ACCY414/914  MANAGEMENT PLANNING AND CONTROL

AUTUMN 2005  WOLLONGONG CAMPUS

Lecturer and Subject Coordinator

**DR CIORSTAN (KITTY) SMARK**  School of Accounting & Finance
Room:  40.319  Ph:  42215220  email:  Ciorstan_smark@uow.edu.au (email is the best way to contact me.)
Consultation:  Tuesday  Time:  1:30pm – 3:30pm
            Wednesday  10:30am – 11:30am
            Thursday  11:30am – 12:30pm

Lecturer

**PROFESSOR W. FUNNELL**  School of Accounting & Finance
Room:  40.328  Ph:  42213739*  email:  warwick@uow.edu.au (Please use my email only for seminars I hold for which you are unable to attend the university in person or are unable to telephone.)
Consultation:  To be advised  Time:  To be advised
## SECTION A: GENERAL INFORMATION

### SEMINAR TIMES

Seminars will be held on Tuesdays at 9:30am to 11:30am, Room 1001, Building 19

### SEMINAR PROGRAM

<table>
<thead>
<tr>
<th>Date</th>
<th>Topics Covered</th>
<th>Readings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date</td>
<td>Event</td>
<td>References</td>
</tr>
<tr>
<td>--------</td>
<td>----------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Date</td>
<td>Page</td>
<td>Study Title</td>
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<td>-------------------------------------------------</td>
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</tbody>
</table>


**11 10/05/05**

**Competitive Advantage and Management Planning and Control Systems**

Case Study 7:


**12 17/05/05**

**Public Sector Management Planning and Control**


**13 24/05/05**

**Review and Conclusions**

The intention is that this week will be a reading week to allow students the time to consolidate their reading and preparation for the final examination. However, should the lecturers believe that the students could benefit by meeting then this seminar will be devoted to reviewing some of the core concerns of this subject.

**BRIEF OUTLINE**

This subject will identify and assess the contributions of accounting to management planning and control, in both private sector and public sector organisations. Drawing upon insights gained from conventional, or positivist, and critical research paradigms, particular emphasis is given to the influence of political, organisational and cultural contexts on the choice, efficacy of, and the purposes served by, management planning and control systems.
STUDENT LEARNING OUTCOMES

As a result of active participation in seminars, conscientious attention to the weekly readings and satisfactory completion of all assessment work, students should be able to:

1. appreciate the importance of control systems to organisations;
2. specify the essential ingredients of effective management control systems;
3. describe the main contributions of accounting to effective management planning and control;
4. identify the consequences of conventional views of the role of accounting for management planning and control systems;
5. question the impact of accounting on management planning and control systems;
6. recognise the relationship between management planning and strategic planning;
7. assess the significance of trust for an effective management planning and control system;
8. critically evaluate planning and control systems in terms other than their ability to promote optimum performance;
9. recognise the political dimensions of planning and control systems;
10. understand the essential behavioural nature of management planning and control systems;
11. understand the constitutional importance of accounting in the public sector and the impact of recent reforms on management planning and control;
12. write well-argued and convincing case study reports and present the final product in a professional manner; and
13. present a case to support a position cogently and with conviction.

ATTENDANCE REQUIREMENTS

In order to maximise learning outcomes, it is strongly recommended that students attend all lectures.

PARTICIPATION/CONTRIBUTION TO TUTORIALS/SEMINARS

Students are reminded that 10% of their final mark has been allocated to class participation. In the absence of satisfactory reasons for absences from class, students who do not attend at least ten (10) classes will have their class participation mark heavily penalised.

The seminar mark in the progressive assessment refers to the presentation of case studies and participation in the discussion of the readings in class. During the presentation of case studies, students should consider using the overhead projector with transparencies and the chalkboard. At the conclusion of the seminar, any case studies that are to be considered as part of the progressive assessment are to be submitted for assessment.

Case study reports are expected to be approximately five pages in length with adequate headings and subheadings to indicate the direction of the discussion and the main points raised. Reports must also have conclusions. Students will be expected to prepare all case studies, although only two will be submitted for assessment and count towards the final marks given in this subject. Students may select the case studies, from those provided, which they would like to count towards their progressive mark. To assist students with their case study preparations, some of the first seminar will be devoted to case study presentation and analysis.
PERFORMANCE LEVEL

To be eligible to pass this subject, students must achieve an overall mark of at least 50%, and at least 40% on the final examination.

RECOMMENDED BACKGROUND AND FURTHER READING


This is not an exhaustive list of references. Students should also use the library catalogue and databases to locate additional resources.

