



# ACCG728

## Management Control Systems

S1 Evening 2019

*Dept of Accounting & Corporate Governance*

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#### **Disclaimer**

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## General Information

Unit convenor and teaching staff

Unit Convenor

Dr Vicki Baard

[accg828@mq.edu.au](mailto:accg828@mq.edu.au)

Contact via [accg828@mq.edu.au](mailto:accg828@mq.edu.au)

E4A 237

Tuesday 1:00pm to 3:00pm

Unit Moderator

Prof. Kevin Baird

Credit points

4

Prerequisites

Admission to MRes

Corequisites

Co-badged status

Unit description

This unit focuses on special topics concerned with the design and operation of Management Control Systems (MCS). Topics range from control techniques and the behavioural implications of those techniques, to contingent influences on MCS design. Topics are chosen to encourage students to explore contemporary facets of MCS, and to develop skills in analysis and investigation that are necessary and that are required to undertake more advanced research. A sound understanding of extant and current MCS research is a requirement for any advanced study of control theory, thus research findings will be used to underpin management control theories.

## 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:

Demonstrate knowledge and understanding of the key concepts, principles and frameworks relating to the design, implementation, and operation of management control

systems in organisations.

Critically analyse and integrate knowledge by recommending changes to the design and use of management control systems to support organisational achievement of goals and strategies.

Critically explore and evaluate the state of contemporary and professional research in the area of MCS.

Design an effective management control system based on qualitative research, and a critical review of an organisations' strategic and operational activities.

Work effectively in a team using interpersonal communication, collaborative problem-solving, and constructive conflict resolution (if applicable).

## 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 may be possible in some units via Turnitin prior to the final due date and time of an assessment task and originality reports may be made available to students to view and check their work. All identified matching text will 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 resubmissions 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 coordinator immediately. If the issue is technical in nature you may also lodge OneHelp Ticket, 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.

## Assessment Tasks

Name	Weighting	Hurdle	Due
<a href="#"><u>Seminar Participation</u></a>	25%	No	Weekly (Week 3 - Week 12)
<a href="#"><u>Assessed Coursework</u></a>	25%	No	7 April 2019; 12 May 2019
<a href="#"><u>Case Study: Research Project</u></a>	50%	No	7 June 2019

## Seminar Participation

Due: **Weekly (Week 3 - Week 12)**

Weighting: **25%**

This assessment requires students to demonstrate that they are working continuously throughout the session to achieve the learning outcomes of the unit. Students work in teams, pairs and individually.

**Format:** The format of this assessment includes: 1) students completing their required readings prior to seminar attendance; 2) the completion of weekly assigned seminar activities (see iLearn); 3) engaging in seminar discussions; 4) reflective activities to support course integration and the transfer of knowledge to practical situations; 5) peer evaluation of self-study activities; 6) students working individually, in pairs or teams on various learning activities; 7) contributions to online discussion forums and online workshops; 8) completing online quizzes (if applicable); and 9) generating discussion notes and other documentation to support their participation tasks.

**Inherent Task Requirements:** Please see iLearn each week for task requirements.

### Estimated Student Workload

36 (Thirty-six) hours during seminars and 23 (Twenty-two) dedicated hours spread from Week 3 to Week 12. Workload for this assessment may overlap with the preparation of other assessment tasks (i.e. case study and assessed coursework) for this unit.

### Grading

Individual class participation is calculated from Week 3 up to and including Week 12, except in those weeks indicated on the Unit Schedule. Students are awarded a weekly mark, which may vary depending on the nature and scope of the participation activity. A grading rubric, available in the Assessment Guide, supports the grading of this assessment. The weekly marks are weight averaged to arrive at a final mark for this assessment overall. Participation marks are uploaded on iLearn on a weekly basis for students to monitor their progress.

### Feedback

Verbal feedback from the Unit Convenor during seminars is provided to students. If students contribute to online discussion forums and workshops, students receive online written feedback. If required, personal written feedback is provided to students using your official Macquarie University student email address.

