

MACQUARIE  
UNIVERSITY



FACULTY OF  
BUSINESS AND ECONOMICS

ACCG828  
Management Control Systems

Semester 2, 2010

*Department of Accounting and Finance*

**MACQUARIE UNIVERSITY  
FACULTY OF BUSINESS AND ECONOMICS  
UNIT OUTLINE**

**Year and Semester: Second Semester, 2010**

**Unit convenor: Dr. Kevin Baird**

**Recommended Prerequisite: Students enrolling in this unit are assumed to have successfully completed the equivalent of at least one undergraduate unit in management accounting.**

**Credit points: 4**

Students in this unit should read this unit outline carefully at the start of semester. It contains important information about the unit. If anything in it is unclear, please consult one of the teaching staff in the unit.

**ABOUT THIS UNIT**

- This unit is concerned with the design and operation of management control systems and the controls which are included in the management control systems of most organizations. Management control systems are one of the main mechanisms by which managers implement an organization's strategy to achieve its goals. Hence, the unit focuses on the link between strategy and controls. The unit also considers the implications of other contextual influences including environment, technology, management style, and culture on control system design.

The unit is divided into two parts. The first part covers the management control environment, which primarily deals with the design of the organizational infrastructure of management control systems (such as responsibility centres), and details in relation to specific accounting related controls. The second part of the course draws on research based readings to illustrate that the design of management control systems is contingent upon many contextual factors.

- The unit is an elective unit in the Masters of Commerce program.

**TEACHING STAFF**

- Convenor  
Dr. Kevin Baird  
E4A 209  
Ph: 9850 8532  
[kevin.baird@mq.edu.au](mailto:kevin.baird@mq.edu.au)

## CONSULTATION TIMES

Consultation hours will be Thursday 4-6pm each week.

You are encouraged to seek help during my regular consultation hours. In special circumstances, an appointment may be made outside regular consultation hours. Alternatively, I am happy for you to email me regarding any concerns or questions you may have during the semester.

In order to gain access to my office during consultation hours please ring my extension number (8532) from the phone available in the E4A Level 2 lobby.

Students experiencing significant difficulties with any topic in the unit must seek assistance immediately.

## CLASSES

- There will be one three hour class held each week on Thursdays from 1.05-3.55pm in W6B320. This class will be held on the dates shown in the Class Schedule (see page 5).
- Given a large part of the assessment marks available in the course will be based on work completed during or submitted in class, attendance at all classes is strongly recommended.

## PRIZES

Department of Accounting and Finance Prize for Academic Excellence in ACCG828 - \$100.

## REQUIRED AND RECOMMENDED TEXTS AND/OR MATERIALS

- Required textbook: Anthony, R.N. & Govindarajan, V. (2007) *Management Control Systems* (McGraw-Hill Irwin, 12<sup>th</sup> edition).
- **Additional materials:**  
Additional readings and other materials, including power point slides for each chapter of the text, will be placed on the unit webpage.
- The text can be purchased from the Macquarie University Co-op Bookshop.
- The text is available in the Macquarie Library.

## TECHNOLOGY USED AND REQUIRED

- There is no technology required other than use of the unit Blackboard website.

## UNIT WEB PAGE

- Course material is available on the learning management system (BlackBoard)
- The web page for this unit can be found at: <http://learn.mq.edu.au>

## LEARNING OUTCOMES

The learning outcomes of this unit are:

- 1 Explain the main principles, frameworks, and models relating to the design, implementation, and operation of management control systems in organisations.
- 2 Critically analyse and evaluate different organisational strategies.
- 3 Explain the influence of strategy on the design of management control systems.
- 4 Solve problems by identifying and selecting appropriate courses of action.
- 5 Develop skills in analysing and interpreting case based scenarios with a view to making appropriate recommendations.
- 6 Develop skills in analysing and interpreting academic management accounting journal articles.
- 7 Explain the contingency theory approach to designing management control systems
- 8 Express and justify viewpoints, and articulate them in a group setting.
- 9 Demonstrate effective oral and written communication.
- 10 Demonstrate an awareness and understanding of ethical issues affecting the design of management control systems.

