



# ACCG728

## Management Control Systems

S1 Evening 2017

*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

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Contact via [accg828@mq.edu.au](mailto:accg828@mq.edu.au)

E4A 237

Monday 2:00pm to 4pm

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	Hurdle	Due
<a href="#"><u>1. Case Study</u></a>	55%	No	22 May 2017; 30 May 2017
<a href="#"><u>2. Class Participation</u></a>	20%	No	Weekly (Week 2 - Week 12)
<a href="#"><u>3. Assessed Coursework</u></a>	25%	No	3 April 2017; 8 May 2017

# 1. Case Study

Due: **22 May 2017; 30 May 2017**

Weighting: **55%**

This assessment requires students to: 1) undertake qualitative research in teams (30% weighting), and 2) individually reflect on conducting qualitative research in teams (25%) weighting.

Undertaking research in teams requires students to 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.

Individually reflecting on undertaking qualitative research in teams, requires students to document their reflection in writing, constituting 1,800 words.

Students are provided with guidelines in relation to the content of the case study in the 'Assessment Guide' on iLearn.

## Estimated Student Workload

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

Individual Reflection: 21 (Twenty-one) dedicated hours spread from Week 4 to Week 11.

## Grading

Please refer to the detailed grading process for this assessment on the units' website.

The qualitative research project is marked in accordance with a grading rubric, available on iLearn, prepared by the Unit Convener 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 Convener in writing. Following such a report the whole team will meet with the Unit Convener 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.

The individual reflection is marked in accordance with a grading rubric, available on iLearn, prepared by the Unit Convener, which is discussed with students during seminars.

## Feedback

Research Project: Individual written feedback is provided using Grademark, and summative verbal feedback in seminars is provided two weeks after the assessment task is submitted.

Individual Reflection: Individual written feedback is provided using Grademark two weeks after the assessment task is submitted.

## Submission

Research Project: Submission occurs by no later than 11:55pm on Monday the 22nd of May 2017 (Week 11), through Turnitin (see also "General Assessment Information"). Please see 'Assessment Guide' on the unit website for further detailed instructions.

Individual Reflection: Submission occurs by no later than 5:00pm on Tuesday the 30th of May 2017 (Week 12), through Turnitin (see also "General Assessment Information"). Please see 'Assessment Guide' on the unit website for further 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(s) 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. Class Participation

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

Weighting: **20%**

This assessment requires students to demonstrate that they are working continuously throughout the session to achieve the learning outcomes of the unit. This assessment comprises several activities, and students are provided with additional information relating to these activities in the 'Assessment Guide' available on iLearn.

### Estimated Student Workload

36 (Thirty-six) hours during seminars and 22 (Twenty-two) dedicated hours spread from Week 1 to Week 13. These hours may be shared with 'Assessed Coursework' assessment.

### Grading

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

### Feedback

Verbal feedback from the Unit Convener during seminars is provided to students. Online written feedback to students occurs if contributing to online discussion forums. If required, personal written feedback to students individually to their office Macquarie University student email address. Participation marks are provided on iLearn weekly.

### Submission

Continuously during and outside (e.g. online discussions) 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 Special Consideration Application, see '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 an application for disruption of studies 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.
- Critically explore and evaluate the state of contemporary and professional research in the area of MCS.

### 3. Assessed Coursework

Due: **3 April 2017; 8 May 2017**

Weighting: **25%**

This assessment requires students to: 1) complete one case study (10% weighting), and 2) undertake one critical review of an academic research paper (15%) weighting.

Students are required to submit one (1) written response to one (1) assigned case study covering topic numbers 1 to 5 of the overall content offered in the first five weeks of this unit (see 'Unit Schedule').

Students are required to undertake a critical review of one (1) prescribed contemporary academic research paper. Students may select one paper to review from any of the prescribed academic research readings offered in Week 7 to 12 (see 'Unit Schedule').

#### **Estimated Student Workload**

Case Study: 8 (Eight) dedicated hours

Critical Review: 13 (Thirteen) dedicated hours.

The student workload for assessed coursework is shared with 'Class Participation'.

#### **Grading**

The case study and the critical review is marked in accordance with grading rubrics prepared by the Unit Convener, available on iLearn.

#### **Submission**

Case Study: Submission occurs by no later than 4pm on Monday the 3rd of April (Week 6), through Turnitin (see 'General Assessment Information').

Critical Review: Submission occurs by no later than 4pm on Monday the 8th of May 2017 (Week 9), through Turnitin (see 'General Assessment Information').

Please see the 'Assessment Guide' available on iLearn for further detailed submission instructions for both the case study and the critical review.

#### **Extension**

Late assessed coursework 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:

- 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 11 seminars comprising of 3 hours face to face teaching per week held from weeks 1 to 13, including the two week study period. **Please note that Seminar 10 (15 May 2017) and Seminar 11 (22 May 2017) are self-study seminars and students are not required to attend seminars during these weeks. Students are required to complete work for these seminars online, including participation activities.**

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. A highly participatory teaching strategy with inclusive practice is adopted, where students can engage with their fellow students and the Unit Convener.

