



ACCG828

Management Control Systems

S2 Day 2014

Dept of Accounting & Corporate Governance

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General Information

Unit convenor and teaching staff

Unit Convenor

Nandini Kumar

Nandini.Kumar@mq.edu.au

E4A 218

Monday 1pm-3pm

Credit points

4

Prerequisites

ACCG613 or ACCG921 or admission to MAdvProfAcc or admission to MCom or MIntBus or MEc or MActPrac prior to 2011

Corequisites

Co-badged status

Unit description

This unit is concerned with the design and operation of management control systems, in particular, accounting-related controls. There are two main aspects to understanding accounting-related controls operations: control techniques and the behavioural implications of those techniques. Research findings will be used to underpin management control theories.

Important Academic Dates

Information about important academic dates including deadlines for withdrawing from units are available at <https://www.mq.edu.au/study/calendar-of-dates>

Learning Outcomes

On successful completion of this unit, you will be able to:

Demonstrate knowledge and understanding of the key concepts, principles and frameworks relating to the design, implementation, and operation of management control systems in organisations.

Critically analyse and integrate knowledge by recommending changes to the design and use of management control systems to support organisational achievement of goals and strategies.

Apply conceptual knowledge to recognise and solve problems concerning real-world (case-based) management control system issues.

Devise an effective management control package based on a critical review of an organisations' strategic and operational activities.

Assessment Tasks

Name	Weighting	Due
<u>1. Case Study</u>	30%	27 October 2014 (Week 11)
<u>2. Assignment</u>	10%	3rd November 2014 (Week 12)
<u>3. Class Participation</u>	20%	Weekly (Week 2 -Week 12)
<u>4. Final Examination</u>	40%	University Examination Period

1. Case Study

Due: **27 October 2014 (Week 11)**

Weighting: **30%**

This assessment allows students to undertake research in teams, apply management control system knowledge to a real-world organisational context, and synthesise knowledge through the development of a management control systems package for an organisation. The team must consist of students enrolled in ACCG828, where teams consist of three (minimum) to four (maximum) team members from your seminar.

Estimated Student Workload

50 (Fifty) dedicated hours spread from Week 3 to Week 11 including the mid-session recess from seminars.

Grading

Please refer to the detailed grading process on the unit's website. The written Case Study will be marked in accordance with a grading rubric, available on iLearn, prepared by the Unit Convenor to be discussed with the students to provide a team mark. Using peer assessment, an individual mark representing a percentage of the team mark is calculated to provide students with an individual mark. Should there be any complaints concerning a team members' marks, this must be reported to the Unit Convenor in writing. Following such a report the whole team will meet with Unit Convenor to discuss the issue and the UC may re-allocate marks appropriately. In the event that any team member does not attend such a meeting then the necessary re-allocation of marks decision will be made on the basis of discussions with those who do attend.

Feedback

Individual written and summative verbal feedback in seminars is provided two weeks after the assessment task is submitted.

Submission

This assignment is due Week 11 (27 October 2014) in class. Please see page 2 of the 'Case

Study Information' document on the unit website for further detailed applicable submission instructions.

Extension

No extensions will be granted, except for instances in which an application for special consideration is made and approved.

Penalties

Late submission will be penalised at the rate of 20% (of total available marks) per day from 3rd November 2014 - due date for the assessment task. Week days/weekend days are included in the calculation of days late. No report will be accepted after the five-day period. This penalty does not apply for instances in which an application for disruption to studies is made and approved. In the case of a late submission feedback on the assessment task may not occur within two weeks.

On successful completion you will be able to:

- Apply conceptual knowledge to recognise and solve problems concerning real-world (case-based) management control system issues.
- Devise an effective management control package based on a critical review of an organisations' strategic and operational activities.

2. Assignment

Due: **3rd November 2014 (Week 12)**

Weighting: **10%**

This assessment requires students to individually reflect on the Case Study Assessment undertaken in teams. Students will be provided with guidelines concerning the content of this assessment.

