



UNSW Course Outline

ACCT5955 Management Control Systems in Contemporary Contexts - 2024

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General Course Information

Course Code : ACCT5955

Year : 2024

Term : Term 3

Teaching Period : T3

Is a multi-term course? : No

Faculty : UNSW Business School

Academic Unit : School of Accounting, Auditing and Taxation

Delivery Mode : In Person

Delivery Format : Standard

Delivery Location : Kensington

Campus : Sydney

Study Level : Postgraduate

Units of Credit : 6

[Useful Links](#)

[Handbook Class Timetable](#)

Course Details & Outcomes

Course Description

Learn how to design, implement, and utilise management control systems for better

management and decision-making around organizational resources and operations. This course provides a strategic and executive perspective on how MCS work and are changing with new business models, new technologies, digitalisation and increasingly blurred organizational boundaries. You'll engage with industry examples and apply proven frameworks to solve real-world business challenges. Through this course, you'll develop critical thinking and leadership skills in leveraging MCS to effectively navigate modern organisational complexities and drive business success.

Course Aims

This course aims to investigate effective organizational control in today's fast-paced business and offers a transformative journey into the world of management control systems (MCS). You will discover how MCS shape the success of modern organizations.

The course goes beyond theory, offering practical frameworks and real-world examples to help you design MCS that drive performance and adaptability. The course also aims to give you a competitive edge by mastering the art of designing agile control systems that can keep pace with today's rapidly evolving business landscape. The course offers learnings about MCS that will empower you to craft management controls of the future.

Relationship to Other Courses

Management Control is a vital function within organisations from all sectors of the economy. Failures of Management Control lead to significant financial losses, damaged reputations, and even financial failure (E.g. Enron, WorldCom etc.). Thus, in order to maximise the probability of success, organisations must ensure the effective design and application of Management Control. The course aims to examine the design and application of effective management controls, while considering various factors that influence such design. In doing so, course participants will be introduced to a number of control typologies. In order to evaluate effective design, we consider the fit of various Management Controls in relation to a range of situational factors. Attention will be paid to the changing design of Management Control Systems within contemporary organisations (given digitalisation, globalisation, etc.). As organisations grow and as the boundaries between organisations become increasingly blurred - within a so called new economy, fluid and contextual Management Controls are needed that enable organisations to adapt quickly to changing conditions. Factors necessary to manage change successfully via Management Controls are therefore examined. Students engage with the above issues as applied to real industry examples.

Course Learning Outcomes

Course Learning Outcomes	Program learning outcomes
CLO1 : Analyse the basic ingredients of management control systems design.	• PLO1 : Business Knowledge
CLO2 : Apply knowledge of management control systems to design effective systems for different and international organizational contexts.	• PLO2 : Problem Solving
CLO3 : Evaluate the impact of technological advancements and changing business environments on management controls.	• PLO2 : Problem Solving
CLO4 : Demonstrate how to navigate changing landscapes, ensuring your MCS remain effective and relevant (adapt and thrive).	• PLO6 : Global and Cultural Competence
CLO5 : Analyse real-world case studies to assess the effectiveness of management control systems.	• PLO2 : Problem Solving
CLO6 : Cultivate teamwork and leadership skills through collaborative projects and presentations focusing on management control systems.	• PLO4 : Teamwork
CLO7 : Develop pitching skills so that you can successfully communicate your ideas to many stakeholders. Learn to navigate group dynamics for maximum efficiency and synergy.	• PLO3 : Business Communication

