



MOS4471B 570
Management Control Systems
Winter 2026

Instructor: Dr. Shawna Porter
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Course Information

Mode of Instruction: In Person

Calendar Description:

An integrated study of the nature of control systems, the management control environment and the management control process. Management Control is a critical function of management that increases the probability of organization success. A detailed review of Management Control Systems to achieve organization goals, objectives and strategies.

Pre-requisite(s): MOS 3370A/B and enrolment in the 4th year of BMOS.

Extra Information: 3 lecture hours.

Course Weight: 0.50

Breadth: CATEGORY A

Subject Code: MOS

Notice: Unless you have either the requisites for this course (fulfilment of pre-requisites, no anti-requisite conflicts), or special permission from your Dean to enrol in it, you may be removed from this course and it will be deleted from your record. This decision may not be appealed. You will receive no adjustment to your fees in the event that you are dropped from a course for failing to have the necessary prerequisites.



Course information:

MOS 4471B 570 – Management Control Systems

Professor Shawna Porter

Shawna.porter@uwo.ca

Office Hours:

Wednesdays 245-345pm by appointment. Email

shawna.porter@uwo.ca to set up a time.

Course Materials

Hartmann, F., Kraus, K., Nilsson, G., Anthony, R. and Govindarajan, V., Management Control Systems, 2nd Edition, McGraw Hill, 2020, ISBN 978152648314

E-book is also available: <https://www.vitalsource.com/enca/products/ebook-management-control-systems-2e-hartmann-krausv978152648321>

Casebook: Current Trends and Traditions in Management Accounting Case Analysis, 7e (Custom Edition) <http://www.captus.com/information/eBook.htm>

CPA Canada Standards and Guidance Collection: online access link: <https://edu-knotia-ca.proxy1.lib.uwo.ca>

Additional readings and problems may be assigned in class or posted on OWL.

This course integrates management accounting concepts learned in MOS 3370; Management Accounting. This course has certain elements that are geared towards students who are pursuing a professional accounting designation.

Brightspace Page (other Course Websites if applicable) : <https://westernu.brightspace.com/>

Course Objectives

The objective of this course is to provide students with an integrated study of the nature of control systems, the management control environment, and the management control process. Management control is a critical function of management as it increases the probability of organizational success.

Learning Outcomes

The learning outcomes for this course include:

- To enable students to gain knowledge, insights, and analytical skills related to designing, implementing and using management control systems in the pursuit of an organization's strategies.
- To evaluate Management Control Systems (MCS) for Profit and Notfor-Profit Organizations, considering the efficiency and effectiveness of the MCS in place.
- To determine the appropriate type of responsibility centres for an organization.
- To assess performance evaluation systems that are in place for motivating managers to achieve overall company goals and objectives.
- To evaluate strategic planning and budgeting programs to ensure goal congruence with a company's strategy.
- Able to analyze data requirements and the roles of reporting systems, business process and information systems in supporting strategic developments.
- Provide recommendations for improvements to analytical and reporting systems to meet information management needs.

Teaching Methodology and Expectations

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.

Note: The workload for this course is very heavy. Students should schedule their time accordingly. For many, this course requires considerable time outside of class.

Technical Requirements

Exams will be in person and will require access to OWL, Word and/or Excel. Tests and examinations in this course will be conducted using the remote proctoring service, Proctortrack. Proctortrack will require you to provide personal information (including some biometric data). The session will be recorded. By taking this course, you are consenting to the use of this software. More information about remote proctoring is available in the Online Proctoring Guidelines at the following link: <https://www.uwo.ca/univsec/pdf/onlineproctorguidelines.pdf>

Evaluation

In class group assignment	8%
Group case report and presentation	10%
Data Analytics Assignment	2 %
*Midterm exam	35%

March 5 in class

***Note formal supporting documentation is required to miss this exam.**

Note: MAKEUP is Friday March 13, 2026 during regular King's makeup exam time (2pm)

Final exam	<u>45%</u>
	100%

Exams are mixed in format. Each exam, in total, will be scheduled for 2.5-3 hours, consist of a blend of multiple choice and cases. They are closed book examinations. Dictionaries are NOT allowed into the examinations.

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<https://www.uwo.ca/univsec/pdf/onlineproctorguidelines.pdf>

Electronic devices of any kind (including cell phones, smart watches and calculators) are NOT permitted at exams.

Students are responsible for material covered in the lectures as well as the assigned chapters/sections in the text and additional assigned readings. Exams will not be returned to students but may be reviewed by contacting your instructor.

