ACCG728

Management Control Systems

S2 Day 2016

Dept of Accounting & Corporate Governance

Contents

General Information

Unit convenor and teaching staff
Unit Convenor
Dr Vicki Baard
accg828@mq.edu.au
Contact via accg828@mq.edu.au
E4A 237
Wednesday 12:00pm to 2:00pm

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 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.

Design an effective management control system based on qualitative research, and a critical review of an organisations' strategic and operational activities.

Work effectively in a team using interpersonal communication, collaborative problem-solving, and constructive conflict resolution (if applicable).

General Assessment Information

Turnitin

All text based assessments must be submitted through Turnitin as per instructions provided in the unit guide. It is the student's responsibility to ensure that work is submitted correctly prior to the due date. No hard copies of assessments will be accepted and only Turnitin records will be taken as records of submission.

Multiple submissions may be possible in some units via Turnitin prior to the final due date and time of an assessment task and originality reports may be made available to students to view and check their work. All identified matching text will be reconsidered carefully. Students should note that the system will not immediately produce the similarity score on a second or subsequent submission - it approximately takes 24 hours for the report to be generated. This may be after the due date so students should plan any resubmissions carefully. Please refer to these instructions on how to submit your assignment through Turnitin and access similarity reports and feedback provided by teaching staff. Should you have questions about Turnitin or experience issues submitting through the system, you must inform your unit coordinator immediately. If the issue is technical in nature may also lodge OneHelp Ticket, refer to the IT help page.

It is the responsibility of the student to retain a copy of any work submitted. Students must produce these documents upon request. Copies should be retained until the end of the grade appeal period each term. In the event that a student is asked to produce another copy of work submitted and is unable to do so, they may be awarded zero (0) for that particular assessment.

Assessment Tasks

Name	Weighting	Due
1. Case Study	30%	26 October 2016 (Week 11)
2. Assignment	20%	2 November 2016 (Week 12)
3. Final Examination	50%	University Examination Period

1. Case Study

Due: **26 October 2016 (Week 11)**
Weighting: **30%**

This assessment requires students to undertake qualitative research in teams, apply synthesised management control system (MCS) knowledge to a real-world organisational context, and design an MCS for a real-life organisation of their choice. Students must write a case study, constituting a written document 6,500 words in length, outlining their detailed analysis and MCS design. The team must consist of students enrolled in ACCG728, where teams mainly consist of four (maximum) team members from your seminar that you are enrolled in. In some exceptional circumstances, and at the Unit Convenors' discretion, a team may consist of three team members. Students may be required to do this assessment individually due to the number of students enrolled in this unit.

Estimated Student Workload

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

Grading

Please refer to the detailed grading process for this 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 (see iLearn for peer assessment form), an individual mark based on the overall team mark is calculated to provide students with an individual mark. Should there be any complaints concerning an individual 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 must be submitted by no later than 5pm on Wednesday the 26th of October 2016, through Turnitin (see also "General Assessment Information). Please see 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 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.
- Design an effective management control system based on qualitative research, and a critical review of an organisations' strategic and operational activities.
- Work effectively in a team using interpersonal communication, collaborative problem-solving, and constructive conflict resolution (if applicable).

2. Assignment

Due: **2 November 2016 (Week 12)**
Weighting: **20%**

This assessment requires students to individually reflect on the Case Study Assessment undertaken in teams, and document their reflection in writing constituting 1,500. Students are provided with guidelines concerning the content of this assessment on iLearn.

Estimated Student Workload

15 (Fifteen) dedicated hours spread from Week 4 to Week 11.

Grading

The reflective exercise is marked in accordance with a grading rubric 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 submit their assignments, by no later than 5pm on Wednesday the 2nd of November 2016, through Turnitin (see also "General Assessment Information). 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:

- Design an effective management control system based on qualitative research, and a critical review of an organisations' strategic and operational activities.
- Work effectively in a team using interpersonal communication, collaborative problem-solving, and constructive conflict resolution (if applicable).

3. Final Examination

Due: **University Examination Period**
Weighting: **50%**

Students must pass the final examination to achieve a pass (P) grade or higher in ACCG728.

A written final examination provides assurance that: 1) the product belongs to the student, 2) the student has attained the knowledge and skills (i.e. Graduate Capabilities) tested in the exam, 3) the student has achieved the learning outcomes associated with this assessment, and 4) documents the level of student achievement on the final examination which contributes to the final grade and mark. Feedback is not provided on final examinations.

The final examination is 2 (two) hours in duration with 10 minutes reading time. The final examination is a closed book examination, that is no notes, textbook or other prescribed materials are permitted

Estimated Student Workload

40 (Forty) dedicated hours of continuous learning (including seminar engagement activities, see Seminars in the section titled 'Learning and Teaching Activities') from Weeks 1 to 13 where additional hours may be available during the examination period from 14th November 2016 to 2 December 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

Second Half Examination. Period: from 14 November 2016 to 2 December 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.

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 announcment 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 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.

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 (26 October 2016) is a self-study seminar and students are not required to attend a seminar in this week**. The total workload for seminars is 39 hours over thirteen weeks.

As seminars constitute a critical learning experience of this unit, attendance of the entire 3-hour seminar is a compulsory requirement of this unit. Engaging in the nine(9) seminar engagement activities outlined in 'Learning and Teaching Activities' are essential in supporting students to be successful in their research-based case study, final examination, to achieve the learning outcomes of the unit, and develop the graduate capabilities. Workload related to activities constituting seminar engagement has been incorporated into the workload for Assessment 1 and 3. 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

Satisfactory Completion of the Unit

To satisfactorily complete this unit, students are required to: 1) achieve 50% of the available coursework marks, and 2) pass the final examination.

