



May, June 2022
MOS 4471 A Section – 550
Management Control Systems
Course Mode Distance Studies/Online

Synchronous Lectures and Class Discussions by Zoom
Summer Intersession 2022 Course Syllabus

Instructor: Bill Dawson
Office: Online zoom)
Office Hours: Friday 9:00-11:00 zoom
Email: bdawson@uwo.ca

1. Course Information:

1.1 Class Location and Time:

Zoom: Tuesday 9:30-12:30

Thursday 9:30-12:30

Zoom link provided on OWL Assignments

Course Description:

An integrated study of the nature of control systems, the management control environment, and the management control process. Management Control is a critical function of management that increases the probability of organization success. A detailed review of Management Control Systems to achieve organization goals, objectives, and strategies.

Antirequisite(s):

Prerequisite(s): MOS 3370A/B and enrolment in the 4th year of MOS

1.2 Land Acknowledgement:

We acknowledge that Western University is located on the traditional lands of the Anishinaabek, Haudenosaunee, Lūnaapéewak and Attawandaron peoples, on lands connected with the London Township and Sombra Treaties of 1796 and the Dish with One Spoon Covenant Wampum.

With this, we respect the longstanding relationships that Indigenous Nations have to this land, as they are the original caretakers. We acknowledge historical and

ongoing injustices that Indigenous Peoples (e.g. First Nations, Métis and Inuit) endure in Canada, and we accept responsibility as a public institution to contribute toward revealing and correcting miseducation as well as renewing respectful relationships with Indigenous communities through our teaching, research, and community service.

<https://indigenous.uwo.ca/initiatives/docs/indigenous-land-acknowledgment.pdf>

1.3 Senate Regulations

Senate Regulations state, “unless you have either the requisites for this course or written special permission from your Dean to enroll in it, you will be removed from this course and it will be deleted from your record. This decision may not be appealed. You will receive no adjustment to your fees in the event that you are dropped from a course for failing to have the necessary prerequisites.”

This regulation is in regard to the COURSES required.

Students not in BMOS are permitted to enroll in up to 1.0 MOS courses, per the Academic Timetable.

2. Course Materials

Hartmann, F., Kraus, K., Nilsson, G., Anthony, R. and Govindarajan., Management Control Systems, 2nd Edition, McGraw Hill, 2020, ISBN 978152648314

E-book is also available: <https://www.vitalsource.com/en-ca/products/ebook-management-control-systems-2e-hartmann-kraus-v9781526848321>

Casebook: Current Trends and Traditions in Management Accounting Case Analysis, 7e (Custom Edition)

<http://www.captus.com/information/eBook.htm>

CPA Canada Standards and Guidance Collection: online access link:

<https://edu-knotia-ca.proxy1.lib.uwo.ca>

Additional readings and problems may be assigned in class or posted on OWL.

This course integrates management accounting concepts learned in MOS 3370, Management Accounting. This course has certain elements that are geared towards students who are pursuing a professional accounting designation.

3. Course Objectives and Format

The Management and Organizational Studies program as a whole draws upon an evidence-based management approach. Evidence-based management is the systematic process of gathering evidence from multiple sources, critically appraising the evidence, and using that evidence in making and evaluating management decisions to improve organizational performance.

3.1 Course objectives

The objective of this course is to provide students with an integrated study of the nature of control systems, the management control environment, and the management control process. Management control is a critical function of management as it increases the probability of organizational success.

3.2 Course format

This course is taught using lectures, case studies, group activities, and group presentations. Students are expected to participate in group activities. It is expected that all readings will be completed, and all assigned cases will be attempted prior to class, and that each student will come to class prepared to discuss the material. Many management control concepts will be taught through the weekly cases that are discussed.

The workload for this course is very heavy. Students should schedule their time accordingly. For many, this course requires considerable time outside of class.

4. Learning Outcomes

- To enable students to gain knowledge, insights, and analytical skills related to designing, implementing, and using management control systems in the pursuit of an organization's strategies
- To evaluate Management Control Systems (MCS) for Profit and Not-for-Profit Organizations, considering the efficiency and effectiveness of the MCS in place.
- To determine the appropriate type of responsibility centres for an organization.
- To assess performance evaluation systems that are in place for motivating managers to achieve overall company goals and objectives.
- To evaluate strategic planning and budgeting programs to ensure goal congruence with a company's strategy.

