



ACCT 5012
Performance Measurement and Control
Winter 2022

Instructor: Lori-Lee Flanagan, OCT CMA CPA MBA MA
Email: loriflanagan@cunet.carleton.ca
Phone: None
Office: tbc
Office Hours: Wednesdays via Zoom

Class Meeting: January 11 –February 15, 2022
Tuesdays – 2:35 to 5:25 p.m.
Nicol Building – Room 4030

Learning Modality: In total, attending class for this course will require the following approximate time commitment (excluding readings and assignments):

- 18 hours HyFlex (*i.e., delivered in-person; remote attendance possible*)

Information for Remote Learners

This course will employ *HyFlex delivery*. Although in-person attendance is preferred, remote learners will be able to participate remotely via Zoom.

Course Calendar Description:

Efficacy and efficiency of corporate strategies. Design and use of performance measurement systems from an organizational integrated systems view. Balanced scorecard, activity-based management, and other performance measurement and control systems.

Includes: Experiential Learning Activity

Precludes additional credit for BUSI 5000 (no longer offered).

Course Description:

ACCT 5012 is an integrated course which covers the performance measurement and control side of accounting using concepts from managerial accounting. Evaluation of the corporate and business level strategies is critical to the proper functioning of an organization. Measures of both effectiveness and efficiency in the implementation will help management to perform better in the future. The measurement of performance helps in the proper allocation of resources by both firm's management and investors.

The course should also help you gain an appreciation for the uses of accounting information to evaluate performance and the limitations inherent in accounting information.

Course Learning Objectives:

ACCT 5012 is an integrated course which covers the performance measurement and control side of accounting using concepts from managerial accounting. Evaluation of the corporate and business level strategies is critical to the proper functioning of an organization. Measures of both effectiveness and efficiency in the implementation will help management to perform better in the future. The measurement of performance helps in the proper allocation of resources by both firm's management and investors.

The course should also help you gain an appreciation for the uses of accounting information to evaluate performance and the limitations inherent in accounting information.

Course Prerequisites:

Successful completion of ACCT 5002.

Required Materials: Webcam, software, textbook, calculatorWebcam:

If you are participating in these classes Zoom, a webcam will be required.

Software:

Please make sure you have the latest version of Microsoft Excel – you will need the most recent version for one of the assignments.

Textbook:

We will be using the following textbook:

Horngren's Cost Accounting - A Managerial Emphasis 9th Canadian Edition by Datar, Rajan, Beaubien and Janz (Pearson, 2020) ISBN 9780136558217; ISBN-13: 9780136558224

[Horngren's Cost Accounting, Ninth Canadian Edition | 9th edition | Pearson](#)

As well, the 8th edition is very similar to the 9th edition, with a few exceptions. Online versions of this text are available.

No need to purchase the "MyLab" with the textbook. Please do not purchase this item as we are not supporting MyLab.

Calculator:

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

Final Exam Date: March 1st, 2022

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

Grading Scheme:

5 weekly assignments	50%
Final exam	50%
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TOTAL	100%

Weekly assignments

- The weekly assignments will be posted on Brightspace.
- Assignments are to be submitted through a drop-box on Brightspace.
- Assignments are to be submitted individually.
- Please make sure that your name is included when saving your file for submission.
- Please clearly indicate the solution for each question.
- Each assignment is worth 10% of your total grade for the 5 weekly assignments.
- Weekly assignments are due by midnight (12:00 PM) on the Saturday of each week.
- Please see the class schedule for a list of assignment due dates.

Final Exam

- The final examination will be held in the regular examination period.
- The duration of the exam will be 3 hours and will cover all material covered during the 6 weeks.
- You need to obtain a minimum grade of 40% on the final exam to pass this course.
- The final exam is scheduled for Tuesday, February 29th from 2:35 to 5:35, location to be confirmed.

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 10%. No late assignments will be accepted once the assignment solutions are posted on the Monday of each week before the class on Tuesday.

Requests for extension will be considered in cases of illness, family emergency, or other exceptional circumstances. In such circumstances, you must contact the instructor within 2 days of the assignment due date and separate arrangements may be made. If you miss an assignment for a reason that is not deemed as legitimate, your mark will be zero.

Preparation and Participation:

Each week, a separate module will be made available in Brightspace. Each module will contain Power-Point slides, a selection of solutions to textbook problems, an assignment for the week, and a discussion board. Materials will be made available each Monday, starting Monday January 10.

In general, everything important to your academic success in this course will be posted on Brightspace. All course materials will be posted on Brightspace, including solutions to the assignments.

To perform well in this course, you must spend time answering extra problems and checking the answers to test their understanding. To maximize your learning, you should make an honest attempt at the question before peeking at the solution. Simply reading a question and then turning to the solution right

away is next to useless. You will find that there is likely to be a direct correlation between the number of problems you prepare, your attendance in class and your course grade.

Class Etiquette

1. Late arrival should be an exception. When necessary, sit on entering side; do not disturb the class.
2. Early departure should be an exception also.
3. Early preparation for departure - please don't.
4. Talking - with everyone or with no one.
5. Cell phones and other electronic noises.... off.

Contribution to Program Learning Goals ([MBA](#)):

MBA Learning Goal	Not Covered	Introduced	Taught but Not Assessed	Taught and Assessed
MB1 Leadership and Collaboration <i>Graduates will be equipped for leadership and collaboration.</i>	✓		✓	
MB2 Communication <i>Graduates will be effective communicators</i>	✓			
MB3 Critical Thinking and Problem Solving <i>Graduates will be skilled in critical thinking and problem solving.</i>				✓
MB4 Functional Knowledge <i>Graduates will have functional knowledge of all areas of business, <u>related to the subject matter being introduced.</u></i>		✓		✓
MB5 Global Business <i>Graduates will have an appreciation of the global environment of business, <u>notably as it relates to transfer pricing.</u></i>		✓		✓
MB6 Ethical Reasoning <i>Graduates will be skilled in ethical reasoning and decision-making.</i>		✓		

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.

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 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/>

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/>

COURSE SCHEDULE

Week/Date	Topic/Agenda	Pre-class Prep		Assignments
		9 th Edition	8 th Edition	due (Midnight (12:00 PM))
1 - Jan.11	Decision Making and Relevant Information	Ch. 11	Ch. 11	None
2 - Jan.18	Activity Based Costing and Management	Ch. 5	Ch. 5	Jan. 15
	Period Cost Application	Ch. 15	Ch. 14	
3 - Jan. 25	Flexible Budgets, Variances and Management Control	Ch. 7	Ch.7	Jan. 22
	Revenue and Customer Profitability Analysis	Ch.17	Ch.16	
4 - Feb.1	Revenue and Customer Profitability Analysis	Ch.17	Ch.16	Jan. 29
	Pricing Decisions: Profitability and Cost Management (target costing)	Ch.13	Ch.12	
5 - Feb. 8	Cost Allocation: Joint Products	Ch 16	Ch.15	Feb. 5
	Transfer Pricing and Multinational Management Control	Ch. 22	Ch.21	
6 - Feb. 15	Transfer Pricing and Multinational Management Control – Management Control Systems	Ch.22	Ch.21	Feb. 12
	The Balanced Scorecard and the Market	Ch. 14	Ch.13	
Mar. 1st - 2:35 – 5:35	Final exam	All course material, chapters, and assignments		