

**ACG 6935  
Controllership  
Fall 2016**

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**PHONE:** (352) 273-0218  
**WEBSITE:** <http://elearning.ufl.edu/> (Canvas)  
**CLASS HOURS:** Monday and Wednesday, periods 9-10, Hough 340  
**OFFICE HOURS:** By appointment

**Objectives**

This course provides an in-depth look at control and the advanced managerial accounting techniques needed to support an organization's strategy and to align employees' goals with those of the organization. The primary emphasis is on management control systems and their interaction with corporate strategy.

The objectives of this course are as follows:

1. Distinguish control issues from strategy issues and relate them to each other.
2. Identify and prioritize risks for which an organization guards against and controls.
3. Identify and evaluate the control systems of an organization.
4. Understand the uses of information for control purposes.
5. Apply and develop skills necessary for the professional environment; specifically:
  - a. Critical thinking and problem solving (identification of problems and alternative solutions, information search and evaluation, identification of uncertainties, using appropriate decision-making processes and tools).
  - b. Communicate effectively and efficiently through written reports and discussions.
  - c. Work with others to plan, organize, and perform group work effectively.

**Texts and Materials**

1. *Controllership* (Customized), excerpts from *Accounting for Decision Making and Control*, 9<sup>th</sup> Edition by Zimmerman (McGraw-Hill)
2. Harvard Business School (HBS) Coursepack to be purchased by student (link to be provided later)
3. Miscellaneous readings and materials as provided on Canvas

**Prerequisites**

Students must have satisfactorily completed ACG 5075.

**COSO Framework Log-In**

<http://aaahq.org/COSO/Content>

Username: aaa71417

Password: Acce7141

### Office Hours

I will be available by appointment. To schedule an appointment, please email me at the email address provided above.

### Getting Assistance and Staying in Touch

There is an announcement section within the class website on Canvas and on Piazza. This will be the vehicle by which announcements will be made. You are expected to check Canvas and Piazza on a **DAILY** basis for any new announcements and postings. Any change in office hours, exam date, or class schedule will be announced in the Announcement section of Canvas. You are responsible for all announcements posted on Canvas and Piazza.

For questions or help regarding substantive course material (lecture, class exercises, homework questions, etc.), please ask your questions on our course's [Piazza site](#) (you can post your questions by clicking on the Q & A tab at the top of the page). A link to our Piazza site is found on Canvas. Rather than emailing questions directly to me, I encourage you to post your questions here. I will be regularly monitoring this website and answering questions. If you do not wish to post your question on Piazza, you can always email me at the email address provided above. Please note that if you email a question and I determine that the answer would benefit the entire course, I may post the question and answer on Piazza (with the asker's name redacted).

For all other questions or help (exam conflicts, missed class, exam excuses, etc.), please contact me via email or stop by my office hours. For email, you should expect a response within one business day. **In your email, please be sure to include the course number.**

### Lectures

You are expected to attend all lectures. Students are expected to read the assigned chapters **BEFORE** the related topics are discussed in class; this will aid in your understanding of the material we will be discussing in class.

During lecture, you may be assigned a subset of end-of-chapter problems from the textbook to complete during class time. As such, you will need to come prepared for class by bringing your textbook, writing utensils, paper, calculator, and a laptop/tablet.

Recording lecture is prohibited unless you get express consent from me in advance. The tentative class schedule shows the material intended to be covered during each class period and may require adjustment as the course progresses. I reserve the right to make changes at any time during the module as necessary.

## Grading

Your grade will be based solely on the following:

Final Exam (Wednesday, December 7, 2016)	40%
Class Deliverables	30%
Homework	15%
Participation	<u>15%</u>
	<u>100%</u>

Final grades will be based on obtaining the following percentage of total course points:

A	93-100%	C	73-76%
A-	90-92%	C-	70-72%
B+	87-89%	D+	67-69%
B	83-86%	D	63-66%
B-	80-82%	D-	60-62%
C+	77-79%	E	Below 60%

Required percentages may be reduced based on a course “curve.” Any “curve” or adjustment to the required percentages is determined at the end of the module based on total course points possible. There is no way to determine a “curve,” if any, until after the final exam. There is also no guarantee that there will be a “curve” in the course.

