



ACCG828

Management Control Systems

S2 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
accg828@mq.edu.au
Contact via accg828@mq.edu.au
E4A 237
Thursday 4:00pm to 6:00pm

Credit points
4

Prerequisites
ACCG613 or ACCG921 or admission to MAdvProfAcc

Corequisites

Co-badged status

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

Important Academic Dates

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

Learning Outcomes

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

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

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

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

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.

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
<u>1. Case Study</u>	30%	No	23 October 2017 (Week 11)
<u>2. Assignment</u>	25%	No	31 October 2017 (Week 12)
<u>3. Class Participation</u>	20%	No	Weekly (Week 2 - Week 12)
<u>4. Class Test</u>	25%	No	6 November 2017

1. Case Study

Due: **23 October 2017 (Week 11)**

Weighting: **30%**

This assessment requires students to undertake qualitative research in teams, apply synthesized

management control system (MCS) knowledge to a real-world organizational context, and design an MCS for a real-life organization of your choice. Students must write a case study, constituting a written document of 6,500 words in length, outlining their detailed organizational analysis and MCS design. The team must consist of students enrolled in ACCG828, 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' (UC) discretion, a team may consist of three or five team members.

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 for this assessment on the units' website. The written Case Study will be marked in accordance with a grading rubric available on iLearn, and 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.

Feedback

Students receive individual written feedback using Grademark two weeks after the Team Case Study is submitted.

Submission

The Team Case Study must be submitted by no later than **11:55pm on Monday the 23rd of October 2017** through Turnitin (see also "General Assessment Information"). Please consult the 'Assessment Guide' on iLearn 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 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:

- Critically analyse and integrate knowledge by recommending changes to the design and use of management control systems to support organisational achievement of goals and strategies.
- Apply and synthesise conceptual knowledge to recognise and solve problems concerning real-world (case-based) management control system issues.
- 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.

2. Assignment

Due: **31 October 2017 (Week 12)**

Weighting: **25%**

This assessment requires students to individually reflect on the Case Study Assessment undertaken in teams. Students are required to keep a self-reflective journal starting in Week 3 (14th of August 2017), on your experiences, opinions, thoughts, feelings, and extent of skill development when doing research and working in teams. Your journals constitute evidence to support your writing of your reflective exercise consisting of 1,500 words. Students are provided with guidelines concerning the content of this assessment on iLearn.

Estimated Student Workload

20 (Twenty) dedicated hours spread from Week 3 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 using Grademark.

Submission

Students must individually submit their assignments, by no later than **11:55pm on Tuesday the 31st of October 2017**, through Turnitin (see also "General Assessment Information"). Please consult the 'Assessment Guide' on iLearn for further detailed submission instructions.

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.

3. Class Participation

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

Weighting: **20%**

This assessment allows student to demonstrate that they are working continuously throughout the session to achieve the learning outcomes of the unit. 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) completing the learning diagnostic; 8) contributions to on-line discussion forums and workshops; 9) completing online quizzes (if applicable); and 10) generating discussion notes and other documentation to support their class participation marks.

Estimated Student Workload

36 hours during seminars and 29 (Twenty-nine) dedicated hours, spread from Weeks 1 to 13. Workload for this assessment may overlap with the preparation of other assessment tasks (i.e. Class Test) for this unit.

Grading

Individual class participation will be calculated from Week 2 up to and including Week 12, except in those weeks indicated on the Unit Schedule. Students will be awarded a weekly mark, based on 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 Convenor during seminars is provided to students. If students contribute to online discussion forums and workshops, students receive online written feedback. If required, students receive personal written feedback to your official Macquarie University student email address. Participation marks are provided on iLearn on a weekly basis.

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 and/or participating in real-time online seminar activities, 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/or who do not participate in real-time online seminar activities, and consequently do not engage in seminar participation will be awarded a mark of zero, except for cases in which a 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.
- Apply and synthesise conceptual knowledge to recognise and solve problems concerning real-world (case-based) management control system issues.

