



ACCG728

Management Control Systems

S1 Evening 2016

Dept of Accounting & Corporate Governance

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Disclaimer

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General Information

Unit convenor and teaching staff

Unit Convenor

Dr Vicki Baard

accg828@mq.edu.au

Contact via accg828@mq.edu.au

E4A 237

Friday 2:00pm to 4:00pm

Nandini Krishna Kumar

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Credit points

4

Prerequisites

Admission to MRes

Corequisites

Co-badged status

Unit description

This unit focuses on special topics concerned with the design and operation of Management Control Systems (MCS). Topics range from control techniques and the behavioural implications of those techniques, to contingent influences on MCS design. Topics are chosen to encourage students to explore contemporary facets of MCS, and to develop skills in analysis and investigation that are necessary and that are required to undertake more advanced research. A sound understanding of extant and current MCS research is a requirement for any advanced study of control theory, thus 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 (MCS) 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.

Critically explore and evaluate the state of contemporary and professional research in the area of MCS.

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

Assessment Tasks

Name	Weighting	Due
<u>1. Case Study</u>	30%	25 May 2016 (Week 11)
<u>2. Assignment</u>	20%	1 June 2016 (Week 12)
<u>3. Class Participation</u>	0%	Weekly (Week 2 -Week 12)
<u>4. Final Examination</u>	50%	University Examination Period

1. Case Study

Due: **25 May 2016 (Week 11)**

Weighting: **30%**

This assessment allows students to undertake research in teams or individually, 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 ACCG728, where teams consist of three (minimum) to four (maximum) team members from your seminar that you are enrolled in. Students may be required to do this assessment individually due to the number of Master of Research student enrolments in the unit.

Estimated Student Workload

45 (Forty-Five) 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 page 8 of the Assessment Guide (More Information on Grading using Formal Peer Assessment) on the units' 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 the 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. Peer Assessment will only be applied if the Case Study is completed by teams; it will not apply if the Case Study is completed individually.

Feedback

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

Submission

This assignment is due by no later than 5pm on Wednesday the 25th of May 2016 electronically via email to the Unit Convenor at accg828@mq.edu.au. Students must use their official Macquarie University Student email addresses to submit your assignment. 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 disruption to studies is made and approved.

Penalties

No extensions will be granted. There will be a deduction of 10% of the total available marks made from the total awarded mark for each 24 hour period or part thereof that the submission is late (for example, 25 hours late in submission - 20% penalty). This penalty does not apply for cases in which an application for disruption of 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:

- Demonstrate knowledge and understanding of the key concepts, principles and frameworks relating to the design, implementation, and operation of management control systems (MCS) in organisations.
- Critically explore and evaluate the state of contemporary and professional research in the area of MCS.
- Devise an effective management control package based on research, and a critical review of an organisations' strategic and operational activities.

2. Assignment

Due: **1 June 2016 (Week 12)**

Weighting: **20%**

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

15 (Fifteen) dedicated hours spread from Week 4 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

Individual written feedback is provided two weeks after the assessment task is submitted via email to the students' official Macquarie University email address.

Submission

Students must individually email their reflective exercises to the Unit Convenor (accg828@mq.edu.au) using your official Macquarie University student email addresses, by no later than 5pm on Wednesday the 1st of June 2016. Detailed applicable submission instructions can be found on iLearn.

Extension

Late assignments will not be accepted, except for instances in which an application for special consideration is made and approved.

Penalties

No extensions will be granted. There will be a deduction of 10% of the total available marks made from the total awarded mark for each 24 hour period or part thereof that the submission is late (for example, 25 hours late in submission - 20% penalty). This penalty does not apply for cases in which an application for disruption of 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:

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

3. Class Participation

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

Weighting: **0%**

Attendance of the entire 3-hour seminar is a compulsory requirement of this unit. Students are strongly encouraged to participate in class, even though participation is voluntary. Engaging in the following activities are essential in supporting students to be successful in their research-based Case Study, Final Examination, and to achieve the learning outcomes of the unit. This assessment is based on: 1) students completing their required readings prior to seminar attendance; 2) the completion of weekly assigned seminar activities (see iLearn); 3) engaging in

seminar discussions; 4) reflective activities to support course integration and the transfer of knowledge to practical situations; 5) peer evaluation of self-study activities; 6) students working individually, in pairs or teams on various learning activities; 7) the learning diagnostic; 8) contributions to on-line discussion forums; and 9) generating discussion notes and other documentation to support their class participation marks.

Estimated Student Workload

36 hours during seminars and 26 (Twenty-six) dedicated hours spread from Week 1 to Week 13. Workload for this assessment may overlap with the preparation of other assessment tasks (i.e. final examination) for this unit.

