



ACCG8028

Management Control Systems

Session 2, In person-scheduled-weekday, North Ryde 2026

Department of Accounting and Corporate Governance

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General Information

Unit convenor and teaching staff

Unit Convenor

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TBA

Unit Moderator

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Credit points

10

Prerequisites

(Admission to GradCertResMQBS or GradDipResMQBS) 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 Submission Penalties

If you submit your assessment late, 5% of the total possible marks will be deducted for each day (including weekends), up to 7 days. Submissions more than 7 days late will receive a mark of 0.

Example 1 (out of 100):

If you score 85/100 but submit **20 hours late**, you will lose **5 marks** and receive **80/100**.

Example 2 (out of 30):

If you score 27/30 but submit **20 hours late**, you will lose **1.5 marks** and receive **25.5/30**.

Extensions

Automatic short extension: Some assessments are eligible for automatic short extension. You can only apply for an automatic short extension before the due date.

Special Consideration: If you need more time due to serious issues and for any assessments that are not eligible for Short Extension, you must apply for Special Consideration. Need help? Review the [Special Consideration page](#) for further details.

Assessment Tasks

Name	Weighting	Hurdle	Due	Groupwork/Individual	Short Extension	AI Approach
Formal examination: Test	30%	No	14/09/2026	Individual	No	Observed
Professional practice: Research project	30%	No	16/10/2026	Group	No	Open

Name	Weighting	Hurdle	Due	Groupwork/Individual	Short Extension	AI Approach
<u>Skills development:</u> <u>Case analysis</u>	40%	No	06/ 11/ 2026	Individual	Yes	Open

Formal examination: Test

Assessment Type ¹: Examination

Indicative Time on Task ²: 20 hours

Due: **14/09/2026**

Weighting: **30%**

Groupwork/Individual: Individual

Short extension ³: No

AI Approach: Observed

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(s): 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.

Professional practice: Research project

Assessment Type ¹: Professional task

Indicative Time on Task ²: 30 hours

Due: **16/10/2026**

Weighting: **30%**

Groupwork/Individual: Group

Short extension ³: No

AI Approach: Open

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.

Skills in focus:

- Discipline knowledge
- Collaboration and communication
- Critical thinking and problem solving
- Work readiness

Deliverable(s): Project report [max 3000 words]

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.

Skills development: Case analysis

Assessment Type ¹: Problem-based task

Indicative Time on Task ²: 30 hours

Due: **06/11/2026**

Weighting: **40%**

Groupwork/Individual: Individual

Short extension ³: Yes

AI Approach: Open

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 cases 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 and problem solving

- Discipline knowledge
- Communication skills

Deliverable(s): Presentation

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.

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
- [Academic Success](#) 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.

³ An automatic short extension is available for some assessments. Apply through the [Service Connect Portal](#).

Delivery and Resources

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 consult this unit's web page regularly. You will find administrative updates (announcements), lecture notes, assessed coursework activities, assessment details, grading rubrics, and helpful resources 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

Unit Schedule		
Week	Topic	Chapter textbook* Readings
Week 1 27 July	The Control Function of Management	Chapter 1 Management and Control (pp.3-19)
Week 2 3 Aug	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
Week 3 10 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
Week 4 17 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 24 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 31 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 7 Sep	Management Control Effects	Chapter 5 Control System Costs (pp.173-187)
Week 8 14 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 21st September to 5th October		
Week 9 6 Oct	Environment, Size, Structure and MCS Self-Study Activity (No classes in Week 9)	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 10 12 Oct	Environment and MCS	Readings: Chenhall (2003: pp.137-138); Janke, Mahlendorf & Weber (2014: pp.251-255 and 264-266)
Week 11 19 Oct	Strategy and MCS	Reading: Miles et al. (1978: pp.548 - 558); Bedford et al. (2016: please see Leganto for specific pages)
Week 12 26 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)
Week 13 2 Nov	No class in Week 13	Students are to finalise and submit work on Case Study Analysis.

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

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 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/>

Academic Success

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

- [Ask a Study Coach](#)
- [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 <https://students.mq.edu.au/support/technology/service-desk>.

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 2026.04 of the [Handbook](#)