

# Course Outline – Winter 2023

<b>Course Code</b>	RSM 422H1S
<b>Course Name</b>	Management Control
<b>Term, Year</b>	Winter, 2023
<b>Web page URL</b>	<a href="https://q.utoronto.ca">https://q.utoronto.ca</a>

## Instructor Details

<b>Name</b>	<b>Email</b>	<b>Phone</b>	<b>Office Hours</b>	<b>Office</b>
Ralph Tassone	<a href="mailto:ralph.tassone@rotman.utoronto.ca">ralph.tassone@rotman.utoronto.ca</a>	416-946-7529	By appointment	RT509

<b>Class number</b>	<b>Section L5101 Wednesday 5pm – 7pm WO25</b>
<b>1</b>	January 11
<b>2</b>	January 18
<b>3</b>	January 25
<b>4</b>	February 1
<b>5</b>	February 8
<b>6</b>	February 15
	READING WEEK – NO CLASS
<b>7</b>	March 1
<b>8</b>	March 8
<b>9</b>	March 15
<b>10</b>	March 22
<b>11</b>	March 29
<b>12</b>	April 5

## Course Scope, Mission and Learning Outcomes

This course considers the processes and systems, many accounting-based, by which key managers allegedly ensure that resources are acquired and used effectively and efficiently in the accomplishment of an organization's goals.

This course uses financial accounting, management accounting, strategy, leadership, economics, marketing and other business disciplines—and also anything else that is useful and practical—to understand how management control systems and processes can be improved. The discussion of management control analysis also considers leadership, governance, ethics, and organizational communication.

# Course Prerequisites

RSM222H1

## Course Materials

### Required Readings

- *Provided on Quercus thru weekly modules*

## Evaluation and Grades

Grades are a measure of the knowledge and skills developed by a student within individual courses. Each student will receive a grade on the basis of how well they have command of the course materials, skills and learning objectives of the course.

Work	Percentage of grade	Due Date
Class Participation/Attendance	10%	Ongoing
Assignment #1	15%	Friday, February 10 <sup>th</sup> , 1pm via Quercus
Assignment #2	20%	Friday, March 17 <sup>th</sup> , 1pm via Quercus
Group Presentation	25%	To be arranged
Final Assessment	30%	TBD

## Course Format and Expectations

The format for in-class discussion of cases will vary between presentation/discussion led by a student group or your instructor leading the entire discussion.

### *Writing Assignments or Presentations*

Assignment #1 and #2 is intended to help you develop your communication skills. How well you communicate your ideas, in writing or orally, will be considered in the evaluation of the assignment. In your written assignments, you should aim for clarity, strong organization, concision, professionalism, and correct grammar. Your presentations should reflect strong planning and organization, clarity of speech, and an engaging demeanour. Sources, whether in written or presentation assignments, should always be correctly attributed.

Support is available through the RC Centre for Professional Skills (CPS) for students who would like help or feedback on their writing or speaking (presentations). CPS offers both individual and group appointments with trained writing instructors and presentation coaches who are familiar with the RC program and common types of business assignments. You can also access your college Writing Centres for help with written assignments.

You can [book an appointment with a writing or presentation coach](#) through the RC Centre for Professional Skills Writing Centre. For more information about writing centres, student supports, and study resources, see the [Writing and Presentation Coaching academic support page](#).

### *Team or Group Assignments*

Group Presentation requires students to work in teams of 5 to 7 people. Learning to work together in teams is a crucial transferrable skill you will use not only in your coursework, but also in your future careers. Support is available if you encounter common teamwork challenges such as:

- Team members feeling left out of the team.
- Team members not responding in a timely manner to communication.
- Division or quality of work among team members being unequal or unfair.

Consult the [Centre for Professional Skills Teamwork Resources page](#) for tips, strategies, and best practices. You can also [book an appointment with a teamwork mentor](#) through the RC Centre for Professional Skills Writing Centre. Teamwork mentors can help you resolve or mitigate conflict, strategize on planning, or improve team communication.

If you are a student registered with Accessibility Services, and extensions are one of your academic accommodations, consult with your Accessibility Advisor about the teamwork in this course.

### *Class Participation*

Students are expected to prepare thoroughly and make every effort to attend every class. As class participation is a graded component of the course, students will be evaluated on the following:

- Thoughtful responses
- Understanding and analysis of topic
- Idea generation
- Promoting further discussion

Everyone is expected to have read the material and to have prepared the assigned case(s) for discussion, prior to class. Students will have every reasonable opportunity to participate in the course and therefore to earn a very good participation mark, and of course learn through your participation. The following will be considered as elements of your participation:

- Your interaction during team meetings with the instructor;
- Your constructive interaction during the class lectures;
- End-of-course self-assessment: You should prepare a short (maximum 200 words) self-assessment of your class participation, including a suggested mark, and submit it to the instructor on the day the last class by uploading it to Quercus – further details to follow

### *Missed Assignments (including Assignment #1, #2 and final-term assessments)*

Students who miss any assignment for reasons entirely beyond their control (e.g. illness) may request special consideration.

