

<b>COURSE TITLE BLACKBOARD SITE</b>	ACC6013 Management Control Systems Summer 2012 – <a href="http://my.ltu.edu">http://my.ltu.edu</a> and select CRN 5133
<b>INSTRUCTOR</b>	Virginia Kirkwood Adjunct Professor Email: <a href="mailto:vkirkwood@ltu.edu">vkirkwood@ltu.edu</a> Home phone: 803.426.8116 (South Carolina) Office hours: Saturdays 11-12 and by appointment
<b>SCHEDULE</b>	May 16, 2012 – July 26, 2012  Refer to <a href="http://www.ltu.edu/registrars_office/calendar_final_exam.index.asp">http://www.ltu.edu/registrars_office/calendar_final_exam.index.asp</a> for the last date to withdraw and other important registration related information.
<b>LEVEL/ HOURS PREREQUISITE</b>	Graduate Degree / 3 credit hours Prerequisite: Graduate level ACC5002 Minimum Grade of C- or Graduate level ACC5003 Minimum Grade of C-.
<b>REQUIRED TEXT</b>  (See Blackboard for additional resources)	Anthony & Govindarajan, (2006), <i>Management Controls System</i> , 12 <sup>th</sup> edition ISBN: 9-780073-100890  Available for online purchase through LTU Bookstore at: <a href="http://lawrence-tech1.bkstore.com/bkstore/TextbookSelection.do?st=489">http://lawrence-tech1.bkstore.com/bkstore/TextbookSelection.do?st=489</a>
<b>ADDITIONAL RESOURCES</b>	LTU Online student resources: <a href="http://www.ltu.edu/ltuonline/">http://www.ltu.edu/ltuonline/</a>
<b>TECHNICAL SUPPORT</b>	Technical support for using Blackboard is provided by the Helpdesk. Visit <a href="http://www.ltu.edu/ehelp">www.ltu.edu/ehelp</a> or 248.204.2330 or <a href="mailto:helpdesk@ltu.edu">helpdesk@ltu.edu</a> . Send the Help Desk a form detailing any issues by clicking here <a href="http://tinyurl.com/3yqrvne">http://tinyurl.com/3yqrvne</a> .

This fully online course begins with a partial week online course orientation period to familiarize yourself with the online learning environment and to meet online or via the phone with your instructor. Each subsequent week starts on a Monday and ends on a Sunday.

Dates	Modules	Topics / Readings	Assignments Due
Prior to Semester Start and May 14 – May 20	Module 0	Overview of Textbook Online Learning Orientation Course Orientation Student Interviews	Participate in “Getting to Know You” Assignment and the “Scavenger Hunt”
Week of May 21 – May 27	Module 1	Chapter 1 <b>The Nature of Management Control Systems</b>  Read Case 1-2 Wal-Mart Stores, Inc.	Participate in Instructor Led Facilitation of Case 1-2  Answer Theory Questions
Week of May 28 – Jun 3	Module 2	Chapter 2 <b>Understanding Strategies</b>  Read Case 1-1 Nucor Corporation (A)  Read Article 1 “Turning Great Strategy Into Great Performance”	Participate in Instructor Led Facilitation of Case 1-1  Answer Theory Questions  Written Article Assignment # 1
Week of Jun 4 – Jun 10	Module 3	Chapter 3 <b>Behavior in Organizations</b>  Read Case 3-2 Nucor Corporation (B)	Participate in Instructor Led Facilitation of Case 3-2  Answer Theory Questions  Written Case Assignment # 1 Southwest Airlines Corporation Case 3-1
Week of Jun 11 – Jun 17	Module 4	Chapter 4 <b>Responsibility Centers: Revenue &amp; Expense Centers</b>  Chapter 5 <b>Profit Centers</b>  Read Case 4-6 Grand Jean Company	Participate in Instructor Led Facilitation of Case Case 4-6  Answer Theory Questions
Week of Jun 18 – Jun 24	Module 5	Chapter 8 <b>Strategic Planning</b>  Read Case 8-1 Allied Office Products	Participate in Instructor Led Facilitation of Case 8-1  Answer Theory Questions