SECTION B: ASSESSMENT

WRITTEN ASSESSMENT

<table>
<thead>
<tr>
<th>Assessment 1:</th>
<th>Essay (Choose one of the topics below)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Topic 1</td>
<td>“All organisations are essentially sets of political coalitions, each of which seeks its own advantage”. What are the implications of this view for management planning and control systems? How does it contradict a traditional functionalist conception of organisations?</td>
</tr>
<tr>
<td>Topic 2</td>
<td>Explore the relationship between trust in organisations and the need for formal control systems. In your discussion include an examination of the role of trust in a world class competitive environment.</td>
</tr>
<tr>
<td>Topic 3</td>
<td>How might control systems create control without the need for overt, visible control mechanisms? Refer in particular to the writings of Foucault.</td>
</tr>
<tr>
<td>Topic 4</td>
<td>Etzioni described organisations as “social units deliberately constructed to seek specific goals”. Critically examine each of the key elements of this definition.</td>
</tr>
<tr>
<td>Topic 5</td>
<td>Discuss the following statement: “Management involves developing and exercising power and influence to transform individual interests into coordinated activities that accomplish valuable ends”.</td>
</tr>
<tr>
<td>Marking criteria</td>
<td>These will be discussed during the first few seminars.</td>
</tr>
<tr>
<td>Length:</td>
<td>The essay is to be no longer than 2,500 words ie. around ten A4 pages.</td>
</tr>
<tr>
<td>Weighting:</td>
<td>20%</td>
</tr>
<tr>
<td>----------------</td>
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</tr>
<tr>
<td>Due date</td>
<td>03/05/05 (Hand into your Ciorstan Smark by the end of the seminar).</td>
</tr>
<tr>
<td>Style and format:</td>
<td></td>
</tr>
<tr>
<td>⇒ Double line or one and a half line spacing;</td>
<td></td>
</tr>
<tr>
<td>⇒ completed using a computer word processing package;</td>
<td></td>
</tr>
<tr>
<td>⇒ be at least in 11 or 12 point font; and</td>
<td></td>
</tr>
<tr>
<td>⇒ have a cover sheet stating student name, subject name and number and the topic relevant to the essay. A cover sheet is available on the School of Accounting and Finance website.</td>
<td></td>
</tr>
<tr>
<td>⇒ a synopsis, to appear after the cover sheet, of between 100 to 150 words;</td>
<td></td>
</tr>
<tr>
<td>⇒ a referencing system in the body of the essay which follows the method used by the journal <em>Accounting, Auditing and Accountability Journal</em>. Students are to familiarise themselves with this system (also called the Harvard system). Students who fail to reference adequately and honestly will be <em>heavily</em> penalised.</td>
<td></td>
</tr>
<tr>
<td>⇒ a reference list at the end of the paper which shows for each entry the author, date of publication, the name of the article in inverted commas if it refers to a journal, the journal name <em>in italics</em>, volume and issue number and the page numbers of the article. This information must appear in this order. For examples see references below in the reading lists. If a book is used the system of referencing is the same, except after the date of publication should come the name of the book, <em>in italics</em>, the place of publication and then the publisher.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Assessment 2:</th>
<th>Case Studies (Two will be counted towards your assessment).</th>
</tr>
</thead>
<tbody>
<tr>
<td>Topic</td>
<td>See the 7 case studies shown in section on Seminar Programs</td>
</tr>
<tr>
<td>Marking criteria</td>
<td>These will be discussed during the first few seminars</td>
</tr>
<tr>
<td>Length:</td>
<td>Case study reports are expected to be approximately five pages in length</td>
</tr>
<tr>
<td>Weighting:</td>
<td>10% each (to a total of 20%)</td>
</tr>
<tr>
<td>Due date</td>
<td>Due in the seminar in which the relevant case study is due.</td>
</tr>
<tr>
<td>Style and format:</td>
<td>Case study reports must have the following features:</td>
</tr>
<tr>
<td>⇒ Double line or one and a half line spacing;</td>
<td></td>
</tr>
<tr>
<td>⇒ completed using a computer word processing package;</td>
<td></td>
</tr>
<tr>
<td>⇒ be at least in 11 or 12 point font; and</td>
<td></td>
</tr>
<tr>
<td>⇒ have a cover sheet stating student name, subject name and number and the topic relevant to the case study. A cover sheet is available on the School of Accounting and Finance website.</td>
<td></td>
</tr>
</tbody>
</table>
OTHER ASSESSMENT

