Rotman Commerce
UNIVERSITY OF TORONTO

Course Outline [Updated January 3, 2026]

RSM422H1S
Management Control
Winter 2026

Class time, location, and instructor

Section	Day	Time	Location
LEC5101	Tuesday	5pm-7pm	See Quercus for details

Instructor Contact Info	Instructor	Email*
	Amy Kwan	Please see contact information on Quercus
	Please include "RSM422" at the beginning of your email subject line	
TA Contact Info	Please see contact information on Quercus *(Please include "RSM422" at the beginning of your email subject line)* **Note:** the TA should be your first point of contact for course content or administrative matters.	

Course Website	Course Site: https://q.utoronto.ca/
Prerequisite:	RSM222H1 Completion of the Rotman Commerce Guaranteed Admission requirements.
Exclusions:	N/A
Required Resources:	1) Readings and case material will be posted on the course website. 2) Other materials on the course website and other websites, including the university's e-journal collection.

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.

COURSE SCOPE AND MISSION

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. See Appendix 1 posted on Quercus for expanded course scope and mission.

EVALUATION AND GRADES

Grades are a measure of the performance of a student in individual courses. Each student shall be judged on the basis of how well they have command of the course materials.

Work	Weight	Due Date(s)
Course participation (includes discussion board, engagement, etc.)	10%	Ongoing
Individual Assignment 1	20%	Sun Feb 1, see Quercus for details
Individual Assignment 2	20%	Sun Mar 8, see Quercus for details
Group Case Assignment (includes participation, engagement, etc.)	25%	See Quercus for details
Final Test	25%	Final Exam Period
Total	**100%**	

Course Format and Expectations

Individual Assignments
Details for the individual assignments will be posted on the course website.

Team Business Case Research Presentation
Business case teams, and the assignment of cases, will be set by the instructor at the start of the course. Business case team presentations should be about 45 minutes in duration, including 5 minutes for Q&A. A PowerPoint slide file must be provided to the instructor (via Quercus) two days before the scheduled presentation.[1]

Business case teams should meet with the instructor (online/in-person before/after class) to discuss their preparations for the presentation. Meeting(s) will help the instructor in assessing the quality of the team's preparation and may affect the grade given to the presentation.

Class Participation
Students are expected to have read the assigned material and to have prepared the assigned case(s) for discussion, prior to class. 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

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[1] A business presentation that will develop communication and rhetorical skills is strongly encouraged. See also the following article for more information on some cautions when using PowerPoint and similar presentation media: Russell Craig and Joel Amernic, (2006), "PowerPoint Presentation Technology and the Dynamics of Teaching", *Innovative Higher Education*, Vol. 31, No. 3, pp. 147-160.

- Promoting further discussion
- Respectful active listening
- Attentiveness

While attendance is necessary for students to participate, attendance will not be monitored and simply attending will not result in a high participation grade. Class discussion is an essential part of learning, and it is also the most interesting way to conduct a class. Class participation will enhance your presentation and communication skills, which will help you in recruiting and in your career. Students are expected to prepare in advance for classes, attend classes and to contribute to discussions on a constructive and regular basis.

Students are strongly encouraged to bring their name cards to every class. Evaluation criteria is administered the instructor. Class participation is important to your understanding of the material. The participation grade will be determined by the **quantity and quality** of your participation. You will not be penalized for wrong answers to the questions raised in class.

Test/Exam
Final Test will be cumulative and cover material from Class 1 through 12. Details will be communicated via Quercus.

Aids Allowed
See Quercus for any allowable aids.

Rotman Commerce Attendance Policy
Rotman Commerce students are expected to make every effort to attend each class. Infrequently, students may miss term work, e.g., quizzes, assignments, etc., due to unplanned and extenuating circumstances and must follow the Request for Special Consideration process as outlined in their course outlines. However, Rotman Commerce will not approve any Request for Special Consideration for participation marks for missed classes. Any such request will be denied.

Writing Assignments or Presentations
The Group Assignment (presentation component) 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.

