



ACCG828

Management Control Systems

S2 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

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See iLearn for Consultation Hours

Lecturer

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No 4 Eastern Road, Level 2, Room 233

See iLearn for Consultation Hours

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.

Understand the principles of Qualitative Research in Management Accounting.

Critically analyse, integrate and apply conceptual knowledge to recognize and solve problems and make recommendations concerning real-world (case-based) management control system issues.

Critically examine a real-world organisation's strategic and operational activities and design an effective organisational management control system, based on qualitative research.

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. Assessed Coursework	45%	No	Weekly (Week 3 - Week 12)
2. Case Study Team Assignment	35%	No	20 October 2019 (Week 10)
3. Video Presentation	20%	No	4 to 8 November 2019 (Week 13)

1. Assessed Coursework

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

Weighting: **45%**

Task Description:

This assessment requires students to demonstrate that they are working continuously throughout the session to build, integrate and apply your knowledge and understanding of Management Control Systems (MCS), and to achieve the unit's learning outcomes.

Type of Collaboration: Students work individually, and in pairs and teams. **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 requires students to: 1) attend of all seminars, unless otherwise stated (see Unit Schedule); 2) complete required readings prior to seminar attendance; 3) work individually, and in pairs or teams; and 4) complete weekly assigned assessed coursework activities (see iLearn). The three (3) primary categories of Assessed Coursework are:

Online Quizzes (see iLearn) **15%**

Teamwork Activities **15%**

Students must complete self-evaluative and self-reflective activities and other activities to monitor and support teamwork skill development. See the Assessment Guide and iLearn for additional information.

Discussion Forums, Workshop & Seminar Participation 15%

Students must actively participate in and contribute to a variety of activities in-class and online, please see the Assessment Guide for further information.

Length: Variable, depending on the nature of the assessed coursework activity. **Inherent Task Requirements:**

Please see iLearn each week for assessed coursework activity requirements.

Estimated Student Workload is 33 (Thirty-three) hours during seminars and 42 (Forty-two) dedicated hours, spread from Weeks 1 to 13. Workload for this assessment may overlap with the preparation of other assessment tasks (i.e. video 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 assessed coursework 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

Assessed Coursework marks are 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 assessed coursework activity. Grading rubrics aligned with the various assessed coursework activities, are available in the Assessment Guide and/or posted on iLearn, also support the grading of this assessment. Weekly assessed coursework marks are weight averaged to arrive at a final mark for this assessment overall. Assessed Coursework marks are uploaded on iLearn on a weekly basis to enable students to monitor their progress.

Feedback

Students receive feedback on the online quizzes after each quiz is closed.

Students receive written feedback on each teamwork activity once completed.

Students receive verbal and/or written feedback on online workshops and discussion forums after completion, similarly with seminar participation.

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, integrate and apply conceptual knowledge to recognize and solve problems and make recommendations 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: **20 October 2019 (Week 10)**

Weighting: **35%**

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, critically examine the organisation's strategic and operational activities and design an MCS for the organization you have chosen. Students must write a case study outlining their detailed organizational analysis and MCS design.

As part of the Case Study Team Assignment, team members must complete and enter into a Team Contract or Charter to help the team create structures and norms for working together effectively.

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 Contract is usually submitted in Week 5 and posted directly on the Team's private discussion forum (see iLearn for additional submission information).

The Team Case Study must be submitted by no later than **23:55pm on Sunday the 20th of October 2019** through Turnitin (see also "General Assessment Information").

Please consult the Assessment Guide on iLearn for further submission instructions for the Team Contract and the Team Case Study.

Format:

Written Team Contract and a written Case Study.

Length:

6,000 words maximum (no minimum word count applicable) for the Case Study. The length of the Team Contract varies per team.

Inherent Task Requirements:

Please see the Assessment Guide on iLearn for task requirements related to the Team Agreement and the Team Case Study.

Estimated Student Workload is 55 (Fifty-Five) dedicated hours spread from Week 3 to and including Week 10 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 Team Agreement and 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 on the Team Agreement normally within one week after submission, placed directly on the Team's private discussion forum.