## GRADUATE CAPABILITIES

In addition to the discipline-based learning objectives, all academic programs at Macquarie seek to develop the capabilities the University's graduates will need to develop to address the challenges, and to be effective, engaged participants in their world.

This unit contributes to this by developing the following graduate capabilities:

- 1 Discipline Specific Knowledge and Skills
  - a) Describe the alternative strategies that may be adopted by organisations.
  - b) Understand the influence of organisational strategies on the design of management control systems.
  - c) Describe the different types of controls and their influence on organisational behaviour.
  - d) Effectively design organisational structures to facilitate the achievement of organisational objectives.

- e) Recognise and employ both traditional and contemporary approaches to performance evaluation within organisations.
  - f) Recognise the important role of contingency factors including types of relationships, culture, the external environment, technology, and life cycle stages on the design of management control systems.
  - g) Recognise the importance of considering ethical issues when designing management control systems.
- 2 Critical, Analytical and Integrative Thinking
- a) Review, critically analyse, and express judgement about a range of management accounting literature in oral and/or written form.
  - b) Apply management accounting principles, concepts and techniques to understanding the world around you.
- 3 Problem Solving and Research Capability
- 4 Creative and Innovative
- 5 Effective Communication
- 6 Capable of Professional and Personal Judgement and Initiative
- 7 Commitment to Continuous Learning

## **TEACHING AND LEARNING STRATEGY**

- The unit is taught in a Seminar format with one 3 hour Seminar held each week.
- During the class meetings the material contained in the textbook chapters and set readings will be reviewed and discussed and/or case studies of realistic organizational situations will be analysed and discussed. You should prepare answers to all questions for all cases listed in the class schedule as the weekly assignments will be randomly collected and marked as part of the assessment requirements.
- The class meeting will be as interactive as possible and students are expected to participate constructively during class. It is in your interest to prepare properly for class meetings and participate constructively because the final examination requirements will be based on the material covered in class. Also, marks are awarded for class participation.
- The topics covered in the course are outlined on the next page.

<b>Date</b>	<b>Topic</b>	<b>Required textbook reading*</b>
Week 1 – 5 <sup>th</sup> August	Introduction to the unit Research in management accounting	
Week 2 – 12 <sup>th</sup> August	Strategy	Chapter 2
Week 3 – 19 <sup>th</sup> August	The nature of management control  Strategic planning	Chapter 1 Chapter 8
Week 4 – 26 <sup>th</sup> August	Controls for differentiated strategies	Chapter 13 pp.576-589
Week 5 – 2 <sup>nd</sup> September	The role of accounting and non-accounting controls  Behaviour in organizations	Chapter 9 pp. 387-393 M & V pp.23-33 & 67-77
Week 6 – 9 <sup>th</sup> September	Responsibility centres	Chapter 4 Chapter 5
Week 7 – 16 <sup>th</sup> September	Performance measurement	Chapter 11
Week 8 – 7 <sup>th</sup> October	MCSs for intra-organisational and inter-organisational relationships	Chapter 15
Week 9 – 14 <sup>th</sup> October	The effect of culture on MCS design	
Week 10 – 21 <sup>st</sup> October	The effect of the external environment and technology on MCS design	
Week 11 – 28 <sup>th</sup> October	The effect of life cycle stages on MCS design	
Week 12 – 4 <sup>th</sup> November	Management control-related ethical issues and analyses	M & V pp. 553-570
Week 13 – 11 <sup>th</sup> November	Revision	

\* NB Additional readings will be placed on the unit website.

M & V – Merchant, K.A., & Van der Stede, W. A. (2003). Management Control Systems: Performance Measurement, Evaluation and Incentives, Prentice Hall, London.

## RESEARCH AND PRACTICE

- This unit uses research by Macquarie University researchers

Baird, K., Harrison, G., & Reeve, R. (2007). Success of activity management practices: The influence of organizational and cultural factors. *Accounting and Finance*, Vol.47, Issue 1, pp. 47-67.