5. Evaluation

Group case report and presentation	15%
Case/Memos (5)	5%
Participation (includes 5% weekly hand-ins)	10%
Data Analytics Assignment	3%
Midterm exam	32%
Final exam	<u>35%</u>
	100%

Exams are case **format**. Each exam, in total, will be scheduled for 3 **hours, consist of one or two cases. They are closed book examinations. Dictionaries are NOT allowed into the examinations.**

CALCULATORS

Only non-programmable calculators will be allowed into the exams. If you are unsure, please ask your professor.

Electronic devices of any kind (including cell phones, smart watches, and calculators) are NOT permitted at exams.

The midterm exam (32% of course grade) is scheduled for regular class time on Thursday, June 9, 9:30 am - 12:30 pm (zoom). The final exam (35% of course grade) will be scheduled by the Registrar during the June exam period. The final exam is cumulative.

Students are responsible for material covered in the lectures as well as the assigned chapters/sections in the text. Exams will not be returned to students but may be reviewed by contacting your Instructor.

Group Case Presentations (15%)

Each group will be required to submit a report and prepare a presentation for a case with (*) on weekly schedule (nine available). The report and presentation must be submitted to the instructor in the Drop Box (1 submission per group) prior to class. The case report and presentation are equally weighted. Each group will have the opportunity to present during class time. The presentation should be no longer than 20 minutes plus time for class questions, The presentation will be evaluated based on the quality of your content as well as the style and quality of your presentation. A grading rubric will be posted on OWL. See OWL Note MCS case framework. This is a senior course; therefore, a higher degree of professionalism and presentation skills are expected and will be evaluated as such. Additional details will be provided in class and on OWL. There are no make ups for this assignment. Students with documented absences will have the grades allocated to the final exam.

Case Memos (5%)

Each student will identify one major issue in five of the asterisk (*) cases that they are not directly presenting and submit a one page memo in owl dropbox. (i) Identify a key issue; (2) evaluate implications and (3) make a recommendation for the MCS to increase the probability of success for the organization.

Class Participation (10%) (includes weekly hand-ins)

Regular participation and attendance are key to the success of this course. Participation can take many forms such as:

- answering the assignment questions

- providing relevant background information based upon personal experiences
- relating current events linked to the material being discussed
- asking relevant questions
- providing clarification of points and issues

Weekly hand-ins (10@0.5%)

These assignments will be short cases that will give students the opportunity to practice case writing and identification of issues. They are due at the beginning of each class and submitted through the Dropbox in OWL. Please note that although 10 hand-ins are required for full marks, it is strongly recommended you attempt all of them to better prepare for the exams. Cases will be discussed in class; solutions will not be posted on OWL. There are no make ups for this assignment.

Data Analytics Assignment (3%)

The data analytics assignment will require students to develop their data analytics skills by working with data, creating data visualizations, analyzing, interpreting results, and communicating findings. Students must complete the assignment individually.

Plagiarism will not be tolerated. Assignments must be submitted through the Assignment tab on the course OWL site so that Turn It-In may be used to detect any plagiarism that may have occurred. Late/incomplete assignments without illness self-reports or approval from Academic Counselling will receive a mark of zero. This assignment will be using Power BI and will be submitted in the Assignments tab on OWL prior to June 27, 2022. Additional details will be provided in class.

Students are **REQUIRED TO COMPLETE ALL COMPONENTS** of this course. There are no exceptions to this. Extra assignments to improve grades **will NOT** be allowed.

Grades will not be adjusted on the basis of need. It is important to monitor your performance in the course. Remember: You are responsible for your grades in this course.

6. Lecture and Examination Schedule

Please see OWL for a detailed lecture schedule.

Ideally, you should do the required readings before the topic is covered in class. Lectures are intended to highlight certain areas of each topic--there is not enough time available for us to cover all the material in class. However, you are responsible for all the material in the text. Thus, it is important for you to keep up with the readings. Students should also note that the workload for this course is heavy and should schedule their time accordingly.

7. Student Responsibilities

Students should familiarize themselves with Western University Senate Regulations, please see: http://www.uwo.ca/univsec/academic_policies/index.html.

