MOS 4471B Section – 001, 002, 003, 004  
Management Control Systems  
Winter 2020 (January – April 2020)  
Course Outline

1. Course Information:

1.1 Class Location and Time:

<table>
<thead>
<tr>
<th>Section</th>
<th>Day</th>
<th>Time</th>
<th>Location</th>
<th>Instructor</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>Wednesday</td>
<td>6:30 pm - 9:30 pm</td>
<td>SSC 3006</td>
<td>Christina Maco</td>
</tr>
<tr>
<td>002</td>
<td>Wednesday</td>
<td>2:30 pm - 5:30 pm</td>
<td>TC 204</td>
<td>Christina Maco</td>
</tr>
<tr>
<td>003</td>
<td>Monday</td>
<td>9:30 am – 10:30 am</td>
<td>SSC 3024</td>
<td>Bill Dawson</td>
</tr>
<tr>
<td></td>
<td>Wednesday</td>
<td>9:30 am – 11:30 am</td>
<td>SSC 3024</td>
<td>Bill Dawson</td>
</tr>
<tr>
<td>004</td>
<td>Monday</td>
<td>11:30 am – 12:30 pm</td>
<td>SSC 3024</td>
<td>Bill Dawson</td>
</tr>
<tr>
<td></td>
<td>Wednesday</td>
<td>11:30 am – 1:30 pm</td>
<td>SSC 3024</td>
<td>Bill Dawson</td>
</tr>
</tbody>
</table>

1.2 Contact Information:
Instructor: Bill Dawson  
Office: SSC 4430  
Office Hours: Friday 10:00 am – 1:00 pm or by appointment  
Phone: 661-2111 x82293  
Email: bdawson@uwo.ca  
Website Address: http://owl.uwo.ca/portal

Instructor: Christina Maco  
Office: SSC 4303  
Office Hours: Thursday 10:00 am – 12:00 am  
Phone: 661-2111 x82293  
Email: cmaco2@uwo.ca  
Website Address: http://owl.uwo.ca/portal

DAN Department of Management & Organizational Studies strives at all times to provide accessibility to all faculty, staff, students and visitors in a way that respects the dignity and independence of people with disabilities. Please contact the course instructor if you require material in an alternate format or if you require any other arrangements to make this course more accessible to you. You may also wish to contact Services for Students with Disabilities (SSD) at 519-661-2147 for any specific question regarding an accommodation.

More information about “Accessibility at Western” is available at: http://accessibility.uwo.ca
2. Calendar Description

2.1 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.

3 lecture hours, 0.5 course

Antirequisites(s): at Main campus the former MOS 3371A/B
Prerequisite(s): MOS 3370 A/B and enrolment in 4th year of BMOS

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

3. Textbook

Management Accounting MOS 4471B Custom Publication for Western University, 2019. Available at the bookstore.

4. Course Objectives and Format
The DAN Department of Management and Organizational Studies 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.

4.1 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, it increases the probability of organizational success.

4.2 Course format
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.
5. 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 (e.g., 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 result 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 (e.g., EVA, Balanced Scorecard).

6. Evaluation

6.1

Class Participation (5% Case Memos, 10% Class Participation) 15%
Case Study Presentation 10%
Mid-Term Examination 31%
Group Research Report and Presentation 13%
Final Examination (During Exam Period April 6-26 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 Friday, February 13, 2020 7:00-10:00 pm. location on Lecture Outline. 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.
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.

The DAN Department has a grade policy which states that for courses in the 4000 range, the class average must fall between 70% and 77% for all sections of a course taught by the same instructor. In very exceptional circumstances only, class averages outside this range may be approved by the Undergraduate Chair or Chair. Class averages are not grounds for appeal.

### 6.2 Case Study Presentation (10%)

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 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

### 6.3 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 the last two classes when the Group Research Reports are presented to receive full participation 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.

7. Lecture and Examination Schedule
"See Schedule on OWL".

8. Student Responsibilities
For Students should familiarize themselves with Western University Senate Regulations, please see...

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.

8.1 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.

8.2 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.

8.3 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.
9. 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, or other electronic devices to exams.
- To ensure fairness to all students, questions will be answered during exams.

10. 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”.

10.1 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.).

10.2 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.

10.3 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

10.4 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

11. Attendance
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.

11.1 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.

11.2 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.
12. 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.

13. Posting of Grades
Midterm exam grades will be posted on OWL or emailed to you 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.

14. University Policy Regarding Illness
14.1 Illness
For details on University Policy and student responsibilities go to: https://www.uwo.ca/univsec/pdf/academic_policies/appeals/Academic_Consideration_for_absences.pdf

Students who experience an extenuating circumstance (illness, injury, or other extenuating circumstance) sufficiently significant to temporarily render them unable to meet academic requirements may submit a request for academic consideration through the following routes:

i. Submitting a Self-Reported Absence form provided that the conditions for submission are met (maximum of 2 from September to April, valid for 48 hours or less, on course work worth less than 30%); or

ii. For medical absences, submitting a Student Medical Certificate (SMC): https://www.uwo.ca/univsec/pdf/academic_policies/appeals/medicalform.pdf signed by a licensed medical or mental health practitioner in order to be eligible for Academic Consideration; or

iii. For non-medical absences, submitting appropriate documentation (e.g., obituary, police report, accident report, court order, etc.) to Academic Counselling in order to be eligible for academic consideration. Students are encouraged to contact their Academic Counselling unit to clarify what documentation is appropriate.

Students seeking academic consideration:

- are advised to consider carefully the implications of postponing tests or midterm exams or delaying handing in work;
- are encouraged to make appropriate decisions based on their specific circumstances, recognizing that minor ailments (upset stomach) or upsets (argument with a friend) are not an appropriate basis for a self-reported absence;
- must communicate with their instructors no later than 24 hours after the end of the period covered by either the self-reported absence or SMC, or immediately upon their return following a documented absence.
14.2 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.

15. 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.

16. 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 Ombudsperson's Office.
17. Support Services

17.1 Support Services

The Registrar’s office can be accessed for Student Support Services 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/services/
Student Development Services can be reached at: http://www.sdc.uwo.ca/
Students who are in emotional/mental distress should refer to Mental Health@Western
http://www.health.uwo.ca/mental_health/ for a complete list of options about how to obtain help.

17.2 Academic Concerns.

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

18 Important Dates

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan 6</td>
<td>Winter classes begin</td>
</tr>
<tr>
<td>Jan 14</td>
<td>Last day to add a full course, or first term half course</td>
</tr>
<tr>
<td>Feb 17</td>
<td>Family Day Holiday (All offices closed)</td>
</tr>
<tr>
<td>Feb 17-21</td>
<td>Winter Reading Week (No classes. Main DAN office open Feb 18-21)</td>
</tr>
<tr>
<td>Mar 7</td>
<td>Last day to drop a second term half course without academic penalty</td>
</tr>
<tr>
<td>Apr 3</td>
<td>Classes end for Winter Term</td>
</tr>
<tr>
<td>Apr 4-5</td>
<td>Study Days</td>
</tr>
<tr>
<td>Apr 6-26</td>
<td>Final Exam Period</td>
</tr>
</tbody>
</table>