



## Master Course Syllabus

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

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**Semester:** Spring

**Year:** 2025

**Course Prefix:** ACC

**Course and Section #:** 6350-602

**Course Title:** Management Control Systems

**Credits:** 3

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### ***Course Description***

Evaluates the design of management control systems through case studies to enable the successful implementation of accounting strategies in a variety of for-profit entities. Emphasizes the development of the students' analytical and decision-making skills.

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### ***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.*

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### ***Instructor Information***

**Instructor Name:** Kyle Stubbs

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### ***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.
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### ***Course Materials and Texts***

1. Textbook
    - a. K. A. Merchant & W. A. Van der Stede (2024), *Management Control Systems: Performance Measurement, Evaluation, and Incentives*. Harlow: Pearson Education, 5th edition.
  2. Computer
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## ***Course Requirements***

### **Course Assignments, Assessments, and Grading Policy**

1. Group Midterm – A group exam involving the analysis and writeup of cases. (100 points)
  2. Group Final - A group exam involving the analysis and writeup of cases. (100 points)
  3. Individual Final - Multiple-choice exam covering textbook materials and class discussion. (100 points)
  4. Term Project - Interview 5 executives (e.g., CEO, President, Owner, CFO, COO, Controller, VP, etc.) and provide a report summarizing the experience. (90 points)
  5. Course Evaluation - Complete the end-of-semester course evaluation in UVU's system. Report completion in a short quiz on Canvas. (10 points)
  6. Business Press Reading – The weekly requirement is to read 5 recent articles in the business press (*WSJ, Economist, CNBC, etc.*). Students report weekly which articles they read. (50 points)
  7. Class Participation – Given the case study method used in the class, student participation is essential. This grade is an assessment of the student's participation in class discussions throughout the semester (150 points)
  8. Grading Policy

A = 94-100	B- = 80-83.9	D+ = 67-69.9
A- = 90-93.9	C+ = 77-79.9	D = 64-66.9
B+ = 87-89.9	C = 74-76.9	D- = 60-63.9
B = 84-86.9	C- = 70-73.9	E = 0-59.9
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### **Required or Recommended Reading Assignments**

All specific reading assignments from Textbook:

1. Textbook Chapters
    - a. Management and Control (Ch. 1)
    - b. Results Controls (Ch. 2)
    - c. Action, Personnel, and Cultural Controls (Ch. 3)
    - d. Designing and Evaluating Management Control Systems (Ch. 4, Ch. 5, Ch. 6)
    - e. Financial Responsibility Centers (Ch. 7)
    - f. Planning and Budgeting (Ch. 8)
    - g. Incentive Systems (Ch. 9)
    - h. Financial Performance Measures and Their Effects (Ch. 10)
    - i. Remedies to the Myopia Problem (Ch. 11)
    - j. Using Financial Results Controls in the Presence of Uncontrollable Factors (Ch. 12)
    - k. Corporate Governance and Boards of Directors (Ch. 15)
    - l. Controllers and Auditors (Ch. 16)
    - m. Management Control-Related Ethical Issues (Ch. 17)
  2. Textbook Case Studies
    - a. Leo's Four Plex Theater
    - b. Puente Hills Toyota
    - c. Kooistra Autogroep
    - d. Witsky and Associates, Inc.
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- e. EyeOn Pharmaceuticals, Inc.
  - f. Philip Anderson
  - g. Diagnostic Products Corporation
  - h. Zumwald AG
  - i. Vitesse Semiconductor Corporation
  - j. Harwood Medical Instruments PLC
  - k. Superconductor Technologies, Inc.
  - l. Berkshire Industries PLC
  - m. Behavioral Implications of Airline Depreciation Accounting Policy Choices
  - n. Johansen's: The New Scorecard System
  - o. Howard Building Corporation, Inc.
  - p. Hoffman Discount Drugs, Inc.
  - q. Arrow Motorcar Corporation
  - r. Pacific Sunwear of California, Inc.
  - s. Dorothy Rishiek: Experiences of a Controller/CFO
  - t. Wired, PLC
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### **General Description of the Subject Matter of Each Lecture or Discussion**

- 1. Session 1
    - a. Management and Control
  - 2. Session 2
    - a. Results Controls
  - 3. Session 3
    - a. Action, Personnel, and Cultural Controls
  - 4. Session 4
    - a. Designing and Evaluating Management Control Systems
  - 5. Session 5
    - a. Financial Responsibility Centers
  - 6. Session 6
    - a. Planning and Budgeting
  - 7. Session 7
    - a. Incentive Systems
  - 8. Session 8
    - a. Financial Performance Measures and Their Effects
  - 9. Session 9
    - a. Remedies to the Myopia Problem
  - 10. Session 10
    - a. Using Financial Results Controls in the Presence of Uncontrollable Factors
  - 11. Session 11
    - a. Corporate Governance and Boards of Directors
  - 12. Session 12
    - a. Controllers and Auditors
    - b. Management Control-Related Ethical Issues
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### ***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.

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### **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.

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## ***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](mailto: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](mailto:DHHservices@uvu.edu)

DHH is located on the Orem Campus in BA 112.

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### **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](#).

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### **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](mailto:TitleIX@uvu.edu) – 800 W University Pkwy, Orem, 84058, Suite BA 203.

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### **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](mailto: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.