Material covered in lectures will not always be the same as material covered in the textbook. These two sources should be viewed as complimentary and not redundant. As such, students who want to do well in this course are **strongly encouraged** to attend lectures on a regular basis. Please note that the instructor will not be providing copies of lectures notes or overheads. Therefore, if you miss a lecture, you should try to obtain this material from another student.

7.1 **Respect**

Please act respectfully towards the classroom, the Professor and your fellow students. Acting respectfully means arriving on time, turning off phones, avoiding private discussions during lectures, refraining from viewing non-course material on your laptops, and cleaning up after yourself. Acting respectfully provides a better learning experience for everyone.

Private in-class discussions are distracting to students and the Professor. If other students are distracting your attention from the material, you should ask them to be quiet. If you feel uncomfortable doing this (or the problem persists), please see the instructor.

Late arrivals are also distracting. Please try to arrive on time for classes.

7.2 **No Recording of Classes**

Students are not permitted to record any portion of a class, audio or video, without the prior written permission of the professor.

7.3 **Copyright Notice**

Lectures and course materials, including power point presentations, outlines, and similar materials, are protected by copyright. You may take notes and make copies of course materials for your own educational use. You may not record lectures, reproduce (or allow others to reproduce), post or distribute lecture notes, wiki material, and other course materials publicly and/or for commercial purposes without my written consent.

8. **Exam Policies**

- Bring student identification to exams.
- Nothing is to be on/at one's desk during an exam except a pencil, an eraser, and the individual's student card
- Do not wear baseball caps to exams
- Do not bring music players, cell phones, beepers, or other electronic devices to exams

9. **E-mail Policies**

The following policies apply to all emails between students and the Professor. Please respect the fact that the Professor receives hundreds of emails from students and must

deal with those emails in a fair and organized manner. Unacceptable emails will receive a reply saying only “Please see Email Policies on the course outline”.

9.1 UWO.CA Email Addresses Only

For privacy reasons, students must use their Western email accounts to contact the Professor. The Professor will not respond to emails from non-uwo.ca addresses (e.g. hotmail.com, gmail.com, etc.).

9.2 Subject Line Must Include Course and Section Number

The subject line of emails must contain the name or number of the course, and the section number in which the student is enrolled. The Professor teaches different courses and sections and cannot properly respond to questions if he does not know which course or section you are enrolled in.

9.3 Acceptable Emails

- questions about the course content or materials
- asking to set up an appointment to ask questions or review an exam
- notification of illness or other special circumstances
- providing constructive comments or feedback about the course

9.4 Unacceptable Emails

- questions that may be answered on OWL or on this course outline
- asking when grades will be posted
- asking what grade a student received
- asking where or when an exam is scheduled or the material covered on an exam
- requests for grade increases, extra assignments, or reweighting of course components

10. Attendance

IN-PERSON: It is expected that students will attend all classes. The professor does not provide access to lecture notes. Students are encouraged to obtain missed lecture notes from a fellow student.

10.1 Short Absences.

If you miss a class due to minor illness or other problems, check your course outlines for information regarding attendance requirements and make sure you are not missing a test or exam. Cover any readings and arrange to borrow the missed lectures notes from a classmate.

10.2 Extended Absences.

If you are absent more than approximately two weeks or if you get too far behind to catch up, you should consider reducing your workload by dropping one or more courses. The Academic Counsellors can help you to consider the alternatives. At your request, they can also keep your instructors informed about your difficulties.

11. Grade Fairness

Fairness requires that all students be treated equally and be evaluated using the criteria set out in this course outline. The evaluation criteria are based on actual achievement and not on how hard a student has tried.

Claims by students of an excellent academic history, good attendance record, need to obtain or maintain a scholarship, desire to be admitted to Ivey or graduate school, or other personal issues, cannot be used to justify a higher grade in the course or a reweighting of course components. There is no extra work or assignments available for extra credit or to “make up” for a course component that was missed or performed poorly.

12. Posting of Grades

Midterm exam grades will be posted on OWL once the grades are available. Final exam grades and final course grades are not posted on OWL and are available once they have been posted by the Registrar under “Academic Summary” at the [Student Centre](#) website.

