



# ACCG8028

## Management Control Systems

Session 1, Special circumstances 2021

*Department of Accounting & Corporate Governance*

### Contents

---

|   |   |
|---|---|
| <a href="#"><u>General Information</u></a>            | 2 |
| <a href="#"><u>Learning Outcomes</u></a>              | 3 |
| <a href="#"><u>General Assessment Information</u></a> | 3 |
| <a href="#"><u>Assessment Tasks</u></a>               | 4 |
| <a href="#"><u>Delivery and Resources</u></a>         | 6 |
| <a href="#"><u>Unit Schedule</u></a>                  | 8 |
| <a href="#"><u>Policies and Procedures</u></a>        | 9 |

#### **Disclaimer**

Macquarie University has taken all reasonable measures to ensure the information in this publication is accurate and up-to-date. However, the information may change or become out-dated as a result of change in University policies, procedures or rules. The University reserves the right to make changes to any information in this publication without notice. Users of this publication are advised to check the website version of this publication [or the relevant faculty or department] before acting on any information in this publication.

#### **Notice**

As part of [Phase 3 of our return to campus plan](#), most units will now run tutorials, seminars and other small group activities on campus, and most will keep an online version available to those students unable to return or those who choose to continue their studies online.

To check the availability of face-to-face activities for your unit, please go to [timetable viewer](#). To check detailed information on unit assessments visit your unit's iLearn space or consult your unit convenor.

## General Information

Unit convenor and teaching staff

Unit Convenor

Nandini Krishna Kumar

[nandini.kumar@mq.edu.au](mailto:nandini.kumar@mq.edu.au)

Contact via contact via email

Level 2 Room 220, 4ER Building

Please refer to ilearn for consultation hours

Moderator

Kevin Baird

[kevin.baird@mq.edu.au](mailto:kevin.baird@mq.edu.au)

Level 2 Room 209, 4ER Building

Teaching Administrator

Charmaine D'Souza

[charmaine.dsouza@mq.edu.au](mailto:charmaine.dsouza@mq.edu.au)

Contact via contact via: [accg8028@mq.edu.au](mailto:accg8028@mq.edu.au)

Credit points

10

Prerequisites

ACCG613 or ACCG921 or ACCG8121 or admission to MAdvProfAcc

Corequisites

Co-badged status

ACCG 7028

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.

**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.

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

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

## 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 will be allowed via Turnitin prior to the final due date and time of an assessment task and originality reports will be made available to students to view and check their work. All identified matching text must 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 convenor 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.**

## Assessment Tasks

| Name                                | Weighting | Hurdle | Due                             |
|-------------------------------------|-----------|--------|---------------------------------|
| <a href="#">Research Project</a>    | 35%       | No     | 11.55 pm Friday 14 May Week 10  |
| <a href="#">Media Presentation</a>  | 20%       | No     | 11.55pm Thursday 3 June Week 13 |
| <a href="#">Participatory Tasks</a> | 45%       | No     | Weekly from Week 3 to 12        |

### Research Project

Assessment Type <sup>1</sup>: Project

Indicative Time on Task <sup>2</sup>: 42 hours

Due: **11.55 pm Friday 14 May Week 10**

Weighting: **35%**

The research project requires students to conduct secondary qualitative research on a selected real-world organisation, in teams, and produce a 6,000-word case study on the organisation’s management control systems (MCS). The purpose of this assessment is for students to apply and integrate theoretical MCS to a real-world organisation and its challenges, develop their qualitative research capabilities and analysis and problem-solving skills, whilst learning how to work in teams.

On successful completion you will be able to:

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

- Apply the principles of qualitative research in management accounting to conduct secondary qualitative research.
- Employ interpersonal communication, collaborative problem-solving and conflict management teamwork skills, and reflective practice to work effectively in teams.

## Media Presentation

Assessment Type <sup>1</sup>: Media presentation

Indicative Time on Task <sup>2</sup>: 15 hours

Due: **11.55pm Thursday 3 June Week 13**

Weighting: **20%**

This assessment requires students to deliver one 8-10 minute media presentation, using audio and visual materials, on the influence of contingent factors on the MCS designed as part of the research project. The purpose of this assessment is for students to further integrate theoretical and practical aspects of MCS, using extant research findings from the literature and qualitative research conducted as a component of the research project.

