



ACCG8028

Management Control Systems

Session 2, Online-scheduled-weekday 2022

Department of Accounting and Corporate Governance

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General Information

Unit convenor and teaching staff

Unit Convenor

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Please refer to ilearn for consultation hours

Unit Moderator

Kevin Baird

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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.

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 Assessment Submission Penalty

Unless an application for Special Consideration has been submitted and approved, a 5% penalty (of the total possible mark) will be applied each day a written assessment is not submitted, up until the 7th day (including weekends). After the 7th day, a grade of '0' will be awarded even if the assessment is submitted. Submission time for all written assessments is set

at 11.55pm. A 1-hour grace period is provided to students who experience a technical concern.

Note: No late submissions will be accepted for timed assessments – e.g., quizzes, online tests. For any late submissions of time-sensitive tasks, such as scheduled tests, exams, and quizzes students need to submit an application for Special Consideration.

Special Consideration

To request an extension on the due date/time for a timed or non-timed assessment task, you must submit a Special Consideration application. An application for Special Consideration does not guarantee approval.

The approved extension date for a student becomes the new due date for that student. The late submission penalties above then apply as of the new due date.

Assessment Tasks

Name	Weighting	Hurdle	Due
<u>Participatory Tasks</u>	45%	No	Week 3 -Week 12
<u>Research Project</u>	35%	No	14 Oct Team Project 30%; 21 Oct individual reflection 5%
<u>Media Presentation</u>	20%	No	Week 13, 31 October 2022

Participatory Tasks

Assessment Type ¹: Participatory task

Indicative Time on Task ²: 18 hours

Due: **Week 3 -Week 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.

Research Project

Assessment Type ¹: Project

Indicative Time on Task ²: 42 hours

Due: **14 Oct Team Project 30%; 21 Oct individual reflection 5%**

Weighting: **35%**

The research project requires students to conduct secondary qualitative research on a selected real-world organisation, in teams, and produce a 3,500-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.
- Apply the principles of qualitative research in management accounting to conduct secondary qualitative research.
- 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.
- Employ interpersonal communication, collaborative problem-solving and conflict management teamwork skills, and reflective practice to work effectively in teams.

Media Presentation

Assessment Type ¹: Media presentation

Indicative Time on Task ²: 15 hours

Due: **Week 13, 31 October 2022**

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.

¹ 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.

² 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.au>
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_unit_s/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. **All seminar classes are online.** The timetable for the weekly seminar can be found at: <http://www.timetables.mq.edu.au>. Once you have enrolled in a seminar you are expected to attend that class for the entirety of the session.

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

Unit Schedule

Week	Topic	Chapter textbook* Readings	Assessments / Activities
Week 1 25 July	The Control Function of Management	Chapter 1 Management and Control (pp.3-19)	None
Week 2 1 Aug	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. Critical Thinking: See Lecture Notes	None
Week 3 8 Aug	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 Aug	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 Seminar Participation

Week 5 22 Aug	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 p.222) Case Study: Controls at the Bellagio Casino Resort	Online Quiz Seminar participation Team Contracts
Week 6 29 Aug	Management Control Effects	Chapter 6 MCS Design (pp.229-230, see Seminar Slides) Case Study: Controls at the Bellagio Casino Division	Online Quiz Seminar Participation
Week 7 5 Sep	Management Control Effects	Chapter 5 Control System Costs (pp.173-187)	Online Quiz Seminar participation
Mid-Session Break			
Week 8 26 Sep	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)	Seminar participation Team Progress Review (Individual)
Week 9 3 Oct	Environment and MCS	Readings: Chenhall (2003: pp.137-138); Janke, Mahlendorf & Weber (2014: pp.251-255 and 264-266)	Self-Reflection Activity 2 Seminar Participation
Week 10 10 Oct	Environment, Size, Structure and MCS 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 Research Project (Teams) Discussion Forum
Week 11 17 Oct	Strategy and MCS	Reading: Miles et al. (1978: pp.548 - 558); Bedford et al. (2016: please see Leganto for specific pages) Video Presentation Discussion	Seminar Participation Individual Reflection

Week 12 24 Oct	Organizational Culture and MCS 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)	Discussion forum
Week 13 31 Oct		No class in Week 13 Students to work on Video Presentations on Contingent Factors and MCS	Individual Media presentation

* All chapter references refer to Merchant, K.A & Van der Sted, 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](#)
- [Assessment Procedure](#)
- [Complaints Resolution 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 or if you are a Global MBA student contact globalmba.support@mq.edu.au

Academic Integrity

At Macquarie, we believe [academic integrity](#) – honesty, respect, trust, responsibility, fairness and courage – is at the core of learning, teaching and research. We recognise that meeting the expectations required to complete your assessments can be challenging. So, we offer you a range of resources and services to help you reach your potential, including free [online writing and maths support](#), [academic skills development](#) and [wellbeing consultations](#).

Student Support

Macquarie University provides a range of support services for students. For details, visit <http://students.mq.edu.au/support/>

The Writing Centre

[The Writing Centre](#) provides resources to develop your English language proficiency, academic writing, and communication skills.

- [Workshops](#)
- [Chat with a WriteWISE peer writing leader](#)
- [Access StudyWISE](#)
- [Upload an assignment to Studiosity](#)
- [Complete the 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

Macquarie University offers a range of [Student Support Services](#) including:

- [IT Support](#)
- [Accessibility and disability support](#) with study
- Mental health [support](#)
- [Safety support](#) to respond to bullying, harassment, sexual harassment and sexual assault
- [Social support including information about finances, tenancy and legal issues](#)

Student Enquiries

Got a question? Ask us via [AskMQ](#), or contact [Service Connect](#).

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.