



Carleton
University

Sprott
School of Business

CARLETON UNIVERSITY
SPROTT SCHOOL OF BUSINESS
BUSI-4008A WINTER 2023
ADVANCED MANAGEMENT ACCOUNTING AND CONTROL

Instructor: Timothy Rowland, CPA, CA, CISA
Office: Virtual
Office Hours: Virtual by request
Zoom links for office hours will be posted in Brightspace
Email: timothyrowland@email.carleton.ca

TA: to be assigned
TA Office Hours: none

Modality: 3 hours per week in-person
Wednesday, 11:35am – 2:25pm
Location: Mackenzie Building 4332

Pre-requisites & precluded Courses: BUSI-3008 with a minimum grade of C-

Course Calendar description from the 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.

Course Description:

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

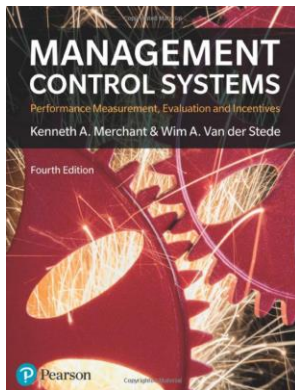
types of organizations and for balanced integrated systems, comprising both financial and non-financial controls and measures.

Learning 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. Analyze 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.
7. Present the results and arguments in an effective manner and defend recommended courses of actions.

Reading(s)/Textbook(s)/Required Materials

KENNETH A. MERCHANT AND WIM A. VAN DER STEDE, MANAGEMENT CONTROL SYSTEMS: PERFORMANCE MEASUREMENT, EVALUATION AND INCENTIVES, 4TH ED., PRENTICE-HALL, 2017.



ADDITIONAL REQUIRED READINGS WILL BE POSTED ON BRIGHTSPACE

COURSE DELIVERY

This course will be delivered in-person. This is a case-study-based course which uses group discussions, student presentations, group reports, and case-studies in its examinations. Lectures are provided to facilitate understanding of key concepts, however student-led group discussions are strongly emphasized for this course.

Beginning January 25th, assigned groups will also present on that week's case. While not formally graded, student groups will be required to present a slide deck to the class summarizing key case concepts and how they relate to the chapters under discussion. Case presentation summaries will occur during the first half of the lecture and should be approximately 45-60 minutes in length.

(Note that as the instructor I will also provide context and anecdotes, and also strongly encourage engagement from other groups – the purpose of these presentations is not for evaluation, but to develop discussion and critical thinking skills; do not view this as a 'monolithic' deliverable, but more so the opportunity to lead a discussion).

Subsequent to the class break, the instructor will discuss case concepts in greater detail as per course theory, and handle any remaining administrative issues.

Final Presentations will be held live through Zoom on and presented to the instructor and a panel of additional judges:

- Monday, April 3rd from 6pm to 9pm
- Tuesday, April 4th from 6pm to 10pm

Each week, a separate module will be made available in Brightspace. Each module will contain narrated Power-Point slides of the key concepts from the textbook, narrated discussions of cases from the textbook, and a dropbox for relevant assignments. Materials will be made available each Tuesday, starting Tuesday, January 10th.

In general, everything important to your academic success in this course will be posted on Brightspace.

Grading Schedule

Individual Reflective Summaries	10%
Small Case Analysis – Group project	10%
Group term project – part 1 report	20%
Group term project – part 2 presentation	10%
Final Exam	50%
Total	100%

Individual Reflective summaries (10%)

Every other week there will be a summary that should highlight the key information from the corresponding materials covered from the textbook chapters and cases covered each week, along with your thoughts on the material covered. Potentially, specific questions will be asked about certain cases.

Each summary sheet is worth 2% of your final grade. Each summary sheet will be graded out of 2:

- 1 mark for submitting it
- 1 mark for overall quality of the submission

Each summary sheet should be between 1-3 pages. Submissions are due on Friday at 11:59pm:

Week 1 and 2	January 27
Week 3 and 4	February 10
Week 5 and 6	March 3
Week 7 and 8	March 10
Week 9 and 10	March 24

Small Case Analysis – Group project (10%)

Groups will analyze and critique Management Control Systems in a short case. This assignment is due Friday, February 3rd at 11:59pm. The case will be posted in Brightspace.

Group Project – 20% Request for project topic (1%), Group Report (19%)

As a group, you are to prepare a written report and give a presentation on an organization selected from any field (manufacturing, merchandising, service, high-tech, non-profit, or government, etc.) with which at least one group member is personally familiar, or for which relevant information is publicly available. The same group will be responsible for the Small Case Analysis and Group Project / Presentation, and will be randomly assigned by the instructor in the first week of class.

The objective of the report and presentation is to analyze a real-world organization's Management Control System(s) and recommend improvements using concepts and frameworks learned in the course.

You must get pre-approval for the organization you wish to analyze. The request only has to be a paragraph or two and can be sent by email. Submissions must be made by February 10th. I am more than happy to meet with your group to discuss possible organizations. This request is graded as a pass/fail.

The report should focus on Management Control issues. The report should be professional in style and format, and will be evaluated for both content and style. In writing the report, assume the role of independent management consultants reporting to senior management.

