Instructor: Jasdeep Bajwa
Office Hours: By appointment
Email: jasdeepbajwa3@cunet.carleton.ca
Modality: Online, asynchronous
TA information: To be determined

Pre-requisites: Fourth-year standing in B.Com. or B.I.B. or enrolment in the Post-Baccalaureate Diploma in Accounting with at least 2.0 credits completed in the program.

Important Dates:

Classes begin	July 2, 2024
Tutorials begin (continuing each Tuesday for a total of 6 tutorials)	July 9, 2024
Last day to withdraw from the course with a fee adjustment	July 15, 2024
Individual Assignment due	July 28, 2024
Last day to withdraw from the course (academic withdrawal)	August 1, 2024
Civic holiday, University closed	August 5, 2024
Team Project due	August 14, 2024
Last day of classes (follow Monday schedule)	August 14, 2024
Final Exam Period	August 17 - 23, 2024

Course Calendar Description from the 2023/2024 University calendar:

Focuses on understanding control systems that can be used to implement firm strategies and oversee the firm. Integrates relevant issues from other functional areas: corporate governance, strategic uses of cost management, budgeting, internal controls, and performance evaluation systems in managerial planning and control.

Prerequisite(s): Fourth-year standing in B.Com. or B.I.B. or enrolment in the Post-Baccalaureate Diploma in Accounting with at least 2.0 credits completed in the program.

Course Description:

Management control systems are the backbone of proper operation and accountability for any organization. They refer to the process by which an organization influences, to varying degrees, the behavior of employees and the output they produce through the use of formal and informal tools. Formal control typically relies on authority-based power arising from institutionalized mechanisms such as ownership or organizational structure. However, control can also be exercised through a broad range of informal mechanisms which can influence behavior and thus affect the probability of achieving specific outcomes. Organizational culture, risk management systems, corporate governance mechanisms, and performance assessment are all different sides of the same coin aimed at setting goals, monitoring execution, evaluating results, and allocating rewards and punishments in organizations. From that perspective, the making of managerial control processes and systems is essential for the long-term effectiveness and success of an organization.

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.

Learning Outcomes:

1. 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;
2. Evaluate an organization's management control systems and practices, considering relevant organizational and environmental factors, to remedy management control problems;
3. Recommend appropriate managerial actions and improvements to management control systems using analyses conducted;
4. Present the results and defend recommended courses of action.

Textbook, Readings, and Required Course Material:

Kenneth A. Merchant and Wim A. Van der Stede, *Management Control Systems: Performance Measurement, Evaluation and Incentives*, 5th Ed., Prentice-Hall, 2023.

An e-text version of the above noted textbook is available if you prefer this to a print version.

Additional required readings will be listed in Brightspace.

Internet access is also required.

Course Requirements and Methods of Evaluation:

Reference	Component	Weight (% of final grade)	Due Date(s)
A	Participation	20%	See below
B	Weekly Quizzes	10%	See below
C	Individual Assignment	15%	July 28
D	Team Project	20%	August 14
E	Final Exam (on-line, e-proctored)	35%	To be scheduled during the exam period (Aug 17-23)

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, as per the weights defined in the table above.

Late work policy: Sometimes, despite our best efforts, we cannot meet our deadlines. You have **two days of grace** that you can apply to any individual assessment, which includes the following: weekly practice cases, weekly highlights, and individual assignment, meaning that one assessment can be two days late or two assessments can each be one day late, without penalty. If you wish to use these days of grace, you **do not** have to notify me – I will keep track of late submissions. Once the two days have been used, **no further lateness will be accepted** and any late submissions at that stage will receive 0. Grace days will **not** be granted for any other grade components (tutorials, quizzes, team project, and final exam). The instructor has full right to deny any accommodation requests for missed work if they do not satisfy the criteria of **extenuating circumstances**, which are events beyond the control of the student that could not have been reasonably anticipated.