<b>Dates</b>	<b>Modules</b>	<b>Topics / Readings</b>	<b>Assignments Due</b>
Week of Jun 25 – Jul 1	Module 6	Chapter 9 <b>Budget Preparation</b>  Read Case 4-4 Whiz Calculator Company  Read Article 2 “Who Needs Budgets?”	Participate in Instructor Led Facilitation of Case 4-4  Answer Theory Questions  Written Article Assignment # 2
Week of Jul 2 – Jul 8	Module 7	Chapter 10 <b>Analyzing Financial Performance Reports</b>  Chapter 11 <b>Performance Measurement</b>  Read Case 11-3 CUP Corporation	Participate in Instructor Led Facilitation of Case 11-3  Answer Theory Questions  Written Case Assignment # 2 Enager Industries, Inc. Case 11-4
Week of Jul 9 – Jul 15	Module 8	Chapter 12 <b>Management Compensation</b>  Read Case 12-1 Lincoln Electric Company	Participate in Instructor Led Facilitation of Case 12-1  Answer Theory Questions  Start Company Reflection Paper
Week of Jul 16 – Jul 22	Module 9	Chapter 14 <b>Service Organizations</b>  Read Case 14-6 Metropolitan Bank	Participate in Instructor Led Facilitation of Case 14-6  Answer Theory Questions  Company Reflection Paper due Sunday
Week of Jul 23 – Jul 29	Module 10	Final Reflection	Final Reflection Paper Participate in Theory and Practice Discussion
<b>THIS IS A 10 WEEK SEMESTER. THE SEMESTER WILL BE CONDENSED TO INCLUDE REMAINING COURSEWORK AND FINAL EXAMS.</b>			

## STUDENT EVALUATION

The course has 6 assignments and weekly discussions totaling 100 points. Letter grades are awarded based on the total number of points achieved.

**Late assignments will not be accepted without prior approval from the instructor.**

**Points are deducted for APPROVED LATE assignments. One point per day will be deducted from cases, articles, and written assignments.**

**Five points per day will be deducted for APPROVED LATE Company and Final Reflections.**

EXAMPLES:

Assignments	Points
Individual Participation: Case and Theory Discussions	30
Written Cases: 2 cases;15 points per case	30
Written Articles: 2 articles:5 points per article	10
Company Reflection	20
Final Reflection Paper	10
Total Points	100

Class Points	Letter Grade
96 and above	A
90 – 95	A-
87 – 89	B+
83 – 86	B
80 – 82	B-
77 – 79	C+
73 – 76	C
70 – 72	C-
61 – 70	D (Undergrad Only)
60 and below	E

*Note: Grades lower than a "B" fall below the LTU graduate standard*

## ASSIGNMENT DETAILS

Course assignments and evaluation criteria are detailed below. Please review these requirements carefully. See the section Academic Resources / Assessment Guidelines for information about assessment of written and oral presentations.

Details for all assignments are shown below. Please note that you should not submit any assignments to the Blackboard “Digital Drop Box.” All assignments are submitted using the Blackboard “Assignments” or “SafeAssign” function.

### Assignments – Total Points: 100

#### **DISCUSSION BOARDS: 30 points total; 9 weeks graded per Discussion Rubric**

- **Module 0**
  - **Getting to Know You**

If we were meeting in a classroom in the College of Management we would have an opportunity to meet each other in the halls and in class. Since we can't do that online, during Module 0 I like to get to know you by having you introduce yourself to our community by providing the following:

- Name
- Location where taking the course
- Number of online courses taken to date
- Current, prior, or hoped for position/employer
- Three areas of interest outside of school or work

Please provide this information no later than Wednesday pm of Module 0 since then we go on a Scavenger Hunt starting on Thursday!

- **Scavenger Hunt**

Now that most of us have provided our introductory information, let's start our scavenger hunt. Read all the introductions and identify two students that have something in common with you. Identify who they are and what you have in common. For example: Jane Doe and I are both taking the course in New York City; Fred Jones and I both love to sky dive. If you get really desperate you can always read Staff Information and see if you find a match there.

Have some fun with this and see if you can find more than two people or if Jane and Fred have even more in common with you like they both love taking online courses at LTU. The hunt should be done by midnight Saturday.

- **Modules 1-10**
  - **Theory and Practice Discussions**

All students are expected to read the chapters and assigned cases in advance of the discussions. In specific weeks identified in the syllabus the instructor will facilitate discussion of theory and a case study. Each class member is expected to participate in the discussion at least **three times** in a week. **One of these posting is to occur before Wednesday evening.** This includes the student's

contribution toward the analysis and their comments toward other student's analysis. Two additional postings should be in response to other student comments and the instructor comments by Sunday evening. A rubric for participation can be found at <http://www.ltu.edu/ltuonline/participation.asp>. This rubric is also in Attachment A in this syllabus.

