ACCG828

Management Control Systems

S1 Evening 2019

Dept of Accounting & Corporate Governance

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Disclaimer

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General Information

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Unit Moderator
Prof. Kevin Baird

Credit points
4

Prerequisites
ACCG613 or ACCG921 or admission to MAdvProfAcc

Corequisites

Co-badged status

Unit description
This unit enables students to gain an understanding of the design and operation of management control systems, in particular, accounting-related control. There are two main aspects to understanding accounting-related controls operations: control techniques and the behavioural implications of those techniques. Research findings will be used to underpin management control theories, concepts and processes.

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.

Apply and synthesise conceptual knowledge to recognise and solve problems concerning real-world (case-based) management control system issues.

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

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

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 a OneHelp Ticket - please 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
1. Seminar Participation	25%	No	Weekly (Week 3 - Week 12)
2. Case Study Team Assignment	30%	No	19 May 2019 (Week 10)
3. Reflective Assignment	25%	No	26 May 2019 (Week 11)
4. Video Presentation	20%	No	3 to 7 June 2019 (Week 13)

1. Seminar Participation

Due: **Weekly (Week 3 - Week 12)**
Weighting: **25%**

Task Description:
This assessment allows student to demonstrate that they are working continuously throughout the session to achieve the learning outcomes of the unit.

Type of Collaboration: Students work in teams, pairs and individually. **Submission:** Continuously during and outside (e.g. online discussions) seminar time, that is weekly from Week 3 ending in Week 12. **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 on-line discussion forums and online workshops; 8) completing online quizzes (if applicable); and 9) generating discussion notes and other documentation to support their participation marks. **Length:** Variable, depending on participation activity. **Inherent Task Requirements:**
Please see iLearn each week for task requirements.

Estimated Student Workload is 36 hours during seminars and 29 (Twenty-nine) dedicated hours, spread from Weeks 1 to 13. Workload for this assessment may overlap with the preparation of other assessment tasks (i.e. presentation and case study) for this unit.

Late Submission:

Extension

This assessment relies on students attending the entire duration of the 3-hour seminar and/or participating in real-time online seminar activities, hence extensions cannot be granted for this assessment. Students who, due to unavoidable disruption, are unable to attend a seminar are required to submit a Special Consideration Application, see 'Policies and Procedures section of this unit guide. Consequently the average mark for this assessment will be adjusted.

Penalties

Students who do not attend a seminar and/or who do not participate in real-time and online seminar activities, 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.

Grading

Individual class participation will be calculated from Week 3 up to and including Week 12, except in those weeks indicated on the Unit Schedule. Students will be awarded a weekly mark which may vary depending on the nature and scope of the participation activity. A grading rubric, explained in Week 1 and posted on iLearn, supports the grading of this assessment. These 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, students receive personal written feedback to your official Macquarie University student email address. Students must read the written feedback provided to support your learning in this unit.

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.
- Apply and synthesise conceptual knowledge to recognise and solve problems concerning real-world (case-based) management control system issues.
- Work effectively in a team using interpersonal communication, collaborative problem-solving, and constructive conflict resolution.

2. Case Study Team Assignment

Due: **19 May 2019 (Week 10)**
Weighting: **30%**

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

must write a case study outlining their detailed organizational analysis and MCS design. **Type of Collaboration:** Students must work in teams consisting of students enrolled in ACCG828. Team size is a maximum of five (5) students per team. Some teams may have a minimum of four (4) students per team, depending on the number of students enrolled in your seminar; this is at the Unit Convenor's discretion only. **Submission:** The Team Case Study must be submitted by no later than **23:55pm on Sunday the 19th of May 2019** through Turnitin (see also "General Assessment Information). Please consult the Assessment Guide on iLearn for further submission instructions. **Format:** Written Case Study **Length:** 6,000 words maximum (no minimum word count applicable). **Inherent Task Requirements:**
Please see the Assessment Guide on iLearn for task requirements.

Estimated Student Workload is 45 (Forty-Five) dedicated hours spread from Week 3 to Week 11 including the mid-session recess from seminars.