A. Participation (20%)

Participation will be assessed using the following items:

- **Weekly Practice Cases (10%):** There will be one practice case each week, related to the week's lecture material. Since the nature of this course is case based, it is critical for students to attempt these cases to perform well in the course. Students can submit any 5 case responses from a total of 6 opportunities and will earn up to 2% for each submission, for a maximum of 10% earned across 5 submissions. The full 2% will be granted based on the instructor's evaluation of whether the student made a genuine attempt at solving the case. The case responses will be due each Sunday at 11:59pm to Brightspace.
- **Weekly Tutorials (7.5%)**: Tutorials will take place each Monday (online) and Tuesday (in-person) evening at 6:05-6:55pm starting July 8. Students must be registered for **one** of the two tutorial options. The weekly case will be discussed during the tutorial on the following Monday/Tuesday. For example, the week 1 case submission will be due by Sunday July 7 – this case will be discussed during the tutorials taking place on July 8 and July 9. Students are expected to attend the tutorial

(attendance will be taken) and submit a **debrief** of their original case response at the end of the tutorial by 7:00pm to Brightspace. Students **must** have submitted their original case response and **must** be present at the tutorial to be eligible to submit their case debrief. Students can submit any 5 case debriefs from a total of 6 opportunities and will earn up to 1.5% for each submission, for a maximum of 7.5% earned across 5 submissions. The full 1.5% will be granted based on the instructor's evaluation of whether the student made a genuine attempt at critiquing their work.

> *What is a debrief?*

- o The Teaching Assistant (TA) will present a suggested approach and response to the tutorial case and students will critically reflect on their own case submission and add comments/feedback to their original submission. Students will not re-do the case – they will use the *Comments* or *Tracked Changes* features of Word to critique their work with respect to the following:
  - How well they grasped the major issues in the case and prepared appropriate analyses
  - How well they applied the CPA Way
  - How well they presented their solution in a clear and professional manner

- **Weekly Highlights (2.5%):** Each week, students can write a one-page reflection (double-spaced, 12-point font) describing what they learned reading the textbook, watching the videos, and doing the practice cases. The objective is to reflect on the course material and connect it to the world around you, such as concepts learned in other courses, news and current events, and/or personal experiences. Marks will **not** be awarded for submitting a summary of your notes. Students can specifically use the highlights as an opportunity to tell the instructor what they found most challenging or confusing from the week's material. Students can submit any 5 weekly highlights from a total of 6 opportunities and will earn up to 0.5% for each submission, for a maximum of 2.5% earned across 5 submissions. The full 0.5% will be granted based on the instructor's evaluation of whether the student made a genuine effort to reflect on the weekly material. The weekly highlights will be due each Sunday at 11:59pm to Brightspace.

B. Weekly Quizzes (10%)

Six weekly quizzes will be held throughout the term to evaluate students' understanding of lecture material, because a thorough understanding of course concepts is required to ultimately succeed at analyzing cases. The best 5 quizzes will count towards the final grade, with each quiz being worth 2%, for a total of 10% across 5 quizzes. The quizzes will be administered via Brightspace and will have a time limit of 30 minutes. The

quizzes can be completed at any time during the week (by each Sunday 11:59pm) but must be completed in one sitting once started.

C. Individual Assignment (15%)

The individual assignment consists of a case analysis and must be submitted in Brightspace before end-of-day on **July 28, 2024**. Additional instructions will be provided in Brightspace.

D. Team Project (20%)

As a group, you are to prepare a written report on an organization selected from any field (manufacturing, merchandising, service, high-tech, non-profit, or government, etc.). The objective is to analyze the organization's management control systems and recommend improvements using concepts covered in the course. The team report must be submitted in Brightspace before end-of-day on **August 14, 2024.** Detailed instructions are available in Brightspace. Groups will be created by the instructor and posted to Brightspace by the first day of classes.

E. Final Exam (35%)

A final examination will take place during the university scheduled final exam period. The final exam is cumulative. University policy with respect to examinations will be strictly adhered to. Supplemental and grade-raising examinations are not available. **If the mark on the final exam is less than 45%, the final grade for the course will be an F.**

E-proctoring

The final exam will be a digital in-person exam, meaning that students will use their laptops to write the exam and it will be held on campus. Therefore, virtual proctoring service provided by Scheduling and Examination Services will be used during the final exam. You can find more information at https://carleton.ca/ses/e-proctoring/.