In such cases, students must:

1. Notify the instructor AND the Rotman Commerce Program Office **on the date** of the missed course deliverable, e.g. missed test, final assessments, assignment or class (in the case of participation marks).
2. Complete a [Request for Special Consideration Form](#) and submit it along with your Absence Declaration on [ACORN](#) (please read the instructions on how to use the Absence Declaration in ACORN) within **2 business days** of the originally scheduled course deliverable. Please email your documents to [rotmancommerce.info@utoronto.ca](mailto:rotmancommerce.info@utoronto.ca)

Students who do not provide this information will be given a grade of 0 (zero) for the missed course deliverable.

Students who miss Assignment #1, the weight will be moved to Assignment #2. Students who miss Assignment #2, the weight will be moved to the final assessment.

### *Late Assignments*

All assignments are due on the date and at the time specified in Quercus. Late submissions will normally be penalized by 10% if the assignment is not received on the specified date, at the specified time. A further penalty of 5% will be applied to each subsequent day.

Students who, for reasons beyond their control, are unable to submit an assignment by its deadline must obtain approval from the instructor for an extension. Supporting documentation will be required as per the policy on missed tests and assignments.

## Statement on Equity, Diversity and Inclusion

The University of Toronto is committed to equity, human rights and respect for diversity. All members of the learning environment in this course should strive to create an atmosphere of mutual respect where all members of our community can express themselves, engage with each other, and respect one another's differences. U of T does not condone discrimination or harassment against any persons or communities.

## Commitment to Accessibility

The University is committed to inclusivity and accessibility, and strives to provide support for, and facilitate the accommodation of, individuals with disabilities so that all may share the same level of access to opportunities and activities offered at the University.

If you require accommodations for a temporary or ongoing disability or health concern, or have any accessibility concerns about the course, the classroom or course materials, please [email Accessibility Services](#) or [visit the Accessibility Services website for more information](#) as soon as possible. Obtaining your accommodation letter may take up to several weeks, so get in touch with them as soon as possible. If you have general questions or concerns about the accessibility of this course, you are encouraged to reach out to your instructor, course coordinator, or Accessibility Services.

## Original

Normally, students will be required to submit their course essays to the University's plagiarism detection tool for a review of textual similarity and detection of possible plagiarism. In doing so, students will allow their essays to be included as source documents in the tool's reference database, where they will be used solely for the purpose of detecting plagiarism. The terms that apply to the University's use of this tool are described on the [University's Plagiarism Detection Tool FAQ](#) page from Centre for Teaching Support & Innovation.

## Academic Integrity

Academic Integrity is a fundamental value essential to the pursuit of learning and scholarship at the University of Toronto. Participating honestly, respectfully, responsibly, and fairly in this academic community ensures that the U of T degree that you earn will continue to be valued and respected as a true signifier of a student's individual work and academic achievement. As a result, the University treats cases of academic misconduct very seriously.

[The University of Toronto's Code of Behaviour on Academic Matters](#) outlines the behaviours that constitute academic misconduct, the process for addressing academic offences and the penalties that may be imposed. You are expected to be familiar with the contents of this document. Potential offences include, but are not limited to:

In papers and assignments

- Using someone else's ideas or words without appropriate acknowledgement.
- Submitting your own work in more than one course without the permission of the instructor.
- Making up sources or facts.

- Obtaining or providing unauthorized assistance on any assignment (this includes collaborating with others on assignments that are supposed to be completed individually).

#### On test and exams

- Using or possessing any unauthorized aid, including a cell phone.
- Looking at someone else's answers.
- Misrepresenting your identity.
- Submitting an altered test for re-grading.

#### Misrepresentation

- Falsifying institutional documents or grades.
- Falsifying or altering any documentation required by the University, including (but not limited to) medical notes.

All suspected cases of academic dishonesty will be investigated by the procedures outlined in the *Code of Behaviour on Academic Matters*. If you have any question about what is or is not permitted in the course, please do not hesitate to contact the course instructor. If you have any questions about appropriate research and citation methods, you are expected to seek out additional information from the instructor or other U of T or RC resources such as the RC Centre for Professional Skills, the College Writing Centres or the Academic Success Centre.

## Email

At times, the course instructor may decide to communicate important course information by email. As such, all U of T students are required to have a valid UTmail+ email address. You are responsible for ensuring that your UTmail+ email address is set up and properly entered on ACORN. For more information visit the [Information Commons Help Desk](#).

Forwarding your utoronto.ca email to a Gmail or other type of email account is not advisable. In some cases, messages from utoronto.ca addresses sent to Gmail accounts are filtered as junk mail, which means that important messages from your course instructor may end up in your spam or junk mail folder.

## Recording Lectures

Lectures and course materials prepared by the instructor are considered by the University to be an instructor's intellectual property covered by the Canadian Copyright Act. Students wishing to record a lecture or other course material in any way are required to ask the instructor's explicit permission, and may not do so unless permission is granted. Students who have been previously granted permission to record lectures as an accommodation for a disability are exempted. This includes tape recording, filming, photographing PowerPoint slides, Quercus materials, etc.