Course Learning Outcomes	Assessment Item
CLO1 : Analyse the basic ingredients of management control systems design.	<ul style="list-style-type: none"> • Assessment 1: Group Presentation and Report
CLO2 : Apply knowledge of management control systems to design effective systems for different and international organizational contexts.	<ul style="list-style-type: none"> • Assessment 1: Group Presentation and Report
CLO3 : Evaluate the impact of technological advancements and changing business environments on management controls.	<ul style="list-style-type: none"> • Assessment 2: Individual Presentation and Case Report • Assessment 1: Group Presentation and Report
CLO4 : Demonstrate how to navigate changing landscapes, ensuring your MCS remain effective and relevant (adapt and thrive).	<ul style="list-style-type: none"> • Assessment 2: Individual Presentation and Case Report • Assessment 1: Group Presentation and Report
CLO5 : Analyse real-world case studies to assess the effectiveness of management control systems.	<ul style="list-style-type: none"> • Assessment 2: Individual Presentation and Case Report • Assessment 1: Group Presentation and Report
CLO6 : Cultivate teamwork and leadership skills through collaborative projects and presentations focusing on management control systems.	<ul style="list-style-type: none"> • Assessment 1: Group Presentation and Report
CLO7 : Develop pitching skills so that you can successfully communicate your ideas to many stakeholders. Learn to navigate group dynamics for maximum efficiency and synergy.	<ul style="list-style-type: none"> • Assessment 1: Group Presentation and Report

Learning and Teaching Technologies

Moodle - Learning Management System

Learning and Teaching in this course

At University, the focus is on your self-directed search for knowledge. Online seminars, course readings, exams and other resources are provided to assist and facilitate your learning. You are therefore required to attend all seminars, and read all required readings in order to fully grasp and appreciate the concepts introduced in this course. It is up to you to choose how much work you do in each part of the course. This includes preparing for online seminars, completing assignments, studying for exams, and seeking assistance to extend and clarify your understanding. You should choose an approach that best suits your individual learning style and goals in this course. Case studies and self-study questions are provided to guide your learning process.

Additional Course Information

In the event of illness, severe weather disruption etc the course may move to an online format via Zoom. If this is to happen a link will be emailed to you..

Assessments

Assessment Structure

Assessment Item	Weight	Relevant Dates	Program learning outcomes
Assessment 1: Group Presentation and Report Assessment Format: Group	30%	Due Date: Not Applicable	<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO3 : Business Communication• PLO1 : Research Excellence• PLO4 : Teamwork• PLO5 : Responsible Business Practice• PLO2 : Problem Solving
Assessment 2: Individual Presentation and Case Report Assessment Format: Individual	70%	Start Date: Not Applicable Due Date: Not Applicable	<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving• PLO3 : Business Communication• PLO4 : Teamwork• PLO6 : Global and Cultural Competence• PLO1 : Research Excellence

Assessment Details

Assessment 1: Group Presentation and Report

Assessment Overview

This group project will consist of two parts:

Part A: Group Presentation - The assignment will involve significant applied research in relation to management controls. Students will solve a real world business problems through critically analysing a management control system using practical frameworks gained from the course.
(10%)

Part B: Group Report - This task requires students to demonstrate their understanding of the key findings in the Group report. (20%)

Assesses: PL01, PL02, PL03, PL04, PL05, PL06, PL07

Course Learning Outcomes

- CLO1 : Analyse the basic ingredients of management control systems design.
- CLO2 : Apply knowledge of management control systems to design effective systems for different and international organizational contexts.
- CLO3 : Evaluate the impact of technological advancements and changing business environments on management controls.
- CLO4 : Demonstrate how to navigate changing landscapes, ensuring your MCS remain effective and relevant (adapt and thrive).
- CLO5 : Analyse real-world case studies to assess the effectiveness of management control systems.
- CLO6 : Cultivate teamwork and leadership skills through collaborative projects and presentations focusing on management control systems.
- CLO7 : Develop pitching skills so that you can successfully communicate your ideas to many stakeholders. Learn to navigate group dynamics for maximum efficiency and synergy.

Detailed Assessment Description

Tba

Assessment Length

to be advised

Assignment submission Turnitin type

This assignment is submitted through Turnitin and students can see Turnitin similarity reports.