Students are **REQUIRED TO COMPLETE ALL COMPONENTS** of this course. There are no exceptions to this. Extra assignments to improve grades **will NOT** be allowed.

Grades will not be adjusted on the basis of need. It is important to monitor your performance in the course. Remember: You are responsible for your grades in this course.

The midterm exam (35% of course grade) is scheduled during class time (see schedule). The final exam (45% of course grade) will be scheduled by the Registrar during the December exam period. The final exam is cumulative.

Group In class assignments (1@8%)

This assignment will be a case that will give students the opportunity to apply the theories and concepts of the course. It is scheduled during the class on Feb 1, 2024. There are no make ups

for this assignment. Students with documented absences will have the grades allocated to the midterm exam and/or the final exam.

Group Case Presentations (10%)

Each group will be required to submit a report and prepare a presentation for a case assigned by the instructor. The report will be completed during class time March 19. The groups will have 1 week to prepare their presentation and submit in the Assignment tab (1 submission per group) prior to class. Each group will have the opportunity to present during class time on March 26, 2026. The presentation should be no longer than 10 minutes. The presentation will be evaluated based on the quality of your content as well as the style and quality of your presentation. This is a senior course; therefore, a higher degree of professionalism and presentation skills are expected and will be evaluated as such. Additional details will be provided in class and on Brightspace. There are no make ups for this assignment. Students with documented absences will have the grades allocated to the final exam.

General information about missed coursework

Students must familiarize themselves with the University Policy on Academic Consideration – Undergraduate Students in First Entry Programs posted on the Academic Calendar:

https://www.uwo.ca/univsec/pdf/academic_policies/appeals/academic_consideration_Sep24.pdf

This policy does not apply to requests for Academic Consideration submitted for attempted or completed work. The policy also does not apply to students experiencing longer-term impacts on their academic responsibilities. These students should consult Accessible Education.

For procedures on how to submit Academic Consideration requests, please see the information posted on the Office of the Registrar's webpage:

https://registrar.uwo.ca/academics/academic_considerations/

All requests for Academic Consideration must be made within 48 hours after the assessment date or submission deadline. All Academic Consideration requests must include supporting documentation; however, recognizing that formal documentation may not be available in some extenuating circumstances, the policy allows students to make one Academic Consideration request without supporting documentation in this course.

The following assessments are excluded from this, and therefore always require formal supporting documentation:

- Midterm 1 (March 4, 2026)
- Examinations scheduled during official examination periods (i.e. – final exams - defined by policy)

When a student mistakenly submits their one allowed Academic Consideration request without supporting documentation for the assessments listed above or those in the Coursework with Assessment Flexibility section below, the request cannot be recalled and reapplied. This opportunity is forfeited.

Missed/Late Assignments and Tests

There will be no make up for missed group assignments and presentations. Students with documented absences will have grades allocated to midterm or final exam

Lecture and Examination Schedule

See Schedule on Brightspace

Course Policies

- Please act respectfully towards the classroom, the instructor and your fellow students. Acting respectfully means arriving on time, turning off phones, avoiding private discussions during lectures, refraining from viewing non-course material on your laptops, and cleaning up after yourself. Acting respectfully provides a better learning experience for everyone.
- Private in-class discussions are distracting to students and the instructor. If other students are distracting your attention from the material, you should ask them to be quiet. If you feel uncomfortable doing this (or the problem persists), please see your instructor.
- Late arrivals are also distracting. Please try to arrive on time for classes.
- This course has a **NO PHOTOS/NO RECORDING policy**. Students are not permitted to take pictures or videos of work done in class by the professor or by other students. Official solutions to the assigned cases will **NOT** be made available due to copyright. You should take your own notes of solutions discussed in class.

Scholastic offences are taken seriously and students are directed to read the appropriate policy, specifically, the definition of what constitutes a Scholastic Offence, at the following Web site: http://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_discipline_undergrad.pdf

Students are responsible for understanding the nature of and avoiding the occurrence of plagiarism and other academic offenses. Students are urged to read the section on Scholastic Offenses in [the Academic Calendar](#).

Note that such offenses include plagiarism, cheating on an examination, submitting false or fraudulent assignments or credentials, impersonating a candidate, or submitting for credit in any course without the knowledge and approval of the instructor to whom it is submitted, any academic work for which credit has previously been obtained or is being sought in another course in the University or elsewhere. If you are in doubt about whether what you are doing is

inappropriate, consult your instructor. A claim that "you didn't know it was wrong" will not be accepted as an excuse.