## THEORY

In each module the instructor posts a PowerPoint and a chapter summary under "Theory". These resources are available to support but not replace your reading of the entire chapter in the text.

## PRACTICE

- **Case Studies**

A case study is assigned on specific weeks identified in the syllabus. Case studies will be used to:

- (1) Introduce and discuss the key issues for several of the most important control systems in use in businesses;
- (2) Illustrate and emphasize the need for a good "fit" between a particular control system and the strategy chosen by the organization; and
- (3) Emphasize the necessity for overall compatibility within the set of control systems in use.

The learning in the class focuses more on the thought process in analyzing business situations, not just on the solutions per se. In order to derive maximum benefit from the cases, it is essential that you mentally "get inside" the case situation. Do not approach a case as you would a chapter in a book or an article in a magazine. You are not an observer but a participant. If a case centers on a decision that needs to be made, put yourself in the shoes of the decision maker. Consider the frustration he or she feels with respect to data limitations. Consider the pressures he or she feels with respect to difficult tradeoffs, limited resources, political conflicts, or whatever.

In analyzing the cases, the following simple rules may be helpful:

1. Do not automatically assume that a case represents a good or a bad system. Adopt a framework, which will provide you the criteria for evaluating each case on its merits;
2. Adopt a management posture in analyzing cases;
3. Consider the industry and competitive context, and the core strategic tasks that the firm should excel at. You'll have to evaluate the control systems of the firm in the context of its strategy;
4. "Listen" to the case characters but keep an open mind and do not necessarily accept their comments as the only truth. As a manager you always listen but weigh all sides of an issue before making a decision; and
5. Support your analysis with facts from the case. Most cases will not contain all the data that you might like to have.

- **Written Case Assignments: 30 points: 2 cases; 15 points each**

There will be two written cases due during the semester. These are noted on the course schedule. The report should be **3-5 pages** (typed, double spaced, proper margins) plus exhibits, if applicable.

The written cases are to include the following:

- Identify corporate and/or business unit strategy;
- Identify the current management control system;

- Evaluate whether or not the control system is effectively supporting the company's or business unit's strategy.
  - If you believe that the control system does effectively support the strategy, explain how it does so and identify any improvements needed.
  - If you believe that the control system does not effectively support the strategy, explain why not and make specific recommendations for improvement.

Written cases should defend your position with proof and back-up material that supports your conclusions and recommendations. Assume the reader is familiar with the facts and focus on presenting your position clearly and concisely.

A rubric for general papers can be found at <http://www.ltu.edu/ltuonline/written-assignments.asp>. This rubric is also in Attachment B in this syllabus. A rubric for the written case can be found in Attachment C.

- **Written Article Assignment: 10 points: 2 articles; 5 points each**

On the dates noted, submit a two page reflection paper on how the material relates to the course, prior courses, and/or you personal and professional experiences. Please submit the article via "assignments" on Blackboard. The articles are also listed in the syllabus. Do not recap or summarize the article. This is meant to be your personal reflection. A rubric for Reflection Papers can be found in Attachment E in this syllabus. An FAQ on Reflection Papers is found in Attachment D in this syllabus.

### **COMPANY REFLECTION PAPER: 20 points**

Students are expected to write a reflection paper on the strategy and management controls within their current or former employer. Paper should **be 5-10 pages** double spaced. This paper will require significant analysis and reflection; therefore less than five pages reflect a lack of in depth analysis. More than ten pages reflect a lack of ability to be clear and concise.

Structure of the paper should include the following:

- corporate/business unit strategy
- management control systems
- evaluation of how well the systems support the strategy
- any missing controls
- recommendations for improvement
- reflection on how the strategy and controls impact you personally and professionally

The paper may focus on a department, division, or the entire firm depending on the size of the organization. If you are not currently employed or have concerns about revealing information about your employer, contact the instructor and you will be assigned an appropriate text case.

Although all papers are considered "confidential" it is recommended that you verify with your employer the information you will be providing may be shared. **Note: you must reference all material obtained through company property such as websites, company intranets, employee manuals, and/or actual interviews with employees.**

The Rubric for Reflection Papers can be found in Attachment E.