Estimated Student Workload

10 (ten) dedicated hours spread from Week 3 to Week 11.

Grading

The reflective exercise is marked in accordance with a marking guide prepared by the Unit Convenor, which will be discussed with students and is available on iLearn.

Feedback

The marks for the assignment will be posted on ilearn two weeks after the assessment task is submitted.

Submission

Students must individually email their reflective exercises to the Unit Convenor through accg828@mq.edu.au using their official student email addresses, by no later than 5pm on

Monday the 3rd November 2014 (Week 12) Detailed applicable submission instructions can be found on iLearn.

Extension

Late assignments will not be accepted, except for instances in which an application for disruption to studies is made and approved.

Penalties

Students who have not submitted the reflective exercise prior to the deadline will be awarded a mark of zero for the assessment, except for cases in which an application for disruption to studies is made and approved.

On successful completion you will be able to:

- Devise an effective management control package based on a critical review of an organisations' strategic and operational activities.

3. Class Participation

Due: **Weekly (Week 2 -Week 12)**

Weighting: **20%**

This assessment allows student to demonstrate that they are working continuously throughout the session to achieve the learning outcomes of the unit. The quality of seminar participation will be assessed using the following criteria: 1) The extent to which each student has prepared for each class. 2) The ability of students to complete set tasks during classes. 3) The ability of students to actively participate in group discussions. 4) The willingness of students to cooperate with and assist other students in their learning. 5)The willingness of students to express their ideas in class. 6)The ability of students to articulate their thoughts. 7) The performance of students on various class tasks completed during seminars.

Estimated Student Workload

3 hours during seminars and 30 (Thirty) dedicated hours. Workload for this assessment may overlap with the preparation of other assessment tasks (i.e. final examination) for this unit.

Grading

Individual class participation will be calculated from Week 2 up to and including Week 12, except in those weeks indicated on the Unit Schedule. Students will be awarded a weekly mark based on the above criteria, explained in Week 1. These weekly marks will be averaged to arrive at a final mark for this assessment overall.

Feedback

Participation marks will be provided on iLearn at the end of Week 12.

Submission

Continuously during and outside seminar time, that is weekly from Week 2 ending in Week 12.

Extension

This assessment relies on students attending the 3-hour seminar, hence extension cannot be granted for this assessment. Students who, due to unavoidable disruption, are unable to attend a seminar are required to submit a disruption to studies application, see (see the Policies and Procedures section of this unit guide). Consequently the average mark for this assessment will be adjusted.

Penalties

Students who do not attend a seminar, and consequently do not engage in seminar participation will be awarded a mark of zero, except for cases in which a disruption to studies application is submitted and approved.

On successful completion you will be able to:

- Demonstrate knowledge and understanding of the key concepts, principles and frameworks relating to the design, implementation, and operation of management control systems in organisations.
- Critically analyse and integrate knowledge by recommending changes to the design and use of management control systems to support organisational achievement of goals and strategies.
- Apply conceptual knowledge to recognise and solve problems concerning real-world (case-based) management control system issues.

4. Final Examination

Due: **University Examination Period**

Weighting: **40%**

A written final examination provides assurance that: 1) the product belongs to the student, and 2) the student has attained the knowledge and skills tested in the exam. Feedback is not provided on final examinations. The final examination is 2 (two) hours in duration with 10 minutes reading time.

Estimated Student Workload

45 (Forty-five) dedicated hours of continuous learning (including reading and seminar preparation) from Weeks 1 to 13.

Grading

The final exam will be marked in accordance with a moderated marking guide prepared by the Unit Convenor.

Submission

Examination Period: from 17 November to 5 December 2014.

You are expected to present yourself for examination at the time and place designated in the

University Examination Timetable. The timetable will be available in Draft form approximately eight weeks before the commencement of the examinations and in Final form approximately four weeks before the commencement of the examinations. <https://timetables.mq.edu.au/exam>

Hence, submission of your examination occurs at the end of the scheduled examination day and time.