### Submission

Continuously during and outside (e.g. online discussions) seminar time, that is weekly from Week 3 ending in Week 12.

### Extension

This assessment relies on students attending the 3-hour seminar and/or participating in real-time online seminar activities, hence extension cannot be granted for this assessment. Students

who are unable to attend a seminar are required to submit a Special Consideration Application, see the 'Policies and Procedures' section of this unit guide. Consequently, the weighted average mark for this assessment will be adjusted.

## Penalties

Students who do not attend a seminar, and consequently do not engage in seminar participation will be awarded a mark of zero, except for cases in which an application for special consideration is submitted and approved.

On successful completion you will be able to:

- Demonstrate knowledge and understanding of the key concepts, principles and frameworks relating to the design, implementation, and operation of management control systems in organisations.
- Critically analyse and integrate knowledge by recommending changes to the design and use of management control systems to support organisational achievement of goals and strategies.
- Critically explore and evaluate the state of contemporary and professional research in the area of MCS.
- Work effectively in a team using interpersonal communication, collaborative problem-solving, and constructive conflict resolution (if applicable).

## Assessed Coursework

Due: **7 April 2019; 12 May 2019**

Weighting: **25%**

This assessment requires students to: 1) complete one case study (10% weighting), and 2) undertake one critical review of an academic research paper (15%) weighting.

Students are required to submit one (1) written response to one (1) assigned case study covering topic numbers 1 to 5 of the overall content offered in the first five weeks of this unit (see 'Unit Schedule').

Students are required to undertake a critical review of one (1) prescribed contemporary academic research paper. Students may select one paper to review from any of the prescribed academic research readings offered in Week 7 to 12 (see 'Unit Schedule').

**Format:** The case study and the critical review are both written assessment tasks.

**Inherent Task Requirements:** Please see the Assessment Guide on iLearn for assessment requirements.

## Estimated Student Workload

Case Study: 8 (Eight) dedicated hours

Critical Review: 13 (Thirteen) dedicated hours.

## Grading

The case study and the critical review is marked in accordance with grading rubrics prepared by the Unit Convener, available on iLearn and in the Assessment Guide.

## Feedback

Individual written feedback is provided to students using Grademark two weeks after the case study is submitted, and two weeks after the critical review is submitted.

## Submission

Case Study: Submission occurs by no later than **23:55pm on Sunday the 7th of April 2019 (Week 6)**, through Turnitin (see "General Assessment Information").

Critical Review: Submission occurs by no later than **23:55pm on Sunday the 12th of May 2019 (Week 9)**, through Turnitin (see 'General Assessment Information').

Please see the 'Assessment Guide' available on iLearn for further detailed submission instructions for both the case study and the critical review.

## Extension

Late assessed coursework will not be accepted, except for instances in which an application for special consideration is made and approved.

## Penalties

No extensions will be granted. There will be a deduction of 10% of the total available marks made from the total awarded mark for each 24 hour period or part thereof that the submission is late (for example, 25 hours late in submission - 20% penalty). This penalty does not apply for cases in which an application for special consideration is made and approved. In the case of a late submission, feedback on the assessment task may not occur within two weeks.

On successful completion you will be able to:

- Demonstrate knowledge and understanding of the key concepts, principles and frameworks relating to the design, implementation, and operation of management control systems in organisations.
- Critically analyse and integrate knowledge by recommending changes to the design and use of management control systems to support organisational achievement of goals and strategies.
- Critically explore and evaluate the state of contemporary and professional research in the area of MCS.

## Case Study: Research Project

Due: **7 June 2019**

Weighting: **50%**

This assessment requires students to undertake qualitative research, apply synthesized management control system (MCS) knowledge to a real-world organizational context, and design a MCS for a real-life organization of your choice.

**Format:** Students must write a case study, constituting a written document of 6,500 words in length (no minimum word count applicable).

**Inherent Task Requirements:** Please see the Assessment Guide on iLearn for assessment requirements.

## Estimated Student Workload

70 (Seventy) dedicated hours spread from Week 3 to Week 13 including the mid-session recess from seminars.