Generative AI Permission Level

Planning/Design Assistance

You are permitted to use generative AI tools, software or services to generate initial ideas, structures, or outlines. However, you must develop or edit those ideas to such a significant extent that what is submitted is your own work, i.e., what is generated by the tool, software or service should not be a part of your final submission. You should keep copies of your iterations to show your Course Authority if there is any uncertainty about the originality of your work.

If your Convenor has concerns that your answer contains passages of AI-generated text or media that have not been sufficiently modified you may be asked to explain your work, but we recognise that you are permitted to use AI generated text and media as a starting point and some traces may remain. If you are unable to satisfactorily demonstrate your understanding of your submission you may be referred to UNSW Conduct & Integrity Office for investigation for academic misconduct and possible penalties.

For more information on Generative AI and permitted use please see [here](#).

Please include screenshots in the appendix of the PPT for the verbal presentation where AI is

used. Please include screenshots in the appendix of the word document for the verbal presentation where AI is used. A word document will be submitted in Turnitin.

Assessment 2: Individual Presentation and Case Report

Assessment Overview

This task requires students to demonstrate their understanding of the key readings and concepts studied throughout the course and their ability to apply those concepts.

Part A: Presentation as a collaborative effort assessed individually (20%)

Part B: Individual case study (50%)

Assesses: PLO1, PLO2, PLO3, PLO5, PLO6, PLO7

Course Learning Outcomes

- CLO3 : Evaluate the impact of technological advancements and changing business environments on management controls.
- CLO4 : Demonstrate how to navigate changing landscapes, ensuring your MCS remain effective and relevant (adapt and thrive).
- CLO5 : Analyse real-world case studies to assess the effectiveness of management control systems.

Detailed Assessment Description

To be advised

Assessment Length

to be advised

Assignment submission Turnitin type

This is not a Turnitin assignment

Generative AI Permission Level

Planning/Design Assistance

You are permitted to use generative AI tools, software or services to generate initial ideas, structures, or outlines. However, you must develop or edit those ideas to such a significant extent that what is submitted is your own work, i.e., what is generated by the tool, software or service should not be a part of your final submission. You should keep copies of your iterations to show your Course Authority if there is any uncertainty about the originality of your work.

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that have not been sufficiently modified you may be asked to explain your work, but we recognise that you are permitted to use AI generated text and media as a starting point and some traces may remain. If you are unable to satisfactorily demonstrate your understanding of your submission you may be referred to UNSW Conduct & Integrity Office for investigation for academic misconduct and possible penalties.

For more information on Generative AI and permitted use please see [here](#).

When AI is used to produce work for the case report video and verbal presentation please include screenshots in the appendix of the PPT file you submit which contains a link to your video. Thank you

General Assessment Information

As a student at UNSW you are expected to display [academic integrity](#) in your work and interactions. Where a student breaches the [UNSW Student Code](#) with respect to academic integrity, the University may take disciplinary action under the Student Misconduct Procedure. To assure academic integrity, you may be required to demonstrate reasoning, research and the process of constructing work submitted for assessment.

To assist you in understanding what academic integrity means, and how to ensure that you do comply with the UNSW Student Code, it is strongly recommended that you complete the [Working with Academic Integrity](#) module before submitting your first assessment task. It is a free, online self-paced Moodle module that should take about one hour to complete.

You are expected to complete all assessment tasks for your courses in the School of Accounting, Auditing & Taxation. In some courses, there will be a minimum pass mark required on the final exam due to the need to assure individual mastery of specific course learning outcomes for accounting accreditation requirements. Where applicable this is explained in the assessment section of this course outline.

Grading Basis

Standard

Requirements to pass course

In order to pass this course, you must:

- achieve a composite mark of at least 50 out of 100;
- meet any additional requirements described in the Assessment Summary section.

You are expected to attempt all assessment requirements in the course.

