ACCT 6302 701
Contemporary Control Systems
Fall 2020 Session 001
Delivery Method: Online

Instructor Information

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Course Information

Class Location: Online

Course Description

A study of the design implementation and evaluation of control systems intended to support and direct strategic objectives of various organizations. Prerequisite: ACCT 6301 or equivalent

Student Learning Outcomes

- Evaluate different types of controls and how these controls can be used effectively to influence behavior and improve organizational performance

- Appreciate the benefits and limitations of accounting-based controls that are common in many organizations.

- Articulate the types of information that accounting information systems can provide to management for decision making.

- Identify the similarities and differences between control systems used by organizations of different sizes and in different industries.

Required Materials

Title: Management Control Systems - Performance Measurement, Evaluation and Incentives
ISBN: ISBN-13: 978-1292110554
Authors: Merchant and Van der Stede,
Publisher: Pearson
Publication Date: 2017
Edition: 4th

Important Academic Dates

UTPB [Academic Calendar](#)

Graded Material

Course Activity	Points	Percentage of Total Grade
Exam #1, #2, and Final Exam (all 100 points)	300	60
Written Case #1 and #2	100	20
Journal Article Critique	25	5
Discussion Board (5)	25	5
Case PPT Presentation	50	10

Grading Scale

450 and above = A

400- 449 = B

350-399 = C

300-349 = D

Below 300 = F

(+/- system is also used)

University Policies

Accommodation for Students with Disabilities

Students with Disabilities: The University of Texas Permian Basin in compliance with the Americans with Disabilities Act and Section 504 of the Rehabilitation Act provides "reasonable accommodations" to students with disabilities. Only those students, who an Instructor has received an official Letter of Accommodation (LOA) sent by the Office of ADA for Students, will be provided ADA academic accommodations.

ADA Officer for Students: Mr. Paul Leverington
Address: Mesa Building 4242/4901 E. University, Odessa, Texas 79762
Voice Telephone: 432-552-4696
Email: ada@utpb.edu

For the accessibility and privacy statements of external tools used within courses, go to Accessibility and Privacy Statements.

Sexual Harassment/Sexual Misconduct Policy

You may report incidents of sexual misconduct to any University employee. They are obligated to report any incident to the Title IX Coordinator or Deputy Coordinator.

You may also contact:
The UTPB Police Department at 432-552-2786
The Title IX Coordinator at 432-552-2697 or TitleIXCoordinator@UTPB.edu.
The Dean of Students at 432-552-2600
Reports can also be made via the University Complaint Portal: UTPB Complaint Management

A *confidential reporting option is available*. Please contact UTPB's Counseling Center at 432-552-3365 or 432-552-2367 or stop by MB 1150.

Student Success at UTPB

UT Permian Basin offers numerous services to help you reach your academic goals.

Available both in the Success Center on the 2nd Floor of the Mesa Building (https://www.utpb.edu/academics/advising-and-support/student-success-center/index), and online, UTPB Student Success offers the following services to all students:

- O.W .L. (Online Writing Lab) - Submit essays that need to be revised by one of our tutors to owl@utpb.edu.
- Tutoring – For both online and in person tutoring, please use EAB to create an appointment. (Utpb.campus.eab.com) Sign in using UTPB credentials.
- SI/PLTL Sessions - If available for your class, will be communicated to you by the mentor assigned to your class section and students can communicate to their SI or PL through Canvas.
- Peer Mentoring - Incoming freshmen can be paired with a peer mentor who will help you navigate your first year on campus.
- SSC Computer Lab - Come take advantage of the state-of-the-art computers available at the Student Success Center.

Please email success@utpb.edu for more information.

Course Modalities

Both the Texas Higher Education Coordinating Board (THECB) and the Southern Association of Schools and Colleges Commission on Colleges (SACSCOC) provide standard definitions for basic course types/modalities that have informed the following adopted course definitions.

Online Courses are those in which more than 85 percent of the planned instruction occurs online/virtually (asynchronously) when students and faculty are not in the same place. A fully online course is one in which mandatory in-person meetings occur no more than 15% of the planned instructional time.

Remote Courses are ones in which students, while not required to physically come to campus to attend in-person classes, are required to "attend" virtually/remotely (synchronously) during scheduled days and times, with students expected to log in and participate in the lecture via video conferences.

Hybrid Courses are courses in which the majority (more than 50% but less than 85%) of the planned instruction occurs when students and instructor(s) are not in the same place. This form of instruction offers a mix of on-campus/in-person and remote/online/electronic learning.