## Grading

The written case study will be marked in accordance with a grading rubric prepared by the Unit Convener, available on iLearn and in the Assessment Guide.

## Feedback

Students receive written feedback using Grademark, two weeks after the Case Study is submitted.

## Submission

The case study (Research Project) must be submitted by **no later than 23:55pm on Friday the 7th of June 2019** through Turnitin (see also "General Assessment Information"). Please consult the Assessment Guide on iLearn for further submission instructions.

## Extension

No extensions will be granted, except for instances in which an application for special consideration is made and approved.

## Penalties

No extensions will be granted. There will be a deduction of 10% of the total available marks made from the total awarded mark for each 24 hour period or part thereof that the submission(s) is late (for example, 25 hours late in submission - 20% penalty). This penalty does not apply for cases in which an application for special consideration is made and approved. In the case of a late submission feedback on the assessment task may not occur within two weeks.

On successful completion you will be able to:

- Demonstrate knowledge and understanding of the key concepts, principles and frameworks relating to the design, implementation, and operation of management control systems in organisations.
- Critically analyse and integrate knowledge by recommending changes to the design and

use of management control systems to support organisational achievement of goals and strategies.

- Critically explore and evaluate the state of contemporary and professional research in the area of MCS.
- Design an effective management control system based on qualitative research, and a critical review of an organisations' strategic and operational activities.

## Delivery and Resources

### Seminars

This course comprises a maximum of 11 seminars comprising of 3 hours face to face teaching per week held from weeks 1 to 13, including the two week study period. As seminars constitute a critical learning experience of this unit, attendance of the entire 3-hour seminar is a compulsory requirement of this unit. A highly 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 Seminar 11 are self-study seminars and students are not required to attend seminars during these weeks. Students are required to complete work for these seminars online, including participation activities.**

The timetable for seminars can be found on the University website at: <http://www.timetables.mq.edu.au>

### **Satisfactory Completion of the Unit**

To satisfactorily complete this unit, students are required to achieve a minimum of 50% of the available marks for this unit.

### **Required and Recommended Texts and/or Materials**

Required textbook: Merchant, K.A. & Van der Stede, W.A. (2017) *Management Control Systems* (Pearson, 4th edition). Please note that unless otherwise directed, students must please not use the 3rd edition of the required textbook because the content is different to the content in the 4th edition. Relevant chapters and cases from the textbook can be accessed electronically through the library. Whilst purchasing the textbook from the Macquarie University Co-op Bookshop is encouraged, it is also optional. Other required readings, such as academic papers are all available electronically through the library. The unit schedule contains a summary of the required chapters, cases and academic papers. Please note that whilst the Unit Convener monitors the availability of learning materials available from the library, accessibility of these materials is directly under the control of the University library.

### **Additional materials:**

Additional readings and other materials are available on iLearn, including power point slides for each topic (if applicable).

### **Unit Web Page**

1. Course material is available on the learning management system (iLearn).



2. The web page for this unit can be found at <http://ilearn.mq.edu.au>
3. Consult the web page for this unit frequently. You will find administrative updates (announcements), lecture notes, seminar activities 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\\_units/information\\_technology/help/](http://www.mq.edu.au/about_us/offices_and_units/information_technology/help/) on how to obtain assistance from the IT helpdesk. The IT helpdesk 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 unauthorised 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;
- Multi-search (see Library 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 Class Participation when required;
- Electronic (internet) access to iLearn to download assessment guide and lecture material each week; and
- Internet access to research organisations and access other materials for the Case Study (Research Project).

