



MANAGEMENT AND ORGANIZATIONAL STUDIES
MANAGEMENT ACCOUNTING FOR DECISION MAKING
MOS 4471B 550
Course Outline
Winter 2020 January - April 2021

1.0 Course Information:

MOS 4471B 550
Management Control Systems

Antirequisite(s): [Business Administration 3307K](#), [4407Q/R/S/T](#), [MOS 3372](#), [MOS 3371B](#)

Prerequisite(s): [Business Administration 2257](#) and enrollment in third or fourth year of BMOS, Honors Specialization in Urban Development or Music Administrative Studies (MAS).

Pre-or Corequisite(s): 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.”

3 Hour Synchronous Lectures and class discussions by Zoom

Class Location and Time:

Tuesdays 10:30am-11:30 am Zoom / Thursdays 9:30am-11:30am Zoom

Contact Information:

Instructor: Bill Dawson
Office: Home office
Office Hours: Via email
Phone:
Email: bdawson@uwo.ca

EMAIL TO INSTRUCTOR: Please use the email subject line to clearly identify the topic of your email.

2.0 Course Description

An integrated study of the nature of control systems, the management control environment and the management control process. Management Control Systems 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. Management accounting to support the decision-making process in both profit and non-profit organizations. Topics covered provide students with an integrated study of management control systems.

Textbook:

Merchant, Kenneth A., & Wim A. Vander Stede (2017), Management Control Systems: Performance Measurement, Evaluation and Incentives, Fourth Edition Prentice Hall. (ISBN #: 9781292110554)

Management Accounting MOS 4471B Custom Publication for Western University, 2021. Available at the bookstore.

3.0 Course Objectives, Learning Outcomes and Format

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, it increases the probability of organizational success.

Course format

Weekly classes on Zoom will include lectures, group discussions and discussing assigned problems and cases. Participation is required. Solutions will be posted on OWL2.

Class time:

The course is scheduled as a series of 1 hour / 2 hours lectures. Given the Covid-19 restrictions, these will take place on-line with Zoom during the class times set in the Academic Timetable Eastern Standard Time. A Zoom invitation will be sent to you. Power point slides used in lectures will be made available to students on the OWL website. In addition, Notes will be posted on OWL to supplement slides. It is recommended that students do the required readings before attending the lectures and be ready for discussions on the materials.

Class time: Class time will consist of lectures, problem solving and discussion. Class discussion is expected so please be prepared for class.

Solutions: This course has a NO PHOTOS policy. Students are not permitted to take pictures of work done in class by the professors. Official solutions to the assignment problems will be made available on OWL after the relevant material is covered by all sections.

Assignment and Examinations: The assignments and the examinations will test the student's comprehension of both the technical and conceptual aspects of the course.

Learning Outcomes

- Evaluate Management Control Systems (MCS) for Profit organizations and Non-Profit organizations.
- Assess the efficiency and effectiveness of the MCS in place.
- Determine appropriate type of responsibility centre.
- Assess performance evaluation in place for motivating managers to achieve overall company goals and objectives.
- Evaluate strategic planning and budgeting programs.

The course is taught using case studies and discussion. The cases permit the exploration of the management control issues in a broad range of settings (eg. large and small firms, manufacturing and service firms, multinational firms, start-ups). Using a case study approach, the course aims to enable students to gain knowledge, insights, and analytical skills related to how managers go about designing, implementing, and using planning and control systems in pursuit of an organization's strategies.

Management can use a combination of mechanisms to achieve organizational control. One is to hire good people who can be relied upon to serve the firm well (personnel controls). Another alternative is to ensure that employees do not perform certain actions known to be harmful to the organization (action controls). Finally, management control can be achieved by rewarding individuals for generating good results (result controls).

- The course focuses on the use of result controls, i.e. those that involve measurement and evaluation of financial and non-financial performance. The course explores the key decisions that must be made in using results controls, such as, choices of performance measures, performance standards and targets, and performance-based incentives. Limitations of traditional financial performance measures are discussed (i.e. their tendency to make managers excessively short-term oriented) and recently developed approaches to deal with these shortcomings are analyzed (eg.EVA, Balanced Scorecard).

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; it increases the probability of organizational success.

4.0 Course Format: see OWL for weekly schedule

Weekly classes will include lectures, group discussions and discussing assigned problems and cases, plus a group presentation (see below). Participation is required. Solutions will be posted on OWL2.