Late Submission:

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 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 three weeks.

Grading

Please refer to the detailed grading process for this assessment outlined in the Assessment Guide, available on iLearn. The written Case Study will be marked in accordance with a grading rubric prepared by the Unit Convenor, available on iLearn and in the Assessment Guide. The grading rubric to be discussed with the students shows how the team mark is allocated. Using peer assessment (see iLearn for peer assessment form), an individual mark based on the overall team mark is calculated to provide students with an individual mark. Should there be any complaints concerning an individual team members' marks, this must be reported to the Unit Convenor in writing. Following such a report the whole team will meet with the Unit Convenor to discuss the issue, and the Unit Convenor may re-allocate marks appropriately. In the event that any team member does not attend such a meeting then the necessary re-allocation of marks decision will be made on the basis of discussions with those who do attend.

Feedback

Students receive written feedback using Grademark three weeks after the Team Case Study is submitted. Teams also receive feedback on their Case Study's as work thereon progresses.

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.
- Apply and synthesise conceptual knowledge to recognise and solve problems concerning real-world (case-based) management control system issues.
- Design an effective management control system based on qualitative research, and a critical examination of an organisations' strategic and operational activities.
- Work effectively in a team using interpersonal communication, collaborative problem-solving, and constructive conflict resolution.

3. Reflective Assignment

Due: **26 May 2019 (Week 11)**
Weighting: **25%**

Task Description: This assessment requires students to individually reflect on the Case Study Assessment undertaken in teams. Students are required to keep a self-reflective journal starting in Week 3, on your experiences, opinions, thoughts, feelings, and extent of research and teamwork skill development when doing research and working in teams. Your journals constitute evidence to support your writing of your reflective exercise consisting of 1,500 words. Students are provided with guidelines concerning the content of this assessment on iLearn. **Type of Collaboration:** The reflective assignment must be completed by students, individually. **Submission:** Students must individually submit their assignments, by no later than **23:55pm on Sunday the 26th of May 2019**, through Turnitin (see also "General Assessment Information"). Please consult the 'Assessment Guide' on iLearn for further detailed submission instructions. **Format:** Written assignment, supported and accompanied by a reflective journal. **Length:** 1,500 words maximum (excluding the reflective journal). **Inherent Task Requirements:**
Please see Assessment Guide, available on iLearn.

Estimated Student Workload is 20 (twenty) dedicated hours spread from Week 3 to Week 11.

Late Submission:

Extension

Late assignments 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 disruption of studies is made and approved. In the case of a late submission, feedback on the assessment task may not occur within three weeks.

Grading

The reflective assignment and journal is marked in accordance with a grading rubric prepared by the Unit Convenor, which will be discussed with students and is available on iLearn.

Feedback

Individual written feedback is provided three weeks after the assessment task is submitted using Grademark.

On successful completion you will be able to:

- Design an effective management control system based on qualitative research, and a critical examination of an organisations' strategic and operational activities.
- Work effectively in a team using interpersonal communication, collaborative problem-solving, and constructive conflict resolution.

4. Video Presentation

Due: **3 to 7 June 2019 (Week 13)**
Weighting: **20%**

Task Description:
This assessment requires to you to deliver a Video Presentation focused on the influence of contingent factors on the Management Control System (MCS) designed as part of the Case Study Team Assignment.

Type of Collaboration: You are required to complete the Video Presentation working with the same team that completed the Case Study. Students address one (1) question individually, present individually and your work is marked individually because each team member's contribution is identifiable. **Submission:** You are expected to present yourself together with your team members in the room where you normally have your weekly seminar for this unit. The completed video must be presented in the seminar to all students. Please see the Assessment Guide on iLearn for additional information on submission requirements. **Format:** Students individually address one (1) question, create two (2) power point slides and speak individually and on camera for a maximum of two (2) minutes. **Length:** It is expected that your Video Presentation will not exceed 8 minutes for teams of four (4) and 10 minutes for teams of five (5).
Inherent Task Requirements:
Please see the Assessment Guide on iLearn for further information on the task requirements.