**FINAL REFLECTION PAPER: 10 points**

The purpose of the Final Reflection Paper is for the students to demonstrate skills of critical inquiry over the range of topics pertinent to the current and prior courses of the program. Students are expected to utilize the reflection activities and written assignments completed throughout the semester to prepare a formal document expressing how the theory covered in the class sessions, text, and readings has impacted them personally and professionally. Paper should be a **maximum of five pages** and comply with the standards for a general paper.

The Rubric for Reflection Papers can be found in Attachment E.



## EDUCATIONAL GOALS

This course focuses on the design, implementation, and use of managerial planning and control systems to achieve a firm's strategies. Case studies emphasize the role of accounting information in the decision making process. Topics include: the nature and design of control systems, responsibility and profit centers, financial performance measures, planning and budgeting systems, transfer pricing, management compensation, and the role of directors, controllers, and auditors in the control process. The use of control systems for global, service, and non-profit firms is integrated throughout the course.

## STUDENT LEARNING OBJECTIVES AND OUTCOMES

At the end of this course students should be able to:

- Analyze how well their employer's or their own company's management control system supports their stated strategy;
- Design any needed enhancements identified as a result of this analysis;
- Reflect on the theory and practice within the course and evaluate how both have impacted them personally and professionally. Include an analysis of how this course has supplemented the learning from prior courses in the MBA program if applicable;
- Work effectively on projects involving team members with varying backgrounds and skills
- Actively participate in group discussions in a professional style reflecting a strong understanding of the firm's management controls;
- Write clear, concise, professional documents meeting the standards of rubrics provided.

## PREREQUISITE SKILLS

Graduate level [ACC 5002](#) Minimum Grade of C- or Graduate level [ACC 5003](#) Minimum Grade of C-.

## INSTRUCTIONAL METHODS AND COURSE ORGANIZATION

**Blackboard Learning Environment** – Blackboard at my.ltu.edu contains the syllabus, all assignments, reading materials, PowerPoints, written lecture notes, links to Web resources, discussion forums, etc. You will submit all assignments via Blackboard, and are expected to participate regularly in discussion topics. Please take time to familiarize yourself with the organization of the Blackboard site. You will want to check the site frequently for announcements reminding you of new resources and upcoming assignments.

**Student/Instructor Conversations** – Students keep in touch with the instructor via Blackboard e-mail, regular e-mail messages, and telephone.

**Required Reading** – Textbook chapters should be read according to the schedule outlined in the syllabus. Chapters will be discussed online.

**Assignments** – Assignments include discussions on cases/articles, discussion of theory questions, written case/article assignments, a company reflection paper, and a final reflection paper.

## CLASS POLICIES AND EXPECTATIONS

*I plan to offer you a valuable learning experience, and expect us to work together to achieve this goal. Here are some general expectations regarding this course:*

Each student has a LTU email account. If you wish to use a different email address for this course, please **change your email address in Blackboard under “Blackboard Tools”, then “Personal Information”**. I use Blackboard to send out all messages.

Readings, discussion forum participation, and written assignments must be completed according to the class schedule. It is important to contact the instructor as needed to discuss personal needs regarding course requirements and assignments.

It is essential that all students actively contribute to the course objectives through their experiences and working knowledge.

**All assignments must be submitted on schedule, via Blackboard, and using Microsoft Office compatible software. If you need to submit an assignment via email, contact the instructor in advance.**

Assignments must be completed to an adequate standard to obtain a passing grade. Requirements for each assignment are detailed in this syllabus.

Be prepared to log into Blackboard at least twice each day. Please focus your online correspondence within the appropriate Blackboard discussion forums so that your colleagues can learn from you.

At midterm and at the end of the course, you will be invited to participate in a University evaluation of this course. Your feedback is important to the University, to LTU Online, and to me as an instructor, and I encourage you to participate in the evaluation process.