Case Study as the work on the assessment progresses. Students receive written feedback using Grademark three weeks after the Team Case Study is submitted.

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.
- Understand the principles of Qualitative Research in Management Accounting.
- Critically examine a real-world organisation's strategic and operational activities and design an effective organisational management control system, based on qualitative research.
- Work effectively in a team using interpersonal communication, collaborative problem-solving, and constructive conflict resolution.

3. Video Presentation

Due: **4 to 8 November 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) that teams 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. All students are expected to be present for entire duration of the seminar in Week 13, regardless of whether you have presented your video or not. 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, Assessed Coursework 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 or Students who are absent from the entire seminar 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.
- Understand the principles of Qualitative Research in Management Accounting.
- Critically examine a real-world organisation's strategic and operational activities and design an effective organisational management control system, based on qualitative research.
- Work effectively in a team using interpersonal communication, collaborative problem-solving, and constructive conflict resolution.

Delivery and Resources

Required Text:	<p>Required textbook: Merchant, K.A. & Van der Stede, W.A. (2017) <i>Management Control Systems</i> (Pearson, 4th edition). Please note that unless otherwise directed, students must 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, using the Leganto link on iLearn. Whilst purchasing the textbook from the Macquarie University Co-op Bookshop is encouraged, it is also optional.</p> <p>Other required readings, such as academic journal articles are available electronically through the library. The unit schedule contains a summary of the required chapters, cases and academic articles. 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.</p>
Unit Web Page:	<ol style="list-style-type: none">1. All 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.au3. Consult the web page for this unit frequently. You will find administrative updates (announcements), seminar notes, assessed coursework activities, grading rubrics, helpful resources 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:	<p>Students are required to use information technology in this unit.</p> <p>Students will need to use:</p> <ul style="list-style-type: none"> • Library databases to source academic research papers, which are accessed electronically; • Leganto (see ACCG828 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 seminar notes, Assessed Coursework (when required) and the Video Presentation; • Electronic (internet) access to iLearn to download assessment guide and lecture material each week. • Internet access to research organisations and to 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:	<p>Seminars</p> <p>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, students must attend all seminars. 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 12 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 assessed coursework activities.</p> <p>The timetable for seminars can be found on the University website at: http://www.timetables.mq.edu.au</p> <p>Prizes</p> <p>For academic excellence in ACCG828, the Department of Accounting and Corporate Governance offers a certificate of merit to the student achieving the highest mark.</p>
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 notes, assessed coursework 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 29 July	The Control Function of Management	Chapter 1 Management and Control (pp.3-19)	None

Week 2 5 August	Qualitative Research: An Introduction	Reading: Bowen (2009) and Vaivio (2008): Please see Leganto for Specific Sections Critical Thinking: See Seminar Notes	None
Week 3 12 August	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	Forming Teams - see Assessment Guide Self-Reflection Activity 1 Online Quiz
Week 4 19 August	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	Online Quiz Discussion Forum & Seminar Participation
Week 5 26 August	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	Online Quiz Discussion Forum & Seminar Participation Team Contracts
Week 6 2 Sept	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	Online Quiz Discussion Forum & Seminar Participation
Week 7 9 Sept	Management Control Effects	Chapter 5 Control System Costs (pp.173-187) Case Study: Philip Anderson	Online Quiz Team Meeting Report
16 to 29 Sept	Mid-Session Recess from Seminars	Self-directed Activities on Team Research Case Study	See iLearn for additional information Team Case Study - Part 1 Draft Complete
Week 8 30 Sept	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)	Team Progress Reviews (see iLearn) Discussion Forum & Seminar Participation
Week 9 7 Oct	Environment and MCS	Readings: Chenhall (2003: pp.137-138); Janke, Mahlendorf & Weber (2014: pp.251-255 and 264-266)	Self-Reflection Activity 2 Discussion Forum & Seminar Participation

