

Management Planning and Control Systems

ADMS 4570 M & N

Winter 2023

Course Information

Course Instructor: Jamie Aldcorn

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Phone: n/a

Office Hours & Location: Zoom
by appointment

Course Time & Days:

Wednesday 2:30 - 5:30 pm (Section M)

Wednesday 7:00 - 10:00 pm (section N)

Class Location:

Section M HNE 036

Section N R S105

Course eClass site: eclass@yorku.ca

Land Acknowledgment

York University recognizes that many Indigenous Nations have longstanding relationships with the territories upon which York University campuses are located that precede the establishment of York University. York University acknowledges its presence on the traditional territory of many Indigenous Nations. The area known as Tkaronto has been care taken by the Anishinabek Nation, the Haudenosaunee Confederacy, and the Huron-Wendat. It is now home to many First Nation, Inuit, and Métis communities.

We acknowledge the current treaty holders, the Mississaugas of the Credit First Nation. This territory is subject of the Dish with One Spoon Wampum Belt Covenant, an agreement to peaceably share and care for the Great Lakes region ([LA&PS Land Acknowledgement](#)).

Course Overview

Course Description

A study of the process by which managers ensure that resources are obtained and used efficiently and effectively in accomplishing organizational objectives. Readings in cost accounting, finance, business policy and social psychology are applied to analyze case studies of actual situations.

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.

Course Learning Objectives

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

Course Format and Organization

- 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.
- This is a an In-person course. All classes and exams/tests are held on campus. All class readings, assignments, and other information will be posted to the course eClass site.

Technical Requirements

Several platforms will be used in this course (e.g., eClass, Zoom, etc.) through which students will interact with the course materials, the course director/TA, as well as with one another.

Students must be able to access or download PowerBI.

Using Zoom

Students shall note the following:

- Zoom is hosted on servers in the United States and Canada. Recordings done since May 1, 2022 are stored in Canada. For more information, please refer to the notes on [Zoom Privacy and Security](#) provided by Information Security at York.
- 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.

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

- [Student Guide to eClass](#)
- [Zoom@YorkU Best Practices](#)
- [Zoom@YorkU User Reference Guide](#)
- [University Information Technology \(UIT\) Student Services](#)
- [Student Guide to eLearning at York University](#)

To determine Internet connection and speed, there are online tests, such as [Speedtest](#), that can be run. If you need technical assistance, please consult the [University Information Technology \(UIT\) Student Services](#) web page. For more specific assistance, please write to askit@yorku.ca.

Course Communication Plan and Office Hours

Office hours:

Office hours will be scheduled by appointment over 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 grades, all questions/concerns)

Practice Problems & Cases

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:

- Excel
- Word
- Power Point
- PowerBI

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.

Course Expectations

ADMS4570 participants are expected to be competent with the calculative skills and knowledge developed through ADMS2510 and ADMS3510. While cases will cover financial accounting topics, there is a heavy emphasis on managerial accounting and governance. Please review/refresh your knowledge from both ADMS2510 and ADMS3510 prior to the course.

Course Evaluation

Assessment	Due Date	Weight %	Course Learning Outcome
Weekly hand ins (1.0% each)	Various	8	1, 2
In class group case	February 1	5	1, 2
Data Analytics Case	April 5	2	1, 2
Group Case/presentation	March 22/29	15	1, 2
Midterm exam	Feb 15	30	1, 2
Final Exam	TBD	40	1, 2
		100%	

Assessment Descriptions

Midterm Exam: The midterm is scheduled during class time. The case will be similar to CPA cases covering both qualitative and quantitative issues.

Final Exam: The final is scheduled during the April exam period. The case will be similar to CPA cases covering both qualitative and quantitative issues.

Group Case Assignments 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

Weekly Case submissions: Submit 8 cases (1.0 marks each = 8 marks)
Deadline for cases are shown on eClass (before the start of class, i.e. on Tuesdays by 11:59 pm).

Late Work Policy

Weekly assignments will not be accepted after the deadline. As students need only to complete 8 out of the 16 assigned cases, there is ample opportunity to earn the full grade.

Missed Tests and Exams

There are no makeups for the group assignments as they are assigned during class time. Students who have missed the group work and have documented absences will have the grades allocated to the midterm or final exam.

A make up exam will be offered for students unable to write at the scheduled time if absence has been properly documented.

Grading

The grading scheme for this course conforms to the 9-point system used in undergraduate programs at York University. For a full description of the York grading system, visit the York University [Academic Calendar](#).