### **It is important for you as students to know what to expect from me as your instructor:**

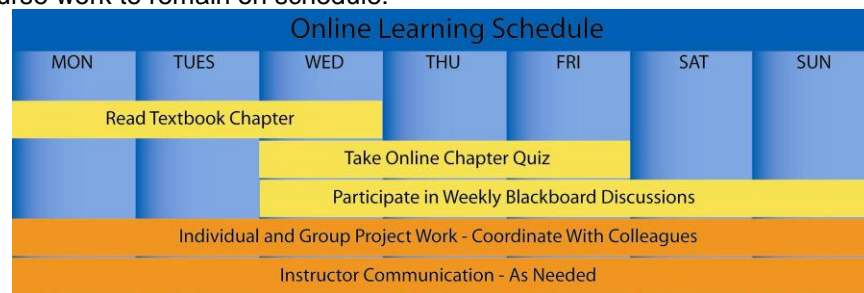
- I will be available to you via e-mail and phone, and will promptly reply to your messages.
- I will maintain the Blackboard web site with current materials, and will resolve any content-related problems promptly as they are reported to me.
- I will send out a weekly e-mail update to all class members to guide upcoming work and remind you of assignment due dates.
- I will return all assignments to you promptly, and will include individualized comments and suggestions with each assignment and post grades in Gradebook.
- I will post weekly grades for participation in Gradebook to help you see how well you are doing based on the Participation rubric included in the syllabus.
- I will hold our personal written or verbal communications in confidence. I will not post any of your assignments for viewing by the class without requesting your approval in advance.
- I will treat all members of the class fairly, and will do my best to accommodate individual learning styles and special needs.
- If any of these points need clarification, or when special circumstances arise that require my assistance, please contact me so that we can discuss the matter personally.

## PRACTICAL GUIDELINES FOR CLASS LOAD EXPECTATIONS

A three-credit course generally requires at least nine hours per week of time commitment. Here are some practical guidelines to help schedule your time commitments for this online course:

- A 14-week semester (the Summer semester is compressed into 10 weeks) would require at least 126 hours of time commitment to successfully complete all readings, activities, assignments, and texts as described in this syllabus.
- You should reserve at least 6 hours per week to read the required textbook chapters and resources, participate in online discussions, review presentation materials, and work through online quizzes. This effort will total at least 84 hours over the course of the semester.
- You should organize your remaining time to roughly correspond with the point value of each major assignment. This means that you should plan to spend at least:
  - 8-9 hours preparing your case study review;
  - 24-40 hours working with your group on the three parts of your semester-long project;
  - 8-9 hours working on the various components of your reflective consolidation (final exam).

These guidelines may not reflect the actual amount of outside time that you – as a unique individual with your own learning style – will need to complete the course requirements. The number of hours each week will vary based on assignment due dates, so please plan ahead to insure that you schedule your academic, work, and personal time effectively. The following graphic can be used to guide you in planning your weekly course work to remain on schedule:



## SYLLABUS ADDENDA

Please see the LTU Online “Current Students” web site <http://www.ltu.edu/ltuonline/> for comprehensive information about Lawrence Tech’s academic services, library services, student services, and academic integrity standards. The content of this web site is explicitly included as syllabus requirements.

The LTU Online “Current Students” web site also includes grading rubrics used by your instructor to evaluate written assignments, discussion forum participation, and group assignments. Please note that the SafeAssign anti-plagiarism product will be used for written assignments submitted for this course. Please see the instructions included on the LTU Online web site regarding the use of the SafeAssign product.

### Leadership Transcripts

The leadership transcript enables students to track co-curricular activities that are undertaken above and beyond the requirements of the LTU curriculum. The leadership transcript serves students by enhancing the leadership portfolio; providing the opportunity for a transcript of distinction; enhancing their resumes; and assisting in articulating leadership experience. It can be accessed by logging on to Banner Web and clicking the Student and Financial Aid tab. Leadership Activities is located at the bottom of the list. More information is available at <http://www.ltu.edu/leadership>.

**Attachment A**  
**Discussion Forum Rubric**

Discussion forums in a 100% online course enhance learning as you share your ideas, perspectives, and experiences with the class. You develop and refine your thoughts through the writing process, plus broaden your classmates' understanding of the course content. Use the following rubric information to assess and improve the quality of your discussion contributions.

Participating in a discussion forum requires timely and frequent contributions each week. Specific guidelines are listed in the syllabus. This includes timely posting, quality of contribution, and posting(s) addresses and develops the discussion topic.