The report should include industry resources as well as additional research from relevant articles published in professional and academic outlets (e.g., journals and conference papers). For referencing, APA style is recommended, and a guide is available through library resources. It is important to document all sources of information used in the report. Please see me if there are issues related to confidential internal information.

The Project Report is to be submitted through the drop-box in Brightspace by Wednesday April 5.

The report should be 20~25 pages in length (including Appendixes).

Group Presentation (10%)

The presentation should be a 20-25 minute overview of the key items in your report. The presentation should bring to attention the key observations found in your research and analysis of the organization, present alternatives available to management, and outline a recommendation with implementation. There will be a brief 5-10 minute Q&A session after each presentation.

Presentations will be held on Monday April 3 between 6pm and 9pm and Tuesday April 4 between 6pm and 10pm.

Not all of the information in your report needs to be included in the presentation. If a decision-maker wanted to learn more about something they heard in the presentation, they can use the report as a reference.

A soft copy of the presentation deck must be emailed to me prior to the beginning of class.

Final Exam (50%)

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

Course Schedule:

DATE	TOPIC (Textbook Chapter)
#1 11-Jan	Course Overview How to Approach the Analysis of a Business Case Ch. 1, Management and Control Ch. 2, Results Controls Case – Leo Four Plex (p. 22) Assign Groups for leading weekly in-class cases, small case report and larger report and presentation (same group for all)
#2 18-Jan	Ch. 3, Action, Personnel, and Cultural Controls Ch. 4, Control Tightness Case – PCL – A Breakdown in the Enforcement of Management Control (p. 168)
#3 25-Jan	Ch. 5, Control System Costs Case – Fit Food, Inc. (p. 206) Student-led discussions will begin
#4 1-Feb	Ch. 6, Designing and Evaluating Management Control Systems Case – Family Care Specialists Medical Group, Inc. (p. 252)
#5 8-Feb	Ch. 7, Financial Responsibility Centers (Transfer Pricing) Ch. 8, Planning and Budgeting Case – Zumwald AG (p. 283) Groups to submit selected organization for larger group case and presentation – February 10th
#6 15-Feb	Ch. 9, Incentive Compensation Systems Case – Raven Capital LLC (p. 384) Groups to work independently on larger Case Report and Presentation – ongoing activity
Reading Week (February 20 - 24th) – NO CLASS	
#7 01-Mar	Ch.10, Financial Performance Measures and their Effects Case – King Engineering Group, Inc. (p. 433)
#8 08-Mar	Ch. 11, Remedies to the Myopia Problem Ch. 12, Financial Results Controls in the Presence of Uncontrollable Factors Case – Hoffman Discount Drugs, Inc. (p. 534)
#9 15-Mar	Ch. 13, Corporate Governance and Boards of Directors Ch. 14, Controllers and Auditors Case – Entropic Communications, Inc. (p. 610)
#10 22-Mar	Ch. 15, Management Control-Related Ethical Issues Case – Ethics at Cisco (p. 708)
#11 29-Mar	Ch. 16, Management Control in Not-for-Profit Organizations Case – SCI Ontario: Achieving, Measuring and Communicating Strategic Success (p. 735)
03-Apr	Presentations – Virtual via Zoom
04-Apr	Presentations – Virtual via Zoom
05-Apr	Submit larger Case Report
FINAL EXAM PERIOD (April 12 Onwards)	

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.

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 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

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. 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/>.

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 are 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/learning-support/>

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

Covid-19 Information:

It is important to remember that COVID is still present in Ottawa. The situation can change at any time and the risks of new variants and outbreaks are very real. There are [a number of actions you can take](#) to lower your risk and the risk you pose to those around you including being vaccinated, wearing a mask, staying home when you’re sick, washing your hands and maintaining proper respiratory and cough etiquette.

Feeling sick? Remaining vigilant and not attending work or school when sick or with symptoms is critically important. If you feel ill or exhibit COVID-19 symptoms do not come to class or campus. If you feel ill or exhibit symptoms while on campus or in class,

please leave campus immediately. In all situations, you must follow Carleton's [symptom reporting protocols](#).

Masks: Carleton has paused the [COVID-19 Mask Policy](#), but continues to strongly recommend masking when indoors, particularly if physical distancing cannot be maintained. It may become necessary to quickly reinstate the mask requirement if pandemic circumstances were to change.

Vaccines: Further, while proof of vaccination is no longer required as of May 1 to attend campus or in-person activity, it may become necessary for the University to bring back proof of vaccination requirements on short notice if the situation and public health advice changes. Students are strongly encouraged to get a full course of vaccination, including booster doses as soon as they are eligible, and submit their booster dose information in [cuScreen](#) as soon as possible. Please note that Carleton cannot guarantee that it will be able to offer virtual or hybrid learning options for those who are unable to attend the campus.

All members of the Carleton community are required to follow requirements and guidelines regarding health and safety which may change from time to time. For the most recent information about Carleton's COVID-19 response and health and safety requirements please see the [University's COVID-19 website](#) and review the [Frequently Asked Questions \(FAQs\)](#). Should you have additional questions after reviewing, please contact covidinfo@carleton.ca.