## Unit Schedule

Date	Topic	Textbook Chapters  Readings	Assessments/ Activities
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<p><b>Week 1</b> 25 February</p>	<p><b>The Control Function of Management Control Systems</b></p>	<p>Chapter 1 Management and Control (pp. 3-19)</p>	<p>None</p>
<p><b>Week 2</b> 4 March</p>	<p><b>An MCS Framework: Results Controls</b></p>	<p>Chapter 2 Results Control (pp.33-46)</p> <p>Chapter 6 MCS Design (pp. 227-229, see Seminar Slides)</p> <p><b>Case Study:</b> Kooistra Autogroep</p>	<p>Online Quiz</p>
<p><b>Week 3</b> 11 March</p>	<p><b>An MCS Framework: Action Controls</b></p>	<p>Chapter 3 Action Controls (pp. 86-95)</p> <p>Chapter 6 MCS Design (pp.224-227, see Seminar Slides)</p> <p><b>Case Study:</b> Controls at the Bellagio Casino Resort</p>	<p>Seminar Participation</p> <p>Online Quiz</p>
<p><b>Week 4</b> 18 March</p>	<p><b>An MCS Framework: Personnel and Cultural Controls</b></p>	<p>Chapter 3 Personnel and Cultural Controls (pp.95-103)</p> <p>Chapter 6 MCS Design (pp.222-224; Table 6.1)</p> <p><b>Case Study:</b> Controls at the Bellagio Casino Resort</p>	<p>Seminar Participation</p> <p>Online Quiz</p>
<p><b>Week 5</b> 25 March</p>	<p><b>Management Control Effects</b></p>	<p>Chapter 4 Control System Tightness (pp.128-140)</p> <p>Chapter 6 MCS Design (pp.229-230, see Seminar Slides)</p> <p><b>Case Studies:</b> Controls at the Bellagio Casino Resort</p>	<p>Seminar Participation</p> <p>Online Quiz</p>
<p><b>Week 6</b> 1 April</p>	<p><b>Management Control Effects</b></p>	<p>Chapter 5 Control System Costs (pp.173-187)</p> <p><b>Case Study:</b> Philip Anderson</p>	<p>Seminar Participation</p> <p><u>Assessed Coursework:</u> Case Study (Individual) due 7th of April 2019</p> <p>Online Quiz</p>
<p><b>Week 7</b> 8 April</p>	<p><b>Technology and MCS</b></p>	<p><b>A Contingent Framework for MCS Design (Week 7 to Week 12)</b></p> <p>Reading: Chenhall (2003: pp.139-141; Table 1); Ylinen and Gullkvist (2014: pp.93-99 and 106-107)</p>	<p>Seminar Participation</p>
<p>15 to 28 April</p>	<p><b>Mid-Session Recess from Seminars</b></p>	<p><b>Self-directed Activities on the Case Study (Research Project)</b></p>	<p>See iLearn for additional information</p>
<p><b>Week 8</b> 29 April</p>	<p><b>Strategy and MCS</b></p> <p><b>Self-study Activity (No Seminar in Week 8)</b></p>	<p>Reading: Miles <i>et al.</i> (1978; pp.550-558); Bedford <i>et al.</i> (2016: see Seminar Slides)</p>	<p>Seminar Participation</p>

<b>Week 9</b> 6 May	<b>Environment and MCS</b>	Reading: Chenhall (2003: pp. 137-138); Janke, Mahlendorf & Weber (2014: pp.251-255 and 264-266)	Seminar Participation  <u>Assessed Coursework:</u> Critical Review due on 12th of May 2019.
<b>Week 10</b> 13 May	<b>Environment, Size, Structure and MCS</b>  <b>Self-Study Activity (No Seminar in Week 10)</b>	Reading: Chenhall (2003: pp.144-147); King, Clarkson & Wallace (2010: pp.40-47; 54)	Online Seminar Work  Online Seminar Participation
<b>Week 11</b> 20 May	<b>Organizational Culture and MCS</b>  <b>Self-Study Activity (No Seminar in Week 11)</b>	Reading: Henri (2006: pp.79-80); Heinecke, Guenther & Widener (2016: pp.25-29 and Table 2 on page 32)	Seminar Online Work  Online Seminar Participation
<b>Week 12</b> 27 May	<b>Size, Service Processes and PMS Design</b>	Reading: Amizawati (2014: pp. 728-735 and 742-744)  Reading: Please review Week 2, Chapter 2 on Results Control	Seminar Participation
<b>Week 13</b> 3 June	Management Control Systems: Research, Theory & Practice	Video Presentations on Contingent Factors and MCS	Case Study (Research Project) due 7th of June 2019

The readings are available on the unit website.

