

Course Outline 2017
ACCTG 721: RESEARCH IN MANAGEMENT CONTROL (15 POINTS)
Semester 1 (1173)

Course Prescription

Provides an insight into the theoretical and empirical literature relating to management planning and control in private and public sector organisations. Explores the relationship between strategy, organisation design, performance measurement and evaluation, application of productivity analysis and Data Envelopment Analysis.

Goals of the Course

This paper examines management control in organisations with a particular focus on performance measurement and analysis. It explores the relationships among strategy, organisation design, performance evaluation, and measurement. Data Envelopment Analysis (DEA) is a powerful method of performance analysis and a significant part of the course will be devoted to it.

Learning Outcomes

The objective of the course is to examine the design and operation of management control systems in organisations, especially in relation to methods of performance measurement. Students successfully completing the course will acquire a sound knowledge of control issues as well as a good understanding of DEA. This will be achieved by reading and discussing a number of papers in addition to some lectured material.

By the end of this course it is expected that the student will:

1. Have a sound knowledge of management control systems and performance measurement issues;
2. Understand the theory, models, and application of Data Envelopment Analysis; and
3. Have examined the design and operation of management control systems in private and public sector organisations within the context of different strategies and organisational settings.

Content Outline

- Introduction
- Frameworks for management control
- New product development and management control
- Performance Measurement and Productivity Theory
- Data Envelopment Analysis (models and applications)
- Data Envelopment Analysis (technical aspects)

Learning and Teaching

This paper is taught on the city campus. An introductory one-hour session comprises an overview of the course and agreement of responsibilities during the course. All sessions thereafter are conducted as seminars, with a maximum duration of three hours.

Teaching Staff

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Learning Resources

Papers to be reviewed will be distributed during class.

Assessment

Two paper reviews (presentation and written report)	20%
Two individual assignments	30%
Final examination	50%

Learning Outcome	Paper Reviews	Assignment 1	Assignment 2	Final Exam
1	X	X	X	X
2	X		X	X
3	X	X		X

Inclusive Learning

Students are urged to discuss privately any impairment-related requirements face-to-face and/or in written form with the course convenor/lecturer and/or tutor.

Student Feedback

Feedback from students is always welcomed and we encourage students to discuss their feedback with the lecturers on this course. Formal student evaluations on the course and teaching may be requested at the end of the semester.