<b>Criteria</b>	<b>Unacceptable 0 Points</b>	<b>Acceptable 1 Point</b>	<b>Good 2 Points</b>	<b>Excellent 3 Points</b>
<b>Frequency</b>	No participation	Participates 1-2 times within specified timeframe	Participates 3-4 time but not inclusive of student and faculty postings	Participates 4-5 times, within specified timeframe, and inclusive of student and faculty postings
<b>Initial Assignment Posting by Wednesday</b>	No assignment posting	Posts adequate information with superficial thought and preparation; aspects of topic not addressed	Posts well developed information, addresses aspects of assignment; lacks full development of concept	Posts well developed information; fully addresses and full development of concept
<b>Follow-up Postings if required (cases, articles)</b>	No follow-up responses to others	Posting does not extend/enrich discussion, provides only (agree or disagree)	Extends on existing post with further comment or observation	Demonstrates analysis with follow-up post, extends meaningful discussion
<b>Content Contribution</b>	Posting is off topic, incorrect, not relevant to subject	Repeats, does not add substantive information	Information posted is factual, lacks full development of concept / thought	Contribution is factual, reflective, and advances discussion topic
<b>References &amp; Support</b>	No references included supporting posting	Personal experience provided, no reference to reading or research	Some references from literature and personal experience	Applied references from personal experience, literature, and readings supporting comments
<b>Clarity &amp; Mechanics</b>	Posting unorganized, long, or inappropriate , multiple errors	Communication friendly, courteous, helpful, some errors in clarity, mechanics errors	Contributes valuable information, minor clarity or mechanics errors	Contributes with clear concise comments, formatted in easy to read style, free of grammatical or spelling errors

**Attachment B**

**Grading Rubric for Written Assignments**

You will be asked to prepare written assignments for your LTU Online courses. LTU Online instructors use the following grading rubric to evaluate your work. Some instructors will use point totals rather than letter grades to evaluate your work; see the course syllabus for complete information about assignments and expectations.

Letter Grade	Criteria
<p>“A” Paper (Exemplary)</p>	<ul style="list-style-type: none"> <li>• Complies fully with the assignment. Information clearly and effectively supports a central purpose or thesis and displays a thoughtful, in-depth analysis of a sufficiently limited topic. The reader gains insights.</li> <li>• Is directed towards and meets the needs of a defined audience (is persuasive or argumentative).</li> <li>• Begins, flows, and ends effectively. The introduction, body and conclusion of the paper are sound.</li> <li>• Provides compelling supporting arguments, evidence, examples and details. The use of supporting detail is embedded in a context of discussion.</li> <li>• Is well-organized and unified with ideas and sentences that relate to the main topic. The ideas are arranged logically to support the thesis.</li> <li>• Uses appropriate, direct language: writing is compelling; sentences are well-phrased and varied in length and structure. Paragraphs are well-structured, use of headings is excellent, and paper shows strong organization.</li> <li>• Correctly acknowledges and documents sources in APA style (e.g., in-text citations, works cited pages, etc.).</li> <li>• Is free of errors in grammar, punctuation, word choice, spelling, and format. Maintains a level of excellence throughout, and shows originality and creativity in realizing 1-6.</li> </ul>
<p>“B” Paper (Proficient)</p>	<ul style="list-style-type: none"> <li>• Complies in a competent manner with the assignment. Information provides firm support for a central purpose or thesis, and displays evidence of a basic analysis of a sufficiently limited topic. The paper demonstrates overall competency. It shows some originality, creativity, and/or genuine engagement with issues at hand.</li> <li>• Is directed towards and meets the needs of a defined audience (is persuasive, argumentative or informational).</li> <li>• Begins, flows, and ends effectively. The introduction, body and conclusion of the paper are adequate.</li> <li>• Provides adequate supporting arguments, evidence, examples and details. The use of supporting detail is embedded in a context of discussion.</li> </ul>

Letter Grade	Criteria
	<ul style="list-style-type: none"> <li>• Is well-organized and unified: sentences relate to main topic; ideas are arranged logically to support the thesis. Paragraphs are well structured; use of headings is good, and paper shows general organization and flow.</li> <li>• Is comprised of well-phrased sentences that are varied in length and structure. There are occasional violations in the writing, but they don't present a major distraction or obscure the meaning.</li> <li>• Correctly acknowledges and documents sources in APA style (e.g., in-text citations, works cited pages, etc.).</li> <li>• Contains minimal errors in grammar, punctuation, word choice, spelling, and format.</li> </ul>
<p>“C” Paper (Marginal)</p>	<ul style="list-style-type: none"> <li>• Complies adequately with the assignment. Information supports the thesis at times. Analysis is basic or general. The purpose is not always clear. The paper completes (rather than engages in) the assignment.</li> <li>• Presents an unclear (either persuasive or argumentative) rhetorical position.</li> <li>• Has partial or inadequate introduction and conclusion.</li> <li>• Does not provide adequate supporting arguments, evidence, examples and/or details.</li> <li>• Is not arranged logically. Ideas fail to make sense and are not expressed clearly. The reader can figure out what the writer probably intends, but may not be motivated to do so.</li> <li>• Contains some awkwardly constructed sentences that present an occasional distraction for the reader. Paragraphs are unstructured, headings are missing, and general organization and flow is lacking.</li> <li>• Incorrectly or partially acknowledges and documents sources in APA style (e.g., in-text citations, works cited pages, etc.). Although occasional references are provided, the writer relies on unsubstantiated statements. The reader is confused about the source of ideas.</li> <li>• Contains numerous errors in grammar, punctuation, word choice, spelling, and format which distract the reader.</li> </ul>
<p>“D” Paper (Unacceptable)</p>	<ul style="list-style-type: none"> <li>• Does not adequately comply with the assignment. The paper does not successfully identify the thesis. Analysis is vague or not evident.</li> <li>• Has no rhetorical position.</li> <li>• Has an inadequate introduction and conclusion.</li> <li>• Does not provide adequate supporting arguments, evidence, examples and/or details. Paragraphs may “string together” quotations without a context of discussion.</li> <li>• Is not arranged logically. Frequently, ideas fail to make sense and are not expressed clearly. The reader cannot identify a line of reasoning.</li> </ul>