## Learning and Teaching Activities

### Seminar

Seminars constitute face-to face small group learning on management control system concepts, principles, and frameworks, using a case-based and research enhanced learning approach. References to real-life examples occur to assist students in the application of these frameworks and practices in organisations. It is thus useful for students to follow current developments where possible to enrich their learning experience. An interactive and participatory teaching strategy is adopted where students can actively engage with their peers, and the Unit Convenor, and complete individual and team activities. During these seminars there may be times when new material including short problems, cases and topical videos will be introduced to engage students in active learning. If applicable, the seminar slides/notes, containing key information, are available on the unit website prior to the seminars (usually the Friday before). For your convenience it is recommended that you print hard copies of the relevant notes before coming to class. Please refer to the Unit Schedule for the weekly topics. It is possible that the Unit Convenor may not be able to cover each and every slide of the seminar notes during seminars. The role of the Unit Convenor is to lead, guide and enable student learning, and not only deliver

information that students already have access to.

## Readings

Prior to the seminar, students must read the relevant materials. The readings relate to the concepts, frameworks and examples covered in this unit, and relate to the assessment tasks described in the unit guide. The readings include the lecture notes and other course materials (e.g. journals, websites, prescribed textbook). The readings, other than chapters from the prescribed text are available on the unit website.

## Self-study Activities

It is essential that students learn independently and assume responsibility for the learning process. ACCG728 relies heavily on independent learning where students read the relevant materials, revise the lecture notes, prepare answers to pre-set seminar assignments, and extend themselves by doing preparatory support reading if necessary.

## Case Studies

Case Studies assist students in integrating the course content and developing the ability to transfer management control system knowledge and relevant skills from the classroom into organisations. Examples of these activities will be found when engaging in class participation.

## Discussion Forums

Discussion Forums are used for the purpose of submitting responses to pre-set seminar activity questions that form part of the seminar participation assessment, which counts toward your overall mark and grade.

## Project Work

Students undertake qualitative research on an organisation.

## Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central \(https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central\)](https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central). 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](#)
- [Grade Appeal Policy](#)
- [Complaint Management Procedure for Students and Members of the Public](#)
- [Special Consideration Policy](#) (**Note:** *The Special Consideration Policy is effective from 4*

*December 2017 and replaces the Disruption to Studies Policy.)*

Undergraduate students seeking more policy resources can visit the [Student Policy Gateway](https://students.mq.edu.au/support/study/student-policy-gateway) (<https://students.mq.edu.au/support/study/student-policy-gateway>). It is your one-stop-shop for the key policies you need to know about throughout your undergraduate student journey.

If you would like to see all the policies relevant to Learning and Teaching visit [Policy Central](https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central) (<https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central>).

## Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: <https://students.mq.edu.au/study/getting-started/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](http://ask.mq.edu.au) or if you are a Global MBA student contact [globalmba.support@mq.edu.au](mailto:globalmba.support@mq.edu.au)

## Student Support

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

## Learning Skills

Learning Skills ([mq.edu.au/learningskills](http://mq.edu.au/learningskills)) provides academic writing resources and study strategies to improve your marks and take control of your study.

- [Workshops](#)
- [StudyWise](#)
- [Academic Integrity Module for Students](#)
- [Ask a Learning Adviser](#)

## Student Services and Support

Students with a disability are encouraged to contact the [Disability Service](#) who can provide appropriate help with any issues that arise during their studies.

## Student Enquiries

For all student enquiries, visit Student Connect at [ask.mq.edu.au](http://ask.mq.edu.au)

If you are a Global MBA student contact [globalmba.support@mq.edu.au](mailto:globalmba.support@mq.edu.au)

## IT Help

For help with University computer systems and technology, visit [http://www.mq.edu.au/about\\_us/](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.