Grading

Students are not graded on this assessment.

Feedback

Verbal feedback from the Unit Convenor during seminars will be provided to students. Online written feedback to students if contributing to online discussion forums. If required, personal written feedback to students individually to their official Macquarie University student email address.

Submission

Students are encouraged to volunteer submissions on a weekly basis (i.e. Week 2 to Week 12), continuously during and outside (e.g. online discussions) seminar time.

Extension

Given that submissions are voluntary, no extensions are applicable in this unit. Students who, due to unavoidable disruption, are unable to attend a seminar are required to submit a disruption to studies application, see 'Policies and Procedures section of this unit guide.

Penalties

Students who do not attend all the seminars for the entire 3-hour duration, may not be permitted to write the final examination.

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 (MCS) 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.
- Critically explore and evaluate the state of contemporary and professional research in the area of MCS.

4. Final Examination

Due: **University Examination Period**

Weighting: **50%**

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.

Estimated Student Workload

The final examination is 2 (two) hours in duration with 10 minutes reading time.

28 (Twenty-eight) dedicated hours of continuous learning (including reading and seminar preparation) from Weeks 1 to 13 where additional hours may be available during the examination period from 14 June 2016 to 27 June 2016; these hours may also be shared with the other assessments.

Grading

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

Submission

First Half Examination. Period: from 14 June 2016 to 27 June 2016.

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 disruption to studies. Please note that for the purposes of special consideration, "satisfactory progress" in ACCG728 means that students must achieve 50% of the available coursework marks.

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 special consideration 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 (MCS) 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 12 seminars comprising of 3 hours face to face teaching per week held from weeks 1 to 13, including the two week study period; Seminar 11 (25 May 2016) is a self-study seminar and students are not required to attend a seminar in this week. As seminars constitute a critical learning experience of this unit, there is an expectation that you attend all them. A highly participatory teaching strategy with inclusive practice is 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.mq.edu.au>

Prizes

Not applicable to this unit.

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. Other required readings (e.g. case studies and academic papers) are all available on e-Reserve.

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 databases to source Research papers, which are accessed electronically;
- e-Reserve to access the required readings for this unit;
- Microsoft Word for assessment tasks (excluding the final examination);
- Microsoft Excel for assessment tasks if required (excluding the final examination);
- Microsoft Power Point for Class Participation when required;
- 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 2 March	The Nature of Management Control Systems (MCS)	Chapter 1 Management and Control Reading: Langfield-Smith (2007),pp.754-755	None

Week 2 9 March	A Typology of Management Controls	Chapter 2 Results Control Chapter 6 MCS Design (pp.214-215)	Seminar Participation
Week 3 16 March	A Typology of Management Controls	Chapter 3 Action, Personnel, Cultural Controls Chapter 6 MCS Design (pp.210-214)	Seminar Participation
Week 4 23 March	Designing and Evaluating MCS	Chapter 4 Control System Tightness Chapter 6 MCS Design (pp.215-217)	Seminar Participation Learning Diagnostic
Week 5 30 March	Designing and Evaluating MCS	Chapter 5 Control System Costs Chapter 6 MCS Design (pp.217-218)	Seminar Participation
Week 6 6 April	A Contingent Framework for MCS Design: An Introduction	Strategy: Langfield-Smith (2007: pp.755-757); Chenhall (2003:pp.150-152) Environment: Chenhall (2003: pp.137-139) Structure: Chenhall (2003: pp.144-147); Lee and Yang (2011: pp.86-87) Technology: (Chenhall, 2003: pp.139 - 143)	Seminar Participation
11 to 22 April	Mid-Session Recess from Seminars	Self-Study Activity on Case Study and Assignment	See iLearn
Week 7 27 April	Strategy and MCS	A Contingent Framework for MCS Design (Week 7 to Week 12) Reading: Harlez and Malagueño (2015) Reading: See Week 6	Seminar Participation
Week 8 4 May	Environment and MCS	Reading: Janke, Mahlendorf & Weber (2014) Reading: See Week 6	Seminar Participation
Week 9 11 May	Environment, Size, Structure and MCS	Reading: King, Clarkson & Wallace (2010) Reading: See Week 6	Seminar Participation
Week 10 18 May	Structure, Competition and Performance Measurement Systems (PMS)	Reading: Lee & Yang (2011) Reading: See Week 6	Seminar Participation
Week 11 25 May	Organisational Culture and MCS Self-Study Activity (No Seminar in Week 11)	Reading: Henri (2006)	Case Study

Week 12 1 June	Technology and MCS	Reading: Chenhall and Moers (2015) Reading: See Week 6	Seminar Participation Assignment
Week 13 8 June	Issues in ACCG728		

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 actively 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, containing key information, 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. The role of the Unit Convenor is lead, guide and enable student learning, and not only deliver information that students already have access to.

