



**CARLETON UNIVERSITY  
SPROTT SCHOOL OF BUSINESS  
BUSI-4008A FALL 2015  
ADVANCED MANAGEMNET ACCOUNTING AND CONTROL**

**Instructor:** John Jarecsni  
**Office:** 919 DT  
**Office Hours:** Wednesday 11:30am to noon, Friday 5:30 to 6:00pm  
**Email:** John.Jarecsni@carleton.ca

**Course meets:** Wednesday 8:30am to 11:30am  
**Pre-requisites & precluded Courses:** BUSI-3008

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**Course Calendar description from the 2015/2016 University calendar:**

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):**

Kenneth A. Merchant and Wim A. Vander Stede, Management Control Systems: Performance Measurement, Evaluation and Incentives, 3rd Ed., Prentice-Hall, 2012.

**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:**

Assignments (4 x 8% each)	32%
Participation	8%
Group Report and Presentation	20%
Final Exam	<u>40%</u>
Total	100%

Assignments

There will be four assignments worth 8% 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 - September 23
- Assignment 2 - October 7
- Assignment 3 - October 21
- Assignment 4 - November 18

Participation

Participation will be based on questions related to assigned readings. These questions and readings will be posted on cuLearn and will begin September 16

Group Project Report and Presentation

The Group Report and Presentation is due on November 25. Details regarding the report and presentation will be posted on cuLearn.

## 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

Class Schedule and Topics to be covered:

WEEK	DATE	TOPIC (Textbook Chapter)
Week 1	02-Sep	Ch. 1, Management and Control
Week 2	09-Sep	Ch. 2, Result Controls Ch. 3, Action, Personnel, and Cultural Controls
Week 3	16-Sep	Ch. 4, Control Tightness (or Looseness) Ch. 5, Control System Costs
Week 4	23-Sep	Ch. 6, Designing and Evaluating Management Control Systems Ch. 7, Financial Responsibility Centers (Transfer Pricing)
Week 5	30-Sep	Ch. 8, Planning and Budgeting Ch. 9, Incentive Compensation Systems
Week 6	07-Oct	Ch.10, Financial Performance Measures and their Effects Ch. 11, Combinations of Measures and Other Remedies to the Myopia Problem
Week 7	14-Oct	Ch. 12, Using Financial Results Controls in the Presence of Uncontrollable Factors Ch. 13, Corporate Governance and Boards of Directors
Week 8	21-Oct	Ch. 14, Controllers and Auditors Ch. 15, Management Control-Related Ethical Issues and Analyses
	28-Oct	reading week
Week 9	04-Nov	Ch. 16, The Effects of Environmental Uncertainty, Organizational Strategy and Multinationality on Management Control Systems
Week 10	11-Nov	Ch. 16, The Effects of Environmental Uncertainty, Organizational Strategy and Multinationality on Management Control Systems
Week 11	18-Nov	Ch. 17, Management Control in Not-for-Profit Organizations
Week 12	25-Nov	presentations
Week 13	02-Dec	presentations

## **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 Spratt 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			

WDN = Withdrawn from the course

ABS = Student absent from final exam

DEF = Deferred (See above)

FND = (Failed, no Deferred) = Student could not pass the course even with 100% on final exam

### **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/academicregulationsoftheuniversity/>

### **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](mailto: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 accommodation for final exams for the December 2015 exam period is November 6, 2015 and for the April 2016 exam period is March 6, 2016.

*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 Undergraduate Students at the Sprott School of Business.

**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/>
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