

Fall 2023 Course Syllabus

MOS 4471A Section 001 and 002 Management Control Systems In Person

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1. Course Information:

1.1 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.

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

1.2 Accessibility:

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.

Contact Academic Support & Engagement at <http://academicsupport.uwo.ca/> for information about Western's Accessible Education.

More information about "Accessibility at Western" is available at: <http://accessibility.uwo.ca>

1.3 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>

1.4 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 PREREQUISITE COURSES required.

Students not in BMOS are permitted to enroll in up to 1.0 MOS courses, per the Academic Timetable. The requirement that states you must be in BMOS is lifted during registration on the priority lift dates as noted in the [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-v978152648321>

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 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.

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 will be delivered in-person.

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.

In person classes: Classes will be focused on the discussion, analysis, and writing of cases. Students are expected to attend class well prepared. Students will be required to make presentations in class of various aspects of a case, work in breakout groups, and practice their case writing techniques.

Participants in this course are not permitted to record the sessions, except where recording is an approved accommodation, or the participant has the prior written permission of the instructor.

Solutions: This course has a **NO PHOTOS/NO RECORDING policy**. Students are not permitted to take pictures or videos of work done in class by the professor or by other students. Official solutions to the assigned cases will NOT be made available due to copyright. You should take your own notes of solutions discussed in class.

Assignments, Tests and Examinations: The assignments, tests and examinations will test the student's comprehension of both the technical and conceptual aspects of the

4. Learning Outcomes

1. 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
2. To evaluate Management Control Systems (MCS) for Profit and Not-for-Profit Organizations, considering the efficiency and effectiveness of the MCS in place.
3. To determine the appropriate type of responsibility centres for an organization.
4. To assess performance evaluation systems that are in place for motivating managers to achieve overall company goals and objectives.
5. To evaluate strategic planning and budgeting programs to ensure goal congruence with a company's strategy.

5. Evaluation

<u>Component</u>	<u>Date</u>	<u>Grade Percentage</u>
In Class Group Assignment	TBA	5%
Group Case Report and Presentation	TBA	10%
Participation	Weekly	6
Weekly hand-ins	Weekly	8%
Midterm Exam	2.5 hours (Saturday, October 21 at 1pm)	31%
Final Exam	During exam period	40%

5.1 Group In Class Assignment

This assignment will be a case that will give students the opportunity to apply the theories and concepts of the course. It is scheduled during the class on October 12, 2023. There are no make ups for this assignment. Students with documented absences will have the grades allocated to the midterm exam and/or the final exam.

5.2 Group Case Report and Presentation

Each group will be required to submit a report and prepare a presentation for a case assigned by the instructor. The report will be completed during class time November 21, 2022. The groups will have 1 week to prepare their presentation and submit in the Assignment tab (1 submission per

group) prior to class. Each group will have the opportunity to present during class time. The presentation should be no longer than 10 minutes. The presentation will be evaluated based on the quality of your content as well as the style and quality of your presentation. This is a senior course; therefore, a higher degree 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.

5.3 Group Case Report and Presentation

Regular participation and attendance in this course are key factors to your success and the achievement of a high overall grade. As a future professional, it is critical for you to be comfortable with sharing your thoughts and opinions.

Please use this class as an opportunity to develop your ability to communicate effectively and be brave enough to share your thoughts and opinions. Our classroom is a safe and inclusive environment where everyone should feel accepted and respected. Furthermore, regular class participation will allow you to develop the following CPA enabling competencies: communicating, leading, and collaborating. Participation can take many forms such as:

- completing homework and research prior to class and discussing what you learned from these tasks
- answering the assignment questions/preparing for class/demonstrating preparedness in discussions
- relating current events linked to the material being discussed
- asking relevant questions or providing clarification of points and issues

Notes Regarding Participation

It is expected that you will arrive on time and be ready to work when you arrive. You will be evaluated on your participation efforts after each class, taking into consideration both the quality of your participation and the quantity. Quality is more important than quantity.

It is not anticipated that we will encounter any problems with poor preparation for class, disruptive behaviours, or frequent lateness or absences, however, should you choose to behave in any of these ways, you will experience a negative impact on your participation mark. It is appreciated when you inform your professor that you will be late, need to leave early, or will be absent from class.

5.4 Weekly Hand Ins

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 and submitted through the Assignment tab on OWL. Please note that although 8 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.