- This unit uses research from external sources

Porter, M. (2008). The five competitive forces that shape strategy. *Harvard Business Review*, pp.78-93. (Week 2)

Langfield-Smith, K. (1997). Management control systems and strategy: A critical review. *Accounting, organizations and Society*, Vol.22, No.2, pp.207-232. (Week 4)

Abernethy, M.A., & Brownell, P. (1997). Management control systems in research and development organizations: The role of accounting, behavior and personnel controls. *Accounting, Organizations, and Society*, Vol.22, No.3/4, pp.233-248. (Week 5)

Chung, L.H, Gibbons, P.T., & Schoch, H.P. (2006). The management of information and managers in subsidiaries of multinational corporations. *British Journal of Management*, Vol.17, pp.153-165. (Week 8)

Hopper, T., Northcott, D., Scapens, R. (2007). *Issues in Management Accounting*, Pearson Education Limited, Edinburgh Gate, Harlow, Essex, pp.93-116. (Week 9)

Abernethy, M.A., & Lillis, A.M. (1995). The impact of manufacturing flexibility on management control system design. *Accounting, Organizations, and Society*, Vol.20, No.4, pp.241-258. (Week 10)

Moores, K., & Yuen, S. (2001). Management accounting systems and organizational configuration: A life-cycle perspective. *Accounting, Organizations, and Society*, Vol.26, pp.351-389. (Week 11)

These readings will be placed on the unit website.

- This unit gives you practice in applying research findings in your assignments.

**RELATIONSHIP BETWEEN ASSESSMENT AND LEARNING OUTCOMES**

	<b>Assessment Task 1</b>	<b>Assessment Task 2</b>	<b>Assessment Task 3</b>	<b>Assessment Task 4</b>
Title/Name	Weekly assignments	Presentation	Participation	Final Exam
Description	<p>Random collection of five (5) individual weekly assignments.</p> <p>The best four (4) assignments will count and each will be worth 5% of the total assessment.</p> <p>The first assignment will definitely be collected in either Week 3 or 4 and will be used for the purpose of identifying students who are experiencing difficulties in the course. Students identified as experiencing problems will be asked to make an appointment with the lecturer during their consultation time.</p>	<p>Each student will be required to contribute to a group presentation based on one of the readings provided.</p> <p>Students will be assigned to groups and readings in Week 1.</p> <p>See further details below on p.13.</p>	<p>Extent to which students actively contribute to class discussions on the readings and weekly assignments.</p>	<p>Two and a half (2.5) hour final exam.</p> <p>Additional ten (10) minutes reading time.</p> <p>Additional information will be provided towards the end of the semester.</p>
Due date	At the beginning of the relevant seminar as outlined on pages 15-18 of this outline.	To be determined in Week 1.	Continual throughout all seminars held during the semester.	Examination period.
% Weighting	<b>TOTAL: 20%</b>  The four best	<b>15%</b>  Each student in	<b>10%</b>	<b>55%</b>

	assignments will be worth 5% of the total assessment.	the group will receive the same mark.		
Grading method	Each of the five assignments will be marked using the marking rubric and criteria explained on page 19.	The criteria used to evaluate each groups performance is shown on page 14.	The quality of class participation will be assessed by the lecturer using the criteria outlined on p21.	You must pass the final exam to receive a passing grade in this unit.  Please refer to p.10 of this outline for further details.
Submission method	Assignments should be submitted in the seminar. If a student is absent then the assignment must be emailed to Dr. Baird prior to the commencement of the class.  Assignments must be neatly typed using one-and-a-half spacing with spaces between paragraphs and 2.5cm margins.	The presentations will be conducted during the seminar with each students presentation date determined in Week 1.	Participation during seminars.	Final exam
Feedback	Assignments will be returned at the next seminar following their submission. A feedback sheet with marks and comments will be provided with each assignment.	Feedback on each presentation will be provided to students in the seminar following their presentation.  Feedback will consist of marks (in line with the criteria outlined on p.14) and comments.	Students will be informed of their participation mark at the end of the semester via the unit webpage.	Please refer to the guidelines relating to Grading Appeals and Exam Script Viewing on the web page of the Faculty of Business and Economics.
Estimated	Approx 3 hours	Approx. 10	Included in	Approx. 47

student workload (hours)	per week.	hours.	time allocated to attend 3 hour seminar each week.	hours (continuous learning and additional study prior to the exam).
Learning outcomes assessed				
1				X
2				
3		X		X
4	X			
5	X			
6	X	X		
7				X
8			X	
9		X	X	
10				
Graduate capabilities achieved				
1a	X			X
1b	X	X		
1c	X			X
1d	X			
1e	X			
1f	X	X		X
1g	X			
2a	X	X	X	
2b	X			X
3	X			
4				
5		X	X	X
6				
7		X		

- Extension requests

Any requests made for extensions must be made to the Unit Convenor.

