

**ACCT 5131 A&B**  
**Performance Management**  
**Fall 2024**

**Instructor:** Blake LeClair

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**Office:** NI 7010

**Office Hours:** By Appointment, email me!

**Class Meeting:** Wednesdays from 6:00-7:30pm, Online (Zoom)

**Course Calendar Description:** Exploration of performance management in evaluating organizational performance, management decision making, effective problem-solving skills and making recommendations for improvements to organizational operations.

**Course Description:** The course will build upon previous undergraduate courses in management and cost accounting as well as the ACCT 5121 Advanced Concepts II course. It will focus on the use of cost accounting and performance measurement systems in evaluation organizational performance, board and governance control, ethics, management decision making, and effective problem-solving skills and making recommendations for improvements to organizational operations.

**Course Learning Objectives:**

1. Evaluate and make improvements to existing costing systems.
2. Identify and evaluate sources and drivers of revenue growth and evaluate their impact on corporate strategy.
3. Identify and evaluate enterprise performance.
4. Perform Root-Cause analysis and make recommendations for improvements in operations.
5. Identify and critically evaluate the relationship between costing systems and management compensation and incentive contracts.
6. Evaluate the role of the board of directors in managing performance, risk, governance and ethics.

**Course Prerequisites:** ACCT 5121 (Advanced Concepts II)

**Required Materials:**

- 1) Computer with working webcam and Zoom account (provided to you as a Carleton student with your SSO login)
- 2) **Recommended:** Cost Management: A Strategic Emphasis, 9th Edition, Blocher, Stout, Juras & Cokins, McGrawHill Irwin.
- 3) **Recommended:** Horngren's Cost Accounting: A Managerial Emphasis, Canadian Edition, 9<sup>th</sup> edition.

While the textbooks are not required for any evaluations in the course, it is highly recommended to purchase at minimum the Blocher textbook given the nature of this course and the need for practice to be successful in management accounting problems. You do not need the specific edition; older editions will work just as effectively.

**Final Exam Date:** Saturday December 7<sup>th</sup>, 2024, from 9am – 1pm.

**Drop Course Policy:** The deadline for academic withdrawal follows the dates prescribed by Carleton University: <https://calendar.carleton.ca/academicyear/>

**Grading Scheme:** (see example)

In-class quizzes	15%
Group Case Analysis	15%
Individual Case Analysis #1	10%
Individual Case Analysis #2	15%
Final Exam	45%
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<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.

- **In-class Quizzes (1.25% x 12):** At the end of every online synchronous class we will have an in-class quiz covering a component from the lecture covered that week. These assessments will be graded on a competency scale (NA-CD) based on the quality and accuracy of the response provided. The assessments can be based on both the qualitative and quantitative aspects covered in class and through pre-recorded videos.
- **Group Case Analysis (15%):** At the beginning of the term you will be assigned into groups of 4 or 5. You will be able to request 1 individual as part of your group via a form on Brightspace. I will do my best to accommodate your request for the individual, please try to ensure both you and the other individual request each other. Do not try to game the request by providing a circular request, you will be randomly assigned. The other members of your group will be randomly assigned. The group case will be a case designed to cover the early contents of the course and should be attempted together. Each member of the group will be required to label which parts of the assessment they contributed to. Groups will be graded as a whole but will be modified based on a peer evaluation.
- **Individual Case Analyses (10% and 15%):** Students will **individually** prepare an analysis of provided cases and scaled on a competency scale (NA-CD). The first case will be focused on the first half of the course, and the second case on the second half of the course.
- **Final Exam:** The final exam will be comprehensive in nature covering both the qualitative and quantitative aspects covered in the course. The exam will be administered digitally with proctoring through CoMas on campus/virtually. If you are in the Ottawa region you are required to write the examination in person on campus. Exceptions will only be made for students who are not within the Ottawa area.

*e-Proctoring:* The University's e-proctoring system (CoMaS) will be used to administer the (midterm and) final exam. These exams are in-person, but we will still use this system as you will be writing using your laptops. Details about this system and your requirements will be laid out well before the exams so that you are ready. You can find more information at <https://carleton.ca/ses/e-proctoring/>.

The minimum computing requirements for e-proctoring service are as follows:

- Hardware: Laptop
- OS: Windows 10, Mac OS 10.14, Linux Ubuntu 18.04
- Internet Browser: Google Chrome, Mozilla Firefox, Apple Safari, or Microsoft Edge

Note: Tablets, Chromebooks and Smartphones are not supported at this time. Windows-based tablets are not supported at this time.

