



BUSI4008A: Management Control Systems

WINTER 2026

Instructor	Jasdeep Bajwa, CPA
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Class Times	Tuesdays 8:35am – 11:25am
Modality	In-person with in-person assessments
Office Hours	By appointment
Office Location	Nicol 7037
TA Name/Email	TBD

Pre-Requisites & Preclusions:

Prerequisites: Fourth-year standing in B.Com. or B.I.B. or enrolment in the Post-Baccalaureate Diploma in Accounting with at least 2.0 credits completed in the program.

Precludes additional credit for BUSI 3018 and BUSI 4018.

Course Description/Instructor's Statement

Carleton Calendar Description

Focuses on understanding control systems that can be used to implement firm strategies and oversee the firm. Integrates relevant issues from other functional areas: corporate governance, strategic uses of cost management, budgeting, internal controls, and performance evaluation systems in managerial planning and control.

Instructor's Description:

Management control systems are the backbone of proper operation and accountability for any organization. They refer to the process by which an organization influences, to varying degrees, the behavior of employees and the output they produce through the use of formal and informal tools. Formal control typically relies on authority-based power arising from institutionalized mechanisms such as ownership or organizational structure. However, control can also be exercised through a broad range of informal mechanisms which can influence behavior and thus affect the probability of achieving specific outcomes. Organizational culture, risk management systems, corporate governance mechanisms, and performance assessment are all different sides of the same coin aimed at setting goals, monitoring execution, evaluating results, and allocating rewards and punishments in organizations. From that perspective, the making of managerial control processes and systems is essential for the long-term effectiveness and success of an organization.

This course focuses on managerial planning and control systems using the case method. It extends the concepts covered in the intermediate management accounting course and also integrates relevant contextual issues from other functional areas of organizations. The design of

budgeting, cost management, performance measurement, performance evaluation, and reward systems, as well as governance and ethical issues, are examined. Emphasis is placed on the need for different control techniques and systems in different types of organizations and for balanced integrated systems, comprising both financial and nonfinancial controls and measures.

Course Learning Objectives:

1. **Identify** management control problems related to cost management, budgeting, performance measurement, performance evaluation, and reward systems, as well as, governance and ethics, in private, non-profit, and public organizations;
2. **Evaluate** an organization's management control systems and practices, considering relevant organizational and environmental factors, to remedy management control problems;
3. **Recommend** appropriate managerial actions and improvements to management control systems using analyses conducted;
4. **Present** the results and defend recommended courses of action.

Required/Optional Materials & Prices

1) **Mandatory - Cases**

- Harvard Business Review: <https://hbsp.harvard.edu/import/1322897>
 - i. Also linked in Brightspace, approximately \$13.50
- Other cases/readings will be posted to Brightspace, free of charge

2) **Optional - Textbook:** Kenneth A. Merchant and Wim A. Van der Stede, *Management Control Systems: Performance Measurement, Evaluation and Incentives*, 5th Ed., Prentice-Hall, 2023.

- Available at the Carleton Bookstore for \$105.25 (most recent price available, subject to change). An e-text is also available.
- Available on reserve at the Library

3) **Hardware/Software:** Given that the in-term midterm and final exam will be digital and e-proctored, you must meet the following minimum computing requirements:

- Hardware: laptop
- Operating system: Windows 10, Mac OS 10.14, Linux Ubuntu 18.04
- Internet browser: Google Chrome, Mozilla Firefox, Apple Safari, or Microsoft Edge

Note: Chromebooks, tablets (Android, iOS, Windows), and smartphones are not supported by CoMaS (e-proctoring tool). You must complete your in-term tests and final exam using Windows-based or MacOS computers.