GRADE	GRADE POINT	PERCENT RANGE	DESCRIPTION
A+	9	90-100	Exceptional
A	8	80-89	Excellent
B+	7	75-79	Very Good
B	6	70-74	Good
C+	5	65-69	Competent
C	4	60-64	Fairly Competent

D+	3	55-59	Passing
D	2	50-54	Marginally Passing
E	1	(marginally below 50%)	Marginally Failing
F	0	(below 50%)	Failing

Course Schedule: Weekly Readings and Activities

Required Course Materials

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

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 - Winter- Current Trends and Traditions in Management Accounting Case Analysis, 7e, Custom Edition (Four-Month Subscription) Non-Printable

Other Materials

Additional readings, cases and problems will be assigned in class and posted on the eclass course site

Course Schedule

Week/Module Dates	Readings and Activities	Assessment Due Dates	Module/Unit Learning Outcomes
Week 1 Jan 11	Intro to Performance management & management decisions (Calculation review) Intro to case writing – CPA way		1,2
Week 2 Jan 18	Information Needs and Systems DAIS in achieving goals and decision making	Adam Tran Winery Dowie	1,2
Week 3 Jan 25	Strategy, Corporate Governance and Ethics	Upper Canada Wood stoves Royal Wood	1,2
Week 4 Feb 1	Responsibility Centres Organizational Structure Transfer Pricing	Yoor University Electronic Process Equipment Group case assignment	1,2
Week 5 Feb 8	Project Management Capital budgeting Lean Management	Bert the Baker Dindal Air	1,2
Week 6 Feb 15	Midterm Exam Location: DB 2114		1,2
Feb 18 - 24	Reading Week – No Classes		
Week 7 March 1	Budgeting and Variance analysis	Coffee Maker Supreme Dennison Manufacturing	1,2
Week 8 March 8	Financial and non-financial Performance measures Balanced scorecard	Home Renovations Government services	1,2
Week 9 March 15	Enterprise Risk Management	Harry Rosen Corral Recycling	1,2

Week 10 March 22	Group Project reports	Queensview University Pasta Etc.	1,2
Week 11 March 29	Group Presentations		1,2
Week 12 April 5	Review and Final exam prep	Assignment due – Data analytics	1,2

Course Policies

All students are expected to familiarize themselves with the following information:

- [Student Rights & Responsibilities](#)
- [Academic Accommodation for Students with Disabilities](#)

Please also review the following course policies:

Academic Integrity

In this course, we strive to maintain academic honesty 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 honesty 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 normally be required to submit their written assignments to Turnitin (via the course's eClass site) for a review of textual similarities 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. York students may opt out of using Turnitin. If you wish to opt out, you should contact your instructor as soon as possible.

Accessibility

While all individuals are expected to satisfy the requirements of their program of study and to aspire to achieve excellence, the University recognizes that persons with disabilities may require reasonable accommodation to enable them to perform at their best. The University encourages students with disabilities to register with [Student Accessibility Services](#) to discuss their accommodation needs as early as possible in the term to establish the recommended academic accommodations that will be communicated to Course Directors through their Letter of Accommodation (LOA).

Please let your instructor know as early as possible in the term if you anticipate requiring academic accommodation so that we can discuss how to consider your accommodation needs within the context of this course. Sufficient notice is needed so that reasonable steps for accommodation can be discussed. Accommodations for tests/exams normally require three (3) weeks (or 21 days) before the scheduled test/exam to arrange.

Religious Observance Accommodation

York University is committed to respecting the religious beliefs and practices of all members of the community, and making reasonable and appropriate [accommodations to adherents for observances of special significance](#). Should any of the dates specified in this syllabus for course examinations, tests, or deadlines conflict with a date of religious significance, please contact the instructor within the first three (3) weeks of class. If the date falls within the formal examination periods, you must complete and submit a [Religious Accommodation for Examination Form](#) at least three (3) weeks before the start of the exam period.

Intellectual Property

Course materials are designed for use as part of this particular course at York University and are the intellectual property of the instructor unless otherwise stated. Third-party copyrighted materials (such as book chapters, journal articles, music, videos, etc.) have either been licensed for use in this course or fall under an exception or limitation in Canadian copyright law. Students may not publish, post on an Internet site, sell, or otherwise distribute any course materials or work without the instructor's express permission. Course materials should only be used by students enrolled in this course.

Copying this material for distribution (e.g., uploading material to a commercial third-party website) may lead to a charge of misconduct according to York's [Code of Student Rights and Responsibilities](#), the [Senate Policy on Academic Honesty](#), and/or legal consequences for copyright violations.

Student Conduct in the Learning Environment

York University is committed to fostering teaching and learning environments that are free of disruptive and/or harassing behaviour, are physically safe, and conducive to effective teaching and learning. Students and instructors are expected to maintain a professional relationship characterized by courtesy, civility, and mutual respect and to refrain from actions disruptive to such a relationship. Individuals who fail to adhere to such standards and who violate University or public law may be subject to disciplinary action by the University.