As a reminder, the grade-point value per credit hour associated with each letter grade is assigned by the Office of the University Registrar: A = 4.0, A- = 3.67, B+ = 3.33, B = 3.0, B- = 2.67, C+ = 2.33, C = 2.0, C- = 1.67, D+ 1.33, D = 1.0, D- = .67, E = 0.0. For more information, visit: <https://catalog.ufl.edu/ugrad/current/regulations/info/grades.aspx>.

## Examination

1. The exam will consist of a combination of multiple choice questions, short discussion questions, and longer problem-type or application questions.
2. The longer problem-type questions will require you to demonstrate your understanding of the subject matter. You **must** show all of your work to receive credit. You should clearly support your answers with calculations, explanations, schedules, etc.
3. Failure to follow exam instructions will result in the loss of points.
4. At the end of the exam, you will be asked to stop. Put your pencil down IMMEDIATELY. **Failure to do so will result in automatic 5% deduction.**
5. Exam questions can relate to materials presented in lecture, the assigned readings, in-class cases, and the homework problems.

### **Class Deliverables**

The class deliverables will consist of questions pertaining to the assigned cases and miscellaneous textbook problems assigned in class.

Throughout this course, we will be discussing several cases as outlined in the tentative course schedule. You will be required to read the cases prior to class. For some of these cases, you will be assigned several questions and tasks that must be completed during class. **You will need a laptop or tablet available during class to prepare and submit your responses.** At the end of class, you will be required to submit your responses via Canvas (under Assignments). For these cases, we will be discussing the case as a class and you may work in a group to answer the questions, but you must prepare and submit your responses **individually**. Any resource other than the textbook and course materials is an unapproved resource.

Additionally, during some classes, you will be required to complete a subset of end-of-chapter problems from the textbook. As such, you will need to come prepared for class by bringing your textbook, writing utensils, paper, calculator, and a laptop/tablet. At the end of class, you will be required to submit your responses via Canvas (under Assignments). For these problems, you may work in a group to answer the questions, but you must prepare and submit your responses **individually**. Any resource other than the textbook and course materials is an unapproved resource.

### **Homework**

Prior to certain classes, you will be assigned concept review questions pertaining to the assigned readings. The due date for these questions will be prior to the related lecture. These questions are the “Concept Questions” found throughout the assigned textbook readings. These assignments must be completed **individually**. You will be required to upload your responses to the assigned questions by 3 pm on the due date to Canvas. These questions must be prepared in paragraph form with appropriate citations to the page numbers where your response was found. The uploaded file should be formatted as either a .doc or .pdf file.

### **Participation**

This is a graduate accounting course that will revolve around class discussion. You are expected to contribute to class discussions and debates and will be evaluated based on this participation. Many of the topics we will discuss do not have objectively correct answers (i.e. our discussion will be used to weigh the pros and cons of each possible alternative). You will be assessed on the **quality** as opposed to quantity of your contributions to the class discussions. Attendance does not equate to class participation.

### Calculators and Other Electronic Devices

**DURING LECTURE:** To complete various in-class assignments, you will need access to a calculator and a computer or other web-enabled device (tablet, smartphone, etc.). Students are prohibited from using these devices for any purpose other than to view course-related documents, take notes, and complete in-class assignments. Violations of this policy will result in the downward adjustment of your course grade.

**DURING EXAM:** You are required to use a basic calculator, non-programmable calculator, or a financial calculator on the exam. These are the only calculators that you will be permitted to use for exam. If you do not already have such a calculator, purchase one early so that you are comfortable using it by exam time. **Using any other type of calculator will be considered a violation of the honor code. You will not be permitted to take the exam with a prohibited calculator.** Other electronic devices must be turned off and out of sight during the examination.

