

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

AP/ADMS4570 3.0 - Management Planning and Control System
Fall 2021 Course Outline

Course website: <https://moodle.yorku.ca>

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

Course instructor(s):

Course Director	Maria Ferraro	ferraro1@yorku.ca

Times and locations:

Term	Section	Course Type	Day	Time	Location
Fall	A	Synchronous Lectures	T	4:00 PM	Zoom Video Conference

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 may 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:

Prerequisites: 1) For students in an Honours program, 78 credits including AP/ADMS 3510 3.00, AP/ADMS 2320 3.00 and AP/ADMS 3351 3.00 (or ADMS 3330 prior to Fall 2019), or 2) for other students, these above-listed courses and a grade of C+ or better in AP/ADMS 3510 3.00.

Expectation:

ADMS4570 participants are expected to be competent with the calculative skills and knowledge developed through ADMS2510 and 3510. While cases will cover financial accounting topics, there is a heavy emphasis on managerial accounting and governance.

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 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 cost accounting, financial accounting, finance, economics, and strategy through a case base format and current economic events.
- 2) To prepare students with both qualitative and quantitative skills for CPA case analysis and writing. Case formats are CPA style, and the group project is similar to the requirements of the CPA capstone.

Cases are the core of this course. Case studies allow you to develop and practice a systematic approach to analyzing 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 based on theory. Case reports are expected to present and evaluate 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 acquiring and improving: Integrative problem-solving skills (judgment, diagnosis, analysis and communication of recommendations are developed), namely:

- Analytical skills
- Communication (oral, written and presentation) skills
- Ability to work in a team
- An understanding of how a real business function
- Exposure to a method used in a significant portion of professional accounting

Evaluation - weights are not transferrable between course components

Component	Weight
Weekly case submissions (10 cases @ 0.5 each)	5
Assignment case 1	10
Assignment case 2	10
Assignment case 3	15
Participation	10
Group Case and Presentation (15%)	
Group Report	7.5
Group Presentation	7.5
Final examination	35
Total	100

Assignments: Three assignments will be assigned. These are cases similar to CPA cases or may be based on events in current news.

Group Case and Presentation: The details will be discussed in class, however, as a general guide:

Students will be assigned a case similar to CPA cases. Each group will be required to submit a response to the issues and prepare a formal presentation to the class.

There are no make-ups for missed assessments. Students with documented absences will have the grades allocated to the Final examination.

Additional Reading, Cases and Discussion materials based on the topic will be assigned on a weekly basis

Participation: Attendance will be taken at each class. The criteria for participation marks are:

- 1 - generally attends (3)
- 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 and frequent contributions (10)

Required Course Materials (two items required):

1. ADMS4570 Course kit (From the York University Bookstore)

https://www.bookstore.yorku.ca/buy_textbooks.asp

Please note: *That the Bookstore will not send you the course kit materials directly. You will receive a receipt by email, which you will save as a pdf file and upload into the assignment dropbox within your eClass site as a proof of purchase. Your Instructor will provide you with access to your digital course kit materials in a timed manner.*

2. 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:

[Captus Press: Term-based eBooks](#)

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 and 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 RO's 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.

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, course administration and grades, all questions/concerns not properly addressed by the Teaching Assistant)
Area coordinator ... (concerns not properly addressed by the Course Director):

Practice Problems & Cases

There are lots of practice problems and cases in your textbooks. As you will be tested using cases based on the materials covered in class. The pre-requisite materials are important for this course, as the course builds on the theory and calculations covered in the 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 of what has to be done to solve business problems.

Software use:

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

Data analytics requires the use of Power BI.

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 outlines
- 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 (Note: The Densmore cases are not shown in the schedule. Additional readings and cases may be assigned in class)

Wk	Day		Topic	Assignments	Cases from Spraakman
1	Sept 14		Intro to Performance management & management decisions (& Calc tools) Intro to case writing – CPA way		Adam Tran Winery Dowie
2	Sept 21		Strategy Risk, Corporate Governance and Ethics		Dindal Air Conditioners
3	Sept 28		Transfer Pricing theory and practice. Capital Investment Decisions. Agency theory, incentives, oversight, regulations,		Dennison Manufacturing International
4	Oct 5			Assignment 1 – IN CLASS TIMED	King Coal
	Oct 12		NO CLASS – READING WEEK		
5	Oct 19		Decentralization & Performance. Business Valuation		Southern computer machines
6	Oct 26		Planning, Budgeting & Incentives - Variance Analysis & Risk management - uncontrollable factors		1)Digital-imaging robotics 2)Consolidated Pump
7	Nov 2			Assignment 2 – IN CLASS TIMED	Yoor University
8	Nov 9		Financial Performance management issues & their effects		
9	Nov 16		Case Report and Presentations		
10	Nov 23			Assignment 3 – IN CLASS TIMED	Upper Canada Wood Stoves
11	Nov 30		Data Analytics and Power BI		CPA cases (in class)
12	Dec 7		Case review		
	TBD		During Final exam period	CASE EXAM	

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 12, 2021** for Fall term courses, and **February 11, 2022** 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, 2021.

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](#).

Please see: <http://sas.laps.yorku.ca/students/> for Relevant University, Faculty and School regulations on

- If a Final Exam is missed due to illness (Deferred Final Exams)
- Academic Honesty
- Grading Scheme and Feedback Policy
- In-Class Tests and Exams - the 20% Rule
- Reappraisals
- Accommodation Procedures
- Religious Accommodation
- Academic Accommodation for Students with Disabilities

Schedule of readings and activities

Please note the following [important dates](#) for Fall/Winter 2021-22:

- For both full-year (Y) and Fall-term (F) courses, classes will start on September 8, 2021. Winter-term (W) classes will start on January 10, 2022.
- Reading Week will occur between October 9 and 15, 2021 in the Fall term, and between February 19 and 25, 2022 in the Winter term.
- The last date to submit term work is December 7 in the Fall term, and April 11 in the Winter term. December 8 is also a Fall Study Day.
- The formal exam period in the Fall will run from December 9 to 23, 2021. The Winter exam period will run from April 12 to 29, 2022. 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.