Extension

The only exception to not sitting an examination at the designated time is because of documented illness or unavoidable disruption. In these circumstances you may wish to consider applying for Special Consideration.

If a Supplementary Examination is granted as a result of the disruption to studies process, the examination will be scheduled after the conclusion of the official examination period. The Faculty of Business and Economics releases a schedule of Supplementary Examinations for the individual units. The scheduled time for supplementary exams are yet to be prescribed by the Faculty of Business and Economics; students will be notified by an announcement on iLearn. Please note that the supplementary examination will be of the similar format as the final examination.

Penalties

Students who do not present themselves for the final examination and who do not submit a disruption to studies application to support their absence from the final examination will receive a mark of zero for this assessment task.

On successful completion you will be able to:

- Demonstrate knowledge and understanding of the key concepts, principles and frameworks relating to the design, implementation, and operation of management control systems in organisations.
- Critically analyse and integrate knowledge by recommending changes to the design and use of management control systems to support organisational achievement of goals and strategies.

Delivery and Resources

Seminars

This course comprises a maximum of 13 seminars comprising of 3 hours face to face teaching per week held from weeks 1 to 13, including the two week study period. As seminars constitute a critical learning experience of this unit, there is an expectation that you attend all them. A highly participatory teaching strategy will be adopted, where students can engage with their fellow students and the Unit Convenor.

The timetable for seminars can be found on the University website at: <http://www.timetables.m>

q.edu.au

Prizes

Department of Accounting and Corporate Governance Prize for Academic Excellence in ACCG828 \$100.

Required and Recommended Texts and/or Materials

Required textbook: Merchant, K.A. & Van der Stede, W.A. (2012) *Management Control Systems* (Prentice-Hall, 3rd edition). Relevant chapters from the textbook are available on e-reserve through the library, hence purchasing the textbook from the Macquarie University Co-op Bookshop is optional.

Additional materials:

Additional readings and other materials are available on iLearn, including power point slides for each topic (if applicable).

Unit Web Page

1. Course material is available on the learning management system (iLearn).
2. The web page for this unit can be found at: <http://ilearn.mq.edu.au>
3. Consult the web page for this unit frequently. You will find administrative updates (announcements), lecture notes, seminar activities and the assessment guide posted there.
4. If you are unable to access the website because you are not aware of or have forgotten your username and password, please contact the IT helpdesk located on Level 1 of the Library on 9850 6500. The IT helpdesk will also be able to assist you with using iLearn. Please note that you may also refer to the help feature in iLearn.
5. Please remember to log out when you have finished using iLearn. Failure to do so could result in unauthorised access to your iLearn account.

Technology Used and Required

Students are required to use information technology in this unit.

Students will need to use:

- Library database to source Research papers, which are accessed electronically;
- Microsoft Word for assessment tasks (excluding the final examination);
- Electronic (internet) access to iLearn to download assessment guide and lecture material each week.
- Internet access to research organisations for the Case Study.

Unit Schedule

Date	Topic	Textbook Chapters Readings	Assessments
Week 1 4 August	The Nature of Management Control Systems (MCS)	Chapter 1 Management and Control Reading: Chenhall (2003),pp.127-136	None
Week 2 11 August	A Typology of Management Controls	Chapter 2 Results Control (Merchant & Van der Stede, 2012)	Seminar Participation
Week 3 18 August	A Typology of Management Controls	Chapter 3 Action, Personnel, Cultural Controls (Merchant & Van der Stede, 2012)	Seminar Participation
Week 4 25 August	Designing and Evaluating MCS	Chapter 4 Control System Tightness (Merchant & Van der Stede, 2012)	Seminar Participation
Week 5 1 Sept	Designing and Evaluating MCS	Chapter 5 Control System Costs (Merchant & Van der Stede, 2012)	Seminar Participation
Week 6 8 Sept	Designing and Evaluating MCS	Chapter 6 Designing and Evaluating Management Control Systems (Merchant and Van der Stede, 2012)	Seminar Participation
Week 7 15 Sept	Strategy and MCS	A Contingent Framework for MCS Design (Week 7 to Week 12) Reading: Langfield-Smith (1997) Reading: Chenhall (2003) pp. 150-151	Seminar Participation
Week 8 6 Oct		Public holiday	

