BUSI 5906C
SPECIAL TOPICS IN ADVANCED MANAGEMENT ACCOUNTING

COURSE OUTLINE
FALL 2015

PROFESSOR
Dr. Raili Pollanen, MBA, CPA (CMA)
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cuLearn: https://www.carleton.ca/culearn/

COURSE TIME/LOCATION
Lectures: N/A.

COURSE DESCRIPTION

This course (0.25) will provide students the required topical requirements for Advanced Management Accounting required as a prerequisite to the MAcc program.

PREREQUISITES
Permission of the School.

COURSE OVERVIEW

This course focuses on managerial planning and control systems using the case method. It extends the concepts covered in an intermediate management accounting course and also integrates relevant contextual issues from other functional areas of organizations. The design of budgeting, performance measurement, and incentives systems are examined, including their behavioural and ethical implications. Emphasis is placed on the need for different control techniques and systems in different types of organizations and the need for both financial and nonfinancial controls and measures.

LEARNING OBJECTIVES

1. Understand management control concepts, techniques, and practices applicable to a variety of organizations.
2. Identify potential management control problems related to an organization’s management control systems and practices.
3. Analyze and evaluate an organization’s management control systems and practices in the context of relevant organizational and environmental factors.
4. Based on analyses conducted, recommend appropriate managerial actions and improvements to an organization’s management control systems.
REQUIRED TEXTBOOK


Additional materials as posted on cuLearn.

TEACHING METHODOLOGY

Teaching methodology for this course encompasses assigned readings and case analyses and it relies on independent self-study. The topics covered in the readings and cases address significant entry level deficiencies in the CPA Canada Competency Map coverage in advanced management accounting for students who have not taken an advanced management accounting course, typically a third course in management accounting.

For each of the six topics, students are expected to:

1. Read the assigned chapters and the case.
2. Using the Case Evaluation Framework (posted on cuLearn), prepare a written one-page summary analysis of the case in a concise point format, as prescribed.
3. E-mail the completed summary, along with a signed academic integrity form (posted on cuLearn), to the professor at raili.pollanen@carleton.ca.

EVALUATION METHOD AND GRADING POLICY

Case outline summaries: 6 x 16.67% = 100%

The grading method for this course is as follows:

Above expectations (A+, A, A-)
Meeting expectations (B+, B, B-)
Below expectations (C+, C, C-, D+, D, D-)
Fail (F)

The minimum grade required for the successful completion of this course is B–.

Note: Students are normally expected to complete two topics and two case outlines per week over a three-week period. There are no make-up assignments available for any work missed for any reason. The requirements of this course should be completed before commencing ACCT 5121 Advanced Concepts II.
## TOPICAL OUTLINE

<table>
<thead>
<tr>
<th>General Topics</th>
<th>Required Readings</th>
<th>Required Case Analyses</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Management Control</td>
<td>Ch. 1, Management and Control</td>
<td>Private Fitness, Inc. (p. 20)</td>
</tr>
<tr>
<td>2 Types of Controls</td>
<td>Ch. 2, Result Controls Ch. 3, Action, Personnel, and Cultural Controls</td>
<td>Houston Fearless 76, Inc. (p. 74)</td>
</tr>
<tr>
<td>3 Behavioural Considerations</td>
<td>Ch. 4, Control Tightness Ch. 5, Control System Costs</td>
<td>PCL: A Breakdown in the Enforcement of Management Control (p. 181)</td>
</tr>
<tr>
<td>4 Design and Evaluation of Control Systems</td>
<td>Ch. 6, Designing and Evaluating Management Control Systems Ch. 7, Financial Responsibility Centers</td>
<td>Family Care Specialists Medical Group, Inc. (p. 239)</td>
</tr>
<tr>
<td>5 Planning and Reward Systems</td>
<td>Ch. 8, Planning and Budgeting Systems Ch. 9, Incentive Compensation Systems</td>
<td>Citybank Indonesia (p. 323)</td>
</tr>
<tr>
<td>6 Performance Measurement</td>
<td>Ch.10, Financial Performance Measures and their Effects Ch. 12, Using Financial Results Controls in the Presence of Uncontrollable Factors</td>
<td>Southern California Edison (p. 518)</td>
</tr>
</tbody>
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## APPENDIX A: CPA CANADA COMPETENCY MAP ENTRY LEVEL COVERAGE

