



ACCT 5012P
Performance Measurement and Control
Fall 2024

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Office Hours: By appointment

Class Meeting: Friday, September 13th 09:00-16:30/17:00 (TBD at pre-class meeting)
Saturday, September 14th 09:00-16:30/17:00 (TBD at pre-class meeting)
In-person, lunch from 12:00-12:30/13:00 each day (TBD at pre-class meeting)

Course Calendar Description: Efficacy and efficiency of corporate strategies. Design and use of performance measurement systems from an organizational integrated systems view. Balanced scorecard, activity-based management, and other performance measurement and control systems.
Precludes additional credit for BUSI 5000 (no longer offered).

Course Description: ACCT 5012 is an integrated course which covers the performance measurement and control side of accounting. Evaluation of the corporate and business level strategies is critical to the proper functioning of an organization. Measures of both effectiveness and efficiency in both strategic and operational implementation to help management to perform better now and in the future. The measurement of performance helps in the proper allocation of resources by both the firm's management and investors. The course should also help you gain an appreciation for the uses of accounting information to evaluate sustainability, risk, and performance as well as the limitations inherent in accounting information.

Course Learning Objectives:

1. A general understanding of the role of performance measurement and the control function in organizations.
2. An understanding of the various methods of performance measurement and their use, including budgeting, variance analysis, costing techniques and pricing issues.
3. An understanding (including the limitations) of accounting measurements and reporting in performance measurement and control.
4. Skills to critically analyze and interpret accounting information for decision purposes.
5. A solid foundation for additional study and careers in business.

Course Prerequisites: [ACCT 5002](#)

Required Materials: To purchase online textbook (6-month digital access) with a major credit card or PayPal, go to: <https://console.pearsoned.com/enrollment/9lwblr>
Once there, sign in or create a new Pearson account.

Cases and readings as assigned and are available through Brightspace and the library.

Final Exam Date: Take-home exam due September 21st

Drop Course Policy: The Professional MBA operates differently from other Carleton graduate programs. Please consult with the PMBA Program Administrator if you are considering withdrawing from this course.

Grading Scheme:

Participation	11%
In-class Quizzes (2% per quiz)	14%
Groupwork (Group of 3-4 students): Due Sept. 15 th	35%
Final examination: (Take-home): Due Sept. 21 st	<u>40%</u>
TOTAL	100%

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.

- **Participation:** Participation is critical in a course like this. To gain a full understanding of the material, students are expected to participate in each class. Learning outcomes are enhanced when students share experiences and knowledge. Participation marks will be evaluated based on the high-quality contributions made by students.
- **In-class Quizzes:** In-class quizzes on each chapter will test the knowledge gained from each chapter's pre-work. They will consist of multiple-choice and short-answer questions.
- **Group Work:** Students will work in a small group on each chapter in class. Questions will be assigned to help the students better apply the learning to their own workplace and understand how these concepts are changing in line with emerging trends. Students will summarize their notes in groups and submit a one-page written response (single spaced, 1" margins, 12-point Arial font) OR a 5-minute video presentation. Each chapter summary/presentation is worth 5%. The submission will be assessed based on the quality of the work and a rubric will be provided.
- **Final Examination:** Students will have a final take-home assignment consisting of writing a two-page executive summary (single spaced, 1" margins, 12-point Arial font) evaluating and applying one or more of the concepts from this course (of their own selection) to a work problem they have encountered OR by examining a modern twist on the topic (e.g., how can sustainability be embedded in a balanced scorecard?). This will be due on September 21st. The submission will be assessed based on the quality of the work and a rubric will be provided.

Late Assignments:

To ensure fairness for all students, penalties will be applied to late assignments: 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.

Preparation and Participation:

Class sessions entail a mixture of lecture, case study, problem analysis, and class discussion. The content of any lecture presumes and expects you have carefully studied the assigned reading. Lectures emphasize major topics and readings, yet you are responsible for all assigned materials. It requires active learning, which means that the student must take responsibility for the learning that takes place. You must do the readings assigned and be prepared for each class. You are encouraged to ask questions and to stimulate discussion on topics that you have difficulty understanding.

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

PMBA Learning Goal	Not Covered	Introduced	Taught but Not Assessed	Taught <u>and</u> Assessed
MB1 Leadership and Collaboration <i>Graduates will be equipped for leadership and collaboration.</i>				✓
MB2 Communication <i>Graduates will be effective communicators</i>				✓
MB3 Critical Thinking and Problem Solving <i>Graduates will be skilled in critical thinking and problem solving.</i>				✓
MB4 Functional Knowledge <i>Graduates will have functional knowledge of all areas of business.</i>				✓
MB5 Global Business <i>Graduates will have an appreciation of the global environment of business.</i>				✓
MB6 Ethical Reasoning <i>Graduates will be skilled in ethical reasoning and decision-making.</i>				✓

COURSE SCHEDULE

	When	Topic/Agenda	Pre-class Prep
1.	Friday	An Introduction to Cost Terms and Purposes, Period Cost Allocation, Activity-Based Costing and Management, Decision Making and Relevant Information, Cost Allocation: Joint Products and Byproducts	Ch. 1, Ch. 2, Ch. 3, Ch. 4, Ch. 6
2.	Saturday	Revenue and Customer Profitability Analysis, Transfer Pricing and Multinational Management Control Systems, Strategy, the Balanced Scorecard, and Profitability Analysis	Ch. 5, Ch. 7, Ch. 8
3.	Due September 15 th	Group Chapter Assignments	
4.	Due September 21 st	Final Take-Home Assignment	

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 Spratt 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.

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).

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