Course Schedule

Teaching Week/Module	Activity Type	Content
Week 1 : 9 September - 15 September	Seminar	INTRODUCTION TO MANAGEMENT CONTROL SYSTEMS AND KEY TERMINOLOGY None
Week 2 : 16 September - 22 September	Seminar	MANAGEMENT CONTROL TYPOLOGIES A] Administrative Controls B] Social Controls C] Personal Controls In class exercises
Week 3 : 23 September - 29 September	Seminar	MANAGEMENT CONTROL SYSTEMS DESIGN, IMPLEMENTATION AND USES Diagnostic and Interactive Uses of Management Control Systems In class exercises
Week 4 : 30 September - 6 October	Seminar	MANAGEMENT CONTROL SYSTEMS AND FIT: A CONTINGENCY APPROACH In class exercises
Week 5 : 7 October - 13 October	Seminar	NATIONAL CULTURE AND MCS Implications for Management Control Systems Design and Implementation In class exercises Assignment 1A Business Pitch 1 - Presentation 1 Due IN CLASS - Wednesday 9 October. Approx. format 12 minutes to present then question and feedback.
Week 6 : 14 October - 20 October	Seminar	
Week 7 : 21 October - 27 October	Seminar	NEW ECONOMY MCS In class exercises Assignment 1B Team Report Due Wednesday 23 October. Hard copy at start of class and soft copy via Turnitin. Approx. 2500-3000 words.
Week 8 : 28 October - 3 November	Seminar	NEW ECONOMY MCS In class exercises
Week 9 : 4 November - 10 November	Seminar	Assignment 2A Business Pitch 2 - Presentation 2A Team Presentation (assessed individually) Due IN CLASS - Wednesday 4 November. Approx. format 12 minutes to present then questions and feedback.
Week 10 : 11 November - 17 November	Seminar	COURSE SUMMARY, CASE STUDY INFO & CONCLUSION TO COURSE MANAGEMENT CONTROL SYSTEMS, VIRTUAL ORGANISATION STRUCTURES AND THE DIGITAL (NEW) ECONOMY/ CHANGE & MCS In class exercises
Week 11 : 18 November - 24 November	Presentation	Individual Case Study Video. No more than 12 minutes. Due Wednesday 18 November.

Attendance Requirements

Students are strongly encouraged to attend all classes and review lecture recordings.

General Schedule Information

Week 1 Introduction to Management Control Systems (MCS) & Course Outline

Week 2 Management Control Typologies

Week 3 Management Control Systems Design, Implementation and Use

Week 4 Management Control Systems and Fit

Week 5 National Culture and MCS (Cultural Interfaces)

(Presentation 1 Due in class)

Week 6 National Culture and MCS (Cultural Interfaces) cont

Week 7 Management Control Systems, Virtual Organisation Structures and The Digital (New) Economy/ Assignment 3 Information

Week 8 Management Control Systems, Virtual Organisation Structures and The Digital (New) Economy cont

Week 9 Management Control Systems and Managing Change

(Presentation 2 Due in class)

Week 10 Conclusion to Course/Assignment 3 Information

Course Resources

Prescribed Resources

There is no textbook for this course.

A course website will be maintained using Moodle which will contain course readings, case studies and other Seminar materials. You are required to have a Unipass and Unipin to access this website. In addition, you must be enrolled in the course to access the website. The website will contain the course outline, announcements made during the semester, and links to other websites of interest and any other material deemed suitable by the Lecturer-in-Charge.

Recommended Resources

Students should check Moodle each week as a weekly announcement will be sent which to every student will contain essential Seminar resources. These resources will also be made available in Moodle. All important information will be communicated via email so you should regularly check

your university email account.

The course incorporates real world case studies and students should complete any required readings before the Seminar.

Please ensure you bring an electronic device to every Seminar and all resources provided to you for the Seminar that week including case study materials etc. should be kept open during class.

It is

Course Evaluation and Development

Students will offer feedback formally via the My Experience survey.

Students will also be invited to offer feedback informally through the teaching period.

Prior feedback indicated that students wanted the team assessments earlier and the individual assignment at the end of the Semester. This change was actioned. Students also indicated that they want more real world cases and videos which has been built into the course.

