

**York University**  
**Faculty of Liberal & Professional Studies**  
**School of Administrative Studies,**

**AP/ADMS4570 3.0 - Management Planning and Control System**

**Fall 2020 Course Outline (August 26, 2020)**

**Course website:** <https://eClass.yorku.ca> (effective September 1, 2020)

*Please note:* You need to be registered and have a York Passport ID for site access.

**Course instructor(s):**

<b>Course Director</b>	Gary Spraakman	<a href="mailto:garys@yorku.ca">garys@yorku.ca</a>
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**Times and locations:**

Term	Section	Course Type	Day	Time	Location
Fall	A	Synchronous Lectures	T	19:00 (7:00 PM)	Zoom Video

Be aware of the important dates that apply to this course by checking the following site:

<https://www.registrar.yorku.ca/enrol/>

**Technical requirements for taking the course:**

Several platforms will be used in this course (e.g., Moodle, Zoom, etc.) through which students will interact with the course materials, the course director, as well as with one another. Please review this syllabus to determine how the class meets (in whole or in part), and how office hours and presentations will be conducted.

Students shall note the following:

- Zoom is hosted on servers in the U.S. This includes recordings done through Zoom.
- If you have privacy concerns about your data, provide only your first name or a nickname when you join a session.
- The system is configured in a way that all participants are automatically notified when a session is being recorded. In other words, a session cannot be recorded without you knowing about it.

Please review the [technology requirements and FAQs for Moodle](#).

Students will be expected to fully participate in this course through video conferencing. The Zoom lectures will be recorded, and exams may be remotely proctored. In addition to a stable, higher-speed Internet connection, students will need a computer with

webcam and microphone, and/or a smart device with these features.

Here are some useful links for student computing information, resources and help:

[Student Guide to Moodle](#)

[Zoom@YorkU Best Practices](#)

[Zoom@YorkU User Reference Guide](#)

[Computing for Students Website](#)

[Student Guide to eLearning at York University](#)

To determine Internet connection and speed, there are online tests, such as [Speedtest](#), that can be run.

ADMS4570 requires video and audio participation in the conference each week. Presentations, Midterm and Final exam will be held using the video conferencing technology.

**Prerequisites:**

For students in an Honours program, 78 credits including AP/ADMS 3510 3.00, AP/ADMS 2320 3.00 and AP/ADMS 3330 3.00 or AP/ADMS 3351 3.0.,

For other students, these above-listed courses and a grade of C+ or better in AP/ADMS 3510 3.00.

**REGISTRATION INFORMATION**

**Enrolment Deadline**

All sections for this course normally fill months in advance so early registration is important. As this is a required BCom course and it fills up so early, very few students drop in the open enrolment period in the first two weeks of classes. If you did not get into the course before classes started, your chances of successfully enrolling are very slim. However, you can request the Receptionist at room 282 Atkinson telephone #?? to add your name to a list that is maintained with the only purpose of estimating the unsatisfied demand of the course, but students are not contacted when vacancies occur. The Course Director is not involved in the registration process in any way and cannot assist you with this process. Due to the high volume of material covered and because of early dates of examinations, **no registration under any circumstances is permitted after the “last date to enroll without permission”.**

## Examination Dates

**Final examination:** This examination is scheduled by the York Registrar for the formal examination period (see above table) and thus the date of the examination is not known when this

course outline is issued. You should not book travel plans in this period. Approximate date for the official exam schedule is as in the table above. Consult the York University website for official timetable information.

### Expanded course description:

A study of the process by which managers ensure that resources are obtained and used efficiently and effectively in accomplishing organizational objectives. Both real situations and CPA style cases are used in this course.

The course is designed to help you gain knowledge, insights, and analytical skills related to management accounting and control systems (MCS), and is aimed at achieving two objectives:

- 1) To develop an understanding of the concepts essential for the design of effective management accounting and control systems based on business analysis. The course builds on your knowledge of management accounting, financial accounting, finance, economics, and strategy through a case base format and a contemporary context.
- 2) To develop student knowledge and skills on how the various management accounting techniques relate to one another, and thereby how they are reconciled and deployed.
- 3) To prepare students with both qualitative and quantitative skills for case analysis and writing. The CPA case format is used.

The study of cases is crucial for this course. Cases allow you to use management accounting techniques to analyze management problems and opportunities and allows for the consideration of risks and the type of control systems to be implemented. There is no one, single correct solution for a case, rather there are good solutions being supported by solid analyses, both qualitative and quantitative. Case reports are expected to be balanced, perhaps when appropriate presenting and evaluating both sides of the argument before coming with a recommendation to management. Students often find cases to be difficult and frustrating, however they are the appropriate training tool for dealing with ambiguity. Integrative problem-solving skills (judgment, diagnosis, analysis and communication of recommendations are developed), namely:

- Analytical skills, i.e., understand the functionality of management accounting techniques
- Understand how management accounting techniques reconcile with one another
- Communication (oral, written and presentation) skills
- Understanding how organizations function

Evaluation - weights are not transferrable between course components

Component	Weight
Weekly journal (only the top 10 journals are counted)	30
Participation	10
Midterm case	20
Final paper and oral examination (30, 10)	40
Total	100%

