Instructor: John Jarecsni  
Office: 919 DT  
Office Hours: Monday 5pm to 6pm  
Email: John.Jarecsni@carleton.ca  
Course meets: Monday 7pm-10pm and Wednesday 6pm to 9pm  
Pre-requisites: BUSI-3008 with a grade of C- or higher

Course Calendar description from the 2015/2016 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.*

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.

**Course Description and 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. Analyse 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 individually and in groups.
7. Present the results and arguments in an effective manner and defend recommended courses of actions.

Reading(s)/Textbook(s):


TEACHING METHODOLOGY:

Teaching methodology for this course encompasses assigned readings, case analyses, case presentations and discussions in class, and a group project. Students are expected to read the assigned chapter(s), to discuss the assigned cases in groups before each class, and to prepare written analyses and presentations of selected cases. The cases are then discussed in class to highlight and clarify key concepts. Students, working in groups, also apply these concepts to an actual organization of their choice. The primary role of the instructor in this course is to facilitate student learning by helping students understand and apply key concepts and by providing them with regular feedback on their progress.

EVALUATION METHODS:

<table>
<thead>
<tr>
<th>Evaluation</th>
<th>Weight</th>
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<tbody>
<tr>
<td>Assignments (2 x 10% each)</td>
<td>20%</td>
</tr>
<tr>
<td>Student led class presentation</td>
<td>10%</td>
</tr>
<tr>
<td>Critique of Student led class presentation</td>
<td>5%</td>
</tr>
<tr>
<td>Group Report and Presentation</td>
<td>25%</td>
</tr>
<tr>
<td>Final Exam</td>
<td>40%</td>
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<tr>
<td>Total</td>
<td>100%</td>
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</table>

Assignments

There will be two assignments worth 10% each. Each assignment is to write a one to two page summary of a case, plus appendices. The assignments are due on the following dates:

   Assignment 1 – July 11
   Assignment 2 – August 3

Student led class presentation

We will be covering two chapters each week, and reviewing a case related to each chapter. The presentation and case discussion for each chapter will be led by a group of students class#4 to class#8 (July 13 to July 28). Groups and presentation dates will be assigned on July 6. Each group will give one presentation.

Critique of Student led class presentation
Each group will be assigned a presentation to critique. Each group will critique one presentation. The schedule will be assigned on July 6.

**Group Project Report (15%) and Presentation (10%)**

The Group Report is due on August 15. Presentations will occur on August 10 and 15.

**Final Exam**

The final exam will take place during the regularly scheduled final exam period. The exam will be a case that will require a cumulative understanding of materials from the entire course.

**Course Schedule:**

Specific course readings will be posted and assigned on cuLearn

<table>
<thead>
<tr>
<th>Class</th>
<th>DATE</th>
<th>TOPIC (Textbook Chapter)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class 1</td>
<td>04-Jul</td>
<td>Ch. 1, Management and Control</td>
</tr>
</tbody>
</table>
| Class 2| 06-Jul | Ch. 2, Result Controls
                      | Ch. 3, Action, Personnel, and Cultural Controls |
| Class 3| 11-Jul | Ch. 4, Control Tightness (or Looseness)
                      | Ch. 5, Control System Costs                  |
| Class 4| 13-Jul | Ch. 6, Designing and Evaluating Management Control Systems
                      | Ch. 7, Financial Responsibility Centers (Transfer Pricing) |
| Class 5| 18-Jul | Ch. 8, Planning and Budgeting
                      | Ch. 9, Incentive Compensation Systems        |
| Class 6| 20-Jul | Ch.10, Financial Performance Measures and their Effects
                      | Ch. 11, Combinations of Measures and Other Remedies to the Myopia Problem |
| Class 7| 25-Jul | Ch. 12, Using Financial Results Controls in the Presence of Uncontrollable Factors
                      | Ch. 13, Corporate Governance and Boards of Directors |
| Class 8| 27-Jul | Ch. 14, Controllers and Auditors
                      | Ch. 15, Management Control-Related Ethical Issues and Analyses |
|        | 01-Aug | Civic Holiday - no class                                                               |
| Class 9| 03-Aug | Ch. 16, The Effects of Environmental Uncertainty, Organizational Strategy
<pre><code>                  | and Multi-nationality on Management Control Systems |
</code></pre>
<p>| Class 10| 08-Aug| Ch. 17, Management Control in Not-for-Profit Organizations |</p>
<table>
<thead>
<tr>
<th>Class 11</th>
<th>10-Aug</th>
<th>presentations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class 12</td>
<td>15-Aug</td>
<td>presentations</td>
</tr>
</tbody>
</table>
ADDITIONAL INFORMATION

