



Master Course Syllabus

For additional course information, including prerequisites, corequisites, and course fees, please refer to the Catalog: <https://catalog.uvu.edu/>

Semester: Spring

Year: 2025

Course Prefix: ACC

Course and Section #: 6350 Sec 601

Course Title: Management Control Systems

Credits: 3

Course Description

This graduate course is designed to broaden and deepen your conceptual and technical understanding of management control systems (MCS). MCS are considered broadly to include everything that managers do to ensure good performance or, more specifically, to ensure that the company's strategies get implemented effectively. This course will emphasize performance measurement and evaluation, responsibility structures, and rewards.

Course Attributes

This course has the following attributes:

- General Education Requirements
- Global/Intercultural Graduation Requirements
- Writing Enriched Graduation Requirements
- Discipline Core Requirements in Program
- Elective Core Requirements in Program
- Open Elective

Other: *Click here to enter text.*

Instructor Information

Instructor Name: Kari Olsen

Student Learning Outcomes

1. Evaluate the principles and elements of simple and complex control systems and the internal and external factors that affect behavior in an organization.
2. Evaluate the structure of a management control system in a way that will enhance goal congruence within an organization.
3. Create effective planning processes, performance measurement systems, and incentive compensation plans that will influence managers to implement the strategy of the organization.
4. Design an effective management control system in a variety of for-profit entities including manufacturing, service, and multinational organizations.
5. Develop a mastery of professional cost management skills.
6. Evaluate solutions to a variety of accounting/business issues.
7. Communicate professionally to a variety of audiences using various contexts and formats.
8. Assess themselves and others to effectively accomplish organizational goals.

Course Materials and Texts

K. A. Merchant & W. A. Van der Stede (2024), *Management Control Systems: Performance Measurement, Evaluation, and Incentives*. London: Financial Times/Prentice-Hall, **5th edition**.

ISBN-13: 978-1292444130; ISBN-10: 1292444134

Course Requirements

Course Assignments, Assessments, and Grading Policy

Performance in ACCT 6350 will be evaluated based on the following:

Group Midterm:	100 points
Group Final:	100 points
Individual Final:	100 points
Term Project:	90 points
Course Evaluation:	10 points
Business Press Reading:	50 points
Class Participation:	<u>150 points</u>

Total: 600 points

Letter grades for the course are determined based on your course performance consistent with the following scale:

A 94 %	B- 80 %	D+ 67 %
A- 90 %	C+ 77 %	D 64 %
B+ 87 %	C 74 %	D- 60 %
B 84 %	C- 70 %	F < 60 %

Required or Recommended Reading Assignments

K. A. Merchant & W. A. Van der Stede (2017), *Management Control Systems: Performance Measurement, Evaluation, and Incentives*. London: Financial Times/Prentice-Hall, **5th edition**.

ISBN-13: 978-1292444130; ISBN-10: 1292444134

General Description of the Subject Matter of Each Lecture or Discussion

Week	Session	Thursday Date	Topic	Case (s) to Prepare
1	1	01/09/25	Management and Control (Ch. 1)	Leo's Four Plex Theater
2	2	01/16/25	Results Controls (Ch. 2)	Puente Hills Toyota Kooistra Autogroep
3	3	01/23/25	Action, Personnel, and Cultural Controls (Ch.3)	Witsky and Associates, Inc. EyeOn Pharmaceuticals, Inc.
4	4	01/30/25	Designing and Evaluating MCS (Ch. 4, 5, & 6)	Philip Anderson Diagnostic Products Corporation
5	5	02/06/25	Financial Responsibility Centers (Ch. 7)	Zumwald AG
6		02/13/25	No Class Meeting. Midterm	
7	6	02/20/25	Planning and Budgeting (Ch. 8)	Vitesse Semiconductor Corporation
8	7	02/27/25	Incentive Systems (Ch. 9)	Harwood Medical Instruments PLC Superconductor Technologies, Inc.
9	8	03/06/25	Financial Performance Measures and Their Effects (Ch. 10)	Berkshire Industries PLC
10		03/13/25	No Class Meeting. Spring Break	
11	9	03/20/25	Remedies to the Myopia Problem (Ch. 11)	Behavioral Implications of Airline Depreciation Accounting Policy Choices Johansen's: The New Scorecard System
12	10	03/27/25	Using Financial Results Controls in the Presence of Uncontrollable Factors (Ch. 12)	Howard Building Corporation, Inc. Hoffman Discount Drugs, Inc.
13		04/03/25	No Class Meeting, Work on Term Projects	
14	11	04/10/25	Corporate Governance and Boards of Directors (Ch. 15)	Arrow Motorcar Corporation Pacific Sunwear of California, Inc.
15	12	04/17/25	Controllers and Auditors (Ch. 16) Management Control-Related Ethical Issues (Ch. 17)	Dorothy Rishiek: Experiences of a Controller / CFO Wired, PLC
16				
17			Final Due April 30	

Required Course Syllabus Statements

Generative AI

This course is designed to provide opportunities to develop your critical thinking and communication skills. AI tools are very useful for creating high-quality deliverables with greater efficiency. However, in this class, the deliverables are not the goal. The goal is for you to go through the process to create the deliverables yourself. By doing so, you will learn and grow. For this reason, you should not use artificial

intelligence tools for your assignments including the midterm and final exam. For writing support, I encourage you to use the free WSB writing lab in KB202b.