Estimated Student Workload is 20 dedicated hours; workload with this assessment and the Case Study Team Assignment may overlap.

Late Submission:

Extension

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

Penalties

Students that do not present their video in Week 13 will be awarded a zero (0) mark for the assessment task, except for cases in which the Unit Convenor approves an alternative assessment task. An alternative assessment task will only be considered if it meets the following criteria:

1. Students read the policy on Special Consideration. Students must read the policy to ensure that the criteria are met prior to submitting their request.

2. Students must submit a Special Consideration prior to the seminar when the presentation is due through ask.mq.edu.au with the reason for non-attendance.

No late presentations will be accepted, except for cases in which an application for Special Consideration is made and approved.

Grading

The video presentation is marked in accordance with a grading rubric prepared by the Unit Convenor. The grading rubric for the video presentation is available on iLearn and in the Assessment Guide.

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.
- Apply and synthesise conceptual knowledge to recognise and solve problems concerning real-world (case-based) management control system issues.
- Design an effective management control system based on qualitative research, and a critical examination of an organisations' strategic and operational activities.
- Work effectively in a team using interpersonal communication, collaborative problem-solving, and constructive conflict resolution.

Delivery and Resources

Required Text:	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 Convenor monitors the availability of learning materials available from the library, accessibility of these materials is directly under the control of the University library. 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/ on how to obtain assistance from the IT helpdesk. The IT help desk 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 unauthorized 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 (excluding the class test); • Microsoft Excel for assessment tasks if required (excluding the class test); • Microsoft Power Point for Class Participation when required; • Electronic (internet) access to iLearn to download assessment guide and lecture material each week. • Internet access to research organisations and access other materials for the Case Study undertaken in teams. • Smartphones or a digital camera to film a video presentation; there is no requirement for equipment to be purchased.
Delivery Format and Other Details:	**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, there is an expectation that you will attend all of them. 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 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 **Prizes** For academic excellence in ACCG828, the Department of Accounting and Corporate Governance offers a certificate of merit to the student achieving the highest mark.
Recommended Readings:	There are two recommended readings related to teamwork and qualitative research to support students in completing your team case studies. Please see iLearn for references to these readings.

Other Course Materials:	All other relevant course materials including but not limited to seminar activities, templates, videos and other resources are available for each week directly on iLearn.

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.

Unit Schedule

Week	Topic	Textbook Chapters Readings	Assessments / Activities
Week 1 **25 February**	**The Control Function of Management**	Chapter 1 Management and Control (pp.3-19)	None
Week 2 **4 March**	**An MCS Framework: Results Controls**	Chapter 2 Results Control (pp. 33-46) Chapter 6 MCS Design (pp.227-229, see Seminar Slides) **Case Study:** Kooistra Autogroep	Team Formation - see Assessment Guide Online Quiz
Week 3 **11 March**	**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	Seminar Participation Team Formation - see Assessment Guide Online Quiz
Week 4 **18 March**	**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) **Case Study**: Controls at the Bellagio Casino Resort	Seminar Participation Online Quiz
Week 5 **25 March**	**Management Control Effects**	Chapter 4 Control System Tightness (pp.128-140) Chapter 6 MCS Design (pp.229-230, see Seminar Slides) **Case Studies**: Controls at the Bellagio Casino Division	Seminar Participation Team Contracts Online Quiz
Week 6 **1 April**	**Management Control Effects**	Chapter 5 Control System Costs (pp.173-187) **Case Study**: Philip Anderson	Seminar Participation Online Quiz
Week 7 **8 April**	**Technology and MCS**	**A Contingent Framework for MCS Design (Week 7 to Week 12)** Reading: Chenhall (2003: pp.139-141; Table 1); Ylinen and Gullkvist (2014: pp.93-99 and 106-107)	Seminar Participation

