liberal arts & professional studies | YORK

# Management Planning and Control Systems

**ADMS 4570 M**
**Winter 2027**

## Course Information

Course Instructors:
Diala Diab
ddiab@yorku.ca
Office Hours & Location: by appointment

Course Time & Days:
Tuesdays 4:00 pm to 6:50 pm Class Location: HNE 031
Course e-Class site:
https://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

*This course fully prepares students for the CPA Knowledge Assessment in the areas of Management Decision-Making and Information Systems, Non-Financial Reporting, and related Strategy and Technology competencies. In addition, the course develops analytical and evaluative skills consistent with several CPA Core – Common learning outcomes, particularly those related to costing, performance management, sustainability integration, incentives, and touches on AI-enabled decision-making.*

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

## Specific Learning Outcomes

### 1. Costing, Cost Management, and Pricing – Lesson 1,2, & 3

| Course Learning Outcome | CPA Area | KA Mapping | Core – Common Mapping |
|---|---|---|---|
| Analyze and evaluate alternative costing methods, cost management techniques, and costing calculations | MA | KA-VI-3.3, KA-VI-3.4 | FD-VI-3.3, FD-VI-3.4 |
| Analyze revenue models and pricing strategies | MA / SG | KA-VI-3.5 | FD-VI-3.5 |
| Evaluate continuous improvement methodologies | MA / SG | KA-VI-3.6 | FD-VI-3.6 |

### 2. Planning, Budgeting, and Performance Management- Lesson 4, 5,6

| Course Learning Outcome | CPA Area | KA Mapping | Core – Common Mapping |
|---|---|---|---|
| Analyze operational plans, budgets, and forecasts | MA | KA-VI-3.1 | FD-VI-3.1 |
| Analyze performance variances and apply scorecards | MA | KA-VI-3.2, KA-VI-3.7 | FD-VI-3.2, FD-VI-3.7 |
| Evaluate responsibility centre structures and performance systems | MA / SG | KA-VI-3.8 | FD-VI-3.8 |

### 3. Sustainability and Non-Financial Reporting

| Course Learning Outcome | CPA Area |
|---|---|
| Analyze sustainability reporting frameworks (GRI, SASB, ISSB) | ESG |
| Analyze non-financial and ESG metrics | ESG / MA |
| Evaluate sustainability data sources and reported performance | ESG / DT |
| Integrate sustainability into KPIs and performance systems | ESG / SG |

### 4. Incentives, Technology, and Information Systems – L4 onward & L12

| Course Learning Outcome | CPA Area | KA Mapping | Core – Common Mapping |
|---|---|---|---|
| Analyze compensation and incentive plans | SG / MA | KA-VI-3.9 | FD-VI-3.9 |

| | | | |
|---|---|---|---|
| Evaluate IT and AI-based solutions, including systems implementation | DT | KA-VI-3.10, KA-VI-3.11, KA-VI-3.12 | FD-VI-3.10, FD-VI-3.11, FD-VI-3.12 |

## 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. The majority of 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.

## Technical Requirements

Several platforms will be used in this course (e.g., eClass, Secure Exam Browser, Zoom, etc.) through which students will interact with the course materials, the course director/TA, as well as with one another. Students must have access to Word, Excel and PowerBI.

## Using Zoom

Students shall note the following:

- Zoom is hosted on servers in the United States and Canada. Recordings done since May 4, 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.

## Safe Exam Browser

**What is Safe Exam Browser (SEB)?**

Safe Exam Browser (SEB) is a customized web browser that works differently than exam proctoring tools – activity is not monitored and no data is recorded. When you're taking an online exam on which your instructor has enabled SEB, you will not be able to visit any other website that might help you find information relevant to your exam.

**How is Safe Exam Browser (SEB) enabled?**

Safe Exam Browser is available for Windows (7, 8.1, 10), macOS (starting 10.7, recommended 10.11 or newer) and iOS (9.3.5 or newer). SEB is currently not available on Android.

Your instructor will enable SEB on your quiz or exam in eClass and you will be prompted to log onto your computer and use only the Firefox or Chrome web browser to launch Safe Exam Browser quizzes. You will not be able to begin your quiz or exam until SEB has been installed. Once you have submitted your completed exam or test you will be prompted to quit Safe Exam Browser.

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
- 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 in the Office or 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 3510. 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 Evaluation

| Assessment | Due Date | Weight % | Course Learning Outcome |
|---|---|---|---|
| Weekly In-Class Quizzes | First 6 weeks- Weekly quiz | 6 (best 4 of 5) | 1,2 |
| In class group case | February 2 | 8 | 1,2 |
| Midterm Exam | February 23 | 33 | 1,2 |
| Group case/presentation | March 16 (lab) March 23 | 10 (case) 5 (presentation) | 1,2.3 |
| Final Exam | TBD | 38 | 1,2.3.4 |
| | | **100%** | |

## Assessment Descriptions

***In-Class Quizzes:*** Weekly quizzes will use Safe Exam Browser (SEB) and will serve as a reminder of quantitative skills in specific areas of the course. The best 5 of 6 counts towards your grade.

***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 April exam period. The case(s) will be similar to CPA cases covering both qualitative and quantitative issues.

Please remember to bring your valid YorkU Student ID, which is required.

As noted on the YU-card site, a Driver's License is no longer an acceptable form of identification for assessments. Students are required to present photo identification at each exam during the

official examination period. **Your YU-card is the only acceptable piece of identification for writing your exams** – you will be turned away if you do not present your card. Don't have your card? Apply today.

