



**CARLETON UNIVERSITY
SPROTT SCHOOL OF BUSINESS
BUSI-4008A FALL 2018
ADVANCED MANAGEMENT ACCOUNTING AND CONTROL**

Instructor: John Jarecsni
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Office Hours: Wednesday and Thursday 5:15 to 6:00pm
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Course meets: Thursday 6pm to 9pm
Pre-requisites & precluded Courses: BUSI-3008 with a grade of C- or higher.

Course Calendar description from the University calendar:

Builds on concepts covered in management and cost accounting courses. Integrates relevant issues from other functional areas: strategic uses of cost management, budgeting, and performance evaluation systems in managerial planning and control.

Course Description and Objectives:

1. Understand advanced management control concepts, techniques, and practices applicable to private, non-profit, and public organizations.
2. 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.
3. Identify and apply appropriate management control techniques to remedy management control problems in private, non-profit, and public organizations.
4. Analyse and evaluate an organization's management control systems and practices, considering relevant organizational and environmental factors.
5. Based on analyses conducted, recommend appropriate managerial actions and improvements to management control systems.
6. Write well researched and justified professional reports individually and in groups.
7. Present the results and arguments in an effective manner and defend recommended courses of actions.

Reading(s)/Textbook(s):

Kenneth A. Merchant and Wim A. Vander Stede, Management Control Systems: Performance Measurement, Evaluation and Incentives, 4th Ed., Prentice-Hall, 2017.

The textbook can be purchased at Haven Books.

TEACHING METHODOLOGY:

Teaching methodology for this course encompasses assigned readings, case analyses, case presentations and discussions in class, and a group project. Students are expected to read the assigned chapter(s), to discuss the assigned cases in groups before each class, and to prepare written analyses and presentations of selected cases. The cases are then discussed in class to highlight and clarify key concepts. Students, working in groups, also apply these concepts to an actual organization of their choice. The primary role of the instructor in this course is to facilitate student learning by helping students understand and apply key concepts and by providing them with regular feedback on their progress.

EVALUATION METHODS:

Assignments (6% each x 3)	18%
Student led class presentation	12%
Critique of Student led class presentation	5%
Group Report and Presentation	25%
Final Exam	<u>40%</u>
Total	100%

Assignments

There will be three assignments worth 6% each. Each assignment is to write a one to two page summary of a case, plus appendices. The assignments are due on the following dates:

Assignment 1 – September 20

Assignment 2 – October 4

Assignment 3 – October 18

Student led class presentation

Classes 7 to 10 (November 1 to November 22) will be led by groups of students. Each group will present one chapter. This will include a discussion about the assigned case and the theory related to that chapter. Each group should have 4 or 5 students. Groups and presentation dates will be assigned on October 4. Details about this assignment will be posted on cuLearn.

Critique of Student led class presentation

Each group will be assigned a presentation to critique. Each group will critique one presentation. Groups will be selected at random at the end of each class. Details about this assignment will be posted on cuLearn.

Group Project Report (15%) and Presentation (10%)

Presentations will occur on November 29 and December 6. The group report is due with your presentation. Details about this assignment will be posted on cuLearn.

Final Exam

The final exam will take place during the regularly scheduled final exam period. The exam will be a case that will require a cumulative understanding of materials from the entire course, and questions from other cases discussed in class.

Course Schedule:

Specific course readings and case questions will be posted on cuLearn

Class Schedule and Topics to be covered:

DATE	TOPIC (Textbook Chapter)
06-Sep	Ch. 1, Management and Control
13-Sep	Ch. 2, Result Controls Ch. 3, Action, Personnel, and Cultural Controls
20-Sep	Ch. 4, Control Tightness (or Looseness)
27-Sep	Ch. 5, Control System Costs Ch. 16, Management Control in Not-for-Profit Organizations
04-Oct	Ch.10, Financial Performance Measures and their Effects
11-Oct	no class this week
18-Oct	Ch. 15, Management Control-Related Ethical Issues
25-Oct	Reading week - no class
01-Nov	Ch. 6, Designing and Evaluating Management Control Systems Ch. 7, Financial Responsibility Centers (Transfer Pricing)
08-Nov	Ch. 8, Planning and Budgeting Ch. 9, Incentive Compensation Systems
15-Nov	Ch. 11, Remedies to the Myopia Problem Ch. 12, Using Financial Results Controls in the Presence of Uncontrollable Factors
22-Nov	Ch. 13, Corporate Governance and Boards of Directors Ch. 14, Controllers and Auditors
29-Nov	presentations
03-Dec	presentations

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

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

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 is 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

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. 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. 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.

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 <http://carleton.ca/ccs/students/>
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