5.5 Examinations

The midterm and final exam are **closed book examinations** and may consist of a combination of multiple choice, short-answer questions, long-answer problems, case analysis and written responses. The midterm exam will be based on material covered in Weeks 1 to Week 6. The final exam will cover material in Weeks 1 – 12 with an emphasis on the materials covered in the weeks after the midterm. The exam will be scheduled during the final exam period. Detailed exam policy will be posted on OWL. **Dictionaries are NOT allowed into the examinations.**

Exams will be in person and will require access OWL, Word and Excel. Tests and examinations in this course will be conducted using the remote proctoring service, Proctortrack. Proctortrack will require you to provide personal information (including some biometric data). The session will be recorded. By taking this course, you are consenting to the use of this software. More information about remote proctoring is available in the Online Proctoring Guidelines at the following link:

<https://www.uwo.ca/univsec/pdf/onlineproctorguidelines.pdf>

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

Students are responsible for material covered in the lectures, assigned chapters, and assigned problems. Exams will not be returned to students but may be reviewed by contacting the instructor.

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 3000-4000 range, the class average must fall between 72% 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. Lecture and Examination Schedule

Schedule on OWL

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 instructor 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 instructor. 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 your 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 instructor.

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 the written consent of your instructor.

8. Exam Policies

IN-PERSON

- Bring student identification and computer to exams.
- Nothing is to be on/at one's desk during an exam except your computer and student card
- No other browsers or programs may be open while an exam is in progress.
- Students will be required to use ProctorTrack or other proctoring software during the exam.
- Do not wear baseball caps to exams
- Do not bring or wear smart watches, 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 instructor. Please respect the fact that your Instructor 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 their Instructor. The Instructor 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 Instructor teaches different courses and sections and cannot properly respond to questions if they do 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 instructor 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.

You, the student, are responsible for the grades earned.

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, Absence and Accommodation

13.1 Illness

Students will need to provide a Student Medical Certificate if the absence is medical or provide appropriate documentation if there are compassionate grounds for the absence in question. Students are encouraged to contact their Faculty Academic Counselling office to obtain more information about the relevant documentation.

For privacy reasons, students should also note that individual instructors should not receive documentation directly from a student, whether in support of an application for consideration on medical grounds, or for other reasons. All documentation required for absences must be submitted to the Academic Counselling office of a student's Home Faculty.

For details on the Policy on Accommodation for Medical Illness, go to:

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

Students can download the Student Medical Certificate (SMC) here:

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

13.2 Accessible Education

Students with disabilities work with Accessible Education (formerly SSD) which provides recommendations for accommodation based on medical documentation or psychological and cognitive testing. The accommodation policy can be found here:

[https://www.uwo.ca/univsec/pdf/academic_policies/appeals/Academic Accommodation_disabilities.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/appeals/Academic_Accommodation_disabilities.pdf)

Students needing access to Accessible Education should register here:

http://academicsupport.uwo.ca/accessible_education/index.html

13.3 Religious Accommodation

Students should consult the University's list of recognized religious holidays, and should give reasonable notice in writing, prior to the holiday, to the Instructor and an Academic Counsellor if their course requirements will be affected by a religious observance. Additional information is given in the [Western Multicultural Calendar](#).

13.4 Make Up Examinations

A student must write a make-up exam if any 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 determined by the department and the University Special Examination dates as outlined in the Academic Handbook:

https://www.uwo.ca/univsec/pdf/academic_policies/exam/definitions.pdf. The make-up exam will be held at [9:00am / 1:00pm] in SSC 4317.

First Term Half Course: January 12, 2024

If a student is unable to meet the scheduled make-up, 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

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 Web site:

http://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_discipline_undergrad.pdf

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.

The use of AI and translation tools in written work beyond a dictionary is not permitted unless permission is granted by the instructor for specific circumstances. Any work submitted must be the work of the

student in its entirety unless otherwise disclosed. When used, any such AI or translation tool should be used ethically and responsibly, and students must cite or credit the tools used in line with the expectation to use AI as a tool to learn, not only to produce content.

Within this course, students are permitted to use AI tools exclusively for information gathering and preliminary research purposes. These tools are intended to enhance the learning experience by providing access to diverse information sources. However, it is essential that students critically evaluate the obtained information, exercise independent thinking, and engage in original research to synthesize and develop their own ideas, arguments, and perspectives. The use of AI tools can serve as a starting point for exploring a topic, with students expected to uphold academic integrity by appropriately attributing all sources of information and avoiding plagiarism. Essays, written assignments and/or lab reports should reflect the student's own thoughts and independent written work. Students should also generate their own figures (e.g., graphs, diagrams) rather than using AI generated ones. By adhering to these guidelines, students contribute to a responsible and effective learning environment that promotes critical thinking, independent inquiry and all them to produce original written contributions. The same principles also apply to the use of translation software to support the writing the essays and other written assessments.

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 of the Department of Management and Organizational Studies.
3. If the response of the Undergraduate Chair is considered unsatisfactory to the student, they 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/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.