For more information, see the policies on [Disruptive and/or Harassing Behaviour in Academic Situations](#), the [Student Conduct and Responsibilities](#), and the [Code of Student Rights & Responsibilities](#).

Netiquette for eClass and Online Learning

Students and instructors have a joint responsibility to create and maintain a welcoming and inclusive learning environment. All students are expected to conduct themselves in accordance with the [Code of Student Rights and Responsibilities](#). Please review and familiarize yourself with behaviours that support “netiquette” in virtual classrooms by consulting the [Guide to Netiquette](#) and [Student Guide to eLearning](#).

Student Notice of Recording for Online Teaching and Learning

Activities for this course involve recording, in partial fulfillment of the course learning outcomes. Images, audio, text/chat messaging that have been recorded may be used and/or made available by the University to students enrolled in the course and those supporting the course for the purpose of materials review, for assessment, etc. Recordings will be managed according to the University’s Common Record Schedule and will be securely destroyed when no longer needed by the University. Your personal information is protected in accordance with York University’s [Guidelines on Access of Information and Protection of Privacy](#) and the [Freedom of Information and Protection of Privacy Act](#). Access to online materials, including recordings or live meetings, is subject to York University’s [Senate Policy on Computing and Information Technology Facilities](#).

The University will use reasonable means to protect the security and confidentiality of the recorded information, but cannot provide a guarantee of such due to factors beyond the University’s control, such as recordings being forwarded, copied, intercepted, circulated, disclosed, or stored without the University’s knowledge or permission, or the introduction of malware into computer system which could potentially damage or disrupt the computer, networks, and security settings. The

University is not responsible for connectivity/technical difficulties or loss of data associated with your hardware, software, or Internet connection.

By engaging in course activities that involve recording, you are consenting to the use of your appearance, image, text/chat messaging, and voice and/or likeness in the manner and under the conditions specified herein. In the case of a live stream recording, if you choose not to have your image or audio recorded, you may disable the audio and video functionality. If you choose to participate using a pseudonym instead of your real name, you must disclose the pseudonym to your instructor in advance to facilitate class participation.

You are not permitted to disclose the link to/URL of an event or an event session recording or copies of recording to anyone, for any reason. Recordings are available only to authorized individuals who have been directly provided the above instructions/link for their use. Recordings for personal use, required to facilitate your learning and preparation of personal course/lecture notes, may not be shared with others without the permission of the instructor or event coordinator, and may not be published, posted, linked to, or otherwise made available online, including on social media feeds, even if those feeds are private.

Health and Safety

All York students and instructors share responsibility for the safety and well-being of the community while on York's campuses. Please continue to check [YUBetter Together](#) for the latest information on health and safety.

Students are not permitted to use any third-party software or application to record a transmitted Hyflex session. Additionally, instructors, TA(s), and students may not post, share, or otherwise publish recorded materials outside of the Hyflex course. To do so may result in disclosure of the personal information and intellectual property of students and instructors to others. If you have any questions about the collection or use of your personal information, please contact your instructor or the Privacy Office at info.privacy@yorku.ca.

Student Support and Resources

To help you succeed academically, York University offers a wide range of resources and services. Everything from writing workshops and peer mentorship to wellness support and career guidance is available to fulfill our LA&PS students' needs. Explore the links below to access these on-campus resources:

- [Academic Advising](#) is available to provide students support and guidance in making academic decisions and goals.
- [Student Accessibility Services](#) are available for support and accessibility accommodation when required.
- [Student Counselling, Health & Wellbeing](#) offers workshops, resources, and counselling to support your academic success.
- [Peer-Assisted Study Sessions \(PASS\) Program](#) provides student study sessions for students to collaborate and enhance their understanding of course content in certain courses.
- [Student Numeracy Assistance Centre at Keele \(SNACK\)](#) supports students in courses involving math, stats, and Excel.
- [The Writing Centre](#) provides multiple avenues of writing-based support including drop-in sessions, one-to-one appointments, a Multilingual Studio, and an Accessibility Specialist.
- [ESL Open Learning Centre \(OLC\)](#) supports students with building proficiency in reading, writing, and speaking English.
- [Learning Skills Services](#) provides tips for time management, effective study and learning habits, keeping up with coursework, and other learning-related supports.
- [Learning Commons](#) provides links to supports for time management, writing, study skills, preparing for exams, and other learning-related resources.
- [Roadmap to Student Success](#) provides students with timely and targeted resources to help them achieve academic, personal, and professional success.
- [Office of Student Community Relations \(OSCR\)](#) is responsible for administering the [Code of Student Rights & Responsibilities](#) and provides critical incident support.
- [goSAFE](#) is staffed by York students and can accompany York community members to and from any on-campus location, such as the Village Shuttle pick-up hub, parking lots, bus stops, or residences.

For a full list of academic, wellness, and campus resources visit [Student Support & Resources](#).