5.0 METHOD OF EVALUATIONS/ASSESSMENT

5.1 Evaluation:

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|--|-----|
| Class Participation (5% Case Memos, 10% Class Participation) | 15% |
| Case Study Presentation (zoom) | 10% |
| Mid-Term Examination (Saturday, March 6 9:00-12:00 EST) | 31% |
| Group Research Report (due Monday, April 12 6:00 pm) | 13% |
| Final Examination (During Exam Period April 14-30 3 hours) | 31% |

Exams are mixed in format. Each exam, in total, will be scheduled for 3 hours, consist of short cases, and 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 to check your calculator.

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

Students are responsible for material covered in the lectures as well as the assigned chapters/sections in the text. Mid-Term exam is scheduled for Saturday, March 7 9:00-12:00 pm (3 hours). The final exam will be scheduled during the exam period. Exams will not be returned to students but may be reviewed in the instructor's office/zoom.

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.

5.2 Case Study Presentation (10%) (Zoom)

Each group (6-7 students) will present one case during the term. For each case study the group must submit a copy of their power point presentation, at the time of the presentation. The group will be responsible for identifying the problems and issues of the case and providing a set of recommendations. Every student in the group is encouraged to participate in the group presentation.

Feel free to be creative in how you elect to participate! A well-crafted presentation will engage the class. Each presentation is to be 15-25 minutes of class time.

Group Research Report (13%)

Each group (same groups as the Case Study Presentation) will analyze and an application of a company's MCS and assess its efficiency and effectiveness for a specific component of its MCS. The group will explain the application and provide examples of how this is used by company. Further details will be posted on OWL.

The Group Research Report and Presentation is worth 13% of your mark. Each research report includes a formal written report (10-15 pages), double spaced plus exhibits.

You will select one of the following topics for your group presentation and report:

- Decentralized / Centralized
- Control Systems: Action, Personnel, Results
- Responsibility Centres
- Transfer Pricing
- Budgeting
- Incentive/Performance Evaluation Measures
- Balance Scorecard
- Non-Profit Organizations

5.3 Participation and Homework Problems

In a case study course your regular participation is essential to a successful learning experience. Accordingly, your grade will be improved by consistent class preparation. Evidence of an attempt to critically evaluate the cases and assigned material is expected, and will form the basis of the class participation mark.

In addition, each student will identify one issue in five of the asterisked (*) cases that they are not directly presenting and hand in a one page memo identifying a key issue, an evaluation of its implications and a recommendation. One-third (5% of the 15%) of the participation grade will be based on these memos. These will be graded:

- Very Good (S+, 5),
- Good (S, 3), and
- Inadequate (S-, 1).

Students are required to attend classes . 15% of your grade will be based on your participation and completion of assigned homework problems. .

Participation marks are earned by:

- Attending lectures
- Participating fully in class discussion and work done during class
- Completing assigned homework problems and submitting them to the Drop Box tab on OWL in advance of class

Participation marks can make a significant difference in achieving your goal for your final course grade. Please see the rubric details posted on the course OWL site.

Participation marks must be earned.

6.0 See Weekly Schedule on OWL



Appendix to Course Outlines: Academic Policies & Regulations 2020 - 2021

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 enrol in it without them, you may be removed from this course and it will be deleted from your record. If you enrol in this course despite having already taken an antirequisite you may be removed from this course and it will be deleted from your record. Removals for these reasons 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 or for having already taken the antirequisites.

Conduct of Students in Classes, Lectures, and Seminars

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. The academic and social privileges granted to each student are conditional upon the fulfillment of these responsibilities.

While in the physical classroom or online classroom, students are expected to behave in a manner that supports the learning environment of others. Students can avoid any unnecessary disruption of the class

by arriving in sufficient time and ready for the start of the class, by remaining silent while the professor is speaking or another student has the floor, and by taking care of personal needs prior to the start of class. If a student is late, or knows that he/she will have to leave class early, be courteous: enter and leave quietly. Please see the Code of Student Conduct at:
www.huronuc.on.ca/sites/default/files/pdfs/Code%20of%20Student%20Conduct.pdf.

Technology

It is not appropriate to use technology (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.

Adding / Dropping Courses

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 Huron website, <https://huronatwestern.ca/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.