Letter Grade	Criteria
	<ul style="list-style-type: none"><li>• Contains frequent errors in sentence structure, which present a major distraction to the reader. Paragraphs are unstructured, headings are missing, and the paper lacks general organization and flow.</li><li>• Incorrectly or partially acknowledges and documents sources in APA style (e.g., in-text citations, works cited pages, etc.). Although occasional references are provided, the writer relies on unsubstantiated statements. The reader is confused about the source of ideas.</li><li>• Contains numerous errors in grammar, punctuation, word choice, spelling, and format, which obscure the meaning of the passage. The reader is confused and stops reading.</li></ul>



**Attachment C**

**Rubric for Written Cases**

There are three written cases assigned. Please submit via assignments by midnight on these days.

Note: Assume the reader is familiar with the facts and focus on presenting your position clearly and concisely.

<b>Points Possible</b>	<b>Points Earned</b>	<b>Items being evaluated</b>
1.0 points		Identify corporate and/or business unit strategy:  What industry? How do they compete?
4 points		<ul style="list-style-type: none"> <li>• Identify the current management control system.</li> <li>• Evaluate whether or not the control system is effectively supporting the company's or business unit's strategy.               <ul style="list-style-type: none"> <li>○ If you believe that the control system does effectively support the strategy, explain how it does so.</li> <li>○ If you believe that the control system does not effectively support the strategy, explain why not and make specific recommendations for improvement.</li> </ul> </li> <li>• Relate your analysis to material that has been presented in the theory material.</li> </ul>
4 points		<ul style="list-style-type: none"> <li>• Based on your evaluation above, make recommendations for changes to the controls, additional controls, or deletion of some controls that do not support the strategy. Explain how this will ensure strategy implementation.</li> </ul>
1.0 points		<ul style="list-style-type: none"> <li>• Proper spelling and grammar use</li> <li>• Proper length and format (no more than five pages, double space, proper margins).</li> <li>• Proper references</li> </ul>
<b>10 points</b>		<b>TOTAL</b>



**Attachment D**

**Learning through Reflection**

**Frequently Asked Questions**

**What is a reflection paper?**

*Reflection papers and assignments are designed to reinforce what has been learned through lectures, discussions, and activities presented in class and in the readings. In addition, they are often about personal reactions and thoughts; they should not be done in collaboration with other students unless directed to do so by the instructor.*

**How do I write an effective reflection paper?**

*The general rules of writing apply to papers about your thoughts and feelings. Although you are writing about a personal experience, this does not allow you to use a free-form of writing. Here are five steps to follow:*

***1. Focus your feelings***

*Before writing a reflection paper, the writer needs to stop and decide what it is that he or she going to write about. By establishing a theme, the writer will be able to write in a **clear and concise** manner.*

***2. Be organized***

*Being organized will also allow the writer to write in a **clear, concise, and cogent** manner.*

- *Make a point--State what you have established as your theme and the pertinent information that surrounds the theme.*
- *Divide your paper into paragraphs--Give each major point its own space so that the reader will be able to understand and conceptualize the different components of your theme.*
- *Use topic sentences in paragraphs--These sentences should correspond with your major points and draw the attention of the reader.*

***\*A reflection paper is not a random free-flow of ideas. It needs to grab the interest of the reader and present ideas in a clear, concise, and cogent manner.\****