HyFlex Courses are those which, like hybrid courses, offer a mix of on-campus/in-person and remote/online/electronic learning. These courses, however, do not require

student authentication since <u>at least 50%</u> of the planned instruction occurs when students and instructor(s) are in the same place.

Face-to-Face/In-Person Courses are those in which more than 85 percent of the planned instruction occurs when students are in the same place with an instructor(s).

Distance Education Policy

Distance Education Courses and Student Identity Authentication Requirements and Policy

SACSOC defines a distance education course as one in which more than 50 percent of the planned instruction occurs when students and instructor(s) are not in the same physical place. Distance education courses, therefore, include online, remote, and hybrid courses as defined above. Per SACSCOC and University policy, all distance education courses are required to follow our Distance Education Student Authentication Policy procedures (please see below), and these requirements and policies must be stated in the course syllabus. Further, any projected additional student charges associated with verification of student identity must be indicated on the courses schedule and course syllabus.

The Distance Education Student Authentication Policy does <u>not</u> apply to Hyflex Courses--those in which at least 50% of the planned instruction occurs when students and instructor(s) are in the same place--and Face-to-Face/In-Person Courses--those in which more than 85 percent of the planned instruction occurs when students and instructor(s) are in the same place. Student authentication and identity verification in these courses may be accomplished by in-person attendance monitoring as well as through in-class instructor proctored examinations and other assessments. These same "in-class" authentication procedures also may be employed in hybrid courses, but in the case of these defined distance education courses, they must be documented on the course syllabus as described below.

Distance Education Student Authentication Policy and Syllabus Requirements

UT Permian Basin's Distance Education Student Authentication Policy requires the University to employ processes (documented in each distance education syllabus) to verify that each student who registers fora distance education course is the same student who participates in, completes, and receives credit for the course.

The policy requires faculty members teaching distance education courses to employ at least two methods of verification to ensure student identities.The first method of verification is accomplished by the student logging into Canvas, our learning management system. To access all UTPB courses, students must login to Canvas uniqueness personal identifying username and secure password. This is the primary method of student identity verification. The Distance Education Student Authentication Policy requires at least one additional student identification method within the distance learning course that has been determined and approved by the faculty or academic program. The second method of authentication must be explicitly stated in the syllabus.The second method of student authentication maybe:

- Proctored exams using an approved photo ID*.
- Presentation of approved photo ID through a webcam and optional levels of proctoring during assessment.
- Field or clinical experiences using an approved photo ID.
- Synchronous or asynchronous video activities using an approved photo ID.
- In hybrid distance education courses, which have an in-person meeting component, the secondary method of student authentication may be accomplished (as is it may be done in hyflex and face-to face-courses) by in-person attendance monitoring as well as through required in-class instructor proctored examinations and other assessments.
- Other Technologies or procedures,etc. (which must be detailed in the syllabus).

If faculty require secondary method of verification for which students are charged a fee(e.g. face-to-face proctoring at an off-campus site that charges a fee), this notification must be stated on the course schedule and in the course syllabus as well.

*Approved photo identifications include passports, government issued identification, driver's licenses, military ID from DoD; dual credit and early college high school students use school district identifications.

Course Policies

Computer Skills and Software Requirements

- PowerPoint Presentation Software (both open to read Chapter slides and create to complete the PPT project. Students, Faculty and Staff at UTPB can use cloud versions of MS Office 365 through use of their UTPB email address. For more information refer to: http://www.utpb.edu/services/ird/information-on-computer-accounts-e-mail. To obtain software licensing and media for selected Microsoft titles at very low cost through a software agreement:

> http://www.utpb.edu/services/ird/information-for-students/software-distribution/microsoft-select.

- This course is designed as a web-based class, which necessitates specific computer expertise on the part of the student, specific computer equipment or programs, and a commitment on the part of the student beyond that of most other courses. Students must meet specific course prerequisites designed to help ensure student success in this course. The student should be sufficiently comfortable in an online environment to handle basic web navigation and to upload and download assignments.

Online Student Authentication

The federal government requires that universities maintain policies and procedures to ensure that each student who registers for a distance or correspondence course is the same student who participates in, completes, and receives credit for the course. As part of our SACSCOC Fifth Year interim reporting process, the Distance Education Committee has developed a Distance Education Policy (http://www.utpb.edu/docs/default-source/utpb-docs/academicaffairs/rules-policies-and-procedures/distance-education-policy.pdf) which includes our policy with regard to authenticating the identity of online students.