Class Cancellations

In the event of a cancellation of class, every effort will be made to post all relevant information on the OWL class site and on the Huron website at, <https://huronatwestern.ca/about/accessibility>.

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.

Please see the policy on Attendance Regulations for Examinations here:
https://www.uwo.ca/univsec/pdf/academic_policies/exam/attendance.pdf.

Academic Student 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 huronsss@uwo.ca. An outline of the range of services offered is found on the Huron website at: <https://huronatwestern.ca/academic-advising>.

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/contact-directory> .

Copyright Regarding Course Material

Lectures and course materials, including PowerPoint presentations, tests, outlines, and similar materials are protected by copyright. Faculty members are the exclusive owner of copyright in those materials they create. Students may take notes and make copies for their own use. Students may not allow others to reproduce or distribute lecture notes and course materials publicly (whether or not a fee is charged) without the express written consent of a faculty member. Similarly, students own copyright in their own original papers and exam essays. If a faculty member is interested in posting a student's answers or papers on the course website he/she should ask for the student's written permission.

Statement on Academic Integrity

The International Centre for Academic Integrity defines academic integrity as "a commitment, even in the face of adversity, to five fundamental values: honesty, trust, fairness, respect, and responsibility. From these values flow principles of behaviour that enable academic communities to translate ideals to action." (CAI Fundamental Values Project, 1999).

A lack of academic integrity is indicated by such behaviours as the following:

- Cheating on tests;
- Fraudulent submissions online;
- Plagiarism in papers submitted (including failure to cite and piecing together unattributed sources);
- Unauthorized resubmission of course work to a different course;
- Helping someone else cheat;
- Unauthorized collaboration;
- Fabrication of results or sources;
- Purchasing work and representing it as one's own.

Academic Integrity: Importance and Impact

Being at university means engaging with a variety of communities in the pursuit and sharing of knowledge and understanding in ways that are clear, respectful, efficient, and productive. University communities have established norms of academic integrity to ensure responsible, honest, and ethical behavior in the academic work of the university, which is best done when sources of ideas are properly and fully acknowledged and when responsibility for ideas is fully and accurately represented.

In the academic sphere, unacknowledged use of another's work or ideas is not only an offence against the community of scholars, it is also an obstacle to academic productivity. It may also be understood as fraud and may constitute an infringement of legal copyright.

A university is a place for fulfilling one's potential and challenging oneself, and this means rising to challenges rather than finding ways around them. The achievements in an individual's university studies

can only be fairly evaluated quantitatively through true and honest representation of the actual learning done by the student. Equity in assessment for all students is ensured through fair representation of the efforts by each.

Acting with integrity at university constitutes a good set of practices for maintaining integrity in later life. Offences against academic integrity are therefore taken very seriously as part of the university's work in preparing students to serve, lead, and innovate in the world at large.

A university degree is a significant investment of an individual's, and the public's, time, energies, and resources in the future, and habits of academic integrity protect that investment by preserving the university's reputation and ensuring public confidence in higher education.

Students found guilty of plagiarism will suffer consequences ranging from a grade reduction, to failure in the course, to expulsion from the university. In addition, a formal letter documenting the offence will be filed in the Dean's Office, and this record of the offence will be retained in the Dean's Office for the duration of the student's academic career at Huron University College.

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, as per the Academic Calendar: http://www.westerncalendar.uwo.ca/PolicyPages.cfm?PolicyCategoryID=1&Command=showCategory&SelectedCalendar=Live&ArchiveID=#SubHeading_189 .

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 (<https://www.turnitin.com/>).

Computer-Marked Tests/Exams

Computer-marked multiple-choice tests and/or exams may be subject to submission for similarity review by software that will check for unusual coincidences in answer patterns that may indicate cheating.

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 Accommodation for Students With Disabilities

Students who require **special** accommodation for tests and/or other course components must make the appropriate arrangements with the Student Development Centre (SDC). Further details concerning policies and procedures may be found at: <http://academicsupport.uwo.ca/>.

Please review the full policy at, https://www.uwo.ca/univsec/pdf/academic_policies/appeals/Academic%20Accommodation_disabilities.pdf.

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/Academic_Consideration_for_absences.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.