***3. Develop observations and feelings*** *Observations and feelings are an essential component of a reflection paper; however, in order for these components to be properly conveyed by the writer, they must be developed.*

- *Identify specific aspects or components of the situation that has been observed. One way to do this is by asking the five basic questions.*

***Who** observed the situation?*

*From **What** perspective was the observation made and **What** was being observed?*

***When** did the observation take place?*

***Why** was the particular situation being observed?*

***Where** did the observation take place?*

***\*After asking these questions, state what it is that you have learned. This will give relevance to the observation and your feelings, as well as, help the reader better understand your point of view.\****

#### ***4. Review your work at the sentence level***

- *Use good sentence structure--Remember the Mnemonic Device K.I.S.S==> **Keep It Simple Stupid**: Do not pack your sentences full of ideas but, keep them focused.*
- *Avoid sentence fragments--Write complete sentences that have a subject and verb.*
- *Avoid fused sentences--Two sentences that have been fused together into one sentence.*
- *Choose language which expresses your meaning--Again remember K.I.S.S., simplicity brings clarity. The writer does not need to use language that does not fit within the setting.*

#### ***5. Remember these tips***

- *Relate ideas and link the information together from the writer's personal experience.*
- *Relate relevant information from classroom learning to the experience.*
- *Use key phrases, such as "for example," "as a result of," "another idea that supports my view is," "an opposite view is," and "a different perspective is," are all good transitional phrases that signal the introduction of specifics as well as shifts in the argument.*

## **What does the reader expect in a reflection paper?**

*In a reflection paper your reader expects you to show that you can:*

- *acquire a certain amount of knowledge in a specific area of learning;*
- *relate this knowledge to personal experience;*
- *analyze your current knowledge, your experiences and your own assumptions to gain a broader perspective on the topic;*
- *communicate these things clearly (logical argument, and writing skills at a professional standard);*
- *think deeply.*

## **What are some strategies that will help me achieve the deep thinking necessary for critical reflection?**

*Effective questioning will assist you through the process:*

*Ask yourself why something happened, or why something did not happen.*

*Ask yourself what was good: why?; what was bad: why?; what was neither good nor bad, yet interesting and relevant: why?*

*Think of alternatives; what other things could have happened and how could you devise ways of making them happen?*

*Look for other points of view (e.g., what was this like from the other participants' perspective?).*

*Look for hidden assumptions in others' attitudes, and in your own (e.g., what incidents in my own education have led me to believe this?; what are the hidden rules in my own culture?).*

*Parts and qualities: look at something as a collection of parts (components and relationships), but also as a set of qualities (e.g., values and judgments).*

*Look at something from an opposite point of view to challenge it.*

*Ask who might be advantaged and who might be disadvantaged by current (and new hypothetical) responses and actions.*

**Attachment E**

**Rubric for Reflection Papers**

<b>Score</b>	<b>Criteria</b>
<b>100% - 90%</b>	Assignment demonstrates a thoughtful, in-depth reflection on what has been learned; Contains specific personal reflection on the course material including the text, lectures, in class and online discussions, research articles, outside readings, and student presentations; Clearly articulates how the learning has impacted the student's intellectual, personal, professional and ethical development; Insights on how the student has incorporated learning from personal/professional experiences, other courses/students/faculty is evident.
<b>89% - 80%</b>	Assignment displays a thoughtful reflection on what has been learned; Contains some personal reflection on the course material including the text, lectures, in class and online discussions, research articles, outside readings, and student presentations; Articulates how the learning has impacted the student's intellectual, personal, professional and ethical development; Some insights on how the student has incorporated learning from personal/professional experiences, other courses, students/faculty are evident.
<b>79% - 70%</b>	Assignment shows partial reflection on what has been learned; Contains limited personal reflection on the course material including the text, lectures, in class and online discussions, research articles, outside readings, and student presentations; How the learning has impacted the student's intellectual, personal, professional and ethical development is unclear; Insights on how the student has incorporated learning from personal/professional experiences, other courses/students/faculty are lacking.
<b>69% - 0%</b>	Assignment shows little or no reflection on what has been learned; Personal reflection on the course material including the text, lectures, in class and online discussions, research articles, outside readings, and student presentations is not evident; How the learning has impacted the student's intellectual, personal, professional and ethical development is lacking; Contains little or no insights on how the student has incorporated learning from personal/professional experiences, other courses/students/faculty.

**Comments:**

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**Grade:** \_\_\_\_\_