8/E, etextbook
 Datar, Rajan, & Beaubien
 ISBN-13: 9780136962915
 ©2019

Horngrén's Cost Accounting: A Managerial Emphasis, Eighth Canadian Edition, 8/E, Loose-Leaf
 Datar, Rajan, & Beaubien
 ISBN-13: 9780134671543
 ©2019

Potential options can be accessed here:

<https://www.pearson.com/store/p/horngren-s-cost-accounting-a-managerial-emphasis-eighth-canadian-edition/P100000959009>

Note that earlier editions of the textbook can be used at your own risk of missing content or errata. The instructor recommends using the 8th edition and will not be reconciling or commenting on differences among the 8th edition and earlier editions of the textbook. The digital version of the textbook is also recommended.

The textbook also comes with CONNECT which has extra content/practice. This is not required or supported in this course; all learning is expected to take place within Brightspace.

BRIGHTSPACE:

Since this is an online course, the continual and frequent use of Brightspace is a must. All course material and resources, communication, assignment submission and collaboration will be done through Brightspace. It is important that you log on to Brightspace right away and start to be comfortable with using it.

To access your courses on Brightspace, go to <https://carleton.ca/brightspace/>

For help and support, go to <https://carleton.ca/brightspace/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.

MICROSOFT EXCEL

This course will have extensive use of Microsoft Excel. You are expected to have a desktop version of the program. You will not have the same capabilities using Excel online, Numbers in MAC, or Google Sheets. You are able to use Microsoft Excel on a MAC or Windows computer. **Make sure on a MAC that you are using Excel and not Numbers.**

COURSE REQUIREMENTS & METHODS OF EVALUATION:

| | |
|--|------------|
| QUIZZES (BEST 5 OF 6), 3% EACH | 15% |
| INDIVIDUAL ASSIGNMENTS (BEST 3 OF 4), 5% EACH | 15% |
| MIDTERM EXAM | 30% |
| FINAL EXAM | 40% |

Please see course schedule below for quiz and learning activity dates

QUIZZES (15%)

During the course, there will be 6 quizzes held online in Brightspace. The best 5 out of 6 quizzes will be counted towards the final grade. Quizzes will consist of multiple-choice questions based on specific materials. The content of each quiz (e.g., chapters, related materials) will be specified on MyLearningSpace. Quizzes will be timed (30 minutes) and will be open for several days. There are no makeups for missed quizzes due to them being open for an extended period of time and there being the ability to drop the lowest mark.

LEARNING ACTIVITIES/CASES (15%)

During the course, there will be mini-cases/assignments related to applications of the course material. The focus will be the use of problem-solving techniques. The best 3 out of 4 learning activities will be counted towards your grade. These activities will be graded based off effort, completeness, professionalism and correctness. Learning activities/cases will be posted on Brightspace. There will be no makeups for missed assignments.

MIDTERM EXAM (30%)

The mid-term examination is 2.5 hours in length and could consist of multiple choice, true/false, fill-in-the-blank, numerical, mix and match, short problems, and medium length problems. Both qualitative and quantitative material will be tested. The only valid reason for not writing the mid-

term examination at the scheduled time is a medical condition or a death in the immediate family. Appropriate documentation will be required. Midterm examination missed for valid medical reasons are not rescheduled, but the weight of the midterm examination is transferred to the final examination. The midterm exam will be held on Brightspace online on Wednesday, Oct 19, **6pm to 8:30 pm Eastern time**. The exam contains material covered from weeks 1 to 6. Specific details regarding the format will be posted in Brightspace and discussed in class prior to the exam.

FINAL EXAM (40%)

The final examination is cumulative, but more weight will be given to material after the mid-term. It is three hours in length and could consist of multiple choice, true/false, fill-in-the-blank, numerical, mix and match, short problems, and medium length problems. **You must obtain a minimum of a 40% on the final exam to pass the course.** Additional details regarding the format and coverage will be posted in Brightspace and discussed in class prior to the final exam period.