15 to 28 April	**Mid-Session Recess from Seminars**	Self-directed Activities on Team Research Case Study and Reflective Assignment	See iLearn for additional information
Week 8 **29 April**	**Strategy and MCS**	Reading: Miles *et al.* (1978; pp.550 - 558); Bedford *et al.* (2016: see Seminar Slides) Team Progress Review (see iLearn)	Team Progress Reports Submitted Team Case Study - Part1 Draft Complete Seminar Participation
Week 9 **6 May**	**Environment and MCS**	Reading: Chenhall (2003: pp.137-138); Janke, Mahlendorf & Weber (2014: pp.251-255 and 264-266)	Seminar Participation
Week 10 **13 May**	**Environment, Size, Structure and MCS** **Self-Study Activity (No Seminar in Week 10)**	Reading: Chenhall (2003: pp.144-146 and 148-149); King, Clarkson & Wallace (2010: pp.40-47; 54)	Online Seminar Work Online Class Participation
Week 11 **20 May**	**Organizational Culture and MCS** **Self-Study Activity (No Seminar in Week 11)**	Reading: Henri (2006: pp.79-80); Heinecke, Guenther & Widener (2016: pp. 25-29 and Table 2 on page 32)	Online Seminar Work Online Seminar Participation Case Study (Team Research Project)
Week 12 **27 May**	**Size, Service Processes and PMS Design**	Reading: Amizawati (2014: 728-735 and 742-744) Reading: Please review Week 2 , Chapter 2 on Results Control) Video Presentation Discussion	Seminar Participation Assignment (Individual Reflection)
Week 13 **3 June**	**Management Control Systems: Research, Theory & Practice**	Video Presentations on Contingent Factors and MCS	Formal Individual Work

The readings for each week are available on iLearn.

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 are provided 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. The seminars are a critical learning experience and students must attend all of the seminars. 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 time 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

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

Self-study Activities. It is essential that students learn independently and assume responsibility for the learning process. ACCG828 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, in teams.

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). 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). 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).

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 or if you are a Global MBA student contact 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) 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

If you are a Global MBA student contact globalmba.support@mq.edu.au

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.

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 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.
- Apply and synthesise conceptual knowledge to recognise and solve problems concerning real-world (case-based) management control system issues.

Assessment tasks

- 1. Seminar Participation
- 2. Case Study Team Assignment
- 4. Video Presentation

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 are provided 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. The seminars are a critical learning experience and students must attend all of the seminars. 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 time 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. ACCG828 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

- 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.

- Apply and synthesise conceptual knowledge to recognise and solve problems concerning real-world (case-based) management control system issues.
- Design an effective management control system based on qualitative research, and a critical examination of an organisations' strategic and operational activities.

Assessment tasks

- 1. Seminar Participation
- 2. Case Study Team Assignment
- 3. Reflective Assignment
- 4. Video Presentation

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 are provided 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. The seminars are a critical learning experience and students must attend all of the seminars. 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 time 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.
- Self-study Activities. It is essential that students learn independently and assume responsibility for the learning process. ACCG828 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, in teams.

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.
- Apply and synthesise conceptual knowledge to recognise and solve problems concerning real-world (case-based) management control system issues.
- Design an effective management control system based on qualitative research, and a critical examination of an organisations' strategic and operational activities.
- Work effectively in a team using interpersonal communication, collaborative problem-solving, and constructive conflict resolution.

Assessment tasks

- 1. Seminar Participation
- 2. Case Study Team Assignment
- 3. Reflective Assignment

Learning and teaching activities

- 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.
- Students undertake qualitative research on an organisation, in teams.

Changes from Previous Offering

The following changes have been made from previous offerings of ACCG828:

1. The weighting of Seminar Participation (Assessment Task 1) has been increased from 20% to 25%. This increase in weighting recognizes student effort and workload required to engage with and complete the various activities forming part of seminar participation. The recognition is based on the Unit Convenor's observations and evidence of student effort, and feedback from the majority of ACCG828 students.
2. The early learning diagnostic has been replaced with five (5) online quizzes, see Unit Schedule for associated topics.
3. The class test (Assessment Task 4) has been replaced by a Video Presentation with a 20% weighting. The presentation is related in part to the Case Study Team Assignment and is completed individually by students.

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

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 the 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.