13. University Policy Regarding Illness

13.1 Illness

For details on the Academic Consideration for Student Absences (including accommodation, illness, and self-reported absences (SRAs)), go to:

https://www.uwo.ca/univsec/pdf/academic_policies/appeals/accommodation_illness.pdf

The current Illness Policy is available here (subject to change):

https://dan.uwo.ca/undergraduate/course_information/IllnessPolicy.pdf

13.2 Make Up Examinations

The student must write a make-up exam if the regularly scheduled exam is missed for reasons for which adequate documentation is received by the instructor (this documentation must be supplied by the [Academic Counseling office](#)).

The date and time of the make-up examination will be set by the instructor, who will communicate the date to the student.

If a student is unable to meet the scheduled make-up as agreed, then the student is responsible for obtaining new accommodations from Academic Counselling, and seeking a new make-up date with the instructor within a reasonable time frame.

14. University Policy on Cheating and Academic Misconduct

Students are responsible for understanding the nature of and avoiding the occurrence of plagiarism and other academic offenses. Students are urged to read the section on Scholastic Offenses in the [Academic Calendar](#). Note that such offenses include plagiarism, cheating on an examination, submitting false or fraudulent assignments or

credentials, impersonating a candidate, or submitting for credit in any course without the knowledge and approval of the instructor to whom it is submitted, any academic work for which credit has previously been obtained or is being sought in another course in the University or elsewhere. If you are in doubt about whether what you are doing is inappropriate, consult your instructor. A claim that "you didn't know it was wrong" will not be accepted as an excuse.

A copy of guidelines about how to avoid cheating can be obtained from the Office of the Ombudsperson, Room 3135 WSSB, (519) 661-3573, ombuds@uwo.ca.

Cheating on exams will not be tolerated; students are referred to the university policy on scholastic offenses. Looking at the test of another student, allowing another student to view your exam, or obtaining information about a test in advance are all examples of cheating.

Students found cheating will receive a zero (0%) on that exam. A number of safeguards will be employed to discourage cheating. For example, examination supervisors (proctors) of the tests may ask students to move to another seat during the exam, cover their paper, avert their eyes from other students' papers, remove baseball caps, etc. This is not meant as a personal affront nor as an accusation of cheating, rather as vigilant attempts at proctoring.

The penalties for a student guilty of a scholastic offense include refusal of a passing grade in the assignment, refusal of a passing grade in the course, suspension from the University, and expulsion from the University.

15. Procedures For Appealing Academic Evaluations

1. In the first instance, all appeals of a grade must be made to the course instructor (informal consultation).
2. If the student is not satisfied with the decision of the course instructor, a written appeal must be sent to the Undergraduate Chair: Student Affairs of the Department of Management and Organizational Studies.
3. If the response of the Undergraduate Chair is considered unsatisfactory to the student, he/she may then appeal to the Dean of the Faculty in which the course of program was taken.
4. Only after receiving a final decision from the Dean may a student appeal to the Senate Review Board Academic. A Guide to Appeals is available from the Office of the Ombudsperson.

16. Support Services

16.1 Support Services

The Registrar's office provides you with information on services, courses, student finances, resources, latest news, as well as Student Central's hours of operation at <http://www.registrar.uwo.ca>

Student Support Services (*including the services provided by the USC listed here*) can be reached at: <http://westernusc.ca/your-services/>

Academic Support & Engagement can be reached at:
<http://academicsupport.uwo.ca>

Students who are in emotional/mental distress should refer to Health and Wellness: <https://www.uwo.ca/health/> for a complete list of options about how to obtain help.

16.2 Academic Concerns.

If you are in academic difficulty, it is strongly recommended that you see your academic counsellor.

17. Important Dates

May 16	Intersession classes begin
May 17	Last day to add a full course, or first term half courses
May 23	Victoria Day Holiday (All office closed)
June 6	Last day to drop a first term half course without academic penalty
June 13-17	Spring Convocation
June 20-24	Spring Convocation
June 24	Classes end for Intersession
June 27, 28	Final Exam Period (Do not plan travel before the end of the exam period)



Appendix to Course Outlines: Academic Policies & Regulations Summer 2022

Student Code of Conduct

Membership in the community of Huron University College and Western University implies acceptance by every student of the principle of respect for the rights, responsibilities, dignity and well-being of others and a readiness to support an environment conducive to the intellectual and personal growth of all who study, work and live within it. Upon registration, students assume the responsibilities that such registration entails. While in the physical or online classroom, students are expected to behave in a manner that supports the learning environment of others. Please review the Student Code of Conduct at: <https://huronatwestern.ca/sites/default/files/Res%20Life/Student%20Code%20of%20Conduct%20-%20Revised%20September%202019.pdf>.