Missed Tests and Assignments
Students who miss a test or assignment for reasons entirely beyond their control (e.g., illness) may request special consideration **within 2 business days** of the missed midterm/test/assignment due date.

In such cases, students must:

1. Complete the Request for Special Consideration form: https://uoft.me/RSMConsideration
2. Provide documentation to support the request, e.g., Absence Declaration from ACORN, medical note etc.

Please note: As of January 2024, students may use the Absence Declaration on ACORN *one time per term* to report an absence and request consideration. **Any subsequent absence will require a Verification of Illness form or other similar relevant documentation.**

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

Late Assignments
All assignments are due on the date and at the time specified in Quercus. Late submissions will normally be penalized by 20% if the assignment is not received on the specified date, at the specified time. A further penalty of 10% 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.

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.

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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.

Generative Artificial Intelligence (AI) / ChatGPT
It is recognized that Generative AI, i.e., ChatGPT, Bing, etc. may be used in some courses. For this course,

- Use of Generative AI tools is allowed for self-study and as a learning aid. However, students are accountable for their own work and being aware of the potential limitations and risks of using these tools.
- Students may not use artificial intelligence tools for taking tests. However, these tools may be useful when gathering information from across sources and assimilating it for understanding.
- Students may choose to use generative artificial intelligence tools as they work through

the assignments in this course; this use must be documented in an appendix for each assignment. The documentation should include what tool(s) were used, how they were used, and how the results from the AI were incorporated into the submitted work.
- Students must submit, as an appendix with their assignments, any content produced by an artificial intelligence tool, **and the prompt used to generate the content.**
- Any content produced by an artificial intelligence tool must be cited appropriately. Many organizations that publish standard citation formats are now providing information on citing generative AI (e.g., MLA: https://style.mla.org/citing-generative-ai/).

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 excepted. 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.

Other Useful Links

- Become a volunteer note taker
- Accessibility Services Note Taking Support
- Credit / No-Credit in RSM courses
- Rotman Commerce Academic Support
- Where to find teaching assistant opportunities

URL links for print

- 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
- 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
- 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/

RSM422 WINTER 2026 – WEEKLY CLASS SCHEDULE*

See Appendix 2 posted on Quercus for expanded weekly class schedule.

Class	Date	Topic	Assignment
1	Jan. 6	Introduction to the course; an overview look at management control; using cases in learning about management control	
2	Jan. 13	An introduction to management control: (a) the Flamholtz model; (b) the crucial role of the CEO in management control	
3	Jan. 20	Management control and disruption: (a) the rise of "big bang disruptors", (b) the rise of the pandemic disruption and working from home as an example, (c) the "ai" disruption (d) the tariff disruption of 2025	
4	Jan. 27	Management control and culture; (b) management control and compensation— an introduction	Assignment 1 due Sun Feb 1 via Quercus
5	Feb. 3	Management control, ethics, and the importance of "fairness" in primary/secondary and higher education organizations: a very limited sample	
6	Feb. 10	Management control: designing and implementing a balanced scorecard— beyond performance measurement to management revolution?	
		February 17-20: No Classes (Reading Week)	
7	Feb. 24	Aligning performance goals and incentives- management control and compensation (i): was "eva" the answer? Is financial accounting the problem?	
8	Mar. 3	1) aligning performance goals and incentives- management control and compensation (ii): Assessing the evolving role of performance measures in compensation 2) a broader view of compensation in a small organization: crown point cabintery	Assignment 1 due Sun Mar 8 via Quercus
9	Mar. 10	Management control and the strength of 'culture': the case of nucor	
10	Mar. 17	Management control and service organizations during the pandemic and beyond: senior long-term care in Ontario, covid-19, and the case of sienna senior living	
11	Mar. 24	Management control, safety culture, and whistleblowing: the case of boeing	
12	Mar. 31	CEOs and management control: the interaction between management control and the 'tone at the top'; course review.	
		Final Test – see Examination Schedule posted by Arts & Science	

*Schedule is subject to revision. Individual term and case assignment will be announced in class and posted on the course website.

Last day to drop course without academic penalty is March 16, 2026.