Course Sharing Websites
Student or professor 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:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage</th>
</tr>
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<tbody>
<tr>
<td>A+</td>
<td>90-100</td>
</tr>
<tr>
<td>A</td>
<td>85-89</td>
</tr>
<tr>
<td>A-</td>
<td>80-84</td>
</tr>
<tr>
<td>B+</td>
<td>77-79</td>
</tr>
<tr>
<td>B</td>
<td>73-76</td>
</tr>
<tr>
<td>B-</td>
<td>70-72</td>
</tr>
<tr>
<td>C+</td>
<td>67-69</td>
</tr>
<tr>
<td>C</td>
<td>63-66</td>
</tr>
<tr>
<td>C-</td>
<td>60-62</td>
</tr>
<tr>
<td>D+</td>
<td>57-59</td>
</tr>
<tr>
<td>D</td>
<td>53-56</td>
</tr>
<tr>
<td>D-</td>
<td>50-52</td>
</tr>
<tr>
<td>F</td>
<td>Below 50</td>
</tr>
<tr>
<td>WDN</td>
<td>Withdrawn from the course</td>
</tr>
<tr>
<td>ABS</td>
<td>Student absent from final exam</td>
</tr>
<tr>
<td>DEF</td>
<td>Deferred (See above)</td>
</tr>
<tr>
<td>FND</td>
<td>(Failed, no Deferred) = Student could not pass the course even with 100% on final exam</td>
</tr>
</tbody>
</table>

Academic Regulations, Accommodations, Etc.
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/academicregulatioonsoftheuniversity/

Requests for Academic Accommodations
For Students with Disabilities:
The Paul Menton Centre for Students with Disabilities (PMC) provides services to students with Learning Disabilities (LD), psychiatric/mental health disabilities, Attention Deficit Hyperactivity Disorder (ADHD), Autism Spectrum Disorders (ASD), chronic medical conditions, and impairments in mobility, hearing, and vision. If you have a disability requiring academic accommodations in this course, please contact PMC at 613-
520-6608 or pmc@carleton.ca for a formal evaluation. If you are already registered with
the PMC, contact your PMC coordinator to send me your Letter of Accommodation at
the beginning of the term, and 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 me to ensure accommodation arrangements are made. The
deadlines for contacting the Paul Menton Centre regarding accommodations for June
exams is June 3rd 2016, and for August exams is July 24th.

For Religious Obligations:
Students requesting academic accommodation on the basis of religious obligation should
make a formal, written request to their instructors for alternate dates and/or means of
satisfying academic requirements. Such requests should be made during the first two
weeks of class, or as soon as possible after the need for accommodation is known to exist,
but no later than two weeks before the compulsory event.
Accommodation is to be worked out directly and on an individual basis between the
student and the instructor(s) involved. Instructors will make accommodations in a way
that avoids academic disadvantage to the student.
Students or instructors who have questions or want to confirm accommodation eligibility
of a religious event or practice may refer to the Equity Services website for a list of holy
days and Carleton's Academic Accommodation policies, or may contact an Equity
Services Advisor in the Equity Services Department for assistance.

For Pregnancy:
Pregnant students requiring academic accommodations are encouraged to contact an
Equity Advisor in Equity Services to complete a letter of accommodation. The student
must then make an appointment to discuss her needs with the instructor at least two
weeks prior to the first academic event in which it is anticipated the accommodation will
be required.

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 in 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: http://www2.carleton.ca/sasc/advisingcentre/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’re 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/support-services/

Be in the know with what’s happening at Sprott: Follow @SprottStudents and find us on Facebook SprottStudents Sprott.

**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, it would be easier to respond to your inquiries if you would send all email from your Carleton 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/