Prerequisite and Antirequisite Information

Students are responsible for ensuring that they have successfully completed all course prerequisites and that they have not completed any course antirequisites. Unless you have either the requisites for this course or written special permission from your Dean to enroll in it, you may be removed from this course and it will be deleted from your record. This decision may not be appealed. You will receive no

adjustment to your fees in the event that you are dropped from a course for failing to have the necessary prerequisites.

Attendance Regulations for Examinations

A student is entitled to be examined in courses in which registration is maintained, subject to the following limitations:

- 1) A student may be debarred from writing the final examination for failure to maintain satisfactory academic standing throughout the year.
- 2) Any student who, in the opinion of the instructor, is absent too frequently from class or laboratory periods in any course will be reported to the Dean of the Faculty offering the course (after due warning has been given). On the recommendation of the Department concerned, and with the permission of the Dean of that Faculty, the student will be debarred from taking the regular examination in the course. The Dean of the Faculty offering the course will communicate that decision to the Dean of the Faculty of registration.

Review the policy on Attendance Regulations for Examinations here:

https://www.uwo.ca/univsec/pdf/academic_policies/exam/attendance.pdf.

Statement on Academic Offences

Scholastic offences are taken seriously and students are directed to read the appropriate policy, specifically, the definition of what constitutes a Scholastic Offence, at the following website:

https://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_discipline_undergrad.pdf. The appeals process is also outlined in this policy as well as more generally at the following website: https://www.uwo.ca/univsec/pdf/academic_policies/appeals/appealsundergrad.pdf.

Turnitin.com

All required papers may be subject to submission for textual similarity review to the commercial plagiarism detection software under license to the University for the detection of plagiarism. All papers submitted for such checking will be included as source documents in the reference database for the purpose of detecting plagiarism of papers subsequently submitted to the system. Use of the service is subject to the licensing agreement, currently between The University of Western Ontario and Turnitin.com (<http://www.turnitin.com>).

Statement on Use of Electronic Devices

It is not appropriate to use electronic devices (such as, but not limited to, laptops, cell phones) in the classroom for non-classroom activities. Such activity is disruptive and distracting to other students and to the instructor, and can inhibit learning. Students are expected to respect the classroom environment and to refrain from inappropriate use of technology and other electronic devices in class.

Statement on Use of Personal Response Systems (“Clickers”)

Personal Response Systems (“clickers”) may be used in some classes. If clickers are to be used in a class, it is the responsibility of the student to ensure that the device is activated and functional. Students must see their instructor if they have any concerns about whether the clicker is malfunctioning. Students must use only their own clicker. If clicker records are used to compute a portion of the course grade:

- the use of somebody else’s clicker in class constitutes a scholastic offence
- the possession of a clicker belonging to another student will be interpreted as an attempt to commit a scholastic offence.

Academic Consideration for Missed Work

Students who are seeking academic consideration for missed work during the semester may submit a self-reported absence form online provided that the absence is **48 hours or less** and the other conditions specified in the Senate policy at

https://www.uwo.ca/univsec/pdf/academic_policies/appeals/accommodation_illness.pdf are met.

Students whose absences are expected to last **longer than 48 hours**, or where the other conditions detailed in the policy are not met (e.g., work is worth more than 30% of the final grade, the student has already used 2 self-reported absences, the absence is during the final exam period), may receive academic consideration by submitting a Student Medical Certificate (for illness) or other appropriate documentation (for compassionate grounds). The Student Medical Certificate is available online at https://www.uwo.ca/univsec/pdf/academic_policies/appeals/medicalform.pdf.