- Late submissions

Assignments must be submitted in class on the due date. If you can not attend class it is expected that you email your assignment prior to the commencement of class ([kevin.baird@mq.edu.au](mailto:kevin.baird@mq.edu.au)), otherwise you will be deemed not to have completed the assignment. Late assignments will not be accepted.

- Attendance  
While attendance is not compulsory it is advised given the assessment component relating to class participation.

- Examinations

A final examination is included as an assessment task for this unit to provide assurance that:

- i) the product belongs to the student and
- ii) the student has attained the knowledge and skills tested in the exam.

A 2.5 hour final examination for this unit will be held during the University Examination period.

*Recall that, at a minimum, you must pass the final exam to achieve a passing grade in the unit.*

The University Examination period in Second Half Year 2010 is from 15 November 2010 to 3 December 2010.

You are expected to present yourself for examination at the time and place designated in the University Examination Timetable. The timetable will be available in Draft form approximately eight weeks before the commencement of the examinations and in Final form approximately four weeks before the commencement of the examinations.

<http://www.timetables.mq.edu.au/exam>

The only exception to not sitting an examination at the designated time is because of documented illness or unavoidable disruption. In these circumstances you may wish to consider applying for Special Consideration. The University's policy on special consideration process is available at

[http://www.mq.edu.au/policy/docs/special\\_consideration/policy.html](http://www.mq.edu.au/policy/docs/special_consideration/policy.html)

If a Supplementary Examination is granted as a result of the Special Consideration process the examination will be scheduled after the conclusion of the official examination period. (Individual Faculties may wish to signal when the Faculties' Supplementary Exams are normally scheduled.)

The Macquarie university examination policy details the principles and conduct of examinations at the University. The policy is available at:

<http://www.mq.edu.au/policy/docs/examination/policy.htm>

## **ACADEMIC HONESTY**

The nature of scholarly endeavour, dependent as it is on the work of others, binds all members of the University community to abide by the principles of academic honesty. Its fundamental principle is that all staff and students act with integrity in the creation, development, application and use of ideas and information. This means that:

- all academic work claimed as original is the work of the author making the claim
- all academic collaborations are acknowledged
- academic work is not falsified in any way
- when the ideas of others are used, these ideas are acknowledged appropriately.

Further information on the academic honesty can be found in the Macquarie University Academic Honesty Policy at [http://www.mq.edu.au/policy/docs/academic\\_honesty/policy.html](http://www.mq.edu.au/policy/docs/academic_honesty/policy.html)

## **GRADES**

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

Macquarie University's Academic Senate has a set of guidelines on the distribution of grades across the range from fail to high distinction. Your final result will include one of these grades plus a standardised numerical grade (SNG).

The standardised numerical grade (SNG) is not a summation of the individual assessment components.

To be awarded a specific grade, students are required to perform at an equivalent standard in the final examination and their overall assessment marks in the unit.

Please also refer to relevant pages in the Handbook of Undergraduate 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 a valid grounds for appeal before appealing your grade.

[http://www.businessandconomics.mq.edu.au/for/new\\_and\\_current\\_students/undergraduate/admin\\_central/grade\\_appeals](http://www.businessandconomics.mq.edu.au/for/new_and_current_students/undergraduate/admin_central/grade_appeals).