Requests for Academic Consideration Using the Self-Reported Absence Form

Students who experience an unexpected illness or injury or an extenuating circumstance (48 hours or less) that is sufficiently severe to temporarily render them unable to meet academic requirements (e.g., attending lectures or labs, writing tests or midterm exams, completing and submitting assignments, participating in presentations) should self-declare using the online Self-Reported Absence portal. This option should be used in situations where the student expects to resume academic responsibilities within 48 hours or less.

Please note the following conditions that are in place for self-reporting of medical or extenuating circumstances:

- Students will be allowed a **maximum of two self-reported absences** between September and April and one self-reported absence between May and August;
- Any absences in excess of the number designated in clause a above, regardless of duration, will require students to present a [Student Medical Certificate \(SMC\)](#), signed by a licensed medical or mental health practitioner, detailing the duration and severity of illness, or appropriate documentation supporting extenuating circumstances to the Academic Counselling unit in their

Faculty of registration no later than two business days after the date specified for resuming responsibilities.

- Self-reported absences will not be allowed for scheduled final examinations; for midterm examinations scheduled during the December examination period; or for final lab examinations scheduled during the final week of term.
- Self-reporting may not be used for assessments (e.g. midterm exams, tests, reports, presentations, or essays) worth more than 30% of any given course.
- Students must be in touch with their instructors **no later than 24 hours after the end of the period covered by the Self-Reported Absence form**, to clarify how they will be expected to fulfil the academic expectations they may have missed during the absence.

Please review the full policy at,

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

Policy on “Academic” Accommodation - Medical / Non-Medical Grounds

- (a) **Medical Grounds** for assignments worth 10% or more of final grade: Go directly to Huron Support Services/ Academic Advising, or email huronsss@uwo.ca.

University Senate policy, which can be found at,

https://www.uwo.ca/univsec/pdf/academic_policies/appeals/accommodation_medical.pdf, requires that all student requests for accommodation on medical grounds for assignments worth 10% or more of the final grade be made directly to the academic advising office of the home faculty (for Huron students, the “home faculty” is Huron), with supporting documentation in the form (minimally) of the Senate-approved Student Medical Certificate found at:

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

The documentation is submitted in confidence and will not be shown to instructors. 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.

The instructor will not normally deny accommodation where appropriate medical documentation is in place and where the duration it describes aligns with the due date(s) of assignment(s). Before denying a request for accommodation on medical grounds, the instructor will consult with the Dean. The instructor’s decision is appealable to the Dean.

- (b) **Accommodation on Medical Grounds** for assignments worth *less than 10%* of final grade: **Consult Instructor Directly**

When seeking accommodation on medical grounds for assignments worth less than 10% of the final course grade, 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. 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.

The instructor will not normally deny accommodation where appropriate medical documentation is in place and where the duration it describes aligns with the due date(s) of assignment(s). Before denying a request for accommodation on medical grounds, the instructor will consult with the Dean. The instructor's decision is appealable to the Dean.

(c) Non-Medical Grounds: Consult Huron Support Services/ Academic Advising

Where the grounds for seeking accommodation are not medical (e.g. varsity sports, religious, compassionate, bereavement) the student should contact an academic advisor directly. All accommodation requests must include a completed [Accommodation Request Form](#). Late penalties may apply at the discretion of the instructor.

Where a student seeks accommodation on non-medical grounds where confidentiality is a concern, the student should approach an academic advisor with any documentation available. The advisors will contact the instructor after the student's request is received, and will outline the severity and duration of the challenge without breaching confidence. The student will be informed that the instructor has been notified that significant circumstances are affecting or have affected the student's ability to complete work, and the student will be instructed to work as quickly as possible with the instructor on an agreement for accommodation. Before denying a request for accommodation where documentation has been submitted to an academic advisor, the instructor will consult with the Dean. The instructor's decision is appealable to the Dean.

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

Chaplaincy: gthorne@huron.uwo.ca

Additional supports for Health and Wellness may be found and accessed at Western through, www.uwo.ca/uwocom/mentalhealth/.

Important Dates & Directory

For a current and up-to-date list of important dates and campus directories, please visit:

- **Huron – Important Dates:** <https://huronuc.ca/important-dates-and-deadlines>
- **Academic Calendar & Sessional Dates:** <http://www.westerncalendar.uwo.ca/SessionalDates.cfm>
- **Huron Directory – Faculty, Staff and Administration:** <https://huronuc.ca/index.php/contact/contact-directory>
- **Western Directory – Faculty, Staff and Administration:** <https://www.uwo.ca/directory.html>