Grading Scheme

Participation	10%
In-class Midterm	20%
Group Project	30%
Final Exam (digital, in-person, e-proctored)	40%
TOTAL	100%

Important Dates to Note

Classes begin	January 5
Last day to withdraw from course with fee adjustment	January 31
In-class midterm	February 10
Winter break – no classes	February 16-20
Last day to withdraw from course (academic withdrawal)	March 15
Group project due	March 22
Group project presentations	March 24, March 31
Final exam (during formal exam period)	April 11-23

University Academic Calendar: <https://calendar.carleton.ca/academicyear/>

Policies & Accommodations

<https://students.carleton.ca/course-outline/>

<https://carleton.ca/pmc/current-students/academic-accommodations/>



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Drop Course Policy

The last day for withdrawal with a full fee adjustment is January 31, 2026. Withdrawals after this date will result in a permanent notation of WDN on the official transcript (unless you are eligible for the First Year Grading Policy). The last day for academic withdrawal is March 15, 2026. You cannot drop the course after this date.

Intellectual Property

All course materials are protected by copyright and remain the intellectual property of the Professor. Students registered in the course may only use course materials for their own educational use. Students are not permitted to reproduce or distribute lecture notes, assignments, exam questions, or other course material publicly for commercial or non-commercial purposes without express written consent from the Professor. Any suspected violations will be referred to the Dean. See the section titled “Academic Integrity” below.

Course Plan

The course will follow a flipped classroom model, which means students will come to class having watched pre-recorded lecture videos, and then we will use class time to discuss key concepts from each lecture and debrief homework cases.

Grading Scheme

A. Participation	10%
B. In-class Midterm	20%
C. Group project	30%
D. Final Exam	40%
TOTAL	100%

A. Participation (10%)

Lecture Video Tasks

Students are expected to watch pre-recorded lecture videos each week before coming to class. These videos will contain tasks for students to complete in the Wooclap platform. The purpose of the tasks is to help students apply the theory to real world examples around them. These tasks will also act as prompts for the classroom discussions mentioned below. The lecture slide tasks must be completed before we meet for class – there will be no opportunity to submit them after the corresponding class has taken place. Addressing the lecture slide tasks will help you earn *participation points*.

In-class Quiz Questions

Students are expected to come to class each week having watched the pre-recorded lecture video. During class time, we will discuss the material, and I will ask in-class quiz questions using Wooclap. You must be physically present in class to answer the questions. Misrepresenting yourself by pretending to be in class when you are in fact somewhere else constitutes an academic integrity violation. There will be no opportunity to compensate for missed quiz questions – please do not email me to ask for exemptions or other work. Answering the in-class quiz questions correctly will help you earn *participation points*.

Contributions to In-class Discussions

A weekly homework case will be assigned at the end of class, and we will discuss the case and develop a proposed solution during the following class. You must come to class to benefit from the case discussions – suggested solutions will not be posted on Brightspace (unless deemed necessary by the Professor). You are encouraged to critically reflect on your own case responses in comparison to the discussions held in class and identify areas for improvement. These homework cases will not be marked – you may choose to submit your case response for feedback from the Professor/TA, to help you learn and improve. We will also have discussions around the Wooclap questions and lecture slide tasks described above. Your involvement in the in-class discussions will also help you earn *participation points*.

There will be more participation points available throughout the term than required to earn the full 10% on participation. Therefore, it follows that students may miss some participation points without sacrificing a piece of their grade. Hence, **there will be no opportunities** to recover lost participation points – they are either earned or not.

B. In-class Midterm (20%)

The in-class midterm will take place during class time on **February 10, 2026**. It will consist of a case analysis, similar to the homework cases. Additional instructions will be provided in class and on Brightspace. The midterm will be digital and e-proctored via CoMas.

C. Team Project (30%)

Part 1 – Report (20%): As a group, you are to prepare a written report on an organization selected from any field (manufacturing, merchandising, service, high-tech, non-profit, or government, etc.). The objective is to analyze the organization's management control systems and recommend improvements using concepts covered in the course. The team report must be submitted to Brightspace by **11:59pm on March 22, 2026**. Detailed instructions will be provided in class and in Brightspace. Students will pick their own groups by January 18, 2026. All groups must select an organization and submit to Brightspace by February 1, 2026.