On successful completion you will be able to:

- Explain and evaluate the design and operational aspects of Management Control Systems (MCS) in organisations.
- Critically analyse and solve management control problems in real-world organisations.
- 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.

## Participatory Tasks

Assessment Type <sup>1</sup>: Participatory task

Indicative Time on Task <sup>2</sup>: 18 hours

Due: **Weekly from Week 3 to 12**

Weighting: **45%**

Participatory Tasks requires students to participate in a range of activities during seminars and online. The purpose of this assessment is for students to show, with evidence, that you are working progressively and continuously throughout the session, to achieve the unit's learning outcomes and to monitor your own progress in this unit. Participatory tasks, that are weight-averaged include: Quiz (15%): Short online quizzes. Teamwork activities (15%): Individual reflective blogs and other teamwork activities. Seminar Participation (15%): In-class activities

and online discussion forums and workshops. Participatory tasks start in Week 3 and end in Week 12.

On successful completion you will be able to:

- Explain and evaluate the design and operational aspects of Management Control Systems (MCS) in organisations.
- Critically analyse and solve management control problems in real-world organisations.
- Employ interpersonal communication, collaborative problem-solving and conflict management teamwork skills, and reflective practice to work effectively in teams.

---

<sup>1</sup> If you need help with your assignment, please contact:

- the academic teaching staff in your unit for guidance in understanding or completing this type of assessment
- the [Writing Centre](#) for academic skills support.

<sup>2</sup> Indicative time-on-task is an estimate of the time required for completion of the assessment task and is subject to individual variation

## Delivery and Resources

### Textbook

Throughout the session, the following textbook is referred to: **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. All relevant chapters and cases from the textbook can be accessed electronically through the library, using the Leganto link on iLearn. Whilst students may wish to purchase the textbook it is not necessary as all required reading materials are available on Leganto.

Other required readings, such as academic journal articles are also available electronically through the library using the Leganto link on iLearn. The unit schedule contains a summary of the required chapters, cases and academic articles students are expected to read each week. 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. If you experience any problems accessing the readings on Leganto, please contact the unit convenor.

### Unit Web Page

1. All course material is available on the learning management system (iLearn).
2. iLearn can be easily accessed via the university's student webpage or at <http://ilearn.mq.edu.a>

## U

3. You are expected to regularly consult this unit's web page. You will find administrative updates (announcements), lecture notes, assessed coursework activities, 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/](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 ACCG8028 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

### Lectures & Workshops

This unit comprises three hours of teaching per week, consisting of a weekly three hour workshop which can be completed either online or face to face. All classes commence in week 1 and continue through until week 13. Students are able to choose whether they attend an online or face to face workshop. Please select your preference via e-student. The timetable for the weekly workshops can be found at: <http://www.timetables.mq.edu.au>. Once you have enrolled in a workshop you are expected to attend that class for the entirety of the session.

As workshops constitute a critical learning experience of this unit, students must attend all workshops and come prepared to participate in the discussion and workshop activities. 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 Workshops 10 and 12 are self-study workshops and students are not required to attend workshops during these weeks. Students are required to complete work for these workshops online, including assessed coursework activities. There is no workshop in Week 13. Students should work towards preparation of the video presentation.**