### Course Policies

1. Students must be officially registered for the course to attend lecture and participate in course activities.
2. The official University of Florida “Gator 1” identification card must be brought to the exam without exception. You may be requested to present your card to the exam proctor.
3. The policies in this syllabus do not change throughout the term. **However, circumstances may require changes in the exam date.** These will be announced in lecture and announcements on Canvas. You will receive a zero if you miss the exam because of a date change or any other unexcused reason.
4. There should be little, if any, reason for a valid conflict with the examination time. In order to be a conflict, the other exam must conflict with both the date and time of the exam for this course. If you believe you have a valid conflict, notify me at the email address provided above **at least 10 business days before the examination date.**
5. If the exam is missed without a valid, documented excuse, you will be assigned a score of zero (0) on the exam. **There will be no exceptions to this policy.**
6. Excused absences from the assignments and the exam are at the discretion of the course instructor. Events such as weddings, family vacations and reunions, cruises, conventions and other student organization events, employment interviews and events, and club sports will **NOT** be considered excused absences. Consistent with University policies, accommodations for religious observances will not include time for travel.
7. Excused absences due to illness require a doctor’s note dated within one day of the assignment/exam date (one day before or after) and must be received within one week of the assignment/exam. The doctor’s note must indicate that the student was seen within one day of the assignment/exam and was medically unable to take the assignment/exam at the scheduled time.
8. If a student misses the Final Exam due to a documented illness, the student will receive an incomplete and will be required to make up the exam at the end of the next semester.

### Attendance, Civility, and Participation

This is a graduate accounting course and will be conducted in a courteous and professional environment. Accordingly, students are expected to be seated and fully prepared for class prior to the time set for the class to commence and should plan on being present for the entire class period. In accordance with Hough Hall [Room Use Policies](#) and [Hough Hall Guidelines](#), no food is permitted in the classrooms and you are responsible for disposing of paper and other rubbish in the trash cans located throughout Hough Hall. Inappropriate classroom behavior of any form will not be tolerated. Class attendance, participation, and professionalism are expected. Although attendance may not be taken at every class, students are expected to attend and participate in every class. These factors will be evaluated by the instructor and will affect your grade. **The instructor reserves the right to adjust the overall course grade downward for overall insufficient attendance, participation, and professionalism.** Students should prepare for all classes even if they are not in attendance and are responsible for material covered in their absence. Students are not allowed to use computers or any other electronic communication devices during class except to view course-related documents and to take notes. Violations of this policy will result in the downward adjustment of your course grade.

Students may not attend a class unless they are officially registered for the course. The Fisher School of Accounting does not approve requests to audit its courses. Students who do not attend at least one of the first two class meetings of a course or laboratory in which they are registered, and who have not contacted the School to indicate their intent, may be dropped from the course. Requirements for class attendance, assignments, and other work in this course are consistent with university policies that can be found in the [University Catalog](#).

### Accommodating Students with Disabilities

Students with disabilities requesting accommodations should first register with the [Disability Resource Center](#) (352-392-8565) by providing appropriate documentation. Once registered, students will receive an accommodation letter which must be presented to the instructor **a minimum of ten business days prior to the requested accommodation.** Accommodations are not retroactive, therefore, students should contact the office as soon as possible in the term for which they are seeking accommodations and must abide by the time periods set forth by the Dean of Students Office.

### Coping with Stress

The University and the Gainesville community provide a variety of counseling and support services to assist students during stressful periods of time. A complete list of counseling & support services can be found on the [Dean of Students' website](#).