The University of Texas of the Permian Basin (UTPB) maintains policies and procedures to ensure that each student who registers for a distance or correspondence course is the same student who participates in, completes, and receives credit for the course. UTPB's Distance Education Policy requires faculty members to authenticate student identity by employing at least two methods of verification. To access online courses students must login to the Canvas learning management system to establish their identity by using their unique personal identifying username login and a secure password. UTPB's Distance Education Policy allows faculty multiple options (Proctored Examinations, Field/Clinical Experiences, Synchronous/asynchronous video activities, other technologies and practices that are effective in verifying student identification) for satisfying the second method of validating student identity. This course satisfies the second method of student verification by requiring a clear the following (non-graded but mandatory):

1) A clear image of yourself

a. In color
b. Well lit, and no shadows on your face or your ID that can obscure your image
c. Must be taken on the day you submit the photo to reflect your current appearance

d. Taken in full-face view directly facing the camera

e. With a neutral facial expression and both eyes open

2) Then a picture of your ID (can be a UTPB ID or government issued ID) with only your name and picture showing (Picture ID card in which the ID number has been covered (tape over any numbers).

I just need to see you, then the image of you on the card with your name.

Make sure to attach both image files in either JPEG or PNG format to the assignment BEFORE you submit it.

UTPB Undergraduate Online Handbook: To learn more about undergraduate online programs and courses at UTPB, please consult the UTPB Undergraduate Online Programs Handbook, located here: http://www.utpb.edu/docs/default-source/utpb-docs/reach/ug-online-programs-handbook-2014-2015.pdf?sfvrsn=2.

Course Activities

Exams:

Two exams and a final exam will be given. The exams may be comprised of problems, short-answer questions, and mini-cases. There will be no make-up exams. If you miss an exam and have an excuse approved by UTPB, then your final will count for the missed exam. All exams must be taken during the scheduled testing period. Please contact the instructor if you miss an exam.

Cases:

Two written cases will be assigned during the semester. The cases should be prepared and submitted individually. You may discuss these cases and possible solutions with other class members. However, each of you is responsible for putting the answers in your own words and submitting your own work. Late cases will **not** be accepted.

Case Presentation Project:

You will be assigned one case to make a Budget PowerPoint presentation to post to the class as group work during the semester. You may earn a total of 50 points from the PPT presentation. Points will be assigned based on the level, accuracy, and professionalism of the work you prepared for the presentation. A rubric will be used as a metric. For the

students interested in passing the CPA Exam, there will be an alternate project of completing Gleim CPA Review questions.

Journal Article Critique:

 Each person will find a Managerial Accounting article to critique. You will be expected to have analyzed the article as though you were going to present it. You will be asked to submit a paper identifying key points of the article, as well as other requirements. You may earn a total of 25 points from the critique.

Discussion Board Participation:

 Discussion Board participation stimulates active learning and helps the lessons sink in deeper. It also increases our chances to build on the experiences and talents of everyone in the class. Please participate with the Discussion Board in a meaningful way.

Policies and Procedure

1. **Course Content Structure:**
   The course is divided into 6 modules.

   You should read the textbook section first, and then review the online lecture. The lectures will be summaries, elaborations of the textbook material, and links to related information on the Web. After you have completed reviewing the lecture, you should then log into "Discussion Tool" and post answers to the discussion question (specific to the module) posted by the instructor. You must also read other students' posts and respond to two other students' responses. Discussion posts must be made by the date on the schedule to receive full credit.

   Each Module covers:

   a. 1-3 textbook chapters;

   b. and online discussion topics,

2. **Grading and Feedback:**
   All the course activities will be graded one week after the set due date. You can check your grades by going to GradeBook. If there is any discrepancy in the grade, you must contact me immediately. I will provide individual feedback or a general feedback in the performance of the course activity.

3. **Discussion Board Participation:** Discussion Board will primarily be used for discussing course content related topics and issues. There will be 5 discussion topics for the semester. Each discussion topic is worth 5 points.

In addition to the course content related topics in discussion tool there will be few general topics: Getting to Know Each Other, Technical problems/issues, General Questions related to the course content, etc. The posts under these topics will not be graded.

For each graded discussion question, first, you must respond to the question directly and second, you must read the other students posts and reply to at least two other students responses. You must ensure that the responses to the questions are meaningful, reflective, refer to personal experience and support your course readings. Avoid postings that are limited to 'I agree' or 'great idea', etc. If you agree (or disagree) with a posting then say why you agree by supporting your statement with concepts from the readings or by bringing in a related example or experience.

You are expected to read all messages. You are responsible for reading all of the messages that are posted in the online discussion. Not reading messages is the equivalent of sleeping in class.