1. **Journals.** Each student must write a two-page journal (Word, double space, 12 font) on a specified case or article being discussed the in respective class. Each journal of an article must be an original effort and critical in orientation. By being critical, you must be constructive in finding ways to improve the article. A journal of a case must focus on how you would approach the case, the problems or issues being resolved, the management accounting techniques being used, and the expected recommendations. Journals must be submitted on moodle prior to the class (i.e., by 7:00 am) where the article or case will be discussed. Evaluation will be based on comprehensiveness, depth of analysis, insightfulness and presentation of the journal. **(30% of final grade).**
2. **Participation:** Attendance will be taken at each class. The criteria for participation marks are:
  - 1 - generally attends (3 marks)
  - 2 - attends and participates frequently (5)
  - 3 - attends, participates frequently, makes some contributions (7)
  - 4 - attends, participates frequently, makes many contributions (8)
  - 5 - attends, participates frequently, and makes insightful, frequent contributions (10)**(10% of final grade)**
3. **Midterm case.** This will be a new unique two-hour case administered online. The case will be similar to what has been covered during the course. (30% of final grade)
4. **Final examination.** There are two parts, that will cover all aspects of the course. The first part, worth 30% of the final grade, is an online examination that consists of five timed questions. The second part, worth 10% of final grade, consists of a 10-minute oral Zoom examination that also covers the entire course including cases. **(40 of final grade)**

## **Required Course Materials:**

1. Spraakman, Current Trends and Traditions in management Accounting Case Analysis, 7th edition, 2018 (**Custom edition**)

### **Options for the Spraakman casebook:**

The custom edition for ADMS 4570 will be available on the following webpage URL:  
To purchase the Custom eCasebook, go to:

<http://www.captus.com/information/onlinepub-adopt.htm>

Click Purchase in the following item:

**York University - ADMS4570 - FALL - Current Trends and Traditions in Management Accounting Case Analysis, 7e, Custom Edition (\$; Four-Month Subscription)**

[Purchase](#) | [Access](#) | Non-Printable

### **Computing Requirements**

This course has an extensive computer interface and you will need access to a multi-media computer with a high-speed Internet connection. The most recent versions of Adobe Reader and Apple QuickTime are required to view course materials, available by free download from [www.adobe.com](http://www.adobe.com) and [www.quicktime.com](http://www.quicktime.com), respectively. A computer and speakers (or headphones) will be required to read and listen to the recorded material that complements the text. 'Adobe Reader' and 'QuickTime' are needed to view the multimedia clips that illustrate and explain the concepts. There are free computer labs on campus for registered students who do not possess these computing resources. Campus computers do not have speakers, so you will have to supply your own headphones.

### **Organization of the course:**

#### **Lectures:**

This entire course is run synchronously according to the Registrar's Office schedule (i.e., with 'live' sessions scheduled according to the scheduled meeting times). Students are expected to attend the scheduled class session via Zoom. All class handouts, assignments, and other information will be posted to the course Moodle site.

#### **Virtual office hours:**

Office hours will be scheduled via Zoom. Please arrange office meeting with the instructor.

## Email Protocol

If you want help with a problem, it is important that your email be properly labeled and show the calculations you have made. ***Make sure to include your name, student number, and section number in all your emails.*** Messages without this information will remain unopened. Students are required to obtain and use a Yorku.ca email account for course email. For security reasons, we generally will not respond to Gmail/Hotmail etc.

### Who do I email for what?

Helpdesk@yorku.ca...(all computing issues)

Course Director...(all questions related to course content, grades, course administration, etc.)

Area coordinator ... (concerns not properly addressed by the Course Director):

## Practice Problems & Cases

There are lots of practice cases in your casebook. As you will be tested using cases based on the materials covered in class. The pre-requisite materials from ADMS 2510 and ADMS 3510 are important for this course, as it builds on the management accounting techniques from those prior courses. The formula for success is integrative and multi topic case analysis and not restricting your analysis to a single topic, but instead, looking at the broader view to solve business problems.

### Software use:

- Power BI (free version)
- Excel
- Word
- Power Point

## Concerns with Marking

If you have concerns with the marking of your work, write your concerns on the cover page and re-submit it to your course director, who will deal with the concerns. Note, as there is a certain amount of judgment in marking, the entire exam or assignment will be re-marked, and the overall mark could go up, stay the same, or fall.

## Bonus Mark

At the professor's discretion, students in this section may receive a 1% bonus if 70% or more of them complete the online course evaluation. The professor will explain the importance of evaluations and provide time in class for completing the evaluation.

## Course Website

All course material is contained on the Moodle website for your courses.

The website contains

- The course outline
- Announcements on all important matters in the course. You should check these several times a week and especially before class in case there is a class cancellation
- Lecture slides (as needed) to print as course notes
- Examination information

The website has restricted access; you will have to log in with your York Passport account.

