



**Carleton**  
University

**Sprott**  
School of Business

CARLETON UNIVERSITY  
BUSI 1002 SECTION R  
FALL 2021  
MANAGEMENT ACCOUNTING

**Instructor:** Shannon Butler

**Office Hours:** By appointment via zoom or telephone.

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

**TA:** TBD

**Office Hours:** To be posted on Brightspace.

**Email:** To be posted on Brightspace.

**Modality:** Online - asynchronous

**Pre-requisites & precluded Courses:**

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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:

- BUSI 2001 (with a grade of C or higher)
  - BUSI 2504 (with a grade of D- or higher)
  - BUSI 2505 (with a grade of C or higher)
  - BUSI 3008 (with a grade of C- or higher)
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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, 2<sup>nd</sup> Edition, Maurice, 2019

The textbook will be posted on Brightspace in a PDF format. If you prefer a hard copy of the textbook it can be purchased at Haven Books – 43 Seneca St (corner of Sunnyside and Seneca)

### **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. If you are planning on taking future business courses, you should consider purchasing one of the following financial calculators:

- Texas Instruments BAI- 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 and quizzes. 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	15%
Midterm Simulation	5%
Midterm	25%
Final examination (3 hours)	45%
	100%

\*Final grades are subject to the Dean's approval

The mid-term will be marked by the teaching assistants and instructors. 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, contact the TA and we will look into it.

The *mid-term examination* will be held on Saturday November 6<sup>th</sup> from 10:00am – 12:00pm. The mid-term will cover chapters 1 – 7I (the first 6 weeks of the term). **The mid-term examination is optional.** If you chose to write it, your mid-term grade will only count in the calculation of your final course grade if it increases your grade. **There will be no deferred mid-term examination held.** If you chose to not write the midterm (or cannot write the midterm), the final exam will be worth 70% of your grade.

The *final examination* will be held in the regular examination period (Dec 11 - 23). 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.

Both mid-term and final exams will be held on-line at specified times. Details will follow as the course progresses.

### Quizzes:

The quizzes will be due on the following dates at midnight as follows:

Quiz #	Chapter Coverage	Due Date
1	2	Sun Sep 19
2	3	Sun Sep 26
3	4	Sun Oct 3
4	5	Sun Oct 10
5	6	Sun Oct 17
6	7A*	Tues Nov 2
7	7B*	Sun Nov 7
8	8	Sun Nov 14
9	9	Sun Nov 21
10	10	Sun Nov 28
11	11	Sun Dec 5
12	12	Fri Dec 10

\* 7A consists of Special Orders and Make vs. Buy

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 cuLearn.

- 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%

You will be allowed two attempts at each quiz. The best of the two attempt grades will count as your quiz grade. Your final quiz grade will consist of the best 11 out of 12 quizzes. You have 45 minutes to attempt each quiz.

**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 (if you choose to write the mid-term), 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 December 11<sup>th</sup> – 23<sup>rd</sup>. I will not accommodate any requests to write the mid-term or final exam early or late.

**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, your attendance in class 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.

**Videos:**

If you encounter technical issues watching the videos, usually the solution is to try to view them using a different browser. If this does not work, send an e-mail to [capture@carleton.ca](mailto:capture@carleton.ca). Make sure you specify which course you are registered and which specific video is giving you trouble.

**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:**

<b>Week #</b>	<b>Topic</b>
<b>1</b>	Introduction to Management Accounting (ch 1) & Cost Concepts (ch 2)
<b>2</b>	Job Order Costing (ch 3)
<b>3</b>	Activity Based Costing (ch 4)
<b>4</b>	Cost-Volume-Profit Analysis (ch 5)
<b>5</b>	Absorption vs. Variable Costing (ch 6)
<b>6</b>	Relevant Costing (ch 7) – Special Orders; Make vs. Buy
<b>Reading Week: October 25<sup>th</sup> – 29<sup>th</sup></b>	
<b>7</b>	Relevant Costing (ch 7) cont'd – Add/Drop; Scarce Resources; Sell or Process Further
<b>8</b>	Budgeting (ch 8)
<b>9</b>	Standard Costs (ch 9)
<b>10</b>	Responsibility Accounting (ch 10)
<b>11</b>	Transfer Pricing (ch 11)
<b>12</b>	Capital Budgeting (ch 12)

**Contribution to Learning Goals of the Program ([BCom](#), [BIB](#)):**

<b>Program Learning Goal</b>	<b>Competencies Not Covered</b>	<b>Competencies Introduced (only)</b>	<b>Competencies Taught But Not Assessed</b>	<b>Competencies Taught and Assessed</b>
<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>		<b>X</b>		
<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>	<b>X</b>			
<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>		<b>X</b>		
<b>BC4 Communication</b> <i>Graduates will be effective and persuasive in their communications.</i>	<b>X</b>			
<b>BI5 Global Awareness (BIB ONLY)</b> <i>Graduates will be globally-minded.</i>	<b>X</b>			

## 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 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)

### **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 student services office, located in 710 Dunton Tower, offers academic advising, study skills advising, and overall academic success support. If you are 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/learning-support/>

### **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 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, 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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