Week 10 14 Oct	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); Mohd Amir (2014: pp.732-733, Firm Size Only)	Online Quiz Case Study (Team Research Project)
Week 11 21 Oct	Strategy and MCS	Reading: Miles <i>et al.</i> (1978; pp.550 - 558); Bedford <i>et al.</i> (2016: see Seminar Slides) Video Presentation Discussion	Discussion Forum/ Workshop
Week 12 28 Oct	Organizational Culture and MCS Self-Study Activity (No Seminar in Week 12)	Reading: Henri (2006: pp.79-80); Heinecke, Guenther & Widener (2016: pp. 25-29 and Table 2 on page 32)	Online Workshop
Week 13 4 Nov	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 are where student face-to face learning about management control system concepts, principles, and frameworks, using a case-based and research enhanced learning approach occurs. Presenting real-life examples assist students in the application of these frameworks and practices in real-world organisations, enrich your learning experience, and contribute to your employability. 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. Seminar slides/notes, containing key information, are available on iLearn prior to the seminars (usually the Friday before). To facilitate your learning, please bring electronic or hard copies of the seminar slides and readings with you to the seminar. 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

Students are provided with reading lists of textbook chapters, case studies, and academic journal articles for each topic presented. The reading materials are available on Leganto, accessed through iLearn. Students must critically read the materials provided to further develop concepts and frameworks referred to in ACCG828. The reading materials are used across all assessments in ACCG828.

Self-study Activities

Self-study is a valuable way to learn because students learn independently, take responsibility for your learning and assume accountability for the outcome of your learning process. ACCG828 relies heavily on independent learning where students read the relevant and other materials, revise the seminar notes, prepare answers to assigned activities, complete online quizzes, and participate in online workshops.

Case Studies

Case Studies represent real-world cases and practical examples. Critically reviewing cases assist students in integrating the various ACCG828 topics and developing the ability to transfer management control system knowledge and relevant individual and teamwork skills from the classroom into organisations. See Unit Schedule for case study details.

Discussion Forums

Discussion Forums are used for the purpose of submitting responses to assigned activities, lead and participate in online discussions based on a specific or collection of topics, which counts toward your overall mark and grade (see Assessed Coursework).

Project Work

Working in teams, students undertake qualitative research on an real-world organisation, in teams. Project work assists students in developing knowledge of organisations and their management control systems. Additionally, students develop skills in critical thinking and examination, conducting research and teamwork skills.

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](#) ([http](#)

[ps://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](http://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central) (<http://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.
- Critically analyse, integrate and apply conceptual knowledge to recognize and solve problems and make recommendations concerning real-world (case-based) management control system issues.
- Critically examine a real-world organisation's strategic and operational activities and design an effective organisational management control system, based on qualitative research.

Assessment tasks

- 1. Assessed Coursework
- 2. Case Study Team Assignment
- 3. Video Presentation

Learning and teaching activities

- Seminars are where student face-to face learning about management control system concepts, principles, and frameworks, using a case-based and research enhanced learning approach occurs. Presenting real-life examples assist students in the application of these frameworks and practices in real-world organisations, enrich your learning experience, and contribute to your employability. 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. Seminar slides/notes, containing key information, are available on iLearn prior to the seminars (usually the Friday before). To facilitate your learning, please bring electronic or hard copies of the seminar slides and readings with you to the seminar. 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.

- Students are provided with reading lists of textbook chapters, case studies, and academic journal articles for each topic presented. The reading materials are available on Leganto, accessed through iLearn. Students must critically read the materials provided to further develop concepts and frameworks referred to in ACCG828. The reading materials are used across all assessments in ACCG828.
- Self-study is a valuable way to learn because students learn independently, take responsibility for your learning and assume accountability for the outcome of your learning process. ACCG828 relies heavily on independent learning where students read the relevant and other materials, revise the seminar notes, prepare answers to assigned activities, complete online quizzes, and participate in online workshops.
- Case Studies represent real-world cases and practical examples. Critically reviewing cases assist students in integrating the various ACCG828 topics and developing the ability to transfer management control system knowledge and relevant individual and teamwork skills from the classroom into organisations. See Unit Schedule for case study details.
- Discussion Forums are used for the purpose of submitting responses to assigned activities, lead and participate in online discussions based on a specific or collection of topics, which counts toward your overall mark and grade (see Assessed Coursework).