<table>
<thead>
<tr>
<th>Assessment 3:</th>
<th>Seminar Presentations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Topic</td>
<td>These are to go with the case studies to be counted towards final assessment</td>
</tr>
<tr>
<td>Marking criteria</td>
<td>These will be discussed during the first few seminars</td>
</tr>
<tr>
<td>Length:</td>
<td>About 30 minutes.</td>
</tr>
<tr>
<td>Weighting:</td>
<td>10%</td>
</tr>
</tbody>
</table>

EXAMINATIONS

FINAL EXAMINATION

<table>
<thead>
<tr>
<th>Weighting</th>
<th>50%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date</td>
<td>If not known, give dates of examination period and statement that the final examination date will be confirmed during the course of the subject and published on SOLS 3 to 4 weeks before the examination period.</td>
</tr>
<tr>
<td>Time allowed</td>
<td>3 hours</td>
</tr>
<tr>
<td>Structure of paper</td>
<td>Essays</td>
</tr>
</tbody>
</table>

NOTE:  The examination format cannot be changed from that stated above without the written consent of all students enrolled in this subject.

SCALING

The Subject Coordinator reserves the right to use scaling for the final exam where she deems that appropriate.

SUBMISSION, RETENTION AND COLLECTION OF WRITTEN ASSESSMENT

Students are required to submit the essays and completed practice sets to their respective tutors in tutorial classes as specified under WRITTEN ASSESSMENT in this section.

Tutors are expected to issue to each student a receipt to acknowledge the submission of his/her essay/practice set. Tutors are also expected to make the marked assignments available for collection by students prior to the study week before the final examination.

A Faculty of Commerce assignment cover sheet should be attached to each piece of written assessment.

This cover sheet can be obtained from the website:
PENALTIES FOR LATE SUBMISSION OF ASSESSMENT

Assessed work must be handed in by the date and time given. Assessed work handed in late can be penalised by the deduction (from the mark given to the assessed work) of 5 percentage points per 24 hours of the weekday or part thereof. The operation of this rule will not result in a negative mark being carried forward.

PLAGIARISM

Plagiarism means using the ideas of someone else without giving them proper credit. For example, that someone else may be an author, critic, journalist, artist, composer, lecturer, tutor or another student. Unintentional plagiarism can result if you don’t understand and use the acceptable scholarly methods of acknowledgement. Whether plagiarism is deliberate or unintentional, the University may impose penalties, which can be very severe. When it is desirable, or necessary, to use other people’s material, take care to include appropriate references and attribution. **Plagiarism will not be tolerated and has led to expulsion from the University.**

Students should visit the following University website and become familiar with the University’s policy on Plagiarism.


**SECTION C: RULES, CODES OF PRACTICE & POLICIES**

C1 UNIVERSITY POLICIES

Information on the following University Policies can be found at the websites below:

<table>
<thead>
<tr>
<th>Policy</th>
<th>Website</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ethical objection by students to the use of animal and animal products in coursework subjects</td>
<td><a href="http://www.uow.edu.au/about/policy/ethicalobjectionanimals.html">http://www.uow.edu.au/about/policy/ethicalobjectionanimals.html</a></td>
</tr>
</tbody>
</table>


* see brief explanation of policy below.

**C1.1 Non-discriminatory Language**

The Faculty of Commerce supports the University’s policy on the use of non-discriminatory language. It is the responsibility of students to ensure that they understand and abide by this policy. The policy is available at:

http://staff.uow.edu.au/eeo/nondiscrimlanguage.html

**C1.2 Special Consideration Policy**

The Faculty of Commerce recognises that it has a responsibility to ensure equity and consistency across its subjects for all students. Sometimes, in exceptional circumstances, students need to apply for special consideration in order to complete all assessable work.

The University applies strict criteria to the granting of special consideration. Before applying for special consideration students should carefully read the University’s policy. The policy can be found at:


Add any School specific procedures or information here (or delete statement).

**C1.3 Student Academic Grievance Policy**

The Faculty of Commerce aims to provide a fair, equitable and productive learning environment for all its students. The Student Academic Grievance Policy seeks to support the achievement of this goal by providing a transparent and consistent process for resolving student academic grievances.

Any student who has a grievance over a result should obtain a Faculty of Commerce Appeal of Assessment Form from the Schools or the Sub-Dean’s Unit. The student should firstly take the form to the marker/lecturer to discuss the matter and, if the student is still not satisfied, s/he should take the next step as outlined on the form.

Once the grievance has been considered by the Faculty, if the student still feels the situation has not been fully resolved s/he may consult the Dean of Students. However, the Dean of Students can have no input into the academic judgement of the lecturer and can only review the grievance to ensure proper procedure has been followed.