The minimum computing requirements for this service are as follows:

Hardware: Desktop, or Laptop
OS: Windows 10, Mac OS 10.14, Linux Ubuntu 18.04
Internet Browser: Google Chrome, Mozilla Firefox, Apple Safari, or Microsoft Edge
Internet Connection (High-Speed Internet Connection Recommended)
Webcam (HD resolution recommended)

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

Preliminary Course Schedule:

WEEK	DATE	TOPICS	RECOMMENDED TEXTBOOK CHAPTERS
1	July 2	Introduction and CPA Way Types of Controls	1, 2 and 3
2	July 8	Control System Tightness and Costs Designing and Evaluating Control Systems	4, 5 and 6
3	July 15	Financial Responsibility Centres Planning and Budgeting Incentive Systems	7, 8 and 9
4	July 22	Financial Performance Measures Myopia Problem Uncontrollable Factors	10, 11 and 12
5	July 29	Corporate Governance Controllers and Auditors	13 and 14
6	August 5	Ethical Issues and Management Control in NFP Organizations *August 5 – no tutorial (make-up tutorial on August 14)* *August 6 – tutorial runs as per schedule*	15 and 16
7	August 12	No lecture material – tutorials only *August 12 – tutorial runs as per schedule* *August 13 – tutorial runs as per schedule* *August 14 – make-up tutorial for August 5*	N/A

Please note that the above schedule is preliminary and may change at the instructor's discretion.

Weekly Effort and Preparation

Given the shortened timeframe for this course (6 weeks versus the typical 12 weeks), the course will move at a fast pace. Students should expect the following time commitment each week:

- Chapter readings – 2-3 hours
- Lecture videos – 2-3 hours
- Weekly case – 1-2 hours
- Weekly tutorial – 1 hour
- Additional ad-hoc (weekly highlights, article readings) - 1 hour

Contribution to Learning Goals of the Program (BCom, BIB):

Program Learning Goal	Competencies Not Covered	Competencies Introduced (only)	Competencies Taught But Not Assessed	Competencies Taught and Assessed
	CHECK (X) ONE PER ROW			
BC1 Knowledge *Graduates will be skilled in applying foundational business knowledge to appropriate business contexts.*				X
BC2 Collaboration *Graduates will be collaborative and effective contributors in team environments that respect the experience, expertise and interest of all members.*				X
BC3 Critical Thinking *Graduates will be discerning critical thinkers, able to discuss different viewpoints, challenge biases and assumptions, and draw conclusions based on analysis and evaluation.*				X
BC4 Communication *Graduates will be effective and persuasive in their communications.*				X

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).

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.

Grading
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			

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 Accommodation
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: **carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf**

Religious obligation
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: **carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf**

Academic Accommodations for 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. **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: **carleton.ca/sexual-violence-support**

Accommodation for Student Activities
Carleton University recognizes the substantial benefits, both to the individual student and for the university, that result from a student participating in activities beyond the classroom experience. Reasonable accommodation must 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: **students.carleton.ca/course-outline**

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.

Process: If an alleged violation occurs, all relevant documentation will be forwarded to the Dean. If the allegation proves true, the 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. **For a first offence, at a minimum, the penalty assigned will normally be a zero on the submitted work and at least a minimum full grade reduction of the final course grade. For a second offence, at a minimum, the penalty assigned will normally lead to a suspension from studies.**

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/.

Sprott Student Services
The Sprott Undergraduate Student Services Office offers program advising and overall student success support. Our team is available to discuss your academic goals and your program progression plans. We can also work with you to develop strategies for success, including study skills for Business. If you experience any difficulty this term or if you would like to access support, please contact our team at bcom@sprott.carleton.ca or at bib@sprott.carleton.ca.

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: carleton.ca/csas.

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 may wish to do so by visiting **https://carleton.ca/its/get-started/new-students-2/**