



# ACCG8028

## Management Control Systems

Session 1, In person-scheduled-weekday, North Ryde 2025

*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>	7

---

#### **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.

## 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 Email

Level 3 Room 310,4ER Building

Tuesday 5pm- 6pm

Moderator

Nuraddeen Nuhu

[nuraddeen.nuhu@mq.edu.au](mailto:nuraddeen.nuhu@mq.edu.au)

Credit points

10

Prerequisites

(Admission to GradCertResBus or GradDipResBus) or 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

Name	Weighting	Hurdle	Due
<a href="#"><u>Formal and observed learning: Test</u></a>	20%	No	08/04/2025
<a href="#"><u>Skills development: Case Analysis</u></a>	40%	No	05/06/2025
<a href="#"><u>Professional practice: Research Project</u></a>	40%	No	16/05/2025

### Formal and observed learning: Test

Assessment Type <sup>1</sup>: Quiz/Test

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

Due: **08/04/2025**

Weighting: **20%**

The purpose of this assessment is for you to demonstrate your understanding and knowledge of

key topics from the unit. You will participate in a formal test. **Deliverable:** Test Individual assessment

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.

## Skills development: Case Analysis

Assessment Type <sup>1</sup>: Case study/analysis

Indicative Time on Task <sup>2</sup>: 30 hours

Due: **05/06/2025**

Weighting: **40%**

The purpose of this assessment is for you to apply theoretical concepts to practical situations through case analysis and address key topics covered in the unit. You will analyse a case and address different requirements related to the unit topics. Demonstrate the integration of course knowledge and its transfer to practical scenarios. **Skills in focus:** - Critical thinking - Problem-solving **Deliverable:** Case report [max: 2,000 words] Individual assessment

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.

## Professional practice: Research Project

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

Indicative Time on Task <sup>2</sup>: 40 hours

Due: **16/05/2025**

Weighting: **40%**

The purpose of this assessment is for you to apply and integrate theoretical Management Control Systems (MCS) to a real-world organization while reflecting on and evaluating your teamwork

skills based on your experiences working in teams. You will select a real-world organization as a team and apply theoretical frameworks of Management Control Systems (MCS) to analyse the organization. You will evaluate key aspects such as control tightness and control costs. Self-evaluate and reflect on your interpersonal communication, collaborative problem-solving, and conflict management skills. **Skills in focus:** - Communication - Collaboration - Problem-solving - Work Readiness **Deliverable:** Project Report and Reflection [max: 1,500 words] Individual and group assessment

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.
- 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.

---

<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

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.n.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>.

## Unit Schedule

<u>Unit Schedule</u>		
Week	Topic	Chapter textbook* Readings
Week 1 24 Feb	<b>The Control Function of management</b>	Chapter 1 Management and Control (pp.3-19)
Week 2 3 Mar	<b>Qualitative Research: An Introduction</b>	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
Week 3 10 Mar	<b>An MCS Framework: Results Controls</b>	Chapter 2 Results Control (pp. 33-46)  Chapter 6 MCS Design (pp.227-229, see Seminar Slides) Reading: Mohd Amir (2014: pp.729-732)  <b>Case Study:</b> Philip Andersen
Week 4 17 Mar	<b>An MCS Framework: Action Controls</b>	Chapter 3 Action Controls (pp. 86-95)  Chapter 6 MCS Design (pp.224-227, see Seminar Slides)  <b>Case Study:</b> Controls at the Bellagio Casino Resort
Week 5 24 Mar	<b>An MCS Framework: Personnel and Cultural Controls</b>	Chapter 3 Personnel and Cultural Controls (pp.95-103) Chapter 6 MCS Design (pp.222-224; Table 6.1 p.222)  <b>Case Study:</b> Controls at the Bellagio Casino Resort
Week 6 31 Mar	<b>Management Control Effects</b>	Chapter 4 Control System Tightness (pp.128-140) Chapter 6 MCS Design (pp.229-230, see Seminar Slides) <b>Case Study:</b> Controls at the Bellagio Casino Division
Week 7 7 April	<b>Management Control Effects</b>	Chapter 5 Control System Costs (pp.173-187)
		<b>Mid Session Break 14th-24th April</b>

Week 8 28 April	<b>Technology and MCS</b>	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)
Week 9 5 May	<b>Environment and MCS</b>	Readings: Chenhall (2003: pp.137-138); Janke, Mahlendorf & Weber (2014: pp.251-255 and 264-266)
Week 10 12 May	<b>Environment, Size, Structure and MCS</b>  <b>Self-Study Activity (No classes in Week 10)</b>	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)
Week 11 19 May	<b>Strategy and MCS</b>	Reading: Miles et al. (1978: pp.548 - 558); Bedford et al. (2016: please see Leganto for specific pages)
Week 12 26 May	<b>Organizational Culture and MCS</b>  <b>Self-Study Activity (No classes in Week 12)</b>	Reading: Henri (2006: pp.79-80); Heinecke, Guenther & Widener (2016: pp. 25-29, Table 2 on page 32 and Section 5 page 39)
Week 13 2 Jun	<b>No class in Week 13</b>	Students are to finalise and submit work on Case Study Analysis

## 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 [connect.mq.edu.au](https://connect.mq.edu.au) or if you are a Global MBA student contact [globalmba.support@mq.edu.au](mailto: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 the [Service Connect Portal](#), 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/](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 2025.03 of the [Handbook](#)