Use a person's name in the body of your message when you reply to their message. It helps to keep all of us oriented. It helps us maintain a clearer sense of who is speaking and who is being spoken to. As we begin to associate names with tone and ideas, we come to know each other better.

Change the subject line when you introduce a new topic. The value of this tip will become apparent as the number of messages grows.

4. **Course Incomplete/Withdrawal/Grade Appeal:**
   All students are required to complete the course within the semester they are signed up. Incomplete grades for the course are rarely given and will only be granted if the student has complete at least 75% of the course with a grade of 'C' or better and provides a valid, documented excuse for not being able to complete the course on time and has contacted prior to the scheduled last class to request an extension. The student will sign a contract that includes the incomplete course activities and the new due dates.

   For grade appeal process go to http://www.utpb.edu/campus-life/dean-of-students/grievances.

5. **Submission of Course Assessment Activities:**
   All the course assessment activities will be submitted via Assignment Tool. Keep in mind the following standards/practices for submission of assignments:
   a. All course assessment activity files that will be submitted to the instructor should be in MS Word or RTF
   b. Be sure to put your name at the top of each page header
   c. Always keep a copy of all the work you submit so that you won't need to re-do it if it should get lost in cyberspace.

6. **Make-Up/Late Submission Policy:**
   All course activities must be submitted before or on set due dates and times. If the student is unable to abide by the due dates and times, it is her/his responsibility to contact the instructor immediately. There will be a 10% deduction for each day of late submission of the assignment.

   NOTE: The due dates and times for the activities will adhere to the Central Time Zone.

7. **Netiquette:**
   Anything you type in the discussion area is public - which means that every student in this class (including your instructor) will see what you write. Please pay attention to the language you use and adhere to the following guidelines:

2.

   a. Do not post anything too personal;
   b. Do not use language that is inappropriate for a classroom setting or prejudicial in regard to gender, race, or ethnicity;
   c. Do not use all caps in the message box unless you are emphasizing (it is considered shouting)
   d. Be courteous and respectful to other people on the list
   e. Do not overuse acronyms like you would use in text messaging. Some of the list participants may not be familiar with acronyms.
   f. If the posting is going to be long, use line breaks and paragraphs
   g. Fill in a meaningful Subject Line
   h. Write your full name at the end of the posting
   i. Be careful with sarcasm and subtle humor; one person's joke is another person's insult.

      NOTE: If you do not adhere to the guidelines for any posting, you will lose the points that would have been granted, and the instructor reserves the right to remove your posting and to deny you any further posting privileges. Refer to this link for additional help on netiquette: http://www.albion.com/netiquette/corerules.html

8. **Cheating/Plagiarism/Academic Dishonesty:**
   "Plagiarism" includes, but is not limited to the appropriation of, buying, receiving as a gift, or obtaining by any means material that is attributable in whole or in part to another source, including words, ideas, illustrations, structure, computer code, other expression and media, and presenting that material as one's own academic work being offered for credit. NOTE: Students found plagiarizing or cheating will receive a zero on the course activity which could cause failure in the class and/or suspension or dismissal from the college.

9. Accommodation for Students with Disabilities:

Students with Disabilities: The University of Texas of the Permian Basin in compliance with the Americans with Disabilities Act and Section 504 of the Rehabilitation Act provides "reasonable accommodations" to students with disabilities. Any student with a disability who is requesting an

accommodation for this course must provide the instructor with official documentation in the form of a letter from the ADA Officer for Students. Only those students who have officially documented a need for an accommodation will have their request honored. **Adapted from UTSA ADA syllabus statement.**

ADA Officer for Students: Mr. Paul Leverington

Address: Mesa Building 4243

Voice Telephone: 432-552-3702

Email: Leverington_P@utpb.edu

10. **Attendance and Class Participation:**
    Regular and active participation is an essential, unmistakably important aspect of this online course. The expectation of the instructor is that students will log on a minimum of three times every seven days. It is critical that you read all of the lecture and assignment materials as well as all of the public discussion materials. Your full participation <u>on a weekly basis</u> is not only a requirement; it is also an essential aspect of the online course process. All students are expected to do the work assigned, notify the instructor when emergencies arise, and make up assignments no later than the due dates. NOTE: For summer classes students are expected to log in every day.

11. **Tracking:**
    The learning management systems used to deliver this course have a tracking feature. This feature quantifies how often and when students are active in the course and also provides information if the student has accessed different pages of the course.