## **SPECIAL CONSIDERATION**

The University is committed to equity and fairness in all aspects of its learning and teaching. In stating this commitment, the University recognises that there may be

circumstances where a student is prevented by unavoidable disruption from performing in accordance with their ability. A special consideration policy exists to support students who experience serious and unavoidable disruption such that they do not reach their usual demonstrated performance level. The policy is available at: [http://www.mq.edu.au/policy/docs/special\\_consideration/procedure.html](http://www.mq.edu.au/policy/docs/special_consideration/procedure.html)

## **STUDENT SUPPORT SERVICES**

Macquarie University provides a range of Academic Student Support Services. Details of these services can be accessed at <http://www.student.mq.edu.au>.

[Individual Unit Convenors may wish to add Unit/ Faculty specific support eg BESS, Room, PAL, E4B Consultation Room.]

## **IT CONDITIONS OF USE**

Access to all student computing facilities within the Faculty of Business and Economics is restricted to authorised coursework for approved units. Student ID cards must be displayed in the locations provided at all times.

Students are expected to act responsibly when utilising University IT facilities. The following regulations apply to the use of computing facilities and online services:

- Accessing inappropriate web sites or downloading inappropriate material is not permitted. Material that is not related to coursework for approved unit is deemed inappropriate.
- Downloading copyright material without permission from the copyright owner is illegal, and strictly prohibited. Students detected undertaking such activities will face disciplinary action, which may result in criminal proceedings.

Non-compliance with these conditions may result in disciplinary action without further notice.

Students must use their Macquarie University email addresses to communicate with staff as it is University policy that the University issued email account is used for official University communication.

## Group presentation

Each group is required to make a presentation to the class summarising, discussing, and commenting on the assigned reading. The presentation should be 15 to 20 minutes, and should use power point or overhead transparency slides. Each member of the group is expected to participate in the actual presentation (i.e. not just pressing buttons to move from one slide to the next).

The presentation should cover most of the following:

- (i) the issue or problem addressed in the paper
  - what did the researchers study?
- (ii) The motivation for the paper
  - Why did the researcher/s study this issue/ problem?
  - Why is the issue examined important?
- (iii) The variables examined in the study
- (iv) The theory used by the researchers
  - How did the researcher/s relate the variables to each other?
  - Were any hypotheses developed and tested?
- (v) What research method did the researcher use?
  - Can you identify any problems with this method?
- (vi) What were the results?
  - What did the researcher find?
  - Were his/her hypotheses supported?
- (vii) What did the researcher/s conclude from the results?
- (viii) What are the ramifications of the study's results in regard to the design of management control systems?

The criteria used to evaluate group presentations are provided on the next page.

The presentations will be evaluated based on the following five criteria:

**Content**

Low 1 2 3 4 5 High

Based on:

Purpose and main idea are clear  
Topic is relevant to the unit

**Organisation**

Low 1 2 3 4 5 High

Based on:

Recognisable introduction and conclusion  
Transition clearly from one part to the next  
No information overload

**Delivery**

Low 1 2 3 4 5 High

Based on:

Eye contact with audience is present (ie not just reading material)  
Voice control, audible and good variation, easy to understand

**Timing**

Over/under 1 2 3 4 5 Well judged

Adhering to time limit

**Overall presentation impression**

Dull 1 2 3 4 5 Very positive

**Mark / 25** \_\_\_\_\_

Feedback in relation to each presentation will be provided in the next seminar following your presentation. The minimum feedback will consist of the above marking rubrics with assigned marks for each component and a combined mark out of 25. Additional comments on your presentation will also be provided.

## **WEEKLY ASSIGNMENTS**

**These questions must be completed before class. Five of the assignments will be collected randomly and marked out of 5 with the best 4 marks contributing to 20% of the total assessment mark.**

### **Week 2 Seminar - 12<sup>th</sup> August**

No assignment due

### **Week 3 Seminar - 19<sup>th</sup> August**

1. Use Porter's five forces model to analyse the competitive forces associated with the pharmaceutical and airline industries.
2. How would you describe the business strategy of pharmaceutical companies?
3. The mapping of the human genome has introduced the possibility of personalised drugs to suit each patient's genetic makeup (Rasmussen, 2002). How would such a change impact on the business strategy of pharmaceutical companies?