Staff Details

Position	Name	Email	Location	Phone	Availability	Equitable Learning Services Contact	Primary Contact
Lecturer	Dr Natalie Buckingham		Kensington		After Seminars	No	Yes

Other Useful Information

Academic Information

COURSE POLICIES AND SUPPORT

The Business School expects that you are familiar with the contents of this course outline and the UNSW and Business School learning expectations, rules, policies and support services as listed below:

- Program Learning Outcomes
- Academic Integrity and Plagiarism
- Student Responsibilities and Conduct
- Special Consideration

- Protocol for Viewing Final Exam Scripts
- Student Learning Support Services

Further information is provided on the [Policies and Guidelines](#) page.

Students may not circulate or post online any course materials such as handouts, exams, syllabi or similar resources from their courses without the written permission of their instructor.

STUDENT LEARNING OUTCOMES

The Course Learning Outcomes (CLOs) – under the Outcomes tab – are what you should be able to demonstrate by the end of this course, if you participate fully in learning activities and successfully complete the assessment items.

CLOs also contribute to your achievement of the Program Learning Outcomes (PLOs), which are developed across the duration of a program. PLOs are, in turn, directly linked to [UNSW graduate capabilities](#). More information on Coursework PLOs is available on the [Policies and Guidelines](#) page. For PG Research PLOs, including MPDBS, please refer to [UNSW HDR learning outcomes](#).

Academic Honesty and Plagiarism

As a student at UNSW you are expected to display [academic integrity](#) in your work and interactions. Where a student breaches the [UNSW Code of Conduct](#) with respect to academic integrity, the University may take disciplinary action. To assure academic integrity, you may be required to demonstrate reasoning, research and the process of constructing work submitted for assessment.

To assist you in understanding what academic integrity means, and how to ensure that you do comply with the UNSW Code of Conduct, it is strongly recommended that you complete the [Working with Academic Integrity](#) module before submitting your first assessment task. It is a free, online self-paced Moodle module that should take about one hour to complete.

Submission of Assessment Tasks

SHORT EXTENSIONS

Short Extension is a new process that allows you to apply for an extended deadline on your assessment without the need to provide supporting documentation, offering immediate approval

during brief, life-disrupting events. Requests are automatically approved once submitted.

Short extensions are ONLY available for some assessments. Check your course outline or Moodle to see if this is offered for your assessments. Where a short extension exists, all students enrolled in that course in that term are eligible to apply. Further details are available the UNSW [Current Students](#) page.

SPECIAL CONSIDERATION

You can apply for special consideration when illness or other circumstances beyond your control interfere with your performance in a specific assessment task or tasks, including online exams. Special consideration is primarily intended to provide you with an extra opportunity to demonstrate the level of performance of which you are capable.

Applications can only be made online and will NOT be accepted by teaching staff. Applications will be assessed centrally by the Case Review Team, who will update the online application with the outcome and add any relevant comments. The change to the status of the application immediately sends an email to the student and to the assessor with the outcome of the application. The majority of applications will be processed within 3-5 working days.

For further information, and to apply, see Special Consideration on the UNSW [Current Students](#) page.

LATE SUBMISSION PENALTIES

LATE SUBMISSION PENALTIES

For assessments other than examinations, late submission will incur a penalty of 5% per day or part thereof (including weekends) from the due date and time. An assessment will not be accepted after 5 days (120 hours) of the original deadline unless special consideration has been approved. In the case of an approved Equitable Learning Plan (ELP) provision, special consideration or short extension, the late penalty applies from the date of approved time extension. After five days from the extended deadline, the assessment cannot be submitted.

An assessment is considered late if the requested format, such as hard copy or electronic copy, has not been submitted on time or where the 'wrong' assessment has been submitted.

For assessments which account for 10% or less of the overall course grade, and where answers are immediately discussed or debriefed, the LIC may stipulate a different penalty. Details of such

late penalties will be available on the course Moodle page.