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 achieve a minimum of 50% of the available marks for 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 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/](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 27 Feb.	<b>The Nature of Management Control Systems (MCS)</b>	Chapter 1 Management and Control  Reading: Langfield-Smith (2007), pp.754-755	None
Week 2 6 March	<b>A Typology of Management Controls</b>	Chapter 2 Results Control  Chapter 6 MCS Design (pp.214-215)  Case Study: Atlanta Home Loan	Class Participation
Week 3 13 March	<b>A Typology of Management Controls</b>	Chapter 3 Action, Personnel, Cultural Controls  Chapter 6 MCS Design (pp.210-214)  Case Study: Atlanta Home Loan	Class Participation
Week 4 20 March	<b>Designing and Evaluating MCS</b>	Chapter 4 Control System Tightness  Chapter 6 MCS Design (pp.215-217)  Case Study: PCL	Class Participation  Learning Diagnostic
Week 5 27 March	<b>Designing and Evaluating MCS</b>	Chapter 5 Control System Costs  Chapter 6 MCS Design (pp.217-218)  Case Study: Philip Anderson	Class Participation
Week 6 3 April	<b>A Contingent Framework for MCS Design: An Introduction</b>	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	Class Participation  <u>Assessed Coursework:</u> Case Study
Week 7 10 April	<b>Strategy and MCS</b>	A Contingent Framework for MCS Design (Week 7 to Week 12)  Reading: Harlez and Malagueño (2015)  Reading: See Week 6	Class Participation

17 April to 30 April	Mid-Session Recess from Seminars	Self-Study Activity on Team Research Case Study and Assignment	See iLearn
<b>Week 8</b> 1 May	<b>Size, Strategy, and PMS Implementation</b>	Reading: Taylor & Taylor (2014) Reading: See Week 6	Class Participation
<b>Week 9</b> 8 May	<b>Environment and MCS</b>	Reading: Janke, Mahlendorf & Weber (2014) Reading: See Week 6	Seminar Engagement <u>Assessed Coursework:</u> Critical Review
<b>Week 10</b> 15 May	<b>Environment, Size, Structure and MCS</b> <b>Self-Study Activity (No Seminar in Week 10)</b>	Reading: King, Clarkson & Wallace (2010) Reading: See Week 6	Seminar Online Work Class Participation Online
<b>Week 11</b> 22 May	<b>Organisational Culture and MCS</b> <b>Self-Study Activity (No Seminar in Week 11)</b>	Reading: Henri (2006)	Seminar Online Work Class Participation Online <u>Case Study:</u> Research Project
<b>Week 12</b> 29 May	<b>Technology and MCS</b>	Reading: Ylinen and Gullkvist (2012) Reading: See Week 6	Class Participation <u>Case Study:</u> Individual Reflection
<b>Week 13</b> 5 June	<b>Issues in ACCG728</b>	General Review	

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 Convener, 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 Convener may not be able to cover each and every slide of the seminar notes during seminars. The role of the Unit Convener is to 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) completing your 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) completing the learning diagnostic; 8) contributions to on-line discussion forums and workshops; 9) completing on-line quizzes; and 10) 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](http://mq.edu.au/policy/docs/academic_honesty/policy.html)

Assessment Policy [http://mq.edu.au/policy/docs/assessment/policy\\_2016.html](http://mq.edu.au/policy/docs/assessment/policy_2016.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](http://www.mq.edu.au/policy/docs/complaint_management/procedure.html)

Disruption to Studies Policy (in effect until Dec 4th, 2017): [http://www.mq.edu.au/policy/docs/disruption\\_studies/policy.html](http://www.mq.edu.au/policy/docs/disruption_studies/policy.html)

Special Consideration Policy (in effect from Dec 4th, 2017): <https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policies/special-consideration>

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/](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](http://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](http://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](http://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/](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 outcome

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

### Assessment tasks

- 1. Case Study
- 2. Class Participation
- 3. Assessed Coursework

### 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 Convener, 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 Convener may not be able to cover each and every slide of the seminar notes during seminars. The role of the Unit Convener is to 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) completing your 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) completing the learning diagnostic; 8) contributions to on-line discussion forums and workshops; 9) completing on-line quizzes; and 10) 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**

- 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.

## **Assessment tasks**

- 1. Case Study
- 2. Class Participation
- 3. Assessed Coursework

## **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 Convener, 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 Convener may not be able to cover each and every slide of the seminar notes during seminars. The role of the Unit Convener is to 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) completing your

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) completing the learning diagnostic; 8) contributions to on-line discussion forums and workshops; 9) completing on-line quizzes; and 10) 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.
- 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. Class Participation
- 3. Assessed Coursework

## **Learning and teaching 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.
- Students undertake qualitative research on an organisation, in teams.

## **Changes from Previous Offering**

**There are four changes from the previous offering of ACCG728.**

- 1) One reading used in this current offering (see Week 8) was changed to reflect current research in Management Control Systems.
- 2) In recognizing that ACCG728 is designed to develop your research, teamwork and other relevant skills, students are no longer required to undertake a final examination in this unit.
- 3) To further support student achievement of the learning outcomes and development of higher order graduate capabilities in this unit, the following assessments replace that of the final examination: a) Class participation (20% weighting) and b) Assessed Coursework (25% weighting).
- 4) In recognizing student feedback in the Learner Evaluation of the Unit (LEU) as a means to enhance the student learning experience, the Individual reflection has an increased weighting from 20 to 25% and the maximum number of words permitted was increased from 1,500 to 1,800 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.businessandconomics.mq.edu.au/new\\_and\\_current\\_students/undergraduate/how\\_do\\_i/grade\\_appeals](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.