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.

Self-study Activities

Self-study Activities. It is essential that students learn independently and assume responsibility for the learning process. ACCG728 relies heavily on independent learning where students read the relevant materials, revise the lecture notes, prepare answers to pre-set seminar assignments, and extend themselves by doing preparatory support reading if necessary.

Case Studies

Case Studies assist 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.

Discussion Forums

Discussion Forums are used for the purpose of submitting responses to pre-set seminar activity questions that form part of the seminar participation assessment, which counts toward your overall mark and grade.

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

New Assessment Policy in effect from Session 2 2016 http://mq.edu.au/policy/docs/assessment/policy_2016.html. For more information visit http://students.mq.edu.au/events/2016/07/19/new_assessment_policy_in_place_from_session_2/

Assessment Policy prior to Session 2 2016 <http://mq.edu.au/policy/docs/assessment/policy.html>

Grading Policy prior to Session 2 2016 <http://mq.edu.au/policy/docs/grading/policy.html>

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

Complaint Management Procedure for Students and Members of the Public http://www.mq.edu.au/policy/docs/complaint_management/procedure.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/

Results

Results shown in *iLearn*, or released directly by your Unit Convenor, are not confirmed as they are subject to final approval by the University. Once approved, final results will be sent to your student email address and will be made available in [eStudent](#). For more information visit ask.mq.edu.au.

Please note that for the purposes of special consideration, "Satisfactory Progress" in ACCG728 means that students must achieve 50% of the available coursework marks.

Students must please use the unit email address for all correspondence with the Unit Convenor: accg828@mq.edu.au

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://www.mq.edu.au/about_us/offices_and_units/information_technology/help/.

When using the University's IT, you must adhere to the [Acceptable Use of IT Resources 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 (MCS) in organisations.
- Critically explore and evaluate the state of contemporary and professional research in the area of MCS.

Assessment tasks

- 3. Class Participation
- 4. Final Examination

Learning and teaching activities

- 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 actively 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, containing key information, 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. The role of the Unit Convenor is lead, guide and enable student learning, and not only deliver information that students already have

access to.

- 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.
- Self-study Activities. It is essential that students learn independently and assume responsibility for the learning process. ACCG728 relies heavily on independent learning where students read the relevant materials, revise the lecture notes, prepare answers to pre-set seminar assignments, and extend themselves by doing preparatory support reading if necessary.
- Discussion Forums are used for the purpose of submitting responses to pre-set seminar activity questions that form part of the seminar participation assessment, which counts toward your overall mark and grade.

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.
- Critically explore and evaluate the state of contemporary and professional research in the area of MCS.
- Devise an effective management control package based on research, and a critical review of an organisations' strategic and operational activities.

Assessment tasks

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

Learning and teaching activities

- 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 actively 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, containing key information, 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. The role of the Unit Convenor is lead, guide and enable student learning, and not only deliver information that students already have access to.
- Self-study Activities. It is essential that students learn independently and assume responsibility for the learning process. ACCG728 relies heavily on independent learning where students read the relevant materials, revise the lecture notes, prepare answers to pre-set seminar assignments, and extend themselves by doing preparatory support reading if necessary.
- Case Studies assist 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.
- Discussion Forums are used for the purpose of submitting responses to pre-set seminar activity questions that form part of the seminar participation assessment, which counts toward your overall mark and grade.
- Project Work. Students will be undertaking a research project requiring project work to be done in teams.

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

- 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.
- Critically explore and evaluate the state of contemporary and professional research in the area of MCS.
- Devise an effective management control package based on research, and a critical review of an organisations' strategic and operational activities.

Assessment tasks

- 1. Case Study
- 2. Assignment
- 3. Class Participation

Learning and teaching activities

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

Changes Made to Previous ACCG728 Offering

The readings used in this ACCG728 offering have been changed from those previously used, to reflect current research in Management Control Systems.

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.

Grading Appeals and Final Examination Script Viewing

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

Research and Practice, Global and Sustainability

This unit addresses global and sustainability issues as direct areas of study and as necessary implications arising from the materials, assessment and academic discussion and debate in classes/seminars. We promote sustainability by developing ability in students to research and locate information within the management accounting discipline. We aim to provide students with an opportunity to obtain skills which will benefit them throughout their career.

The unit materials have a reference list at the end of each chapter/module/text containing all references cited by the author. These provide some guidance to references that could be used to research particular issues.

This unit draws on current published research to examine the influence of contingent factors on the design of Management Control Systems. This supports students in devising an effective management control package based on research, and to apply and synthesise conceptual knowledge to recognise and solve problems.