4. Class Test

Due: **6 November 2017**

Weighting: **25%**

A written time-limited invigilated assessment held in class which 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 individual student achievement on the class test which contributes to the final grade and mark for ACCG828. Feedback is not provided on class tests.

The results of the class test will not be released to students, the result is reflected in the final mark and grade achieved for this unit.

The class test is a closed book assessment, that is students are not permitted to bring into the class test any notes, textbook or other prescribed materials. Students are provided with a copy of the case study and questions pertaining to the case study at the start of the class test by the Unit Convenor.

Students will be provided with a case study one week prior to their final seminar in Week 13. The

case study covers at least seven of the twelve topics in ACCG828. Students will be provided with an opportunity to discuss the case study during seminar time in Week 12 in groups. During this time students may ask questions about the content of the case study.

A grading rubric will support the grading of this assessment including showing how the questions and marks are associated with the grading criteria. Students are provided with the grading rubric for the class test in Week 12 and will be discussed with students at this time.

Estimated Student Workload

The class test is two (2) hours 50 minutes in duration with ten minutes provided for reading time.

Twenty (20) dedicated hours of continuous learning (including reading and seminar preparation) from Weeks 1 to 13; these hours may also be shared with other assessments.

Grading

The class test is marked in accordance with a grading rubric and moderated marking guide prepared by the Unit Convenor. Students are provided with the grading rubric for the class test in Week 12 and will be discussed with students at this time.

Submission

On Monday the 6th of November 2017, you are expected to present yourself for the class test in the room where you normally have your weekly seminar for this unit. You must bring your student ID with you to the class test, otherwise you will not be allowed to write your class test. Students will write the class test during the normal seminar time. The class test will commence at 6:00 pm in accordance with the starting time of the seminar.

Extension

The only exception to not sitting your class test is because of documented illness or unavoidable disruption. In these circumstances you may wish to consider applying for disruption to studies.

If another class test is granted as a result of the disruption to studies process, the class test will be scheduled during the official examination period held from the 13th of November to the 1st of December 2017. Please note that the make-up class test will be of a similar format to the official class test.

Penalties

Students who do not present themselves for the class test and who do not submit a special consideration application to support their absence from the class test 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.

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

Delivery and Resources

Seminars

This course comprises a maximum of 10 seminars comprising of 3 hours face to face teaching per week held from weeks 1 to 13, including the two week study period. As seminars constitute a critical learning experience of this unit, there is an expectation that you will attend all of them. A high participatory teaching strategy with inclusive practice is adopted, where students can engage with their fellow students and the Unit Convenor. **Please note the 2nd of October 2017 (Week 8) is a public holiday, therefore there will be no formal seminar in Week 8. Students do however have team-based tasks to complete (see Assessment Guide and iLearn). Please also note that Seminar 10 (16 October 2017) and Seminar 11 (23 October 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.**

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.

Prizes

For academic excellence in ACCG828, the Department of Accounting and Corporate Governance offers a certificate of merit to the student achieving the highest mark.

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, with the exception of the case study "Controls at the Bellagio Casino Resort". Students will need to make a copy of this case using the textbook which is also available in the library. 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 help desk 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 unauthorized 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;
- Multi-search (see Library website) to access the required readings for this unit;
- Microsoft Word for assessment tasks (excluding the class test);
- Microsoft Excel for assessment tasks if required (excluding the class test);
- 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 and access other materials for the Case Study undertaken in teams.

