



Carleton
University

Sprett
School of Business

Carleton University
ACCT 5012 P
Fall 2023
Performance Measurement and Control

Professor: Hilary Becker, Ph.D., CPA, CGA
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Office Hours: By appointment

Class Meeting: Friday , Sept. 15 08:35 – 17:25
Saturday, Sept. 16 08:35 – 17:25
Lunch 12-1 each day

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

- _14_ hours in-person*
- _4_ hours online, asynchronous (*i.e., recorded content*)

Graduate 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.

Precludes additional credit for BUSI 5000 (no longer offered). Prerequisite: ACCT 5002.

Course Description & objectives

ACCT 5012 is an integrated course which covers the performance measurement and control side of 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 both strategic and operational implementation to help management to perform better now and in the future. The measurement of performance helps in the proper allocation of resources by both the firm's management and investors.

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

Learning Objectives:

Upon completion of this course, students will be expected to have:

- a) A general understanding of the role of performance measurement and the control function in organizations.
- b) An understanding of the various methods of performance measurement and their use, including budgeting, variance analysis, costing techniques and pricing issues.
- c) An understanding (including the limitations) of accounting measurements and reporting in performance measurement and control.
- d) Skills to critically analyze and interpret accounting information for decision purposes.
- e) A solid foundation for additional study and careers in business.

Textbook and Cases:

To purchase online textbook (6-month digital access) with a major credit card or PayPal, go to: <https://console.pearsoned.com/enrollment/03c8bp>

Once there, sign in or create a new Pearson account.

Cases and readings as assigned and are available through Brightspace and the library.

Grading Scheme:

Participation	10%
Pre-class Assignment: Due: Sept. 13	10%
In-class Quiz	15%
Group Case (Group of 3-4 Students): Due: Sept 23	20%
Final examination: (Take-home) Sept. 24-27	<u>45%</u>
	<u>100%</u>

Pre-Class Assignment:

In the ACCT 5012 course, there will be one pre-class assignment. The purpose of this is to review the material from ACCT 5002, and cover some of the base topics of ACCT 5012 from the videos/readings assigned before the class starts. Assignments can be uploaded to the dropbox in Brightspace. **Late cases will not be accepted.**

Participation:

Participation is critical in a course like this. To gain a full understanding of the material, students are expected to participate in each class. Learning outcomes are enhanced when students share experiences and knowledge.

In-Class Quizzes:

Daily in-class quizzes will immediately test the knowledge gained during the day. They will consist of Multiple Choice and short questions to provide immediate feedback.

In-class Case:

Students will be provided a short case to work on in and out of class. Students will be required to provide a video upload of the case presentation and short write-up of the case. Students will be able to provide the upload Sunday evening, following the class.

Final Exam Due:

Students will have a final exam consisting of questions and a short-case following classes, due on Sunday, September 22. Additional problems will be provided for practice and provide guidance on the exam.

Preparation and Participation:

Class sessions entail a mixture of lecture, case study, problem analysis, and class discussion. The content of any lecture presumes and expects you have carefully studied the assigned reading. Lectures emphasize major topics and readings, yet you are responsible for all assigned materials. It requires active learning, which means that the student must take responsibility for the learning that takes place. You must do the problems and readings assigned and be prepared for each class. You are encouraged to ask questions and to stimulate discussion on topics that you have difficulty understanding.

How to do well in this course:

COME TO CLASS AND PRACTICE, PRACTICE, PRACTICE...

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.

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</i>				✓

<i>knowledge of all areas of business.</i>				
MB5 Global Business <i>Graduates will have an appreciation of the global environment of business.</i>				✓
MB6 Ethical Reasoning <i>Graduates will be skilled in ethical reasoning and decision-making.</i>				✓

Course Schedule:

Session #	Topic	Readings Custom Text (Horngren Text)
1 Friday		
2 Friday	Support Cost Allocation, Activity Based Management and Strategic Cost Management	Ch. 2 (Ch. 15) Ch. 3 (Ch. 5)
3 Friday	Relevant Costing, Capacity and Constraint Management	Ch. 4 (Ch. 9) Ch 6 (Ch. 11)
4 Saturday	Advanced Variance Analysis	Ch. 5 (Ch. 17)
5 Saturday	Revenue, Quality Cost and Transfer Pricing	Ch. 5 (Ch. 17) Ch. 7 (Ch. 22)
6 Saturday	Performance Management and the Market	Ch. 8 (Ch. 14)
Pre-class Assignment	Due: September 13	
Group Case	Due: September 23	
Final Exam	Due: September 24-27	

Additional (Optional) Readings List: (Available through library/online)

Session	Readings
1	a) Neely et. al., <i>Performance Measurement System Design</i> , IJOPM, 15, 4, p.80-116.
2	a) Trussel J. and Bitner L., <i>Strategic Cost Management, An Activity Based Management Approach</i> , Management Decision 36/7, 1998, p.441-47
6	a) Kaplan, R. and Norton, D., <i>Using the Balanced Scorecard as a Strategic Management System</i> , Harvard Business Review, July 2007, b) Kaplan, R. and Norton, D. <i>The Balanced Scorecard, Measures that Drive Performance</i> , Harvard Business Review, July 2005

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 Spratt 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/her/themselves) 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.

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/>