



## BUSI4008R: Management Control Systems

### SUMMER 2026

|                        |                                                                                      |
|------------------------|--------------------------------------------------------------------------------------|
| <b>Instructor</b>      | Jasdeep Bajwa, CPA                                                                   |
| <b>Email Address</b>   | <a href="mailto:Jasdeepbajwa3@cunet.carleton.ca">Jasdeepbajwa3@cunet.carleton.ca</a> |
| <b>Class Times</b>     | N/A                                                                                  |
| <b>Modality</b>        | Online asynchronous with in-person assessments                                       |
| <b>Office Hours</b>    | By appointment                                                                       |
| <b>Office Location</b> | Nicol 7037                                                                           |
| <b>TA Name/Email</b>   | 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:

- **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;
- **Evaluate** an organization's management control systems and practices, considering relevant organizational and environmental factors, to remedy management control problems;
- **Recommend** appropriate managerial actions and improvements to management control systems using analyses conducted;
- **Present** the results and defend recommended courses of action.

|                                                 |
|-------------------------------------------------|
| <b>Required/Optional Materials &amp; Prices</b> |
|-------------------------------------------------|

1) **Mandatory - Cases**

- a. Harvard Business Review: <https://hbsp.harvard.edu/import/1322897>
  - i. Also linked in Brightspace, approximately \$13.50
- b. 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.

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

3) **Hardware/Software:** Given that the 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.

|                       |
|-----------------------|
| <b>Grading Scheme</b> |
|-----------------------|

|                      |     |
|----------------------|-----|
| Take-home Assignment | 5%  |
| Participation        | 10% |

---

|                                              |             |
|----------------------------------------------|-------------|
| Tutorials                                    | 10%         |
| Group Project                                | 30%         |
| Final Exam (digital, in-person, e-proctored) | 45%         |
| <b>TOTAL</b>                                 | <b>100%</b> |

### Important Dates to Note

|                                                        |              |
|--------------------------------------------------------|--------------|
| Classes begin                                          | July 2       |
| Last day to withdraw from course with fee adjustment   | July 15      |
| Take-home assignment due                               | July 19      |
| Last day to withdraw from course (academic withdrawal) | August 1     |
| Group project due                                      | August 9     |
| Final exam (during formal exam period)                 | August 17-23 |

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

### Policies & Accommodations

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

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



**Stay updated with important notifications  
and announcements from Carleton  
University, by downloading the Carleton  
University App!**

## Drop Course Policy

The last day for withdrawal with a full fee adjustment is July 15, 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 August 1, 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

This is a 6-week online asynchronous course, which means students will watch pre-recorded lecture videos, and remain on track with the weekly assigned homework. Students will virtually attend weekly tutorials.

## Grading Scheme

|                         |             |
|-------------------------|-------------|
| A. Take-home assignment | 5%          |
| B. Participation        | 10%         |
| C. Tutorials            | 10%         |
| D. Group project        | 30%         |
| E. Final Exam           | 45%         |
| <b>TOTAL</b>            | <b>100%</b> |

### A. Take-home Assignment (5%)

Students will be given a take-home assignment to complete and submit by July 19. The assignment will be made available on Brightspace one week before the due date. Students are encouraged to take advantage of this formative assessment opportunity to practice a CPA Way case response for more detailed feedback than the homework cases (explained below), to help them better prepare for the group project and final exam. As such, the assignment is only worth a maximum of 5% (to be awarded based on effort and completion) because the purpose is feedback, not grades. The assignment **MUST** be submitted on time, no exceptions.

### B. Participation (10%)

#### Lecture Video Tasks

Since this is an online asynchronous course, students are expected to watch pre-recorded lecture videos each week to stay on track with the material. 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. The lecture slide tasks must be completed by each Sunday at the end of the respective week to which they relate – there will be no opportunity to submit them late. Each set of weekly tasks will help students earn up to 2%, for a total of a maximum 12% across 6 weeks. Students only need to earn 10%, therefore, it is okay to miss some participation points and still earn the maximum grade in this category. Hence, **there will be no opportunities** to recover lost participation points – they are either earned or not.

### C. Tutorials (10%)

### Tutorial Participation

A homework case will be assigned each week, which students must submit to Brightspace for feedback. The homework cases will not be graded for accuracy – students will receive feedback to help them improve their case writing skills and to prepare for the final exam. Each weekly tutorial will focus on debriefing the previous week's homework case. The first tutorials are taking place on July 6 and 7, and there will be no homework case assigned for these! Students will review the CPA Way case writing approach with the TA. Students will earn participation points for attending and actively participating in their tutorial. Each tutorial will help students earn up to 2%, for a total of a maximum 12% across 6 weeks. Students only need to earn 10%, therefore, it is okay to miss a tutorial and still earn the maximum grade in this category. Hence, **there will be no opportunities** to recover lost participation points – they are either earned or not.

### **D. Team Project (30%)**

As a group, students will 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 August 9, 2026**. Detailed instructions will be provided on Brightspace. Students will be placed in groups by July 10, and all groups must select an organization and submit to Brightspace by July 17, 2026.

### **E. Final examination (40%)**

A final examination will take place during the university scheduled final exam period (August 17-23, 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 (and the take-home assignment) 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 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 # | Week of                           | Topic                                                                                                                                   |
|--------|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| 1      | June 29<br>(classes begin July 2) | Introduction, CPA Way, Types of Controls<br>Control System Tightness, Control System Costs,<br>Designing and Evaluating Control Systems |

|                                  |                                       |                                                                  |
|----------------------------------|---------------------------------------|------------------------------------------------------------------|
| 2                                | July 6<br>(tutorials begin this week) | Financial Responsibility Centres<br>Planning and Budgeting       |
| 3                                | July 13                               | Incentive Systems                                                |
| 4                                | July 20                               | Financial Performance Measures and Myopia<br>Problem             |
| 5                                | July 27                               | Uncontrollable Factors                                           |
| 6                                | August 3<br>(August 3 is holiday)     | Ethical Issues<br>Corporate Governance, Controllers and Auditors |
| August 9 – Group Project Due     |                                       |                                                                  |
| 7                                | August 10                             | Make-up week                                                     |
| Final Exam Period – August 17-23 |                                       |                                                                  |

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 |
|---------------------------------------------------------------------------------------------------------|--------------------------|--------------------------------|--------------------------------------|----------------------------------|
| <b>CHECK (X) ONE PER ROW</b>                                                                            |                          |                                |                                      |                                  |
| <b>BC1 Knowledge</b><br><i>Graduates will be skilled in applying foundational business knowledge to</i> |                          |                                |                                      | <b>X</b>                         |

|                                                                                                                                                                                                                       |   |   |  |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|--|--|
| <i>appropriate business contexts.</i>                                                                                                                                                                                 |   |   |  |  |
| <b>BC2 Collaboration</b><br><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><br><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><br><i>Graduates will be effective and persuasive in their communications.</i>                                                                                                                | X |   |  |  |
| <b>BI5 Global Awareness (BIB ONLY)</b><br><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](http://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](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](http://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](http://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/>
-