



ACCG8028

Management Control Systems

Session 2, In person-scheduled-weekday, North Ryde 2023

Department of Accounting and Corporate Governance

Contents

<u>General Information</u>	2
<u>Learning Outcomes</u>	2
<u>General Assessment Information</u>	3
<u>Assessment Tasks</u>	3
<u>Delivery and Resources</u>	5
<u>Unit Schedule</u>	6
<u>Policies and Procedures</u>	8

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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

Nandini Krishna Kumar

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Credit points

10

Prerequisites

ACCG613 or ACCG921 or ACCG8121 or admission to MAdvProfAcc

Corequisites

Co-badged status

Accg7028

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

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.

For any late submissions of time-sensitive tasks, such as scheduled tests, exams, performance assessments, and/or scheduled practical assessments/labs, students need to submit an application for [Special Consideration](#).

Assessment Tasks

Name	Weighting	Hurdle	Due
<u>Participatory Tasks</u>	45%	No	Week 3 -Week 12
<u>Research Project</u>	35%	No	Wk 10-11: 13 Oct Team Project; 20 Oct individual reflection
<u>Media Presentation</u>	20%	No	Week 13, Friday 3 November 2023, 11.55pm

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: Short online quizzes, teamwork activities, Individual reflective blogs, In-class activities, workshop and online discussion forums.

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: **Wk 10-11: 13 Oct Team Project; 20 Oct individual reflection**

Weighting: **35%**

The research project requires students to conduct secondary qualitative research on a selected real-world organisation, in teams, and produce a 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, Friday 3 November 2023, 11.55pm**

Weighting: **20%**

This assessment requires students to deliver one 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

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>

- 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.

Delivery Format

This unit comprises three hours of teaching per week, consisting of a weekly three hour seminar. All classes commence in week 1 and continue through until week 13. 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

<u>Unit Schedule</u>			
Week	Topic	Chapter textbook* Readings	Assessments / Activities
Week 1 24 July	The Control Function of Management	Chapter 1 Management and Control (pp.3-19)	None
Week 2 31 July	Qualitative Research: An Introduction	Reading: Bowen (2009); Vaivio (2008); and Ahrens and Chapman (2006): 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 7 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 14 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 21 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 28 Aug	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 Seminar Participation
Week 7 4 Sep	Management Control Effects	Chapter 5 Control System Costs (pp.173-187)	Online Quiz Seminar participation
Mid-Session Break			
Week 8 25 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 2 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 9 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 16 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 23 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 30 Oct	No class in Week 13 Students to work on Video Presentations on Contingent Factors and MCS	Individual Media presentation
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* 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](#)
- [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 Advocacy](#) provides independent advice on MQ policies, procedures, and processes

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.