The use of AI and translation tools in written work beyond a dictionary is not permitted unless permission is granted by the instructor for specific circumstances. Any work submitted must be the work of the student in its entirety unless otherwise disclosed. When used, any such AI or translation tool should be used ethically and responsibly, and students must cite or credit the tools used in line with the expectation to use AI as a tool to learn, not only to produce content.

A copy of guidelines about how to avoid cheating can be obtained from the [Office of the Ombudsperson](#), Room 3135 WSSB, (519) 661-3573, ombuds@uwo.ca.

Cheating on exams will not be tolerated; students are referred to the university policy on scholastic offenses. Looking at the test of another student, allowing another student to view your exam, or obtaining information about a test in advance are all examples of cheating.

Students found cheating will receive a zero (0%) on that exam and will be subject to academic penalties. A number of safeguards will be employed to discourage cheating. For example, examination supervisors (proctors) of the tests may ask students to move to another seat during the exam, cover their paper, avert their eyes from other students' papers, remove baseball caps, etc. This is not meant as a personal affront nor as an accusation of cheating, rather as vigilant attempts at proctoring.

The penalties for a student guilty of a scholastic offense include refusal of a passing grade in the assignment, refusal of a passing grade in the course, suspension from the University, and expulsion from the University.

KING'S UNIVERSITY COLLEGE

GENERAL COURSE POLICIES

2025-2026

1. Academic Accommodations, Consideration for Absences

Academic Accommodation (Accessibility)

Accessibility Services works to ensure that academic programs are accessible to all students, and supports students who may have a condition related to, but not limited to, vision, hearing, mobility, different ways of learning, mental health, chronic illnesses, chronic pain, autism spectrum disorder, ADD/ADHD, and temporary conditions (beyond short-term academic consideration). Accessibility Services provides recommendations for accommodation based on medical documentation or psychological and cognitive assessment. The accommodation policy can be found here [Academic Accommodation for Students with Disabilities](#). Information on Accessibility Services at King's can be found [here](#).

Academic Consideration for Student Absence

If a student is unable to meet a course requirement due to substantial but temporary extenuating circumstances (medical or compassionate), they should follow the procedures below.

In some cases, where instructors have built flexibility into their assessments, this flexibility will already address consideration needs.

Requests for academic consideration should be directed to the Academic Advising Office of your faculty/college of registration. Requests must be made as soon as possible and no later than 48 hours after the missed assessment.

As a rule, documentation is required for academic consideration. For academic consideration requests on medical grounds, the Student Medical Certificate is available at https://www.kings.uwo.ca/kings/assets/File/currentStudents/courses_enrollment/exams_and_tests/SMC-Feb-2025.pdf.

Students are permitted one academic consideration request without supporting documentation per term per course.

Instructors may designate one assessment per half-course weight as requiring formal supporting documentation. Please refer to the course outline for each course.

For further information, please see:

https://uwo.ca/univsec/pdf/academic_policies/appeals/academic_consideration_Sep24.pdf

Absences from Final Examinations

If you miss the Final Exam, contact the Academic Advising Office of your faculty/college of registration as soon as you are able to do so. They will assess your eligibility to write the Special Examination (the name given by the University to a makeup Final Exam).

You may also be eligible to write the Special Exam if you are in a “Multiple Exam Situation” (e.g., more than 2 exams in 23-hour period, or more than 3 exams in a 47-hour period).

If a student fails to write a scheduled Special Examination, the date of the next Special Examination (if granted) normally will be the scheduled date for the final exam the next time this course is offered. The maximum course load for that term will be reduced by the credit of the course(s) for which the final examination has been deferred. See the Academic Calendar for details (under [Special Examinations](#)).

Religious Accommodation

Students should consult the University's list of recognized religious holidays, and should give notice in writing to the instructor and Academic Advising Office if a course requirement will be affected by a religious holiday/observance. Notice must be given as early as possible, and no later than two weeks prior to an examination, and one week prior to a midterm test date. It is the responsibility of such students to inform themselves concerning the work done in classes from which they are absent and to take appropriate action.