Part 2 – Presentation (10%): Presentations will take place in class on **March 24 and March 31, 2026**. Groups will select their presentation date. Presentations will be a maximum of 10 minutes in length. Further instructions will be provided in class and on Brightspace.

D. Final examination (40%)

A final examination will take place during the university scheduled final exam period (April 11-23, 2026). The final exam is cumulative. University policy with respect to examinations will be strictly adhered to. Supplemental and grade-raising examinations are not available. **If the mark on the final exam is less than 45%, the final grade for the course will be an F.**

E-Proctoring

The midterm and final exam will be in-person digital exams, meaning that students will use their laptops to write the exam at the university's scheduled exam location. Therefore, e-proctoring service provided by Scheduling and Examination Services will be used during the final exam. 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: Chromebooks, tablets (Android, iOS, Windows), and smartphones are not supported by CoMaS at this time. You must complete your exams using Windows-based or MacOS computers.

Late Assignments

There will be no opportunity to submit homework cases past the due dates. You will either submit on time if you wish to receive feedback or not submit at all. Likewise, there will no opportunity to compensate for missed participation activities.

Deferred Examinations

Deferred In-Class Midterm

If you are unable to write the midterm on February 10, due to extenuating circumstances beyond your control, you must provide appropriate supporting documentation to your Professor. Upon review, a deferred test may be offered. Please note that students who do not provide valid documentation or fail to offer a reasonable explanation for missing the midterm will receive a grade of 0% on the midterm. The only (tentative) opportunity to write a deferred midterm will be on **Monday February 23, 2026 at 7:15am**. **No other opportunities** will be offered.

Deferred Final Exam

If you wish to defer a **formal final exam**, you – the student – must reach out to the registrar's office with the proper documentation prior to the deadline (please refer to <https://carleton.ca/registrar/deferral/> for dates). Once the request has been put through, your instructor will be notified for their approval. Your final exam will be formally scheduled. If you miss the deadline for applying for a deferral, please reach out to your instructor personally to discuss.

Use of Generative Artificial Intelligence

This is a human-centered course. In this course, evaluation focuses on what you can do *without* AI assistance. While you are welcome to use AI tools to explore ideas, study, or clarify concepts, all submitted work must represent your independent thinking and original effort. Use AI for learning, not for producing graded submissions. Using AI for graded submissions constitutes and academic integrity violation.

Tentative Course Schedule

Week #	Class Date	Topic
1	Jan 6	Introduction, CPA Way, Types of Controls
2	Jan 13	Control System Tightness, Control System Costs, Designing and Evaluating Control Systems
3	Jan 20	Financial Responsibility Centres
4	Jan 27	Planning and Budgeting
5	Feb 3	Incentive Systems
6	Feb 10	In-class Midterm
Feb 16-20 - Winter Break – No Classes		
7	Feb 24	Financial Performance Measures and Myopia Problem
8	Mar 3	Uncontrollable Factors
9	Mar 10	Ethical Issues
10	Mar 17	Corporate Governance, Controllers and Auditors
Mar 22 – Group Project Due		
11	Mar 24	In-class Presentations
12	Mar 31	In-class Presentations
13	Apr 7	TBD – make-up class
Final Exam Period – April 11-23		

Please note that the above schedule is preliminary and may change at the Professor's discretion.

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 anyone 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, followership, 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

Carleton is committed to providing academic accessibility for all individuals. You may need special arrangements to meet your academic obligations during the term. The accommodation request processes, including information about the *Academic Consideration Policy for Students in Medical*

and Other Extenuating Circumstances, are outlined on the Academic Accommodations website (students.carleton.ca/course-outline).

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: [Pregnancy Academic Accommodation Information - Equity and Inclusive Communities](#)

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: [Academic Regulations for Students with Religious Obligations < Carleton University](#)

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: [Sexual Violence Prevention & Survivor Support - Equity and Inclusive Communities](#)

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 academicadvising@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/>