## WEEKLY TIMETABLE AND DUE DATES

	Day	Topic and integrative opportunities	Readings	Cases from Spraakman
1	15-Sep	Introduction; Planning and budgeting.	Spraakman and O'Grady (2020)	Adam Tran Winery Dowie
2	22-Sep	Controls; Costing – job, process, operational, backflush – actual & standard	Ouchi (1979) (Journal subject)	(1)Dennison Manufacturing International (2) Southern Computer Machines
3	29-Sep	Risk; Financial versus non-financial/operational data	Palerino, Power, and Ashby (2017)	Consolidated Pumps (Journal subject)
4	06-Oct	Agency theory; options for allocating overhead	Cohen and Holder-Webb (2006) (Journal subject)	King Coal
	13-Oct	Reading week		
5	20-Oct	Beyond Budgeting: contribution margin, etc.	Libby and Lindsay (2010)	Digital-imaging robotics (Journal subject)
6	27-Oct	Behavioural economics; attributes of management accounting	Malina and Selto (2015) (Journal subject)	Ontario Manufacturing

7	3-Nov	7:00 pm –10:00 pm	Mid-term examination (Case)	
8	10-Nov	Performance measurement; ERP systems and management accounting	Merchant et al. (2018)	Dindal Air conditioners (Journal subject)
9	17-Nov	Bureaucracy and incentives; allocated versus direct costs	Spraakman (2002)	Upper Canada Wood Stoves (Journal subject)
10	24-Nov	Balanced scorecard; Accounting and discounted cash flow methods	Norreklet (2000) (Journal subject)	Yoor University
11	01-Dec	Data analytics; Performance measures and incentives/bonuses	Spraakman, Sanchez-Rodrigues, and Riggs (2020)	Data analytics challenges at a general hospital (Journal subject)
12	8-Dec	Institutionalization; Transfer price options and incentives	Spraakman (2006) (Journal subject)	Electronic Process equipment
	??	<b>Final exam</b>	Three hours, including a 10 minute oral examination.	

## RELEVANT UNIVERSITY REGULATIONS

The [Senate Grading Scheme and Feedback Policy](#) stipulates the following:

- The grading scheme (i.e. kinds and weights of assignments, essays, exams, etc.) be announced, and be available in writing, within the first two weeks of class.
- Under normal circumstances, graded feedback worth at least **15%** of the final grade for Fall term courses, and **30%** for full-year courses shall be received by students in all courses prior to the final withdrawal date from a course without receiving a grade (see the policy for exceptions to this aspect of the policy). The last date to drop a course without receiving a final grade is **November 6, 2020** for Fall term courses, and **February 5, 2021** for full-year courses.
- Please note that an exam or term test worth more than 20% of the final grade may not be given during the final two weeks of classes. It must be scheduled in the formal exam period, even if it will be completed online. The formal Fall examination period will run between December 9 to 23, 2020.

### ***Academic honesty and integrity***

In this course, we strive to maintain academic integrity to the highest extent possible. Please familiarize yourself with the meaning of academic integrity by completing SPARK's [Academic Integrity module](#) at the beginning of the course. Breaches of academic integrity range from cheating to plagiarism (i.e., the improper crediting of another's work, the representation of another's ideas as your own, etc.). All instances of academic dishonesty in this course will be



reported to the appropriate university authorities, and can be punishable according to the [Senate Policy on Academic Honesty](#).

### **Turnitin**

To promote academic integrity in this course, students will be normally required to submit their written assignments to Turnitin (via the course Moodle) for a review of textual similarity and the detection of possible plagiarism. In so doing, students will allow their material to be included as source documents in the Turnitin.com reference database, where they will be used only for the purpose of detecting plagiarism. The terms that apply to the University's use of the Turnitin service are described on the Turnitin.com website.

### **Online proctoring**

This course requires the use of online proctoring for examinations. The instructor may use an online proctoring service to deliver the exam(s), which would be administered through the Learning Management System (Moodle). Students are required to have access to minimum technology requirements to complete examinations. If an online proctoring service is used, students will need to become familiar with it at least five days before exam(s). For technology requirements, Frequently Asked Questions (FAQs) and details about the online proctoring service, please visit the [Registrar's Office's page on online exam proctoring](#). Students are required to share any IT accommodation needs with the instructor as soon as they are able.

**LA&PS course policies.** That document summarizes and provides links to the information typically provided under the Course Information section, including on [Student Rights & Responsibilities](#), and [Academic Accommodation for Students with Disabilities](#). For more language on course information, please consult the University's [Important Course Information document](#).]

### **Schedule of readings and activities**

Please note the following [important dates](#) for Fall/Winter 2020-21:

- For both full-year (Y) and Fall-term (F) courses, classes will start on September 9, 2020. Winter-term (W) classes will start on January 11, 2021.
- Reading Week will occur between October 10 and 16, 2020 in the Fall term, and between February 13 and 19, 2021 in the Winter term.
- The last date to submit term work is December 9 in the Fall term, and April 13 in the Winter term. December 9 is also a Fall Study Day.
- The formal exam period in the Fall will run from December 9 to 23, 2020. The Winter exam period will run from April 14 to 28, 2021. If you are planning an exam or term test worth more than 20% of the final grade, it cannot be written during the final two weeks of classes. It must be scheduled in the formal exam period, even if it will be written online.