If permission for recording is granted by the instructor (or via Accessibility Services), it is intended for the individual student's own study purposes and does not include permission to "publish" them in any way. It is forbidden for a student to publish an instructor's notes to a website or sell them in any other form without formal permission.

## Weekly Schedule

Session	Date	Topic	Readings
1	January 11 <sup>th</sup>	<ul style="list-style-type: none"> <li>◆ Introduction to course</li> <li>◆ Management Accounting and Management Control</li> <li>◆ In- Class case - Birch Paper Company" case that will be handed out in class.</li> </ul>	◆ See Quercus – Module
2	January 18 <sup>th</sup>	<ul style="list-style-type: none"> <li>◆ CEO’s Role / The Flamholtz Model</li> <li>◆ Introduction to Management Control</li> </ul>	◆ See Quercus - Module
3	January 25 <sup>th</sup>	<ul style="list-style-type: none"> <li>◆ Responsibility Centers</li> <li>◆ Nucor</li> </ul>	◆ See Quercus - Module
4	February 1 <sup>st</sup>	<ul style="list-style-type: none"> <li>◆ Corporate Culture and the Role of Boards</li> <li>◆ Disney &amp; CEO Compensation</li> </ul>	◆ See Quercus - Module
5	February 8 <sup>th</sup>	<ul style="list-style-type: none"> <li>◆ Ethical Fading</li> <li>◆ MCS and Non for Profit / For Profit</li> </ul>	◆ See Quercus - Module
6	February 15 <sup>th</sup>	<ul style="list-style-type: none"> <li>◆ Balanced scorecard</li> </ul> Group A - Presentation	◆ See Quercus - Module
		<b><u>Reading Week</u></b>	
7	March 1 <sup>st</sup>	<ul style="list-style-type: none"> <li>◆ EVA</li> <li>◆ Management Compensation</li> </ul> Group B - Presentation	◆ See Quercus - Module
8	March 8 <sup>th</sup>	<ul style="list-style-type: none"> <li>◆ Crown Point Cabinetry (available on Quercus)</li> </ul> Group C - Presentation	◆ See Quercus - Module
9	March 15 <sup>th</sup>	<ul style="list-style-type: none"> <li>◆ Performance Measures</li> </ul> Group D – Presentation	◆ See Quercus - Module
10	March 22 <sup>nd</sup>	<ul style="list-style-type: none"> <li>◆ The role of CEO</li> </ul> Group E – Presentation Group F - Presentation	◆ See Quercus - Module
11	March 29 <sup>th</sup>	<ul style="list-style-type: none"> <li>◆ Safety Culture</li> <li>◆ Tone at the Top</li> </ul> Group G - Presentation	◆ See Quercus - Module
12	April 5 <sup>th</sup>	<ul style="list-style-type: none"> <li>◆ Safety Culture</li> <li>◆ Tone at the Top</li> </ul> Group H - Presentation	◆ See Quercus - Module

Please note that the last day you can drop this course without academic penalty is Sunday, March 19, 2023.

## Other Useful Links

- [Become a volunteer note taker](#)
- [Accessibility Services Note Taking Support](#)
- [Credit / No-Credit in RSM courses](#)
- [Rotman Commerce Academic Support](#)

## URL links for print

- Request for Special Consideration Form: <https://rotmancommerce.utoronto.ca/current-students/forms-requests-and-appeals/forms/>
- ACORN: <http://www.acorn.utoronto.ca/>
- Email Accessibility Services: [accessibility.services@utoronto.ca](mailto:accessibility.services@utoronto.ca)
- Accessibility Services website: <http://studentlife.utoronto.ca/as>
- University's Plagiarism Detection Tool FAQ: <https://uoft.me/pdt-faq>
- The University of Toronto's Code of Behaviour on Academic Matters: <http://www.governingcouncil.utoronto.ca/policies/behaveac.htm>
- Information Commons Help Desk: <http://help.ic.utoronto.ca/category/3/utmail.html>
- Become a volunteer note taker: <https://studentlife.utoronto.ca/program/volunteer-note-taking/>
- Accessibility Services Note Taking Support: <https://studentlife.utoronto.ca/service/note-taking-support/>
- Credit / No-Credit in RSM courses: <https://rotmancommerce.utoronto.ca/current-students/degree-requirements/credit-no-credit-option/>
- Rotman Commerce Academic Support: <https://rotmancommerce.utoronto.ca/current-students/academic-support/>
- Book an appointment with a writing or presentation coach: <http://uoft.me/writingcentres>
- Writing and Presentation Coaching academic support page: <https://rotmancommerce.utoronto.ca/current-students/academic-support/writing-and-presentation-coaching/>
- Centre for Professional Skills Teamwork Resources page: <https://rotmancommerce.utoronto.ca/teamwork-resources>
- Book an appointment with a Teamwork Mentor: <http://uoft.me/writingcentres>