ACCG8028

Management Control Systems

Session 1, Weekday attendance, North Ryde 2020

Department of Accounting & Corporate Governance

Contents

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General Information

Unit convenor and teaching staff
Unit Convenor
Vicki Baard
vicki.baard@mq.edu.au
Contact via 9850 9192
No 4 Eastern Road, Level 3, Room 325
Please see iLearn for Consultation Hours

Unit Moderator
Prof. Kevin Baird

Rahat Munir
rahat.munir@mq.edu.au

Credit points
10

Prerequisites
ACCG613 or ACCG921 or ACCG8121 or admission to MAdvProfAcc

Corequisites

Co-badged status

Unit description
This unit adopts a technical and behavioural emphasis, and integrates research, best practice and theory to inform the design and operational aspects of MCS that effectively and efficiently serves an organisation's best interests. This unit develops student theoretical and practical understanding of key MCS concepts, principles and frameworks, underpinned by research findings, to design, implement and use MCS in organisations. Students learn how to critically analyse, evaluate, and solve MCS problems using case studies. Students develop qualitative research capabilities by conducting qualitative research on a real-world organisation's MCS. In this unit, students learn how to work in teams and develop teamwork skills to support "Teamwork Capable" student employability.

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:

ULO1: Explain and evaluate the design and operational aspects of Management Control Systems (MCS) in organisations.

ULO2: Critically analyse and solve management control problems in real-world organisations.

ULO3: Apply the principles of qualitative research in management accounting to conduct secondary qualitative research.

ULO4: Critically examine an organisation's strategic and operational activities using qualitative research findings to design an effective management control system in a real-world organisation.

ULO5: Employ interpersonal communication, collaborative problem-solving and conflict management teamwork skills, and reflective practice to work effectively in teams.

Assessment Tasks

Coronavirus (COVID-19) Update

Assessment details are no longer provided here as a result of changes due to the Coronavirus (COVID-19) pandemic.

Students should consult iLearn for revised unit information.

Find out more about the Coronavirus (COVID-19) and potential impacts on staff and students

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 re-submissions 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 you may also lodge a OneHelp Ticket - please 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.

Late Submission(s): *"Late assessment must also be submitted through Turnitin. 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 incurs a 20% penalty). Late submissions will not be accepted after solutions have been discussed and/or made available.*

This penalty does not apply for cases in which an application for Special Consideration is made and approved. Note: applications for Special Consideration Policy must be made within 5 (five) business days of the due date and time."

Delivery and Resources

Coronavirus (COVID-19) Update

Any references to on-campus delivery below may no longer be relevant due to COVID-19.

Please check here for updated delivery information: https://ask.mq.edu.au/account/pub/display/unit_status

Required Text:	Required textbook: Merchant, K.A. & Van der Stede, W.A. (2017) *Management Control Systems* (Pearson, 4th edition). Please note that unless otherwise directed, students must not use the 3rd edition of the required textbook because the content is different to the content in the 4th edition. Relevant chapters and cases from the textbook can be accessed electronically through the library, using the Leganto link on iLearn. Whilst purchasing the textbook from the Macquarie University Co-op Bookshop is encouraged, it is also optional. Other required readings, such as academic journal articles are available electronically through the library. The unit schedule contains a summary of the required chapters, cases and academic articles. 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.
Unit Web Page:	1. All 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. Students must please consult the web page for this unit frequently. You will find announcements, seminar notes, participatory tasks, grading rubrics, helpful resources 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; • Leganto (see ACCG828 website) to access the required readings for this unit; • Microsoft Word for assessment tasks; • Microsoft Excel for assessment tasks if required; • Microsoft Power Point for seminar notes, 'Participatory Tasks' (when required) and the 'Media Presentation'; • Electronic (internet) access to iLearn to download assessment guide and lecture material each week. • Internet access to research organisations and to access other materials for the 'Research Project' undertaken in teams. • Smartphones or a digital camera to film a video for the 'Media Presentation'; there is no requirement for equipment to be purchased.
Delivery Format and Other Details:	**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; this constitutes a total of 33 (thirty-three) hours for scheduled learning activities. As seminars constitute a critical learning experience of this unit, students must attend all seminars. A high participatory teaching strategy with inclusive practice is adopted, where students can engage with their fellow students and the Unit Convenor. **Please note that Seminar 10 and Seminar 12 are self-study seminars and students are not required to attend seminars during these weeks**. **The self-study workload accounts for a total of 6 (six) hours. Students are required to complete work for these seminars online, including participatory tasks.** The timetable for seminars can be found on the University website at: http://www.timetables.mq.edu.au **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.
Recommended Readings:	There are two recommended readings related to teamwork and qualitative research to support students in completing your team case studies. Please see iLearn for references to these readings.
Other Course Materials:	All other relevant course materials including but not limited to seminar notes, participatory tasks, templates, videos and other resources are available for each week directly on iLearn.

Satisfactory Completion of the Unit

To satisfactorily complete this unit, students must achieve a minimum of 50% of the available marks for this unit.