2. Support Services

Accessibility, Counselling and Student Development at King’s University College:

<https://www.kings.uwo.ca/current-students/student-services/>

Students experiencing emotional or mental health distress can access services at King’s University College: <http://www.kings.uwo.ca/current-students/campus-services/student-support-services/personal-counselling/>

Good2talk is a good online and phone 24/7 resource for students and is available in English, Mandarin, and French: <https://good2talk.ca>, 1-866-925-5454

MentalHealth@Western provides a complete list of options about how to obtain help:

https://www.uwo.ca/health/mental_wellbeing/

Academic Support Services at King’s University College:

<https://www.kings.uwo.ca/current-students/academic-resources/>

GBSV Support:

King’s is committed to reducing incidents of gender-based and sexual violence and providing compassionate support to anyone who has gone through these traumatic events. If you have experienced sexual or gender-based violence (either recently or in the past), you will find information about support services for survivors, including emergency contacts at:

<https://www.kings.uwo.ca/about-kings/safe-campus/gender-and-sexual-violence/>

You can reach someone supports at Kings by emailing Care@kings.uwo.ca or calling 519-930-4640 to reach a social worker who can offer help.

You can also reach Western’s Gender-Based Violence & Survivor Support Case Manager by [email](#) or by calling 519-661-3568.

Further supports can be found on this website: <https://www.kings.uwo.ca/about-kings/safe-campus/gender-and-sexual-violence/>

See also https://www.uwo.ca/health/student_support/survivor_support/get-help.html

University Students' Council offers many valuable support services for students, including the health insurance plan: <http://westernusc.ca/services/>

3. Statement on Use of Electronic Devices

Use of Electronic Devices: Unless explicitly stated otherwise, you are not allowed to have a cell phone, or any other electronic device, with you during tests or examinations. Unauthorized possession of such a device during a test or examination constitutes an academic offence.

Use of Laptops, Tablets, and Smartphones in the Classroom: King's University College at Western University acknowledges the integration of new technologies and learning methods into the curriculum. The use of electronic devices such as laptop computers, tablets, or smartphones can contribute to student engagement and effective learning. At the same time, King's recognizes that instructors and students share jointly the responsibility to establish and maintain a respectful classroom environment conducive to learning.

The use of electronic devices by students during lectures, seminars, labs, etc., shall be for matters related to the course at hand only. Students found to be using electronic devices for purposes not directly related to the class may be subject to sanctions under the Student Code of Conduct; see <https://www.kings.uwo.ca/current-students/student-affairs/code-of-student-conduct1/>

Inappropriate use of electronics (e.g., laptops, tablets, smartphones) during lectures, seminars, labs, etc., creates a significant disruption. As a consequence, instructors may choose to limit the use of electronic devices in these settings. In addition, in order to provide a safe classroom environment, students attending in-person class sessions are strongly advised to operate laptops with batteries rather than power cords.

4. Statement on Academic Offences

King's is committed to academic integrity. Scholastic offences are taken seriously and students are directed to read the appropriate policy, specifically, the definition of what constitutes a Scholastic Offence, is posted at http://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_discipline_undergrad.pdf

It is expected that students will submit work that is truly their own, completed without external assistance (human or artificial) except as explicitly permitted by the course instructor. Check with your instructor on what tools, including generative AI (ChatGPT, translation tools, grammar-checking tools) are permitted in the course. Because a tool is permitted in one course, that does not mean it is permitted in other courses.

All required papers may be subject to submission for textual similarity review to the commercial plagiarism detection software under license to the University for the detection of plagiarism. All papers submitted for such checking will be included as source documents in the reference database for the purpose of detecting plagiarism of papers subsequently submitted to the system; see <https://elearningtoolkit.uwo.ca/tools/Originality Reports - TurnItIn.html>.

Computer-marked multiple-choice tests and/or exams may be subject to submission for similarity review by software that will check for unusual coincidences in answer patterns that may indicate cheating.

5. Copyright of Course Material

Lectures and course materials, including PowerPoint presentations, tests, outlines, and similar materials are protected by copyright. Faculty members are the exclusive owner of copyright in those materials they create. Students may take notes and make copies for their own use. Students may not allow others to reproduce or distribute lecture notes and course materials publicly (whether or not a fee is charged) without the express written consent of a faculty member. Unauthorized sharing of class content is subject to academic discipline.

Similarly, students own copyright in their own original papers and exam essays. If a faculty member wishes to post a student's answers or papers on the course website, they should ask for the student's written permission.

6. Use of Recordings

Participants in this course are not permitted to record the sessions, except where recording is an approved accommodation and/or the participant has the prior written permission of the instructor. Unauthorized recording and/or sharing of class content is subject to academic discipline.

7. Policy on Attendance

Any student who, in the opinion of the instructor, is absent too frequently from class or laboratory periods in any course, will be reported to the Dean of the Faculty offering the course, after due warning has been given. On the recommendation of the department concerned, and with the permission of the Dean of that Faculty, the student will be debarred from taking the regular examination in the course.