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 and cases from the textbook can be accessed electronically through the library. Therefore, whilst purchasing the textbook from the Macquarie University Co-op Bookshop is encouraged, it is also optional. Other required readings, such as academic papers are all available electronically through the library. The unit schedule contains a summary of the required chapters, cases and academic papers. Please note that whilst the Unit Convenor monitors the availability of learning materials available from the library, accessibility of these materials is directly under the control of the University library.

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 see the URL http://www.mq.edu.au/about_us/offices_and_units/information_technology/help/ on how to obtain assistance from the IT helpdesk. The IT helpdesk will also be able to assist you with using iLearn. 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 academic research papers, which are accessed electronically;
- Multisearch (see Library website) 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/ Activities
Week 1 3 Aug.	The Nature of Management Control Systems (MCS)	Chapter 1 Management and Control Reading: Langfield-Smith (2007),pp.754-755	None

Week 2 10 Aug.	A Typology of Management Controls	Chapter 2 Results Control Chapter 6 MCS Design (pp.214-215) Case Study: Atlanta Home Loan	Seminar Engagement
Week 3 17 Aug.	A Typology of Management Controls	Chapter 3 Action, Personnel, Cultural Controls Chapter 6 MCS Design (pp.210-214) Case Study: Atlanta Home Loan	Seminar Engagement
Week 4 24 Aug.	Designing and Evaluating MCS	Chapter 4 Control System Tightness Chapter 6 MCS Design (pp.215-217) Case Study: PCL	Seminar Engagement Learning Diagnostic (Self Study)
Week 5 31 Aug.	Designing and Evaluating MCS	Chapter 5 Control System Costs Chapter 6 MCS Design (pp.217-218) Case Study: Philip Anderson	Seminar Engagement
Week 6 7 Sept.	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) Case Study: PCL	Seminar Engagement
Week 7 14 Sept	Strategy and MCS	A Contingent Framework for MCS Design (Week 7 to Week 12) Reading: Harlez and Malagueño (2015) Reading: See Week 6	Seminar Engagement
19 Sept to 2 Oct	Mid-Session Recess from Seminars	Self-Study Activity on Team Research Case Study and Assignment	See iLearn
Week 8 5 Oct.	Environment and MCS	Reading: Janke, Mahlendorf & Weber (2014) Reading: See Week 6	Seminar Engagement
Week 9 12 Oct.	Environment, Size, Structure and MCS	Reading: King, Clarkson & Wallace (2010) Reading: See Week 6	Seminar Engagement

Week 10 19 Oct.	Structure, Competition and Performance Measurement Systems (PMS)	Reading: Lee & Yang (2011) Reading: See Week 6	Seminar Engagement
Week 11 26 Oct.	Organisational Culture and MCS Self-Study Activity (No Seminar in Week 11)	Reading: Henri (2006)	Online Work Case Study
Week 12 2 Nov.	Technology and MCS	Reading: Ylinen and Gullkvist (2012) Reading: Chiesa et al. (2009) Reading: See Week 6	Seminar Engagement Assignment
Week 13 9 Nov.	Issues in ACCG728	Exam Preparation and General Revision	

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. 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. ACCG728 students must engage in the following seminar activities: 1) students completing their required readings prior to seminar attendance; 2) completion of weekly assigned seminar activities (see iLearn) designed to support

successful completion of the research-based case study and final examination; 3) active engagement 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) self-administration of the learning diagnostic; 8) contributions to on-line discussion forums and workshops; and 9) generating discussion notes and other documentation to support active seminar engagement.

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.

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

Students undertake qualitative research on an organisation, 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.

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

Assessment tasks

- 1. Case Study
- 3. 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. 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. ACCG728 students must engage in the following seminar activities: 1) students completing their required readings prior to seminar attendance; 2) completion of weekly assigned seminar activities (see iLearn) designed to support successful completion of the research-based case study and final examination; 3) active engagement 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) self-administration of the learning diagnostic; 8) contributions to on-line discussion forums and workshops; and 9) generating discussion notes and other documentation to support active seminar engagement.

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

Assessment tasks

- 1. Case Study
- 3. 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. 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. ACCG728 students must engage in the following seminar activities: 1) students completing their required readings prior to seminar attendance; 2) completion of weekly assigned seminar activities (see iLearn) designed to support successful completion of the research-based case study and final examination; 3) active engagement 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) self-administration of the learning diagnostic; 8) contributions to on-line discussion forums and workshops; and 9) generating discussion notes and other documentation to support active seminar engagement.

- 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.
- Students undertake qualitative research on an organisation, 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.
- Design an effective management control system based on qualitative research, and a critical review of an organisations' strategic and operational activities.
- Work effectively in a team using interpersonal communication, collaborative problem-solving, and constructive conflict resolution (if applicable).

Assessment tasks

- 1. Case Study
- 2. Assignment

Learning and teaching activities

- Students undertake qualitative research on an organisation, in teams.

Changes from Previous Offering

There are three changes from the previous offering of ACCG728.

1) One learning outcome specifically related to Team Work has been included. This learning outcome is aligned with the Case Study Assessment undertaken in teams.

2) Two readings used in this ACCG728 (see Week 12) were changed to reflect current research in Management Control Systems.

3) In the Learner Evaluation of the Unit (LEU) students requested the option to increase the number of words permitted to write their individual student reflections to articulate their thoughts and experience in greater detail. Accordingly, the maximum number of words permitted was increased from 1,200 to 1,500 words.

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.

The final grade and mark awarded to a student reflect the corresponding grade descriptor in the Grading Policy.

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.businessandeconomics.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.