## Graduate Capabilities

### PG - Discipline Knowledge and Skills

Our postgraduates will be able to demonstrate a significantly enhanced depth and breadth of knowledge, scholarly understanding, and specific subject content knowledge in their chosen fields.

This graduate capability is supported by:

#### Learning outcome

- Demonstrate knowledge and understanding of the key concepts, principles and frameworks relating to the design, implementation, and operation of management control systems in organisations.

#### Assessment tasks

- Seminar Participation
- Assessed Coursework
- Case Study: Research Project

#### Learning and teaching activities

- Seminars constitute face-to face small group learning on management control system concepts, principles, and frameworks, using a case-based and research enhanced learning approach. References to real-life examples occur to assist students in the application of these frameworks and practices in organisations. It is thus useful for students to follow current developments where possible to enrich their learning experience. An interactive and participatory teaching strategy is adopted where students can actively engage with their peers, and the Unit Convenor, and complete individual and team activities. During these seminars there may be times when new material including short problems, cases and topical videos will be introduced to engage students in active learning. If applicable, the seminar slides/notes, containing key information, are available on the unit website prior to the seminars (usually the Friday before). For your convenience it is recommended that you print hard copies of the relevant notes before coming to class. Please refer to the Unit Schedule for the weekly topics. It is possible that the Unit Convenor may not be able to cover each and every slide of the seminar notes during seminars. The role of the Unit Convenor is to lead, guide and enable

- student learning, and not only deliver information that students already have access to.
- Prior to the seminar, students must read the relevant materials. The readings relate to the concepts, frameworks and examples covered in this unit, and relate to the assessment tasks described in the unit guide. The readings include the lecture notes and other course materials (e.g. journals, websites, prescribed textbook). The readings, other than chapters from the prescribed text are available on the unit website.
  - It is essential that students learn independently and assume responsibility for the learning process. ACCG728 relies heavily on independent learning where students read the relevant materials, revise the lecture notes, prepare answers to pre-set seminar assignments, and extend themselves by doing preparatory support reading if necessary.
  - Discussion Forums are used for the purpose of submitting responses to pre-set seminar activity questions that form part of the seminar participation assessment, which counts toward your overall mark and grade.

## PG - Critical, Analytical and Integrative Thinking

Our postgraduates will be capable of utilising and reflecting on prior knowledge and experience, of applying higher level critical thinking skills, and of integrating and synthesising learning and knowledge from a range of sources and environments. A characteristic of this form of thinking is the generation of new, professionally oriented knowledge through personal or group-based critique of practice and theory.

This graduate capability is supported by:

### Learning outcomes

- Demonstrate knowledge and understanding of the key concepts, principles and frameworks relating to the design, implementation, and operation of management control systems in organisations.
- Critically analyse and integrate knowledge by recommending changes to the design and use of management control systems to support organisational achievement of goals and strategies.
- Critically explore and evaluate the state of contemporary and professional research in the area of MCS.
- Design an effective management control system based on qualitative research, and a critical review of an organisations' strategic and operational activities.

### Assessment tasks

- Seminar Participation
- Assessed Coursework
- Case Study: Research Project

## Learning and teaching activities

- Seminars constitute face-to face small group learning on management control system concepts, principles, and frameworks, using a case-based and research enhanced learning approach. References to real-life examples occur to assist students in the application of these frameworks and practices in organisations. It is thus useful for students to follow current developments where possible to enrich their learning experience. An interactive and participatory teaching strategy is adopted where students can actively engage with their peers, and the Unit Convenor, and complete individual and team activities. During these seminars there may be times when new material including short problems, cases and topical videos will be introduced to engage students in active learning. If applicable, the seminar slides/notes, containing key information, are available on the unit website prior to the seminars (usually the Friday before). For your convenience it is recommended that you print hard copies of the relevant notes before coming to class. Please refer to the Unit Schedule for the weekly topics. It is possible that the Unit Convenor may not be able to cover each and every slide of the seminar notes during seminars. The role of the Unit Convenor is to lead, guide and enable student learning, and not only deliver information that students already have access to.
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- It is essential that students learn independently and assume responsibility for the learning process. ACCG728 relies heavily on independent learning where students read the relevant materials, revise the lecture notes, prepare answers to pre-set seminar assignments, and extend themselves by doing preparatory support reading if necessary.
- Case Studies assist students in integrating the course content and developing the ability to transfer management control system knowledge and relevant skills from the classroom into organisations. Examples of these activities will be found when engaging in class participation.
- Discussion Forums are used for the purpose of submitting responses to pre-set seminar activity questions that form part of the seminar participation assessment, which counts toward your overall mark and grade.
- Students undertake qualitative research on an organisation.



