



**Carleton**  
University

**Sprett**  
School of Business

**INTERMEDIATE MANAGEMENT ACCOUNTING AND CONTROL  
BUSI 3008 SECTION R  
SUMMER 2024**

**Instructor:** Shannon Butler  
**Office:** 7031 Nicol  
**Office Hours:** TBD and by appointment  
**Email:** [shannon.butler@carleton.ca](mailto:shannon.butler@carleton.ca)

**TA Information:** TBD and posted on Brightspace.

**Modality:** Online Asynchronous

**Pre-requisites & Precluded Courses:**

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

---

**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:**

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 Learning 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:**

Datar: Horngren's Cost Accounting; A Managerial Emphasis 10/C/e (MyLab + eText, 12 months) ISBN#: 9780137912889

We will be using MyLab and therefore it is important that you purchase the online version of this textbook which will include access to MyLab.

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

Chapter Summary Sheets (5 x 2% each, see due dates below)	10%
MyLab Assessments (5 x 8% each, see due dates below)	40%
Final Examination (3 hours) – in person & e-proctored – during the final exam period.	50%
Total	100%

**Chapter Summary Sheets:**

There will be 6 Chapter Summary Sheets, however only the best 5 will count towards your final grade (your lowest grade will be dropped, or you can choose to only complete 5 of them). More details will be provided on Brightspace regarding the expectations for these summary sheets. The Chapter Summary Sheets are due before 11:59pm on the following dates:

Chapter Summary Sheets #	Chapter Coverage	Due Date
1	1-5	Sunday May 12
2	6-9	Sunday May 19
3	10,11&13	Sunday May 26
4	15-17	Sunday June 2
5	18-19	Sunday June 9
6	20-21	Sunday June 16

**MyLab Assessments:**

There will be 6 MyLab Assessments, however only the best 5 will count towards your final grade (your lowest grade will be dropped, or you can choose to only complete 5 of them). More details will be provided on Brightspace regarding the expectations for these assessments. The MyLab Assessments are due before 11:59pm on the following dates:

MyLab Assessment #	Chapter Coverage	Due Date
1	1-5	Monday May 13
2	6-9	Tuesday May 21
3	10,11&13	Monday May 27
4	15-17	Monday June 3
5	18-19	Monday June 10
6	20-21	Monday June 17

**Final Exam:**

The **final examination** will be held in the regular examination period (June 21 - 27). 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 the final exam will be in person and e proctored.**

e-Proctoring: The University's e-proctoring system (CoMaS) will be used to administer the (midterm and) final exam. These exams are in-person, but we will still use this system as you will be writing using your laptops. Details about this system and your requirements will be laid out well before the exams so that you are ready. You can find more information at <https://carleton.ca/ses/e-proctoring/>.

The minimum computing requirements for e-proctoring service are as follows:

- Hardware: Laptop
- OS: Windows 10, Mac OS 10.14, Linux Ubuntu 18.04
- Internet Browser: Google Chrome, Mozilla Firefox, Apple Safari, or Microsoft Edge

Note: Tablets, Chromebooks, and Smartphones are not supported at this time. Windows-based tablets are not supported at this time.

**Course Schedule:**

<b>Week #</b>	<b>Date</b>	<b>Major Topics Covered</b>	<b>Corresponding Chapters</b>
1	May 6-12	Part One: Review of cost accounting fundamentals: Decision making, Cost terms, CVP & Job Costing & ABC	Chapters 1, 2, 3, 4 & 5
2	May 13-19	Part Two: Tools for Planning and Control: Budgeting, Variance Analysis & Inventory Valuation	Chapters 6, 7, 7B, 8 & 9
3	May 21-26	Part Three: Cost Information for Decisions: Cost Behaviour, Relevant Information and Pricing Decisions	Chapter 10, 11 & 13
4	May 27- June 2	Part Four: Cost Allocation and Revenues, I: Period Cost Applications, Cost Allocations & Profitability analysis	Chapter 15, 16 & 17
5	June 3-9	Part Four: Cost Allocation and Revenues, II: Process Costing & Spoilage, Rework and Scrap	Chapter 18 & 19
6	June 10-16	Part Five: Control and Budgeting Strategies, I: Inventory Cost Management & Capital Budgeting	Chapter 20 & 21
7	June 17-18	Part Five: Control and Budgeting Strategies, II: Transfer Pricing	Chapter 22

**Tips for Success:**

- 1) Get started on this course right away!
- 2) Spend time weekly like you would if you had a class.
- 3) Watch all the videos & read your textbook!
- 4) Work through problems on your own and do lots of practice yourself before looking at solutions.
- 5) Actively participate in Brightspace through discussions boards.
- 6) Recognize right away when you are struggling with the material and seek help immediately – don't wait!

**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
<b>CHECK (X) ONE PER ROW</b>				
<b>BC1 Knowledge</b> <i>Graduates will be skilled in applying foundational business knowledge to appropriate business contexts.</i>		x		
<b>BC2 Collaboration</b> <i>Graduates will be collaborative and effective contributors in team environments that respect the experience, expertise and interest of all members.</i>	x			
<b>BC3 Critical Thinking</b> <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		
<b>BC4 Communication</b> <i>Graduates will be effective and persuasive in their communications.</i>	x			
<b>BI5 Global Awareness (BIB ONLY)</b> <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](https://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](https://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](mailto: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](https://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](https://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](https://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](mailto:bcom@sprott.carleton.ca) or at [bib@sprott.carleton.ca](mailto: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](http://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/>
-