For more information, please consult the policy in full at


**C2 FACULTY AND SCHOOL POLICIES**

**REFERENCING**

WHY DO YOU NEED TO REFERENCE?
At University it is necessary to acknowledge the sources of information and ideas that you have incorporated in your assignments. Failure to do this thoroughly may result in accusations of plagiarism: this is the academic equivalent of stealing (because by not acknowledging someone else's work, you are presenting it as your own). Plagiarism is taken very seriously by the University and may result in expulsion from the University.

Referencing is not only about acknowledging other people's work: accurate referencing and lists of references are beneficial when researching a topic as they allow the reader to follow up information and read further into the area. In a sense, references provide readers with clues to help them explore different avenues of a topic. This aspect of referencing will become more valuable to you as you progress in your studies.

There is a correct procedure that must be followed when referencing and using footnotes. Not complying with these set techniques and format will most likely result in loss of marks.

When writing an essay it is easiest to reference as you go, making sure you are writing down all relevant information. This will save hours trying to find the source again in the library.

THE HARVARD SYSTEM OF REFERENCING

The Faculty of Commerce uses the Harvard system of referencing. This system makes use of short references within the body of the text. It is supplemented by a detailed list of references at the end of the text, which provides all the information necessary to find the source material. In-text references include the author and year of publication, and where necessary the page number(s).

It is the responsibility of students to ensure that they are familiar with the Harvard system of referencing and that they use it accurately in all written work submitted.

Students should consult the following University Library website for a detailed explanation and examples of the Harvard system of referencing.


CITATION OF ELECTRONIC SOURCES

It is necessary for students to reference all sources used in their written work, including file transfer protocol sites, worldwide web sites, telnet sites, synchronous communications (MOOs, MUDs, IRC, etc.) Gopher sites, and email, Listserv and Newsgroup citations.

It is the responsibility of students to ensure that they are familiar with the accepted Faculty of Commerce practice for referencing electronic material and that they use it accurately in all written work submitted.

Students should consult the following University Library website for a detailed explanation and examples of how to reference electronic material:


OCCUPATIONAL HEALTH AND SAFETY WHERE RELEVANT, INCLUDING SAFETY IN LABORATORIES AND ON FIELD TRIPS

C3 SUPPORT SERVICES AND FACILITIES

{The following details of C3 are relevant to the Wollongong campus.

Off-campus sites should include their relevant support service details and delete areas which are not relevant).
LEARNING RESOURCE CENTRE

Learning Development offers a range of free services to all enrolled students who wish to improve their academic or English language skills. There are a range of workshops available including; essay writing and editing; reading for assignments; grammar; presentation skills; pronunciation and exam preparation.

For information on language and academic skills workshops, or to make appointments for consultations, please visit the Learning Resource Centre (LRC), Building 19, Ground Floor, Room G102, or Phone 02 4221 3977. For further information visit the website:


FACULTY LIBRARIANS

Each faculty has a Faculty Librarian who is available to help with research related enquiries. Research Help Desk staff are also available in the Library to assist with research needs.

The Faculty Librarians for Commerce can be contacted as follows:

email: lib_commerce@uow.edu.au

telephone: 42 213078

DISABILITY LIAISON OFFICER

The Disability Liaison Officer (DLO) can provide advice on how particular disabilities affect university study and information on resources available at the University for assisting students with disabilities. Students commencing courses are advised to contact the Disability Liaison Officer prior to the beginning of their first session of study.

For further information on services offered, consult the Disability Services website or contact the office.

web address: http://www.uow.edu.au/student/services/ds/

telephone: 42 213445

fax: 42 215667

FACULTY DISABILITY ADVISERS

Faculty Disability Advisers are academic staff who provide assistance and support to students with disabilities within their Faculty and act as an intermediary between the student and the Faculty's academic and general staff. They provide support, educational advice and referral to appropriate staff on issues related to teaching and learning within the Faculty and the University. Students are advised to communicate specific information about the ways in which their disability affects learning to the Faculty Disability Adviser as soon as possible after enrolment.

The Faculty of Commerce Disability Adviser is Mr. Ron Perrin. Mr Perrin can be contacted as follows:
Office location: Building 40, room 224
email address: ron_perrin@uow.edu.au
telephone: 42 214118

ABORIGINAL EDUCATION CENTRE
The Aboriginal Education Centre (AEC) provides academic and personal support for Aboriginal & Torres Strait Islander and other indigenous students. The Centre also runs an Indigenous Specific Orientation Program for students who gain entry to the University through the alternative admissions program.

For further information on services offered, consult the Aboriginal Education Centre website or contact the office.

Centre location: Building 30
web address: http://www.uow.edu.au/aec/
telephone: 42 213563
fax: 42 214244