***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.

## Missed Tests and Assignments

Missed tests and assignments will have grades allocated to final exam. If a student misses the midterm exam the final exam maximum weight will be 70%. The remaining grades will be allocated to the first group case assignment.

## 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

Required readings, cases and problems will be assigned in class and posted on the e-class course site.

### Course Schedule

| Week/Module Dates | Readings and Activities | Assessment Due Dates | Learning Outcomes |
|---|---|---|---|
| Week 1<br>January 5 | Introduction to MCS and the CPA Case Approach<br>Issues, Analysis, Recommendation<br>MCS Controls: Review<br>FC allocation methods/Decision tools<br>Costing techniques, revenue and pricing | Quiz 1 | 1,2 |
| Week 2<br>January 12 | Mission, goals and strategies<br>Governance<br>COSO/Risk Framework<br>Managers, human behaviour<br>Culture, Social Values and Ethics | Quiz 2 | 1,2 |
| Week 3<br>January 19 | Balanced Scorecard/Responsibility Centres<br>Organizational Structures<br>Continuous improvement | Quiz 3 | 1,2 |
| Week 4<br>January 26 | Budgeting Process<br>Variance Analysis<br>& Ethics | Quiz 4 | 1,2 |

| | | | |
|---|---|---|---|
| Week 5<br>February 2 | Information Needs and Systems<br>ERP, CRM, MRP<br>DAIS in achieving goals and decision making<br><br>Evaluation Methods | **Group case assignment- in class** | 1,2 |
| Week 6<br>February 9 | Project Management<br>Capital budgeting<br>Lean Management (Quality control)<br>Transfer Pricing | Quiz 5 | 1.2 |
| February 16 | **NO Class - Reading Week** | | |
| Week 7<br>February 23 | Midterm exam<br>Computer Lab DB | Midterm exam<br>Computer Lab DB | 1,2 |
| Week 8<br>March 2 | Financial and non-financial measures<br>Non-profit<br>Monetary incentive and motivation<br>Analyze sustainability reporting frameworks (GRI, SASB, ISSB) | | 3, 4 |
| Week 9<br>March 9 | Enterprise Risk Management Analyze non-financial and ESG metrics<br>Integrate sustainability into KPIs and performance systems | | 3, 4 |
| Week 10<br>March 16 | Group Case – Form groups and work on Case in class | Computer Lab DB<br>Must be submitted in Class | |
| Week 11<br>March 23 | Group Case reports Presentation – Multi issue case<br>(in class) | | |
| Week 12<br>March 30 | Evaluate IT and AI-based solutions, including systems implementation | | 3,4 |

## 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

As a student at York University, you have a responsibility to both understand and uphold the integrity of the academic experience. The Faculty of Liberal Arts & Professional Studies supports the International Center for Academic Integrity's definition of academic integrity. That is, you will be committed to acting in all academic matters, even in the face of adversity, with honesty, trust, fairness, courage, respect and responsibility. Here is how you can demonstrate academic integrity in the completion of this course:

- **Respect the ideas of others**: Your course work should represent your own knowledge and ideas. You should not falsely claim credit for ideas that are not your own, by presenting another's work as yours. If you are quoting, paraphrasing, or summarizing another person's work in order to support your own ideas, identify the work and the author through proper citation practices. For more information about how to cite properly, use the Student Papers and Academic Research Kit (SPARK). You can improve your writing, research, and personal learning abilities through the Learning Commons, or by visiting the Writing Centre or ESL Open Learning Centre.
- **Respect your peers**: Know when you are allowed to collaborate. Ask your instructor about what group work entails when it comes to the sharing of work. In test situations and assignments, don't steal or give answers to your peers, whether in-person or online (e.g., in group chats and/or on third-party content-sharing websites, such as Chegg, Course Hero, etc.). Both cheating and aiding in a breach of academic honesty are violations of York University's academic honesty policy.
- **Respect your course instructor(s)**: Understand what your instructors are asking of you in class, as well as on assignments, tests and/or exams. If you are unsure, ask your professor or teaching assistant. They are committed to making you feel supported and want to assess you fairly and with integrity. Please do not submit the same piece of work for more than one course without your instructor's permission. That can be considered an act of cheating.
- **Respect yourself**: When you act with integrity, you know that your work is yours and yours alone. You do not allow others to take tests for you. You do not buy or otherwise obtain term papers or assignments. You do the work. As a result, you know that you *earned* the grades that you receive, so you can be proud of your York degree. By acting with integrity in your course work, you are also practicing a valuable professional skill that is important in all workplaces.
- **Take responsibility**: If you have acted in an academically dishonest way, you can demonstrate courage and take responsibility for your mistake. You can admit your mistake to your course instructor as soon as possible.

Students who engage in academic dishonesty can be subject to disciplinary action under the *Senate Policy on Academic Honesty*. Your lack of familiarity with the Senate Policy does not constitute a defense against its application. Some academic offences can also constitute offences under the Criminal Code of Canada, which means that you may also be subject to criminal charges.

### Using Generative Artificial Intelligence in this Course

Students are not permitted to use generative artificial intelligence (AI) in this course. Submitting any work created through the use of generative AI tools will be considered a violation of York University's Senate Policy on Academic Honesty. If you do not know whether an online resource or tool can be used in this course, please contact your instructor for guidance. For more information, please review AI Technology & Academic Integrity: Information for Students.

## 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 and Student Conduct and Responsibilities, as well as 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 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 to Student Records 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.

## 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.