## PG - Research and Problem Solving Capability

Our postgraduates will be capable of systematic enquiry; able to use research skills to create new knowledge that can be applied to real world issues, or contribute to a field of study or practice to enhance society. They will be capable of creative questioning, problem finding and problem solving.

This graduate capability is supported by:

### Learning outcomes

- Critically analyse and integrate knowledge by recommending changes to the design and use of management control systems to support organisational achievement of goals and strategies.
- Critically explore and evaluate the state of contemporary and professional research in the area of MCS.
- Design an effective management control system based on qualitative research, and a critical review of an organisations' strategic and operational activities.
- Work effectively in a team using interpersonal communication, collaborative problem-solving, and constructive conflict resolution (if applicable).

### Assessment tasks

- Seminar Participation
- Assessed Coursework
- Case Study: Research Project

### Learning and teaching activities

- It is essential that students learn independently and assume responsibility for the learning process. ACCG728 relies heavily on independent learning where students read the relevant materials, revise the lecture notes, prepare answers to pre-set seminar assignments, and extend themselves by doing preparatory support reading if necessary.
- Students undertake qualitative research on an organisation.

## Changes from Previous Offering

The required textbook has been changed because there is a new 4th edition of Management Controls Systems by Merchant and van Der Stede (2017).

Some readings have been changed and updated with contemporary academic publications.

## Grades

Macquarie University uses the following grades in coursework units of study:

HD - High Distinction

D - Distinction

CR - Credit

P - Pass

F - Fail

Grade Descriptors and other information concerning grading are contained in the Macquarie University Grading Policy at: <http://www.mq.edu.au/policy/grading/policy.html>.

All final grades in the Department of Accounting and Corporate Governance are determined by a grading committee and are not the sole responsibility of the Unit Convenor.

The final grade and mark awarded to a student reflect the corresponding grade descriptor in the Grading Policy.

Please also refer to the relevant pages in the Handbook of Postgraduate Studies.

## Grading Appeals and Final Examination Script Viewing

If, at the conclusion of the unit, you have performed below expectations, and are considering lodging an appeal of grade and/or viewing your final exam script, please refer to the following website which provides information about these processes and the cut off dates in the first instance. Please read the instructions provided concerning what constitutes valid grounds for appeal before appealing your grade.

[http://www.businessandeconomics.mq.edu.au/new\\_and\\_current\\_students/undergraduate/how\\_do\\_i/grade\\_appeals](http://www.businessandeconomics.mq.edu.au/new_and_current_students/undergraduate/how_do_i/grade_appeals)

## Research and Practice, Global and Sustainability

This unit addresses global and sustainability issues as direct areas of study and as necessary implications arising from the materials, assessment and academic discussion and debate in classes/seminars. We promote sustainability by developing ability in students to research and locate information within the management accounting discipline, and work cooperatively in teams. We aim to provide students with an opportunity to obtain skills which will benefit them throughout their career.

The unit materials have a reference list at the end of each chapter/module/text containing all references cited by the author. These provide some guidance to references that could be used to research particular issues.

This unit draws on current published research to examine the influence of contingent factors on the design of Management Control Systems. This supports students in devising an effective management control package based on research, and to apply and synthesize conceptual

knowledge to recognize and solve problems.