<table>
<thead>
<tr>
<th>Competency</th>
<th>Level</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2. STRATEGY AND GOVERNANCE</strong></td>
<td></td>
</tr>
<tr>
<td>2.2 Mission, vision, values, and mandate</td>
<td>2.2.1</td>
</tr>
<tr>
<td>2.3 Strategy development</td>
<td>2.3.1</td>
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<tr>
<td></td>
<td>2.3.2</td>
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<td></td>
<td>2.3.3</td>
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<tr>
<td><strong>3. MANAGEMENT ACCOUNTING</strong></td>
<td></td>
</tr>
<tr>
<td>3.1 Management reporting needs and systems</td>
<td>3.1.1</td>
</tr>
<tr>
<td>3.2 Planning, budgeting, and forecasting</td>
<td>3.2.1</td>
</tr>
<tr>
<td></td>
<td>3.2.2</td>
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<tr>
<td></td>
<td>3.2.3</td>
</tr>
<tr>
<td>3.6 Organizational performance measurement</td>
<td>3.6.1</td>
</tr>
<tr>
<td></td>
<td>3.6.2</td>
</tr>
<tr>
<td></td>
<td>3.6.3</td>
</tr>
<tr>
<td>3.7 Individual performance measurement</td>
<td>3.7.1</td>
</tr>
</tbody>
</table>
Course Sharing Websites
Student or professor 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).

Policy on Mobile Devices
The use of mobile devices IS NOT PERMITTED in this class. It is disruptive to the instructor and class members. If you carry such a device to class, please make sure it is turned off. If an emergency situation requires you to keep it turned on, please discuss this with your instructor prior to class.

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, followership and other group skills. Group assignments are also good for learning integrative skills for putting together a complex task. Your instructor 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.

Person with Disabilities
Students with disabilities requiring academic accommodations in this course are encouraged to contact a coordinator at the Paul Menton Centre for Students with Disabilities to complete the necessary letters of accommodation. After registering with the PMC, make an appointment to meet and discuss your needs with me at least two weeks prior to the first in-class test or ITV midterm exam. This is necessary in order to ensure sufficient time to make the necessary arrangements. Please refer to http://www.carleton.ca/pmc/ for all PMC information.

Religious Observance
Students requesting academic accommodation on the basis of religious observance should make a formal, written request to their instructors for alternate dates and/or means of satisfying academic requirements. Such requests should be made during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist, but no later than two weeks before the compulsory academic event. Accommodation is to be worked out directly and on an individual basis between the student and the instructor(s) involved. Instructors will make accommodations in a way that avoids academic disadvantage to the student.

Students or instructors who have questions or want to confirm accommodation eligibility of a religious event or practice may refer to the Equity Services website for a list of holy days and Carleton’s Academic Accommodation policies, or may contact an Equity Services Advisor in the Equity Services Department for assistance.

Pregnancy
Pregnant students requiring academic accommodations are encouraged to contact an Equity Advisor in Equity Services to complete a letter of accommodation. The student must then make an appointment to discuss her needs with the instructor at least two weeks prior to the first academic event in which it is anticipated the accommodation will be required.

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. Penalties may include expulsion; suspension from all studies at Carleton; suspension from full-time studies; a refusal of permission to continue or to register in a specific degree program; academic probation; and a grade of Failure in the course, amongst others. 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: http://www2.carleton.ca/sasc/advisingcentre/academic-integrity/.