

Management Planning and Controls Systems

ADMS 4570 M
WINTER 2025

Course Information

Course Instructor: Jamie Aldcorn
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Phone: n/a
Office Hours & Location: by
appointment

Course Time & Days: Wed 2:30-5:30
Class Location: SC303
Course eClass site:
<http://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

The course is 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 functions

Course 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 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. Class may be conducted over Zoom due to unforeseen circumstances.

Instructor Office Hours and Communication Guidelines

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 prerequisite 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.

Note: Due to copyright issues – solutions to cases will not be posted. Students should attempt all cases and take notes during the class discussion.

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 some 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 Learning Materials	Cost	Availability
<p>Required Course Materials</p> <p>Spraakman, Current Trends and Traditions in management Accounting Case Analysis, 7th edition, 2018 (Custom edition)</p> <p>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 https://info.captus.com/registration/Epub/school.aspx?INST=york</p>	\$34.00	From Captus Press
No restrictions from student using prior editions if they can get access the full Spraakman case book.		
	Total \$ 34.00	

Optional Course Materials

Course Learning Material	Cost	Availability
Additional readings, cases and problems will be assigned in class and posted on the e-class course site.	nil	Eclass course website

Technical Requirements

Several platforms will be used in this course (e.g., eClass, Zoom, etc.) where students will interact with the course materials, the course director/TA, as well as with each other.

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

- [Student Guide to eClass](#)
- [Zoom@YorkU Best Practices](#)
- [Zoom@YorkU User Reference Guide](#)
- [eLearning Getting Started \(LA&PS eServices\)](#)
- [Student Guide to Remote and Online Learning](#)

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 or write to askit@yorku.ca.

Course Evaluations

Course Evaluation Chart

Assessment	Due Date	Weight %	Course Learning Outcome
In class group case	Feb 5 (in class)	7	1,2
Data Analytic case	Jan 29	2	1,2
Group case/presentation	March 19/26	15	1,2
Case hand-ins (3)	Various dates	6	1, 2
Midterm Exam	Feb 12	30	1,2
Final Exam	April 2025	40	1,2
		100%	

Assessment Descriptions

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

Final Exam: The final is scheduled during the exam period. The cases 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.

How to Submit Assessments

Submit via eclass course website

Late Work Policy

The Data Analytics assignment is due at the beginning of class January 29, 2025. Maximum grade for late submissions is 1%. All other assignments will be completed during class time.

Missed Tests and Exams

Missed assignments will have grades allocated to final exam. An attempt will be made to provide a makeup exam for a missed midterm.

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

Important Dates

Explore the York University [Academic Calendar](#) to find a list of important dates, such as class start/end dates, drop deadlines, holidays and more.

Weekly Course Schedule

Week	Readings and Activities	Assessment Due Dates	Learning Outcomes
Week 1 January 8 SC303	Intro to Performance management & management decisions (Calculation review) Intro to case writing – CPA way		1,2
Week 2 January 15 SC303	Information Needs and Systems DAIS in achieving goals and decision making	Adam Tran Winery Dowie	1,2
Week 3 January 22 SC303	Strategy, Corporate Governance and Ethics	Upper Canada Wood Stoves Royal Wood	1,2
Week 4 January 29 SC303	Responsibility Centres Organizational Structure Transfer Pricing	Yoor University Electronic Processing Equipment DA assignment due	1,2
Week 5 Feb 5 SC303	Project Management Capital budgeting Lean Management	Bert the Baker Dindal Air Group case Assignment (in class)	1,2

Week	Readings and Activities	Assessment Due Dates	Learning Outcomes
Week 6 Feb 12 SC303	Midterm Exam DB2032		1,2
Week 7 Feb 19 SC303	No class – Reading Week		
Week 8 Feb 26 SC303	Budgeting and Variance Analysis	Bolt (eclass) Coffee Maker Supreme	1,2
Week 9 March 5 SC303	Financial and non-financial Performance measures Balanced scorecard	Clean-Up Crew (eclass) Harry Rosen	1,2
Week 10 March 12 Location	Enterprise Risk Management	Corral Recycling Home Renovations	1,2
Week 11 March 19 Location	Group Presentations (in class)		
Week 12 March 26 Location	Group Presentations (in class)		

Course Policies

Please review the course policies in this section. All students are expected to familiarize themselves with the following information:

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

Academic Integrity

Academic integrity is a fundamental and important value of York University. To maintain a fair and honest learning environment, you are responsible for understanding and upholding academic integrity in all courses and academic activities. You are encouraged to connect with reliable [on-campus resources](#) that support your coursework and academic honesty. To better understand the serious consequences of breaching academic honesty policies, familiarize yourself with the [Senate Policy on Academic Conduct](#). You can learn more about upholding academic integrity in your courses by exploring [Guiding Principles for LA&PS](#) and [Academic Integrity for Students](#).

Generative Artificial Intelligence (GenAI)

Students are not permitted to use generative artificial intelligence (AI) in this course. Submitting any work created (in whole or part) through the use of generative AI tools will be considered a violation of York University's [Senate Policy on Academic Conduct](#). Using AI apps such as ChatGPT, GPT-3, DALL-E, translation software among others to complete academic work **without your instructor's knowledge or permission**, is considered to be a breach of academic honesty. For more information, please review [AI Technology & Academic Integrity: Information for Students](#).

If you're not sure whether using an AI app for your academic work is acceptable, it is recommended that you:

- Carefully review the guidelines for your assessments
- Check for any messages from your instructor on eClass
- Ask your instructor or TA if they are permitting the use of these tools

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

York University is committed to creating a learning environment which provides equal opportunity to all members of its community. If you anticipate or experience any barriers to learning in this course, please discuss your concerns with your instructor as early as possible. For students with disabilities, contact [Student Accessibility Services](#) to coordinate academic accommodations and services. Accommodations will be communicated to Course Directors through a Letter of Accommodation (LOA). 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 Conduct](#), and/or legal consequences for copyright violations.

Student Support and Resources

York University offers a wide range of student supports resources and services, including everything from writing workshops and peer mentorship to wellness support and career guidance. 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.
- [Centre for Indigenous Student Services](#) offers a community space with academic, spiritual, cultural, and physical support, including writing and learning skills programs.
- [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.
- [Peer Mentorship](#) helps students transition through their first year by connecting them with upper-year students. The mentors can help find supports and resources. They also lead a community hub on campus.
- [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](#).