## Unit Schedule

| Week               | Topic   | Textbook Chapters*<br><br>Readings  | Assessments /<br>Activities   |
|--------------------|---|---|---|
| Week 1<br>22 Feb   | The Control Function of Management                | Chapter 1 Management and Control (pp.3-19)  | None  |
| Week 2<br>1 March  | Qualitative Research: An Introduction             | Reading: Bowen (2009) and Vaivio (2008): As students are required to read specific sections from each of these readings, please see Leganto for specific pages.<br><br>Critical Thinking: See Lecture Notes | None  |
| Week 3<br>8 March  | An MCS Framework: Results Controls                | Chapter 2 Results Control (pp. 33-46)<br><br>Chapter 6 MCS Design (pp.227-229, see Seminar Slides)<br><br>Reading: Mohd Amir (2014: pp.729-732)<br><br><b>Case Study:</b> Philip Andersen                   | Forming Teams - see Assessment Guide<br><br>Self-Reflection Activity 1<br><br>Online Quiz |
| Week 4<br>15 March | An MCS Framework: Action Controls                 | Chapter 3 Action Controls (pp. 86-95)<br><br>Chapter 6 MCS Design (pp.224-227, see Seminar Slides)<br><br><b>Case Study:</b> Controls at the Bellagio Casino Resort   | Online Quiz<br><br>Discussion Forum & Workshop Participation                              |
| Week 5<br>22 March | An MCS Framework: Personnel and Cultural Controls | Chapter 3 Personnel and Cultural Controls (pp.95-103)<br><br>Chapter 6 MCS Design (pp.222-224; Table 6.1 p.222)<br><br><b>Case Study:</b> Controls at the Bellagio Casino Resort                            | Online Quiz<br><br>Discussion Forum & Workshop Participation<br><br>Team Contracts        |
| Week 6<br>29 March | Management Control Effects                        | Chapter 4 Control System Tightness (pp.128-140)<br><br>Chapter 6 MCS Design (pp.229-230, see Seminar Slides)<br><br><b>Case Study:</b> Controls at the Bellagio Casino Division                             | Online Quiz<br><br>Discussion Forum & Workshop Participation                              |



|                     |   |   |   |
|---------------------|---|---|---|
| 5 April to 16 April | Mid-Session Recess  | Self-directed Activities on Team Research Case Study  | See iLearn for additional information<br>Research Project - Part 1 Draft Complete |
| Week 7<br>19 April  | Management Control Effects  | Chapter 5 Control System Costs (pp.173-187)   | Online Quiz<br>Team Meeting Report  |
| Week 8<br>26 April  | Technology and MCS  | <b>A Contingent Framework for MCS Design (Week 8 to Week 13)</b><br>Readings: Chenhall (2003: pp.139-141; Table 1); Ylinen and Gullkvist (2014: pp.93-99 and 106-107) | Team Progress Reviews (see iLearn)<br>Discussion Forum & Workshop Participation   |
| Week 9<br>3 May     | Environment and MCS   | Readings: Chenhall (2003: pp.137-138); Janke, Mahlendorf & Weber (2014: pp.251-255 and 264-266)   | Self-Reflection Activity 2<br>Discussion Forum & Workshop Participation           |
| Week 10<br>10 May   | Environment, Size, Structure and MCS<br>Self-Study Activity (No classes 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<br>Research Project (Teams)   |
| Week 11<br>17 May   | Strategy and MCS  | Reading: Miles <i>et al.</i> (1978: pp.548 - 558); Bedford <i>et al.</i> (2016: please see Leganto for specific pages)<br>Video Presentation Discussion               | Discussion Forum/<br>Workshop   |
| Week 12<br>24 May   | Organizational Culture and MCS<br>Self-Study Activity (No classes in Week 12)       | Reading: Henri (2006: pp.79-80); Heinecke, Guenther & Widener (2016: pp. 25-29, Table 2 on page 32 and Section 5 page 39)   | Online Workshop   |
| Week 13<br>31 May   |   | No class in Week 13 Students to work on Video Presentations on Contingent Factors and MCS   | Formal Individual Work  |

\* All chapter references refer to Merchant, K.A & Van der Steded, W.A. (2017). *Management Control Systems*, Pearson, 4th edition.

The readings for each week are available on Leganto, which can be accessed via iLearn.

## Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central \(https://policies.mq.edu.au\)](https://policies.mq.edu.au). 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](#)

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

To find other policies relating to Teaching and Learning, visit [Policy Central \(https://policies.mq.edu.au\)](https://policies.mq.edu.au) and use the [search tool](#).

## Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: <https://students.mq.edu.au/admin/other-resources/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](https://ask.mq.edu.au) or if you are a Global MBA student contact [globalmba.support@mq.edu.au](mailto: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](https://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](http://ask.mq.edu.au)

If you are a Global MBA student contact [globalmba.support@mq.edu.au](mailto: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/](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.