Week 9 13 Oct	Life-Cycle and MCS	Reading: Auzair & Langfield-Smith (2005)	Seminar Participation
Week 10 20 Oct	Environment, Size, Structure and MCS	Reading: Sharma (2002) Reading: Chenhall (2003) (Optional)	Seminar Participation
Week 11 27 Oct	Culture and MCS	Reading: Chow, Shields & Wu (1999) Reading: Chenhall (2003) pp.152-154	Case Study
Week 12 3 Nov	Technology and MCS	Reading: Davila (2000) Reading: Chenhall (2003) pp.139-143	Seminar Participation
Week 13 10 Nov		Revision	Seminar Participation

The readings are available on the unit website.

Learning and Teaching Activities

Seminar

Seminars constitute face-to face small group learning on management control system concepts, principles, and frameworks, using a case-based and research enhanced learning approach. References to real-life examples occur to assist students in the application of these frameworks and practices in organisations. It is thus useful for students to follow current developments where possible to enrich their learning experience. The seminars constitute a critical learning experience thus there is an expectation that you attend all of them. An interactive and participatory teaching strategy is adopted where students can engage with their peers, and the Unit Convenor, and complete individual and team activities. During these seminars there may be time when new material including short problems, cases and topical videos will be introduced to engage students in active learning. If applicable, the seminar slides/notes are available on the unit website prior to the seminars (usually the Friday before). For your convenience it is recommended that you print hard copies of the relevant notes before coming to class. Please

refer to the Unit Schedule for the weekly topics. It is possible that the Unit Convenor may not be able to cover each and every slide of the seminar notes during seminars, although every effort will be applied to cover them all.

Readings

Readings. Prior to the seminar, students must read the relevant materials. The readings relate to the concepts, frameworks and examples covered in this unit, and relate to the assessment tasks described in the unit guide. The readings include the lecture notes and other course materials (e.g. journals, websites, prescribed textbook). The readings, other than chapters from the prescribed text are available on the unit website.

Case Studies

Case Studies assists students in integrating the course content and developing the ability to transfer management control system knowledge and relevant skills from the classroom into organisations. Examples of these activities will be found when engaging in class participation.

Project Work

Project Work. Students will be undertaking a research project requiring project work to be done in teams.

Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central](#). Students should be aware of the following policies in particular with regard to Learning and Teaching:

Academic Honesty Policy http://mq.edu.au/policy/docs/academic_honesty/policy.html

Assessment Policy <http://mq.edu.au/policy/docs/assessment/policy.html>

Grading Policy <http://mq.edu.au/policy/docs/grading/policy.html>

Grade Appeal Policy <http://mq.edu.au/policy/docs/gradeappeal/policy.html>

Grievance Management Policy http://mq.edu.au/policy/docs/grievance_management/policy.html

Disruption to Studies Policy http://www.mq.edu.au/policy/docs/disruption_studies/policy.html *The Disruption to Studies Policy is effective from March 3 2014 and replaces the Special Consideration Policy.*

In addition, a number of other policies can be found in the [Learning and Teaching Category](#) of Policy Central.

Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: https://students.mq.edu.au/support/student_conduct/

GRADES:

Macquarie University uses the following grades in coursework units of study:

HD - High Distinction

D - Distinction

CR - Credit

P - Pass

F - Fail

Grade Descriptors and other information concerning grading are contained in the Macquarie University Grading Policy at: <http://www.mq.edu.au/policy/grading/policy.html>.