Unit Schedule

Coronavirus (COVID-19) Update

The unit schedule/topics and any references to on-campus delivery below may no longer be relevant due to COVID-19. Please consult iLearn for latest details, and check here for updated delivery information: https://ask.mq.edu.au/account/pub/display/unit_status

Week	Topic	Textbook Chapters Readings	Assessments / Activities
Week 1 **24 Feb**	**The Control Function of Management**	Chapter 1 Management and Control (pp.3-19)	None
Week 2 **2 March**	**Qualitative Research: An Introduction**	Reading: Bowen (2009) and Vaivio (2008): Please see Leganto for Specific Sections Critical Thinking: See Seminar Notes	None
Week 3 **9 March**	**An MCS Framework: Results Controls**	Chapter 2 Results Control (pp. 33-46) Chapter 6 MCS Design (pp.227-229, see Seminar Slides) Reading: Mohd Amir (2014: pp.729-732) **Case Study:** Philip Andersen	Forming Teams - see Assessment Guide Self-Reflection Activity 1 Online Quiz
Week 4 **16 March**	**An MCS Framework: Action Controls**	Chapter 3 Action Controls (pp. 86-95) Chapter 6 MCS Design (pp.224-227, see Seminar Slides) **Case Study:** Controls at the Bellagio Casino Resort	Online Quiz Discussion Forum & Seminar Participation
Week 5 **23 March**	**An MCS Framework: Personnel and Cultural Controls**	Chapter 3 Personnel and Cultural Controls (pp.95-103) Chapter 6 MCS Design (pp.222-224; Table 6.1) **Case Study**: Controls at the Bellagio Casino Resort	Online Quiz Discussion Forum & Seminar Participation Team Contracts
Week 6 **30 March**	**Management Control Effects**	Chapter 4 Control System Tightness (pp.128-140) Chapter 6 MCS Design (pp.229-230, see Seminar Slides) **Case Study**: Controls at the Bellagio Casino Division	Online Quiz Discussion Forum & Seminar Participation
Week 7 **6 April**	**Management Control Effects**	Chapter 5 Control System Costs (pp.173-187)	Online Quiz Team Meeting Report
13 to **26 April**	**Mid-Session Recess from Seminars**	Self-directed Activities on Team Research Case Study	See iLearn for additional information Research Project - Part 1 Draft Complete

Week 8 28 April	Technology and MCS	**A Contingent Framework for MCS Design (Week 8 to Week 13)** Readings: Chenhall (2003: pp.139-141; Table 1); Ylinen and Gullkvist (2014: pp.93-99 and 106-107)	Team Progress Reviews (see iLearn) Discussion Forum & Seminar Participation
Week 9 4 May	Environment and MCS	Readings: Chenhall (2003: pp.137-138); Janke, Mahlendorf & Weber (2014: pp.251-255 and 264-266)	Self-Reflection Activity 2 Discussion Forum & Seminar Participation
Week 10 11 May	Environment, Size, Structure and MCS **Self-Study Activity (No Seminar in Week 10)**	Reading: Chenhall (2003: pp.144-146 and 148-149); King, Clarkson & Wallace (2010: pp.40-47; 54); Mohd Amir (2014: pp.732-733, Firm Size Only)	Online Quiz Research Project (Teams)
Week 11 18 May	Strategy and MCS	Reading: Miles *et al.* (1978; pp.550 - 558); Bedford *et al.* (2016: see Seminar Slides) Video Presentation Discussion	Discussion Forum/ Workshop
Week 12 25 May	Organizational Culture and MCS **Self-Study Activity (No Seminar in Week 12)**	Reading: Henri (2006: pp.79-80); Heinecke, Guenther & Widener (2016: pp. 25-29 and Table 2 on page 32)	Online Workshop
Week 13 1 June	Management Control Systems: Research, Theory & Practice	Video Presentations on Contingent Factors and MCS	Formal Individual Work

The readings for each week are available on iLearn.

Policies and Procedures

Macquarie University policies and procedures are accessible from Policy Central (https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central). Students should be aware of the following policies in particular with regard to Learning and Teaching:

- Academic Appeals Policy
- Academic Integrity Policy
- Academic Progression Policy
- Assessment Policy
- Fitness to Practice Procedure
- Grade Appeal Policy
- Complaint Management Procedure for Students and Members of the Public
- Special Consideration Policy *(**Note:** The Special Consideration Policy is effective from 4 December 2017 and replaces the Disruption to Studies Policy.)*

Students seeking more policy resources can visit the Student Policy Gateway (https://students.mq.edu.au/support/study/student-policy-gateway). It is your one-stop-shop for the key policies you need to know about throughout your undergraduate student journey.

If you would like to see all the policies relevant to Learning and Teaching visit Policy Central (https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/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/study/getting-started/student-conduct

Results

Results published on platform other than eStudent, (eg. iLearn, Coursera etc.) 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 or if you are a Global MBA student contact globalmba.support@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 help you improve your marks and take control of your study.

- Getting help with your assignment
- Workshops
- StudyWise
- Academic Integrity Module

The Library provides online and face to face support to help you find and use relevant information resources.

- Subject and Research Guides
- Ask a Librarian

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

If you are a Global MBA student contact globalmba.support@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.

Changes from Previous Offering

There are no changes from previous offerings of ACCG8028.