Unit Schedule

Date	Topic	Textbook Chapters Readings	Assessments / Activities
Week 1 31 July	The Nature of Management Control Systems (MCS)	Chapter 1 Management and Control Reading: Langfield-Smith (2007), pp.754-755	None
Week 2 7 August	A Typology of Management Controls	Chapter 2 Results Control Chapter 6 MCS Design (pp.214-215) Case Study: Armco Inc. Midwestern Steel Division	Class Participation Team Formation - see Assessment Guide
Week 3 14 August	A Typology of Management Controls	Chapter 3 Action Controls (pp. 81-88) Chapter 6 MCS Design (pp.210-214) Case Study: Controls at the Bellagio Casino Resort	Class Participation Team Formation - see Assessment Guide
Week 4 21 August	A Typology of Management Controls	Chapter 3 Personnel and Cultural Controls (pp.88-95) Chapter 6 MCS Design (pp.210-214) Case Study: Controls at the Bellagio Casino Resort	Class Participation Learning Diagnostic
Week 5 28 August	Designing and Evaluating MCS	Chapter 4 Control System Tightness Chapter 6 MCS Design (pp.215-217) Case Study: Armco Inc. Midwestern Steel Division	Class Participation Team Contracts
Week 6 4 Sept.	Design and Evaluating MCS	Chapter 5 Control System Costs Chapter 6 MCS Design (pp.217-218) Case Study: Philip Anderson	Class Participation
Week 7 11 Sept.	Strategy and MCS	A Contingent Framework for MCS Design (Week 7 to Week 12) Reading: Harlez and Malagueño (2016) Reading: Langfield-Smith (2007: pp.755-757) Reading: Chenhall (2003: pp.150-152)	Class Participation
18 Sept.to 29 Sept.	Mid-Session Recess from Seminars	Self-directed Activities on Team Research Case Study and Reflective Assignment	See iLearn for additional information

Week 8 2 Oct.	Public Holiday - No formal seminar	Team Progress Review - see iLearn Team Case Study - Part 1 Draft Complete	Team Progress Reports Submitted
Week 9 9 Oct.	Environment and MCS	Reading: Janke, Mahlendorf & Weber (2014) Reading: Environment: Chenhall (2003: pp.137-139)	Class Participation
Week 10 16 Oct.	Environment, Size, Structure and MCS Self-Study Activity (No Seminar in Week 10)	Reading: King, Clarkson & Wallace (2010) Reading: Structure: Chenhall (pp.144-147)	Online Seminar Work Online Class Participation
Week 11 23 Oct.	Organizational Culture and MCS Self-Study Activity (No Seminar in Week 11)	Reading: Heinecke, Guenther & Widener (2016) Reading: Henri (2006)	Online Seminar Work Online Class Participation Case Study (Team Research Project)
Week 12 30 Oct.	Size, Service Processes and PMS Design	Reading: Amizawati (2014) Reading: See Week 2	Class Participation Assignment (Individual Reflection) Class Test (Case Study) Discussion
Week 13 6 Nov.	Management Control Systems: Research, Theory & Practice	Class Test on Assigned Case Study	Formal Individual Work

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. ACCG828 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

Assessment Policy 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

Disruption to Studies Policy (in effect until Dec 4th, 2017): 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/

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

Assessment tasks

- 1. Case Study
- 3. Class Participation
- 4. Class Test

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. ACCG828 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.
- Apply and synthesise conceptual knowledge to recognise and solve problems concerning real-world (case-based) management control system issues.
- 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. Assignment
- 3. Class Participation
- 4. Class Test

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. ACCG828 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.
- Apply and synthesise conceptual knowledge to recognise and solve problems concerning real-world (case-based) management control system issues.
- 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.

Assessment tasks

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

Learning and teaching activities

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

Changes from Previous Offering

There are three changes from the previous offering of ACCG828.

First, students are required to prepare a self-reflective journal on doing research and working in teams. The compilation of this journal supports continuous self-reflective thinking and constitutes evidence to support your writing of the reflective exercise. Consequently, an additional five (5) hours workload has been allocated to the reflective assignment to accommodate the preparation of your journals. The weighting of this assessment has also been increased from 20% to 25% in recognition of the additional work required.

Second, the final examination for this unit has been replaced with a class test focused on a case study, requiring students to apply critical, analytical and integrative thought and integrate discipline-specific knowledge to address management control system issues / problems in an organisation. This change is consistent with the teaching philosophy and beliefs that underpin

the student-centered approach to ACCG828. The weighting of the class test is 25%, in contrast to the 30% weighting of the final examination.

Third, a review of the current research academic papers assigned to this unit, was undertaken and where appropriate updated readings have been assigned to this unit to reflect new 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.

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

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 the ability in students to research and locate information within the management accounting discipline, and work cooperatively in teams. 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 synthesize conceptual knowledge to recognize and solve problems.