All final grades in the Department of Accounting and Corporate Governance are determined by a grading committee and are not the sole responsibility of the Unit Convenor.

Students will be awarded one of these grades plus a Standardised Numerical Grade (SNG). The SNG is not necessarily a summation of the individual assessment components. The final grade and SNG that is awarded reflect the corresponding grade descriptor in the Grading Policy. Additionally, there is a requirement to pass the final examination to be awarded a final grade of a Pass (P) or a higher grade. These requirements constitute satisfactory completion of the unit.

Please also refer to the relevant pages in the Handbook of Postgraduate Studies.

If, at the conclusion of the unit, you have performed below expectations, and are considering lodging an appeal of grade and/or viewing your final exam script, please refer to the following website which provides information about these processes and the cut off dates in the first instance. Please read the instructions provided concerning what constitutes valid grounds for appeal before appealing your grade.

http://www.businessandconomics.mq.edu.au/new_and_current_students/undergraduate/how_do_i/grade_appeals

Student Support

Macquarie University provides a range of support services for students. For details, visit <http://students.mq.edu.au/support/>

Learning Skills

Learning Skills (mq.edu.au/learningskills) provides academic writing resources and study strategies to improve your marks and take control of your study.

- [Workshops](#)
- [StudyWise](#)

- [Academic Integrity Module for Students](#)
- [Ask a Learning Adviser](#)

Student Services and Support

Students with a disability are encouraged to contact the [Disability Service](#) who can provide appropriate help with any issues that arise during their studies.

Student Enquiries

For all student enquiries, visit Student Connect at ask.mq.edu.au

IT Help

For help with University computer systems and technology, visit <http://informatics.mq.edu.au/help/>.

When using the University's IT, you must adhere to the [Acceptable Use Policy](#). The policy applies to all who connect to the MQ network including students.

Graduate Capabilities

PG - Discipline Knowledge and Skills

Our postgraduates will be able to demonstrate a significantly enhanced depth and breadth of knowledge, scholarly understanding, and specific subject content knowledge in their chosen fields.

This graduate capability is supported by:

Learning outcomes

- Demonstrate knowledge and understanding of the key concepts, principles and frameworks relating to the design, implementation, and operation of management control systems in organisations.
- Apply conceptual knowledge to recognise and solve problems concerning real-world (case-based) management control system issues.

Assessment tasks

- 3. Class Participation
- 4. Final Examination

PG - Critical, Analytical and Integrative Thinking

Our postgraduates will be capable of utilising and reflecting on prior knowledge and experience, of applying higher level critical thinking skills, and of integrating and synthesising learning and knowledge from a range of sources and environments. A characteristic of this form of thinking is the generation of new, professionally oriented knowledge through personal or group-based critique of practice and theory.

This graduate capability is supported by:

Learning outcomes

- Critically analyse and integrate knowledge by recommending changes to the design and use of management control systems to support organisational achievement of goals and strategies.
- Devise an effective management control package based on a critical review of an organisations' strategic and operational activities.

Assessment tasks

- 1. Case Study
- 2. Assignment
- 3. Class Participation
- 4. Final Examination

PG - Research and Problem Solving Capability

Our postgraduates will be capable of systematic enquiry; able to use research skills to create new knowledge that can be applied to real world issues, or contribute to a field of study or practice to enhance society. They will be capable of creative questioning, problem finding and problem solving.

This graduate capability is supported by:

Learning outcomes

- Apply conceptual knowledge to recognise and solve problems concerning real-world (case-based) management control system issues.
- Devise an effective management control package based on a critical review of an organisations' strategic and operational activities.

Assessment tasks

- 1. Case Study
- 2. Assignment
- 3. Class Participation
- 4. Final Examination

Research and Practice

- This unit uses research papers from external sources. See the Unit Schedule and iLearn ([ereserve](#)) where these research papers are available to students
- This unit provides students with an opportunity to conduct research at the level of a closed inquiry with some structure / guidance (Level 2).