12. **Absenteeism:**
    All the course activities have set dates to be completed and submitted. After the due dates the activities will not be available for the students. Thus, if you are ill for a prolonged time and cannot complete the activities, you must contact me and update the situation. You are expected to log into the course at least once a week. For summer courses you are expected to log in every day. If I am going to be out because of ill health, attending a conference, etc. you will be notified through email.

Technical Requirements

Please visit the following page: http://www.utpb.edu/online/reach/technical-requirements You will find:

1. Requirements
2. Plug In Helper
3. Set up Information
4. Links to 24/7 Help Desk

Preparation for Computer Emergencies

Computer Crash

Not having a working computer or a crashed computer during the semester will NOT be considered as an acceptable reason for not completing course activities at a scheduled time. NOTE: Identify a second computer before the semester begins, that you can use when/if your personal computer crashes.

Server problems

When the Canvas server needs downtime for maintenance, the Canvas Administrator will post an announcement in your course informing the time and the date. If the server experiences unforeseen problems your course instructor will send an email.

Complete Loss of Contact

If you lose contact with me completely (i.e. you cannot contact me via Canvas or email), you need to call me at my office, and explain the reason you cannot contact me and leave me a way to contact you.

Lost/Corrupt/Disappeared files

You must keep/save a copy of every project/assignment on an external disk or personal computer. In the event of any kind of failure (e.g., server crash or virus infection, student's own computer crashes, loss of files in cyberspace, etc) or any contradictions/problems, I may/will request you to resubmit the files. In other words, if you submit a document to me, and I either do not receive it (lost in cyberspace) or it is corrupted when I open it, it is incumbent upon you to resend it to me, corrected, with little or no "downtime" in regard to the timeline for submission.

Student Support Services

SERVICE	CONTACT
ADA Accommodation/Support	Testing Services & Academic Accommodations Department (432) 552-2630 http://www.utpb.edu/academics/undergraduate-success/TSAAD
Admissions & Registration & Transcripts	(432) 552-2605 http://www.utpb.edu/admissions
Advising	UTPB E-Advisor at http://cas.utpb.edu/academic-advising-center/e-advisor/
Bookstore	(432) 552-0220 http://www.bkstr.com/texas-permianbasinstore/home
Financial Aid and Scholarship	(432) 552-2620 http://www.utpb.edu/campus-life/financial-aid
UTPB Library	(432) 552-2370 The J. Conrad Dunagan Library Online at http://library.utpb.edu/
Student Services	http://www.utpb.edu/campus-life/studentactivities/student-senate/committees/student-affairs
Technical Support	Canvas 1-866-437-0867 https://guides.instructure.com/ More information http://www.utpb.edu/online/reach/technical-requirements
Tutoring & Learning Resources	If you are taking courses through UTPB the following links provide services: Smarthinking Online Tutoring (provides tutoring services), SmarterMeasure (measures learner readiness for online course). Student Success Center: http://www.utpb.edu/academics/undergraduate-success/success-center

End-of-Course Evaluation & Instructor Evaluation

Every student must complete an end-of-course evaluation/survey provided by UTPB. During the last few weeks of class, you will receive an announcement through email notifying you that the Course/Instructor Survey is available. You may follow the link in the email to complete the survey using the same credentials to access your courses here. When entering the emailed Survey link you will see a list of surveys for you to complete.

The survey is anonymous and you responses are confidential. Your feedback is critical to us and to your instructor as we strive to improve our offerings, and our support of you, the students.

Disclaimer & Rights

Information contained in this syllabus was to the best knowledge of the instructor considered correct and complete when distributed for use in the beginning of the semester. However, the instructor reserves the right, acting within the policies and procedures of UTPB to make changes in the course content or instructional techniques without notice or obligation. The students will be informed about the changes, if any.

Course Schedule

Date - Week of:	Assignments/Activities/Topics	Due Date
8/24/20	Module 1 and Introduction Forum	8/31/20
9/7/20	Module 2 and Case #1 is due	9/14/20
9/14/20	Module 2 and Discussion Posts are due	9/21/20
9/21/20	Exam #1 is due	9/28/20
9/28/20 through 10/11/20	Module 3 and Journal Article Critique is due	10/12/20
10/12/20	Module 4, Case #2 and Discussion Posts are due	10/19/20 and 10/23/20
10/19/20	Exam #2 is due	10/26/20
10/26/20 through 11/29/20	Module 5 and PPT Presentation is due; Happy Thanksgiving … please stay safe and enjoy!	11/30/20
11/30/20 through 12/10/20	Module 6 and Discussion Post #5 is due: Final Exam	12/7/20 and 12/10/20