FEEDBACK ON YOUR ASSESSMENT TASK PERFORMANCE

Feedback on student performance from formative and summative assessment tasks will be provided to students in a timely manner. Assessment tasks completed within the teaching period of a course, other than a final assessment, will be assessed and students provided with feedback, with or without a provisional result, within 10 working days of submission, under normal circumstances. Feedback on continuous assessment tasks (e.g. laboratory and studio-based, workplace-based, weekly quizzes) will be provided prior to the midpoint of the course.

Faculty-specific Information

PROTOCOL FOR VIEWING FINAL EXAM SCRIPTS

UNSW students have the right to view their final exam scripts, subject to a small number of very specific exemptions. The UNSW Business School has set a [protocol](#) under which students may view their final exam script. Individual schools within the Faculty may also set up additional local processes for viewing final exam scripts, so it is important that you check with your School.

If you are completing courses from the following schools, please note the additional school-specific information:

- Students in the **School of Accounting, Auditing & Taxation** who wish to view their final examination script should also refer to [this page](#).
- Students in the **School of Banking & Finance** should also refer to [this page](#).
- Students in the **School of Information Systems & Technology Management** should also refer to [this page](#).

COURSE EVALUATION AND DEVELOPMENT

Feedback is regularly sought from students and continual improvements are made based on this feedback. At the end of this course, you will be asked to complete the [myExperience survey](#), which provides a key source of student evaluative feedback. Your input into this quality enhancement process is extremely valuable in assisting us to meet the needs of our students and provide an effective and enriching learning experience. The results of all surveys are carefully considered and do lead to action towards enhancing educational quality.

QUALITY ASSURANCE

The Business School is actively monitoring student learning and quality of the student experience in all its programs. A random selection of completed assessment tasks may be used for quality assurance, such as to determine the extent to which program learning goals are being achieved. The information is required for accreditation purposes, and aggregated findings will be used to inform changes aimed at improving the quality of Business School programs. All material used for such processes will be treated as confidential.

TEACHING TIMES AND LOCATIONS

Please note that teaching times and locations are subject to change. Students are strongly advised to refer to the [Class Timetable website](#) for the most up-to-date teaching times and locations.

School Contact Information

The policies regarding staff contact in the School of Accounting, Auditing and Taxation are as follows:

- All questions regarding course administration should be directed to the Lecturer-in-charge.
- The full-time staff will be available for consultation starting from Weeks 2 to 10 and STUVAC period.
- Consultation hours will be advised on the course Moodle page in a consolidated timetable.
- Students are encouraged to consult with staff during online consultation sessions.
Consultation will not be provided via email or phone.
- Consultation times during STUVAC period will likely vary to the regular consultation during Term and be posted on the course webpage later in the Term.

While emails to staff should be a rare occurrence as noted above, in instances where it is warranted, please make sure that:

- You use your UNSW email address when corresponding with the teaching staff on this course. Emails from other addresses (such as Hotmail, Gmail, Yahoo, 126, QQ, etc.) are not accepted and will not be replied to.
- You must use an appropriate communication level with staff. Emails and discussion forum posts that use short-hand and “Texting” language are not acceptable, and communication must be in English. If your email cannot be understood then staff will not reply.
- You must identify yourself by your full name, student ID and tutorial day and time.
- Please be aware that Staff will not necessarily reply to students to inform them if their emails are non-compliant.
- Full-time teaching staff only answer emails during regular working hours of Monday to Friday 9am-5pm. Tutoring staff often have other jobs and require 48 hours within regular business office hours to reply to emails.

Complaints about the assessment and other aspects of this course should be directed in the first instance to the Lecturer-in-Charge (or Course Convenor) and if still unsatisfied with the response received then you are directed to contact the School of Accounting, Auditing & Taxation Grievance Officer, details available here: <https://www.unsw.edu.au/business/our-schools/accounting-auditing-taxation/contact-us>