### **Week 4 Seminar – 26<sup>th</sup> August**

Case 8-1 Allied Office Products

Questions 1-5 on page 354 Anthony and Govindarajan

### **Week 5 Seminar – 2<sup>nd</sup> September**

#### **Case 13-1 Pelican Instruments Inc.**

1. What strategy is electric meters and electric instruments pursuing?
2. What aspects of performance are important for a product pursuing each of those strategies?
3. Evaluate the performance of the two divisions.
4. Put yourself in the position of the following six managers: general manager (EM); marketing manager (EM); manufacturing manager (EM); general manager (EI); marketing manager (EI); manufacturing manager (EI). These six managers compete for a share in the company's bonus pool. For each of the six, how would you make a case for your obtaining a share of the bonus pool?
5. Given the information provided in Table 1 below how would you evaluate the performance of each of the six managers in Pelican: general, marketing, and manufacturing managers of the two divisions.

**See Table on next page.**

**Table 1**

Overall market decline		\$680U
Share of market increase		\$1,443F
Sales mix change		\$921U
Sales price improved		\$198F
EM	\$1,418U	
EI	\$1,616F	
Manufacturing cost control		\$48U
Variable costs	\$390U	
Fixed costs	\$342F	
Other		
R&D		\$548F
Administration		\$334U
Marketing		<u>\$416F</u>
TOTAL		<u>\$622F</u>

**Week 6 Seminar – 9<sup>th</sup> September**

Answer the following questions using Abernethy and Brownell (1997):

1. Describe Perrow's model of structure and technology.
2. Discuss the differences between accounting, behaviour, and personnel controls.
3. Critically evaluate the measures used in the study. Are they appropriate? Why?
4. Discuss the significance of behaviour controls in enhancing performance under the different scenarios. Why do you think such results were found?
5. What are the implications of the findings for the design of MCSs?

**Week 7 Seminar – 16<sup>th</sup> September**

Case 4-1 Vershire Company

1. Prepare an industry analysis using Porter's 5 Forces model.  
What are the key determinants of Vershire's aluminium can profitability?  
Explain.
2. Which of Porter's generic strategies is Vershire following?
3. Prepare a timeline (May to December) diagram tracing the activities in the **budget process** at Vershire. The diagram should also show organizational levels (Corporate HQ, Divisional HQ, Plant/Sales Districts)
4. Should the Vershire plant managers be held responsible for profits? Why? Why not?
5. Outline the strengths and weaknesses of Vershire Company's planning and control system. On balance, would you redesign the management control structure at Vershire Company? If so, how and why?

## **Week 8 Seminar – 7<sup>th</sup> October**

Case 11-3 CUP Corporation

1. What was CUP's motivation for creating the Customer Call Centre (CCC)?  
What are the main activities to be carried out by the CCC?  
Why was the CCC made a profit centre?
2. What is expected from the CCC? (ie what are their key performance metrics/key success factors [KSFs]?)
3. Develop a balanced measurement system (BSC) for the CCC. This should show how the measures link to the KSFs and also the recommended frequency for reporting the measures.

## **Week 9 Seminar – 14<sup>th</sup> October**

Case 15-1 AB Thorsten

Questions 1-8 on page 704 of Anthony and Govindarajan

## **Week 10 Seminar – 21<sup>st</sup> October**

Case 12-1 Lincoln electric company (A)

Questions 1-6 on page 553 of Anthony and Govindarajan

## **Week 11 Seminar – 28<sup>th</sup> October**

1. Explain how the contingency theory of management accounting can be used to provide guidelines for effective management control system design and operation.
2. Discuss how high environmental uncertainty and rapid changes in technology would influence each of the following:
  - a. The use of accounting and non-accounting information
  - b. Organizational structure
  - c. The use of subjective / objective measures of performance evaluation
  - d. The formality of budget systems
3. Which types of controls – action, results, and/or personnel controls should be focused on predominantly in: (a) an organisation with high environmental uncertainty? (b) an organisation experiencing rapid changes in technology?
4. Choose an organization that faces a high level of uncertainty in relation to some part of its activities (eg. a manufacturer of fashion clothes). What alternative ways of coping with the uncertainty might it develop? How would it choose between alternative control strategies?

