



**Carleton**  
UNIVERSITY

**SPROTT**  
SCHOOL OF BUSINESS

**BUSI 4008/ Section A**  
**Advanced Management Accounting and Control**  
**Fall 2020**

**Instructor: Leanne Keddie, MBA, CPA, CMA, PhD**

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**Office: Online only**

**Office Hours: Fridays 13:30-14:30, book appointment on cuLearn**

**Modality:** Online: Approximately 1.5 hour synchronous (*i.e., delivered in real-time*)  
Approximately 1.5 hours asynchronous

Students will be expected to read the relevant chapters and review the lecture videos each week (asynchronous) prior to class time (Fridays 14:35-17:25).

Students will be placed into small groups (see cuLearn) for the purposes of small group meetings with the professor. Each class group will meet online via Zoom with the professor for 20 minutes during class time (e.g. on Fridays, Group 1 meets from 14:35 – 14:55; Group 2 meets from 14:55-15:15; Group 3 meets from 15:15-15:35; Group 4 meets from 15:35-15:55; Group 5 meets from 15:55-16:15; Group 6 meets from 16:15-16:35; the full class meets from 16:35-17:25). This synchronous time with each small group will be to review the concepts for the week and to address any questions the students may have. Finally, the class will meet all together for group presentations and other class material from 16:35-17:25 each Friday.

**Course Calendar Description:** 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:** 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.

**Learning 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. Analyze 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.
7. Present the results and arguments in an effective manner and defend recommended courses of actions.
8. To evaluate the use of management control concepts in modern and/or non-traditional settings.

**Course Prerequisites:** BUSI 3008 with a grade of C- or higher.

**Required Materials:**

Kenneth A. Merchant and Wim A. Van der Stede, *Management Control Systems: Performance Measurement, Evaluation and Incentives*, 4<sup>th</sup> Ed., Prentice-Hall, 2018.

An e-text version of the above noted textbook is available if you prefer this to a print version. Additional required readings may be posted on cuLearn.

A webcam and Internet access are also required. Webcams should be turned on during our meetings so that we can see each other, feel free to use professional backgrounds if you so choose. Students should register with Zoom with their Carleton student email addresses.

**Final Exam Date:** TBD

**Drop Course Policy:** The deadline for academic withdrawal is the last day of classes (each term).

## Grading Scheme:

This course encompasses assigned readings, case analyses, group work/project, and a final exam. Students are expected to read all of the assigned chapter(s) and to participate **equally** in the group work.

The primary role of the instructor in this course is to **facilitate** student learning by helping students understand and apply key concepts. It should be emphasized that diligent **independent preparation** of cases and **active participation** in group case analysis are crucial to the development of effective problem-solving skills in this field and to perform well in the course.

Details and due dates of each element will be provided on cuLearn:

Participation/contributions (individual)	10%
Contemporary accounting articles (two articles) (individual)	10%
Case analyses (two reports and two presentations) (group)	20%
Term project (report and presentation) (group)	30%
Final Exam (individual)	30%
<b>TOTAL</b>	<b>100%</b>

Each component of your grade will be assigned a percentage score. Your final course grade will be a weighted average of each of these components. All submissions must be made in cuLearn prior to the start of class (14:35) on the day the assignment is due. **All assignments are to be submitted in Word with 12-point Arial font, double spaced with 1” margins. Presentations should be submitted using PowerPoint with minimum 18-point Arial font for online presentation visibility.**

**All files should follow the following naming convention: for individual assignments, the file should be named using the format FirstName\_LastName\_AssignmentTitle.docx (e.g. Leanne\_Keddie\_Contemporary\_Article\_1.docx); for group assignments, the file should be named using the format Group\_#\_AssignmentTitle.docx (e.g. Group\_1\_case\_analysis\_1.docx).**

- **Participation/contribution:** Participation/contribution will be evaluated using a combination of your attendance and high-quality contributions to the pre-scheduled sessions, your written high-quality critiques of your peers’ contemporary accounting articles (responses to at least two separate articles prepared by two different people) in the online forum and your performance within your group as assessed by peer evaluation.
- **Contemporary accounting articles:** This component will be evaluated using the provided rubric (see cuLearn for all rubrics). Broadly, you should select a high quality, recent article from a reputable source that takes a modern twist on one of the concepts we’ve covered in class. Your summary, posted on the forum with a link to the article, should not just summarize the article but extend the ideas, critique it and clearly link it to class material. Examples will be provided.