Although you should not use AI tools for your assignments, I encourage you to use artificial intelligence as a tutor for understanding concepts. If you are having trouble understanding a phrase or concept in a case, I encourage you to use AI tools to get a better understanding of the concept. For example, imagine a business case discusses a “risk-free rate”. You don’t understand what that means. Feel free to access an AI tool like ChatGPT and ask, “What is the risk-free rate?” The tool will usually give you a helpful answer to which you could ask follow-up questions.

Using Remote Testing Software

This course does not use remote testing software.

This course uses remote testing software. Remote test-takers may choose their remote testing locations. Please note, however, that the testing software used for this may conduct a brief scan of remote test-takers’ immediate surroundings, may require use of a webcam while taking an exam, may require the microphone be on while taking an exam, or may require other practices to confirm academic honesty. Test-takers therefore shall have no expectation of privacy in their test-taking location during, or immediately preceding, remote testing. If a student strongly objects to using test-taking software, the student should contact the instructor at the beginning of the semester to determine whether alternative testing arrangements are feasible. Alternatives are not guaranteed.

Required University Syllabus Statements

Accommodations/Students with Disabilities

Students needing accommodations due to a permanent or temporary disability, pregnancy or pregnancy-related conditions may contact UVU [Accessibility Services](#) at accessibilityservices@uvu.edu or 801-863-8747.

Accessibility Services is located on the Orem Campus in BA 110.

Deaf/Hard of Hearing students requesting ASL interpreters or transcribers can contact Accessibility Services to set up accommodations. Deaf/Hard of Hearing services can be contacted at DHHservices@uvu.edu

DHH is located on the Orem Campus in BA 112.

Academic Integrity

At Utah Valley University, faculty and students operate in an atmosphere of mutual trust. Maintaining an atmosphere of academic integrity allows for free exchange of ideas and enables all members of the community to achieve their highest potential. Our goal is to foster an intellectual atmosphere that produces scholars of integrity and imaginative thought. In all academic work, the ideas and contributions of others must be appropriately acknowledged and UVU students are expected to produce their own original academic work.

Faculty and students share the responsibility of ensuring the honesty and fairness of the intellectual environment at UVU. Students have a responsibility to promote academic integrity at the university by not participating in or facilitating others' participation in any act of academic dishonesty. As members of the academic community, students must become familiar with their [rights and responsibilities](#). In each course, they are responsible for knowing the requirements and restrictions regarding research and writing, assessments, collaborative work, the use of study aids, the appropriateness of assistance, and other issues. Likewise, instructors are responsible to clearly state expectations and model best practices.

Further information on what constitutes academic dishonesty is detailed in [UVU Policy 541: Student Code of Conduct](#).

Equity and Title IX

Utah Valley University does not discriminate on the basis of race, color, religion, national origin, sex, sexual orientation, gender identity, gender expression, age (40 and over), disability, veteran status, pregnancy, childbirth, or pregnancy-related conditions, citizenship, genetic information, or other basis protected by applicable law, including Title IX and 34 C.F.R. Part 106, in employment, treatment, admission, access to educational programs and activities, or other University benefits or services. Inquiries about nondiscrimination at UVU may be directed to the U.S. Department of Education's Office for Civil Rights or UVU's Title IX Coordinator at 801-863-7999 – TitleIX@uvu.edu – 800 W University Pkwy, Orem, 84058, Suite BA 203.

Religious Accommodation

UVU values and acknowledges the array of worldviews, faiths, and religions represented in our student body, and as such provides supportive accommodations for students. Religious belief or conscience broadly includes religious, non-religious, theistic, or non-theistic moral or ethical beliefs as well as participation in religious holidays, observances, or activities. Accommodations may include scheduling or due-date modifications or make-up assignments for missed class work.

To seek a religious accommodation, a student must provide written notice to the instructor and the Director of Accessibility Services at accessibilityservices@uvu.edu. If the accommodation relates to a scheduling conflict, the notice should include the date, time, and brief description of the difficulty posed by the conflict. Such requests should be made as soon as the student is aware of the prospective scheduling conflict.

While religious expression is welcome throughout campus, UVU also has a [specially dedicated space](#) for meditation, prayer, reflection, or other forms of religious expression.