



**CARLETON UNIVERSITY  
SPROTT SCHOOL OF BUSINESS  
BUSI-4008A FALL 2016  
ADVANCED MANAGEMNET ACCOUNTING AND CONTROL**

**Instructor:** John Jarecsni  
**Office:** 919 DT  
**Office Hours:** Monday 5pm to 6pm  
**Email:** John.Jarecsni@carleton.ca

**Course meets:** Monday 6pm to 9pm  
**Pre-requisites & precluded Courses:** BUSI-3008 with a grade of C- or higher.

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**Course Calendar description from the 2015/2016 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, 3rd Ed., Prentice-Hall, 2012.

**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 (2 x 10% each)	20%
Student led class presentation	10%
Critique of Student led class presentation	5%
Group Report and Presentation	25%
Final Exam	<u>40%</u>
Total	100%

Assignments

There will be two assignments worth 10% 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 26
- Assignment 2 – November 21

Student led class presentation

Chapters 6 to 15 (October 3 to November 14) will be presented 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, and students may select their own groups. Groups and presentation dates will be assigned on September 19. 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 December 5 and December 9. 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.

### **Course Schedule:**

Specific course readings will be posted and assigned on cuLearn

Class Schedule and Topics to be covered:

DATE	TOPIC (Textbook Chapter)
12-Sep	Ch. 1, Management and Control
19-Sep	Ch. 2, Result Controls Ch. 3, Action, Personnel, and Cultural Controls
26-Sep	Ch. 4, Control Tightness (or Looseness) Ch. 5, Control System Costs
03-Oct	Ch. 6, Designing and Evaluating Management Control Systems Ch. 7, Financial Responsibility Centers (Transfer Pricing)
10-Oct	Thanksgiving - no class
17-Oct	Ch. 8, Planning and Budgeting Ch. 9, Incentive Compensation Systems
24-Oct	Reading week - no class
31-Oct	Ch.10, Financial Performance Measures and their Effects Ch. 11, Combinations of Measures and Other Remedies to the Myopia Problem
07-Nov	Ch. 12, Using Financial Results Controls in the Presence of Uncontrollable Factors Ch. 13, Corporate Governance and Boards of Directors
14-Nov	Ch. 14, Controllers and Auditors Ch. 15, Management Control-Related Ethical Issues and Analyses
21-Nov	Ch. 16, The Effects of Environmental Uncertainty, Organizational Strategy and Multi-nationality on Management Control Systems
28-Nov	Ch. 17, Management Control in Not-for-Profit Organizations
05-Dec	presentations
09-Dec	presentations

## **ADDITIONAL INFORMATION**

### **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).

### **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			

WDN = Withdrawn from the course

ABS = Student absent from final exam

DEF = Deferred (See above)

FND = (Failed, no Deferred) = a grade of FND will not be assigned in this course

### **Academic Regulations, Accommodations, Etc.**

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 Accommodations**

*For Students with Disabilities:*

The Paul Menton Centre for Students with Disabilities (PMC) provides services to students with Learning Disabilities (LD), psychiatric/mental health disabilities, Attention Deficit Hyperactivity Disorder (ADHD), Autism Spectrum Disorders (ASD), chronic medical conditions, and impairments in mobility, hearing, and vision. If you have a

disability requiring academic accommodations in this course, please contact PMC at 613-520-6608 or [pmc@carleton.ca](mailto:pmc@carleton.ca) for a formal evaluation. If you are already registered with the PMC, contact your PMC coordinator to send me your **Letter of Accommodation** at the beginning of the term, and 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 me to ensure accommodation arrangements are appropriate and can be made. The deadlines for contacting the Paul Menton Centre regarding accommodations for December exams is November 11, 2016.

*For Religious Obligations:*

Students requesting academic accommodation on the basis of religious obligation 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 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 and instructors can confirm accommodation eligibility of a religious event or practice by referring to the Equity Services website (<http://carleton.ca/equity/accommodation/religious-observances/>) for a list of holy days and Carleton's Academic Accommodation policies. If there are any questions on the part of the student or instructor, they can be directed to an Equity Services Advisor in the Equity Services Department for assistance.

*For 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; a grade of Failure in 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: <http://www2.carleton.ca/sasc/advisingcentre/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're 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/support-services/>  
Be in the know with what's happening at Sprott: Follow @SprottStudents and find us on Facebook SprottStudents Sprott.

**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, it would be easier to respond to your inquiries if you would send all email from your Carleton 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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