### Academic Integrity

Cheating undermines the efforts of all honest students, and tolerance of cheating could damage the School's reputation for producing qualified and competent graduates. Accordingly, the faculty and students of the Fisher School of Accounting and the Warrington College of Business Administration expect that students will display academic integrity throughout the program. The penalties for academic dishonesty are severe and will be strictly enforced in this class. Students are required to know and comply with the university's policy on academic honesty. This policy is detailed in the Undergraduate Catalog and by reference is included in this course syllabus. For more information, visit: <https://www.dso.ufl.edu/sccr/process/student-conduct-honor-code/>.

### Evaluations

Students are expected to provide feedback on the quality of instruction in this course based on ten criteria. These evaluations are conducted online at <https://evaluations.ufl.edu>. Evaluations are typically open during the last two or three weeks of the semester, but students will be given specific times when they are open. Summary results of these assessments are available to students at <https://evaluations.ufl.edu/results/>.

### Other Matters

1. Pay attention to the examination date and schedule your outside activities to avoid any conflicts with this date. The examination date takes precedence over all outside activities. This policy will be strictly enforced.
2. Grades will be determined **solely** by the grading rubric provided above. Grades are **NOT** subject to negotiations. For the avoidance of doubts, being close (e.g., 1 point away from) to the next higher grade is not a relevant consideration. Additionally, external circumstances (e.g., grades earned in other courses, already having earned an unsatisfactory grade in another course, etc.) are irrelevant to your grade in this course and such arguments will be summarily ignored. **Keep this in mind, as I will not respond to emails raising these arguments and similar "sympathy evoking" emails.** Extra credit in this course is not available.

### Examination Date

Wednesday, December 7

4:05 pm to 6:05 pm

### Key Drop Dates (Refer to the [Module Dates Calendar](#))

Friday, October 28 — Last day to withdraw with no fee liability

Friday, December 2 — Drop deadline (with fee liability, "W" assigned)

**ACG 6935 TENTATIVE SCHEDULE**

<i>Class</i>	<i>Date</i>	<i>Topic</i>	<i>Pre-Class Assignment</i>
1	Mon – Oct 24	Introduction	Syllabus
2	Wed – Oct 26	COSO Framework	COSO Reading Assignment
3	Mon – Oct 31	Introduction to Control Systems	Zimmerman Ch 1 <b>Dixon, Illinois Case</b> <b>HW 1 DUE</b>
4	Wed – Nov 2	Motivation & Compensation	Zimmerman Ch 4 (pp. 23-34) <b>Bonus versus Penalty Contracts Article (pp. 181-190)</b> <b>HW 2 DUE</b>
5	Mon – Nov 7	Motivation & Compensation	Zimmerman Ch 4 (pp. 35-45) <b>Dovernet Case</b> <b>Citibank Performance Evaluation Case</b> <b>HW 3 DUE</b>
6	Wed – Nov 9	Responsibility Accounting & Performance Measurement	Zimmerman Ch 5 (pp. 57-71) <b>Vyaderm Pharmaceuticals Case</b> <b>HW 4 DUE</b>
7	Mon – Nov 14	Transfer Pricing	Zimmerman Ch 5 (pp. 71-85) <b>Birch Paper Case</b> <b>Transfer Pricing at Cameco Case</b> <b>HW 5 DUE</b>
8	Wed – Nov 16	Budgeting	Zimmerman Ch 6
9	Mon – Nov 21	Budgeting	<b>Hala Madrid Case</b> <b>HW 6 DUE</b>
	<b>Nov 23-26</b>		<b>No class – Thanksgiving break</b>
10	Mon – Nov 28	Cost Allocation	Zimmerman Ch 7
11	Wed – Nov 30	Cost Allocation	<b>Destin Brass Products Case</b> <b>Tots R Us Case</b> <b>HW 7 DUE</b>
12	Mon – Dec 5		Catch-up; Review
<b>13</b>	<b>Wed – Dec 7</b>		<b>FINAL EXAM, 4:05 pm – 6:05 pm</b>