All students pursuing academic consideration, regardless of type, must contact their instructors no less than 24 hours following the end of the period of absence to clarify how they will be expected to fulfill the academic responsibilities missed during their absence. **Students are reminded that they should consider carefully the implications of postponing tests or midterm exams or delaying submission of work, and are encouraged to make appropriate decisions based on their specific circumstances.**

Students who have conditions for which academic accommodation is appropriate, such as disabilities or ongoing or chronic health conditions, should work with Accessible Education Services to determine appropriate forms of accommodation. Further details concerning policies and procedures may be found at: <http://academicsupport.uwo.ca/>.

Policy on Academic Consideration for a Medical/ Non-Medical Absence

(a) Consideration on Medical Grounds for assignments worth *less than 10%* of final grade: Consult Instructor Directly and Contact Academic Advising

When seeking consideration on **medical grounds** for assignments worth *less than 10%* of the final course grade, and if the student has exceeded the maximum number of permissible Self-Reported absences, the student should contact the instructor directly. The student need only share broad outlines of the medical situation. The instructor **may** require the student to submit documentation to the academic advisors, in which case she or he will advise the student and inform the academic advisors to expect documentation. If documentation is requested, the student will need to complete and submit the [Student Medical Certificate](#). The instructor may not collect medical documentation. The advisors will contact the instructor when the medical documentation is received, and will outline the severity and duration of the medical challenge as expressed on the Student Medical Certificate and in any other supporting documentation. The student will be informed that the instructor has been notified of the presence of medical documentation, and will be instructed to work as quickly as possible with the instructor on an agreement for accommodation.

(b) Consideration on Non-Medical Grounds: Consult Huron Support Services/Academic Advising, or email huronsss@uwo.ca.

Students seeking academic consideration for a **non-medical** absence (e.g. varsity sports, religious, compassionate, or bereavement) will be required to provide appropriate documentation where the conditions for a Self-Reported Absence have not been met, including where the student has exceeded the maximum number of permissible Self-Reported. All consideration requests must include a completed [Consideration Request Form](#). Late penalties may apply at the discretion of the instructor.

Please review the full policy on Academic Consideration for medical and non-medical absence at: https://www.uwo.ca/univsec/pdf/academic_policies/appeals/accommodation_illness.pdf. Consult **Huron Academic Advising** at huronssss@uwo.ca for any further questions or information.

Support Services

For advice on course selections, degree requirements, and for assistance with requests for medical accommodation, students should email an Academic Advisor in Huron's Student Support Services at huronssss@uwo.ca. An outline of the range of services offered is found on the Huron website at: <https://huronatwestern.ca/student-life/student-services/>.

Department Chairs, Program Directors and Coordinators are also able to answer questions about individual programs. Contact information can be found on the Huron website at: <https://huronatwestern.ca/contact/faculty-staff-directory/>.

If you think that you are too far behind to catch up or that your workload is not manageable, you should consult your Academic Advisor. If you are considering reducing your workload by dropping one or more courses, this must be done by the appropriate deadlines. Please refer to the Advising website, <https://huronatwestern.ca/student-life/student-services/academic-advising/> or review the list of official Sessional Dates on the Academic Calendar, available here: <http://www.westerncalendar.uwo.ca/SessionalDates.cfm>.

You should consult with the course instructor and the Academic Advisor who can help you consider alternatives to dropping one or more courses. Note that dropping a course may affect OSAP and/or Scholarship/Bursary eligibility.

Huron Student Support Services: <https://huronatwestern.ca/student-life/student-services/>
Office of the Registrar: <https://registrar.uwo.ca/>
Student Quick Reference Guide: <https://huronatwestern.ca/student-life/student-services/#1>
Academic Support & Engagement: <http://academicssupport.uwo.ca/>
Huron University College Student Council: <https://huronatwestern.ca/student-life/beyond-classroom/hucsc/>
Western USC: <http://westernusc.ca/your-services/#studentservices>

Mental Health & Wellness Support at Huron and Western

University students may encounter setbacks from time to time that can impact academic performance. Huron offers a variety of services that are here to support your success and wellbeing. Please visit <https://huronatwestern.ca/student-life-campus/student-services/wellness-safety> for more information or contact staff directly:

Wellness Services: huronwellness@huron.uwo.ca
Community Safety Office: safety@huron.uwo.ca
Additional supports for Health and Wellness may be found and accessed at Western through, <https://www.uwo.ca/health/>.