### **Late Assignments:**

This course allows for the use of 3 grace days. 1 grace day to be used on the group assignment and 2 days to be used across the remaining 2 individual assignments. Life happens and for many of the students in this course, you are on a work term. A grace day is a 1 day extension from the initial deadline for the assignment with no penalty. No questions asked, if you need to take the grace day, you need it. Please email me and cc my course mentor ([Blakeleclair@cunet.carleton.ca](mailto:Blakeleclair@cunet.carleton.ca) and [tessbergmann@cmail.carleton.ca](mailto:tessbergmann@cmail.carleton.ca)) to ensure we are aware you are taking a grace day.

To ensure fairness for all students, penalties will be applied to late assignments past the assignment deadline/grace days used: Failure to submit an assignment on time will result in an initial penalty of five (5) percentage points, followed by an additional (2) percentage points per day thereafter. For example, an assignment that would normally merit a grade of 80% would receive a grade of 75% if submitted after the deadline on the due date, 73% if submitted the following day, and so on. Requests for extension will be considered in cases of illness, family emergency, or other exceptional circumstances.

If you are late submitting an assignment/in-class quiz due to illness or another mitigating circumstance, please contact me to setup an arrangement for a deferral. If you are deferring the final exam, please contact me directly to arrange for a new date.

### **Preparation and Participation:**

This course is a split asynchronous and synchronous course. Students are expected to watch the videos posted prior to class. These videos will be largely quantitative in nature and used to cover the more technical aspects of management accounting covered in this course. The lectures will focus on qualitative discussion alongside the integration of qualitative and quantitative discussion. You are expected to come to class prepared with the skillset taught in the asynchronous videos. A detailed list of what to watch and prepare will be provided to you in each module. Participation in class is expected. Please turn on your cameras and participate in discussions during class where possible. You will be expected to complete a quiz each class as part of your grade.

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

MAcc Learning Goal	Not Covered	Introduced	Taught but Not Assessed	Taught <u>and</u> Assessed
<b>MA1 Technical Competencies</b> <i>Graduates will possess the technical abilities expected of professional accountants in all functional areas.</i>				✓
<b>MA2 Problem-Solving and Decision-Making</b> <i>Graduates will be skilled in problem-solving and decision-making</i>				✓
<b>MA3 Enabling Competencies</b> <i>Graduates will possess the essential skills of a professional accountant including professional and ethical behaviour, communication, self-management, and teamwork and leadership.</i>				✓

## COURSE SCHEDULE

<b>Week</b>	<b>Date</b>	<b>Topic/Agenda</b>	<b>Deliverables</b>
1	Sept 4 <sup>th</sup>	Strategy Development, Implementation and Evaluation	In-class quiz
2	Sept 11 <sup>th</sup>	Design and Evaluating Management Control and ERP Systems	In-class quiz
3	Sept 18 <sup>th</sup>	Strategic Cost Management	In-class quiz
4	Sept 25 <sup>th</sup>	Relevant Costing & Quantitative Cost Analysis	In-class quiz, Group Case Assignment
5	Oct 2 <sup>nd</sup>	Quality Cost management (Cost of Quality, TQM, BPR, Statistical Process Control)	In-class quiz
6	Oct 9 <sup>th</sup>	Pricing Systems & Target Setting	In-class quiz
7	Oct 16 <sup>th</sup>	Capacity Management, Theory of Constraints	In-class quiz
8	Oct 30 <sup>th</sup>	Performance Measurement Systems & Transfer Pricing	In-class quiz, Individual Assignment #1
9	Nov 6 <sup>th</sup>	Balanced Scorecard / Income Statement Evaluation	In-class quiz
10	Nov 13 <sup>th</sup>	Management Incentive Compensation System and Performance	In-class quiz
11	Nov 20 <sup>th</sup>	Enterprise Risk Management, Corporate Social Responsibility and Board Governance	In-class quiz, Individual Assignment #2
12	Nov 27 <sup>th</sup>	Management Control Governance and Ethics & Current Issues in Performance Management.	In-class quiz

## 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/her/themself) 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:

<https://calendar.carleton.ca/grad/gradregulations/>

## **Requests for Academic Accommodation:**

Carleton is committed to providing academic accessibility for all individuals. You may need special arrangements to meet your academic obligations during the term. The accommodation request processes, including information about the *Academic Consideration Policy for Students in Medical and Other Extenuating Circumstances*, are outlined on the Academic Accommodations website ([students.carleton.ca/course-outline](https://students.carleton.ca/course-outline)).

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/>

### **Other Important Information:**

- Students must always retain a 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/>