



**CARLETON UNIVERSITY  
SPROTT SCHOOL OF BUSINESS  
BUSI 4008 SECTION R  
SUMMER 2019  
ADVANCED MANAGEMENT ACCOUNTING AND CONTROL**

**Instructor: Shannon Butler, CPA, CA, MEd**  
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**Office Hours: By appointment.**  
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**TA Office Hours: TBD & Posted on cuLearn**

**Course meets: There are no formal classes as this is an online course.**

**Pre-requisites & precluded Courses:**  
BUSI 3008 with a grade of C- or higher.

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**Course Calendar description from the 2019/2020 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:**

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.

### Textbook/Readings:

Kenneth A. Merchant and Wim A. Van der Stede, *Management Control Systems: Performance Measurement, Evaluation and Incentives*, 3<sup>rd</sup> Ed., Prentice-Hall, 2012.

OR

Kenneth A. Merchant and Wim A. Van der Stede, *Management Control Systems: Performance Measurement, Evaluation and Incentives*, 4<sup>th</sup> Ed., Prentice-Hall, 2012.

Additional required readings **may** be posted on **cuLearn**.

### CuLearn:

Since this is an online course, 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>.

For help and support, go to <http://carleton.ca/culearn/students>. Any unresolved questions can be directed to Computing and Communication Services (CCS) by phone at 613-520-3700 or via email at [ccs\\_service\\_desk@carleton.ca](mailto:ccs_service_desk@carleton.ca).

### **Course Requirements & Methods of Evaluation:**

This course encompasses assigned readings and summary sheets, case analyses, group case discussions, a group term project and a final exam. Students are expected to read the assigned chapter(s), to discuss the assigned cases, and to prepare written analyses.

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.

### **Grading Scheme (details of each element are provided on cuLearn):**

|                           |      |
|---------------------------|------|
| Weekly Submissions        | 10%  |
| Group Case Analysis       | 10%  |
| Group Term Project Part 1 | 20%  |
| Group Term Project Part 2 | 10%  |
| Final Exam                | 50%  |
| TOTAL                     | 100% |

### **Final Exam:**

The final exam will include a case that is comprehensive, requiring a significant degree of application and integration of the material covered in the entire course. The final examination will be held in the regular examination period. The duration of the exam will be 3 hours. The final examination will cover the whole course. You need to obtain a **minimum grade of 45% on the final exam to pass this course.**

If you are planning on writing the final exam off campus, you must make these arrangements with the CUOL office (<http://carleton.ca/cuol/>) early in the term. If you miss the deadline to apply for on off campus exam, you will be required to write your exam on campus. Please see the document “**Distance Information Sheet**” that is posted on cuLearn for more information. If you have any questions at all about CUOL please use the following contact information:

General CUOL Information – [cuol@carleton.ca](mailto:cuol@carleton.ca)

CUOL Exams – [cuolexams@carleton.ca](mailto:cuolexams@carleton.ca)

Video on Demand Support – [yod@carleton.ca](mailto:yod@carleton.ca)

Website – [www.carleton.ca/cuol](http://www.carleton.ca/cuol)

### **Important Note:**

The only valid excuse for missing any term work is for medical reasons (medical emergency) or death in the family and must be documented with a medical certificate. Any other reason (such as travel, etc...) cannot be considered and will be given a grade of 0. If proper medical documentation is provided, then you will need to discuss with your instructor regarding making up the lost work.

**Course Schedule (subject to change, please check cuLearn often):**

| <b>Week #</b> | <b>Date</b>   | <b>Major Topics Covered</b>  | <b>Chapters</b>     |
|---------------|---------------|--|---------------------|
| 1             | July 2-5      | The Control Function of Management & Management Control Alternatives and their Effects | Chapters 1, 2 & 3   |
| 2             | July 8-12     | Management Control Alternatives and their Effects Continued                            | Chapters 4, 5 & 6   |
| 3             | July 15-19    | Financial Results Control Systems  | Chapter 7, 8 & 9    |
| 4             | July 22-26    | No new content this week. Focus is on Group Term Project Part 1.                       | N/A                 |
| 5             | July 29-Aug 2 | Performance Measurement Issues and Their Effects                                       | Chapter 10, 11 & 12 |
| 6             | Aug 5-9       | Corporate Governance, Important Control-Related Roles, and Ethics                      | Chapter 13, 14 & 15 |
| 7             | Aug 12-14     | Management Control when Financial Results are not the Primary Consideration            | Chapter 16          |

**Tips for Success:**

- 1) Get started on this course right away!
- 2) Spend time weekly like you would if you had a class.
- 3) Watch all the videos & read 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!

**Teaching Assistants and Support:**

A teaching assistant is available to support you throughout this course. The TA will answer any questions posted to the Discussion Forums in a timely manner. In addition, TA office hours will be held closer to the final exam. Office hour's scheduled will be posted on 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).

### 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](https://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](https://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](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](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 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](https://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](https://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](http://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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## **Important Dates and Deadlines – Summer 2019 Late Summer Undergraduate Students**

### **July 1, 2019**

Statutory holiday. University closed.

### **July 2, 2019**

**Late** summer courses begin.

**Full** summer courses resume.

**Late charges** take effect at 12:00 a.m. (midnight) for students registering **only** in late summer courses (July-August courses). Payment of fees is due by the posted deadlines.

### **July 9, 2019**

Last day for registration and course changes (including auditing) for **late** summer courses.

### **July 19-21, 2019**

**Early** summer term deferred final examinations to be held.

### **July 22, 2019**

Last day for a full fee adjustment when withdrawing from **late** summer courses (financial withdrawal).

### **July 26, 2019**

Last day to request Formal Examination Accommodation Forms for August examinations to the Paul Menton Centre for Students with Disabilities. Note that it may not be possible to fulfill accommodation requests received after the specified deadlines.

### **August 1, 2019**

Last day for graduate students to submit their supervisor-approved thesis, in examinable form to the department.

### **August 5, 2019**

Civic holiday. University closed.

### **August 7, 2019**

Last day for summative tests or examinations, or formative tests or examinations totalling more than 15% of the final grade for **late** summer and **full** summer courses before the official examination period (see [Examination Regulations](#) in the Academic Regulations of the University section of the Undergraduate Calendar).

### **August 14, 2019**

Summer term financial holds preventing access to grades through Carleton Central and the release of official documents will be applied to accounts with an outstanding balance.

Last day of **late** summer and **full** summer classes.

Classes follow a Monday schedule.

Last day for academic withdrawal from **late** summer and **full** summer courses and any



other courses that end this term.

Last day for handing in term assignments, subject to any earlier course deadline.

**August 15-16, 2019**

No classes or examinations take place

**August 17-23, 2019**

Final examinations in **late** summer and **full** summer courses may be held. Examinations are normally held all seven days of the week.

**August 23, 2019**

All take home examinations are due on this day, with the exception of those conforming to the Examinations regulations in the Academic Regulations of the University section of the Undergraduate Calendar/General Regulations of the Graduate Calendar.

**September 13-15, 2019**

**Late** summer and **full** summer term deferred final examinations will be held.