# ACCG8028
Management Control Systems

Session 2, In person-scheduled-weekday, North Ryde 2024

Department of Accounting and Corporate Governance

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## Disclaimer

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[https://unitguides.mq.edu.au/unit_offerings/162352/unit_guide/print](https://unitguides.mq.edu.au/unit_offerings/162352/unit_guide/print)
General Information

Unit convenor and teaching staff
Unit Convenor
Nuraddeen Nuhu
nuraddeen.nuhu@mq.edu.au
Level 3, 4ER Building, Room 333, 4 Eastern Road

Unit Moderator
Nandini Krishna Kumar
nandini.kumar@mq.edu.au

Credit points
10

Prerequisites
ACCG8121

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

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

<table>
<thead>
<tr>
<th>Name</th>
<th>Weighting</th>
<th>Hurdle</th>
<th>Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participatory Tasks</td>
<td>50%</td>
<td>No</td>
<td>Ongoing</td>
</tr>
<tr>
<td>Quizzes</td>
<td>15%</td>
<td>No</td>
<td>Ongoing</td>
</tr>
<tr>
<td>Research Project</td>
<td>20%</td>
<td>No</td>
<td>Week 11 Friday 18 October 2024</td>
</tr>
<tr>
<td>Presentation</td>
<td>15%</td>
<td>No</td>
<td>Week 13 Friday 1 November 2024</td>
</tr>
</tbody>
</table>

Participatory Tasks

Assessment Type 1: Participatory task
Indicative Time on Task 2: 30 hours
Due: Ongoing
Weighting: 50%
Participatory Tasks requires students to participate in a range of activities during seminars. Participatory tasks, that are weight-averaged include: In-class activities, discussion forums and reflective activities.

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.

Quizzes

Assessment Type 1: Quiz/Test
Indicative Time on Task 2: 10 hours
Due: Ongoing
Weighting: 15%

Students will take short quizzes throughout the session to demonstrate knowledge and understanding of key concepts and frameworks relating to management control.

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.

Research Project

Assessment Type 1: Project
Indicative Time on Task 2: 40 hours
Due: Week 11 Friday 18 October 2024
Weighting: 20%

The research project requires students to select a real-world organisation (in teams) and to apply and integrate theoretical Management Control Systems (MCS) to the organisation.

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.

Presentation
Assessment Type 1: Presentation
Indicative Time on Task 2: 15 hours
Due: Week 13 Friday 1 November 2024
Weighting: 15%

This assessment requires students to deliver a presentation on the influence of contingent factors on the MCS designed as part 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 https://students.mq.edu.au/study/enrolling/create-timetable. 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

<table>
<thead>
<tr>
<th>Week</th>
<th>Topic</th>
<th>Chapter textbook*</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td>Readings</td>
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<tr>
<td>Week 1</td>
<td>The Control Function of Management</td>
<td>Chapter 1 Management and Control (pp.3-19)</td>
</tr>
<tr>
<td>22 July</td>
<td>Qualitative Research: An Introduction</td>
<td>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.</td>
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<tr>
<td></td>
<td></td>
<td>Critical Thinking: See Lecture Notes</td>
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</table>
| Week 3 5 Aug | **An MCS Framework: Results Controls** | Chapter 2 Results Control (pp. 33-46)  
Chapter 6 MCS Design (pp.227-229, see Seminar Slides)  
**Case Study:** Philip Andersen |
| Week 4 12 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 |
| Week 5 19 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 |
| Week 6 26 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 |
| Week 7 2 Sep | **Management Control Effects** | Chapter 5 Control System Costs (pp.173-187) |
| Week 8 9 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) |
| **Mid-Session Break 16th – 29th September** |

https://unitguides.mq.edu.au/unit_offers/162352/unit_guide/print
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<tr>
<td>7 Oct</td>
<td><strong>Self-Study Activity (No classes in Week 10)</strong></td>
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<tr>
<td>Week 11</td>
<td><strong>Strategy and MCS</strong></td>
<td>Reading: Miles et al. (1978: pp.548 - 558); Bedford et al. (2016: please see Leganto for specific pages)</td>
<td>Video Presentation Discussion</td>
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<td>14 Oct</td>
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<tr>
<td>Week 12</td>
<td><strong>Organizational Culture and MCS</strong></td>
<td>Reading: Henri (2006: pp.79-80); Heinecke, Guenther &amp; Widener (2016: pp. 25-29, Table 2 on page 32 and Section 5 page 39)</td>
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<tr>
<td>21 Oct</td>
<td><strong>Self-Study Activity (No classes in Week 12)</strong></td>
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<tr>
<td>Week 13</td>
<td></td>
<td>No class in Week 13 Students to work on Video Presentations on Contingent Factors and MCS</td>
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<tr>
<td>28 Oct</td>
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**Policies and Procedures**

Macquarie University policies and procedures are accessible from Policy Central (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). 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) 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.

Unit information based on version 2024.04 of the Handbook.