- **Case analysis:** Following the case analysis method provided in class (a simplified version of the CPA Way), case submissions will be evaluated against the rubric provided (see cuLearn for all rubrics). Broadly, the submission must follow the flow provided (Situational Analysis, Problem Statement, Analysis of the Alternatives, Recommendation and Implementation Plan) and resolve the major issue(s) presented in the case. Each group will submit two case analyses written up in a professional report for marking and present their findings to the class in an online Zoom presentation.
- **Term project:** Groups will select a company that they are affiliated with or use publicly available information to analyze a management accounting and control problem that relates directly to the course material (or a modern take on it). Submissions will be evaluated against the rubric provided (see cuLearn for all rubrics). Broadly, the project should apply the case method taught in class to resolve a management accounting and control problem for an organization. The analysis will be presented in a professional report format follow the simplified CPA Way taught in class and presented to the class via Zoom presentation.
- **Final exam:** The final exam will comprise a single case that each student will respond to individually using the case format taught in class (the simplified CPA Way). The marking of your submission will be consistent with the rubrics provided to evaluate the group case analyses completed. Individuals should attempt all cases each week (these are not marked) in preparation for the final exam which is an individual case.

### **Late Assignments:**

To ensure fairness for all students, penalties will be applied to late assignments: Failure to submit an assignment on time will result in an initial penalty of ten (10) percentage points, followed by an additional ten (10) percentage points per day thereafter. For example, an assignment that would normally merit a grade of 80% would receive a grade of 70% if submitted after the deadline on the due date, 60% if submitted the following day, and so on. Requests for extension will be considered in cases of illness, family emergency, or other exceptional circumstances.

### **Preparation and Participation:**

Students are expected to watch the lecture videos and read the assigned chapters each week prior to the class start time. Once assigned your group meeting time with the professor, attendance online is expected each week. Additionally, attendance online is expected for the class get together each week.

**The continual and frequent use of cuLearn is a must.** All course material and resources (excluding the textbook), communication, assignment submission and collaboration will be done through cuLearn. It is important that you log on to cuLearn right away and start to be comfortable with using it. To access your courses on cuLearn go to <http://carleton.ca/culearn>.

## 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).

### Recommended Calculator for 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. They provide you with opportunities to develop and enhance interpersonal, communication, leadership, followership and other group skills. Group assignments are also an effective way to learn integrative skills for putting together a complex task. Your professor may assign one or more group tasks, assignments, or 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.

#### Peer Evaluation for Group Work

To deter social loafing and ensure fairness in grading, you will be asked to assess the contribution of your fellow group members. This information will be used when assigning the grade for the final project. The procedure is as follows: Each student should take 100 points and allocate those points to the various members of the group (including him or herself) to reflect the contributions made by each member. For instance, if there are four members in a group and everyone contributed equally, each individual would receive 25 points. Conversely, if an individual contributed relatively little, the remaining group members might allocate few points to that member. To ensure that these peer evaluation scores are reasonable and free from personal bias, you will be asked to provide a detailed written explanation for your point allocation. Any challenges in groupwork should be dealt with using your team agreement and/or in discussion with the professor.

### Letter Grades:

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	F = Below 50
A = 85-89	B = 73-76	C = 63-66	D = 53-56	
A - = 80-84	B - = 70-72	C - = 60-62	D - = 50-52	

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**

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: <https://carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf>.

- **Religious Obligations**

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: <https://carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf>.

- **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. <https://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: <https://carleton.ca/sexual-violence-support/>.

- **Student Activities**

Carleton University recognizes the substantial benefits, to both the individual student and the university, that result from participating in activities beyond the classroom experience. Reasonable accommodation will 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: <https://students.carleton.ca/course-outline/>.

### **Academic Integrity:**

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—are a serious academic offence, 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/>.

### **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: <https://carleton.ca/csas/>.

### **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/>

\* Note that the office is physically closed. However, e-drop in is available between 8:30-4:30 until social distancing requirements are updated by the Province.

**Other 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 can do so by visiting <https://carleton.ca/its/get-started/new-students-2/>.
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**COURSE SCHEDULE**

A detailed course schedule will be provided on cuLearn. Here is listing of topics which will be covered during the term.

<b>Major Topics Covered</b>	<b>Chapters</b>
The Control Function of Management & Management Control Alternatives and their Effects	Chapters 1, 2 & 3
Management Control Alternatives and their Effects Continued	Chapters 4, 5 & 6
Financial Results Control Systems	Chapter 7, 8 & 9
Performance Measurement Issues and Their Effects	Chapter 10, 11 & 12
Corporate Governance, Important Control-Related Roles, and Ethics	Chapter 13, 14 & 15
Management Control When Financial Results Are Not the Primary Consideration	Chapter 16

**Tips for Success:**

- 1) Get started on this course right away!
- 2) Schedule your time so you don't fall behind.
- 3) Use all the resources, especially your textbook!
- 4) Work through all the cases and actively participate with your group.
- 5) Actively participate in cuLearn through discussions boards.
- 6) Recognize right away when you are struggling with the material and seek help immediately – don't wait!