For examination purposes, students are responsible for all material in the assigned chapters, exercises and activities, assignments, as well as any additional material and interpretation provided by the materials posted in Brightspace. Supplemental or grade-raising assignments are not available in this course.

Requests for deferred final examinations must be directed to the Office of Registerial Services for assessment within 5 days of the date of the final examination. In order to be eligible to write a deferred examination, a student must have completed all term work with a minimum mark of 40 percent. If these conditions are not met, a grade of FND (failure with no deferral) will be assigned.

HOW TO DO WELL IN THIS COURSE:

WATCH ALL VIDEOS

Several videos will be posted for each week with the instructor lecturing through content, going through problems, and demonstrating real-world applications. You are expected to watch the videos and also work through the provided worksheets associated with the problem-focused videos

READ THE TEXTBOOK

You are expected to read the assigned readings, and are encouraged to make notes as you read.

PRACTICE ASSIGNED QUESTIONS

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 not beneficial to student learning. You will find that there is likely to be a direct correlation between the number of problems you attempt and your course grade.

COURSE SCHEDULE:

| Week | Class Date | Major Topics Covered | Required Readings & Assessments |
|-----------------------|-------------------|--|---|
| #1 Sept 5 to Sept 11 | Sept 7 | The Accountant's Role in Decision-Making Cost Terms & Purposes | Chapter 1 Chapter 2 Posted content on Brightspace |
| #2 Sept 12 to Sept 18 | Sept 14 | Cost allocation systems: Job Costing Activity-Based Costing Process Costing | Chapter 4 Chapter 5 (p. 140 to 154) Chapter 17 (p. 691 to 705) Posted content on Brightspace Quiz #1 |
| #3 Sept 19 to Sept 25 | Sept 21 | Analysis of Cost Behaviour | Chapter 10 (p. 377 to 388, p. 396 to 405) Appendix 10A (p. 405 to 410) Appendix 10B Quiz #2 Signed Policy Statement due |
| #4 Sept 26 to Oct 2 | Sept 28 | Cost-Volume Profit Analysis; Strategy & the Balanced Scorecard | Chapter 3 Chapter 3 (p. 523 to 535) Posted content on Brightspace Quiz #3 |
| #5 Oct 3 to Oct 9 | Oct 5 | Master Budget & Responsibility Accounting | Chapter 6 Assignment #1 |
| #6 Oct 10 to Oct 16 | Oct 12 | Relevant Decision Making Linear Programming | Chapter 11 Appendix 11A Appendix 11B Additional materials on Brightspace Quiz #4 |
| #7 Oct 17 to Oct 23 | Oct 19 | Midterm on Weeks 1 to 6 | Midterm Exam on Weds, Oct 19, 6:15 pm to 8:45 pm (EST) |
| #8 Oct 24 to Oct 30 | | Fall break, no classes | |
| #9 Oct 31 to Nov 6 | Nov 2 | Flexible Budgeting & Variance Analysis | Chapter 7, incl. Appendix 7A and 7B Chapter 8 (p. 300 to 311) Chapter 16 (p. 651 to 661) Posted content on Brightspace Assignment #2 due |
| #10 Nov 7 to Nov 13 | Nov 9 | Period Cost Application Transfer Pricing & Responsibility Centres | Chapter 14 Chapter 6 (p. 206 to 207) Chapter 21 (p. 861 to 874) Quiz #5 |
| #11 Nov 14 to Nov 20 | Nov 16 | Cost Allocation: Joint Products Variable & Absorption Costing | Chapter 9 – (p. 343 to 356) Chapter 15 – (p. 605 to 620) Assignment #3 due |
| #12 Nov 21 to Nov 27 | Nov 23 | Data Analytics & Performance Measurement | Posted Content on Brightspace Quiz #6 |
| #13 Nov 28 to Dec 4 | Nov 30 | Capital Budgeting | Chapter 8 & 9 from Finance Textbook Assignment 4 |
| #14 Dec 5 to Dec 7 | Dec 7 | Final Exam Prep | |

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 | | | |
| B15 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.

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/>

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.