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, integrate and apply conceptual knowledge to recognize and solve problems and make recommendations concerning real-world (case-based) management control system issues.
- Critically examine a real-world organisation's strategic and operational activities and design an effective organisational management control system, based on qualitative

research.

Assessment tasks

- 1. Assessed Coursework
- 2. Case Study Team Assignment
- 3. Video Presentation

Learning and teaching activities

- Seminars are where student face-to face learning about management control system concepts, principles, and frameworks, using a case-based and research enhanced learning approach occurs. Presenting real-life examples assist students in the application of these frameworks and practices in real-world organisations, enrich your learning experience, and contribute to your employability. 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. Seminar slides/notes, containing key information, are available on iLearn prior to the seminars (usually the Friday before). To facilitate your learning, please bring electronic or hard copies of the seminar slides and readings with you to the seminar. 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.
- Students are provided with reading lists of textbook chapters, case studies, and academic journal articles for each topic presented. The reading materials are available on Leganto, accessed through iLearn. Students must critically read the materials provided to further develop concepts and frameworks referred to in ACCG828. The reading materials are used across all assessments in ACCG828.
- Self-study is a valuable way to learn because students learn independently, take responsibility for your learning and assume accountability for the outcome of your learning process. ACCG828 relies heavily on independent learning where students read the relevant and other materials, revise the seminar notes, prepare answers to assigned activities, complete online quizzes, and participate in online workshops.
- Case Studies represent real-world cases and practical examples. Critically reviewing cases assist students in integrating the various ACCG828 topics and developing the ability to transfer management control system knowledge and relevant individual and

teamwork skills from the classroom into organisations. See Unit Schedule for case study details.

- Discussion Forums are used for the purpose of submitting responses to assigned activities, lead and participate in online discussions based on a specific or collection of topics, which counts toward your overall mark and grade (see Assessed Coursework).
- Working in teams, students undertake qualitative research on an real-world organisation, in teams. Project work assists students in developing knowledge of organisations and their management control systems. Additionally, students develop skills in critical thinking and examination, conducting research and teamwork skills.

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

- Understand the principles of Qualitative Research in Management Accounting.
- Critically analyse, integrate and apply conceptual knowledge to recognize and solve problems and make recommendations concerning real-world (case-based) management control system issues.
- Critically examine a real-world organisation's strategic and operational activities and design an effective organisational management control system, based on qualitative research.
- Work effectively in a team using interpersonal communication, collaborative problem-solving, and constructive conflict resolution.

Assessment tasks

- 1. Assessed Coursework
- 2. Case Study Team Assignment

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Changes from Previous Offering

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

1. Learning Outcome 2 has been included in ACCG828 to reflect the qualitative research undertaken by students in this unit. Additionally, a new topic focused on Qualitative Research inclusive of Document Analysis has been integrated into the unit content, see the Unit Schedule.
2. Overall, the number of assessment tasks has been reduced from four (4) to three (3) assessment tasks.
3. Assessment Task 1, namely Assessed Coursework has replaced the assessment task focused only on Seminar Participation. The weighting of Assessed Coursework is 45% to reflect the greater variety of weekly activities that students participate in and complete.
4. The major Reflective Assignment is no longer part of the assessment portfolio. Rather, smaller reflective activities are now included as part of Assessed Coursework.
5. The Team Case Study now has a weighting of 35% to reflect the Unit Convenor's observations and evidence of student effort, and feedback from the majority of ACCG828 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.businessandconomics.mq.edu.au/new_and_current_students/undergraduate/how_do_i/grade_appeals

Research and Practice, Global and Sustainability

ACCG828 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 student's ability 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 to promote their employability and 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 designing an effective management control package based on research, and to apply and synthesize conceptual knowledge to recognize and solve problems.