## **Week 12 Seminar – 4<sup>th</sup> November**

- 1) Miller and Friesen (1984) state that life cycle stages imply integral complementarities among the environment, strategy, structure, and decision making methods. Describe the differences in the characteristics of each of these aspects in respect to the five stages of the life cycle referred to by Miller and Friesen.
- 2) Input controls manipulate the degree and variety of employees' knowledge, skills and attitudes on their jobs. Behavior controls observe employees' ongoing behaviors and regulate how works get done. Output controls regulate results and outcomes. Please indicate the extent to which you believe each of these types of controls would be suitable to organizations operating at each of the life cycle stages referred to by Miller and Friesen (1984).
- 3) Diagnostic control systems (DCS) are defined as the formal information systems which allow organizational outcomes to be monitored and deviations from preset standards of performance to be corrected, while interactive control systems (ICS) were defined as the formal information systems which allow managers to personally involve themselves in the decision activities of subordinates (Simons, 2000). Please indicate the extent to which you believe each of these types of controls systems would be suitable to organizations operating at each of the life cycle stages referred to by Miller and Friesen (1984).

## **Week 13 Seminar – 11<sup>th</sup> November**

No assignment due

## Marking rubric used to mark weekly assignments

<i>Levels</i>	<i>Description of learning outcome</i>
<b>0</b>	No attempt or extremely poor attempt.
<b>1</b>	Missed the point. Merely repeating key words or restating the obvious to cover a lack of real understanding. No attempt to apply theoretical concepts to scenarios presented.
<b>2</b>	Made some good points, but incoherently. Failed to understand the question and was therefore unable to answer it effectively. Answer contained many poorly formed sentences and/or similar sentences from the accompanying exercises or textbook. Weak attempt at application of theoretical concepts to scenarios presented.
<b>3</b>	Demonstrated a good understanding of the relevant points necessary to answer the question, but has not adequately answered the question. Answer might be well written, but student has failed to fully understand the requirements of the task/question. Some application of theoretical concepts to scenarios presented, with little discussion of what this application means for the scenario presented.
<b>4</b>	Understood the question well. Relevant points were well related and integrated to provide a good answer to the question. Sentences were well formed, and there was appropriate paragraphing. Good application of theoretical concepts to scenarios presented, with a detailed discussion of what this application means for the scenario presented.
<b>5</b>	Satisfied the requirements for level 4, and (depending on the question) further demonstrated the ability to present own views and arguments, or extend application of issues to broader domains. The answer was well written, with clarity in both expression and explanation. Excellent application of theoretical concepts to scenarios presented, with a detailed and novel discussion of what this application means for the scenario presented.

Marking guide adapted from “Evaluating a method of integrating generic skills with accounting content based on a functional theory of meaning”, Samantha Sin, Alan Jones, Peter Petocz, *Accounting and Finance* 47 (2007) 143–163.

Each question in each assignment will be marked in respect to the extent to which the answer achieves the levels of expected learning outcomes shown above. The levels of expected learning outcome will represent a mark out of 5 that will be awarded in respect to each question. The final mark awarded to each assignment will then be determined as the sum of the marks awarded for each question multiplied by the relative weighting of each question (which will be advised the week before each assignment is due and also placed on the unit webpage). A feedback sheet similar to that shown on page 20 will be provided to students in respect to each of the five assignments collected.

**Example of feedback to be provided in respect to weekly assignments**

Question number*	1	2	3	4	5	6	7
Level of achievement							
0							
1							
2							
3							
4							
5							

\* Depends on how many questions are set in each weeks assignment.

Final mark out of 5 =

**Assessment of participation (mark out of 10)**

**Outstanding contributor (9-10)**

Very frequently provided high quality answers to questions and/or made insightful comments and/or asked questions that became the foundation of fruitful discussions.

**Good contributor (7-8)**

Very frequently provided high quality answers to questions.

**Contributor (3-6)**

Occasionally provided answers to questions. Your comments reveal some preparation. However, your contribution is erratic with your comments at times aiding discussion, and at times illogical and/or unsubstantiated.

**Poor or Non-contributor (0-2)**

Infrequently participated in class discussions and activities.