ACCT5955
MANAGEMENT CONTROL SYSTEMS IN CONTEMPORARY CONTEXTS

Course Outline
Semester 2, 2013

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PART A: COURSE-SPECIFIC INFORMATION

1 STAFF CONTACT DETAILS
This course is the responsibility of Dr Natalie Buckmaster, who is the Lecturer-in-Charge. Contact details are noted below:

Room: Room 3071 Level 3. Quadrangle Building
Email: n.buckmaster@unsw.edu.au

Consultation details will be provided during classes.

The lecturer will be available for phone or face-to-face consultations at a set time each week. Alternatively you can email your lecturer with your query and every attempt will be made to respond promptly. Minor matters should be addressed via email. It should be noted that only emails sent from the official UNSW student email accounts will be replied to. Please note that common written etiquette must be observed when conducting any written communication with staff members. Communications that use, for example, short hand and “SMS” language are not permitted.

2 COURSE DETAILS

2.1 Teaching Times and Locations
This course will be run on Monday 2-5 pm [Day class] in Webster Building Room 251 and Monday 6-9pm [Night class] in Webster Building Room 251. Please refer to the University timetable for the location of this class in the event of a room change. Please note that Seminars commence for this course on Monday 5 August, 2013.

2.2 Units of Credit
This course is equivalent to 6 units of credit and course participants are advised to devote approximately 10 hours per week to this course.

2.3 Summary of Course
This course is offered by the School of Accounting. It is an option in the Master of Commerce, Master of Financial Analysis, Master of Accounting and Business Information Technology and the Master of Professional Accounting (Extension). There are no pre-requisites or co-requisites required for this course.

2.4 Course Aims and 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 reputation, and even financial failure. Thus, in order to maximise the probability of success, organisations must ensure the effective design and application of management controls.

The course aims to examine the design and implementation of 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 will consider the ‘fit’ of various control systems in relation to a range of situational factors. Attention will be paid to the changing design of management control systems within contemporary organisations. As organisations grow and as the boundaries between organisations become increasingly blurred within the so called ‘new economy’, management controls evolve and change. Factors necessary to manage change as organisations and their management controls change are examined also.

2.5 Student Learning Outcomes
This course has several desired learning outcomes. As a result of completing this course, you should be able to:
1. Understand the basic components of management control systems design;
2. Relate the effective design, implementation and uses of a management control system given a range of relevant contingent factors;
3. Appreciate the ways in which management control systems must fit within a given context. Additionally, the ways in which management controls must evolve and change;
4. Be able to critically reflect on and evaluate the effectiveness of a management control system;
5. Relate understanding of the above learning outcomes to pragmatic examples and work-based experiences of course participants. In other words, be able to apply this knowledge to real world global corporate illustrations.
6. Work effectively in teams via effective communication and sound leadership

### ASB Postgraduate Coursework Program Learning Goals and Outcomes

1. **Knowledge:** Our graduates will have current disciplinary or interdisciplinary knowledge applicable in local and global contexts.  
   You should be able to identify and apply current knowledge of disciplinary or interdisciplinary theory and professional practice to business in local and global environments.

2. **Critical thinking and problem solving:** Our graduates will have critical thinking and problem solving skills applicable to business and management practice or issues.  
   You should be able to identify research and analyse complex issues and problems in business and/or management, and propose appropriate and well-justified solutions.

3. **Communication:** Our graduates will be effective communicators in professional contexts.  
   You should be able to:
   - a. Produce written documents that communicate complex disciplinary ideas and information effectively for the intended audience and purpose, and
   - b. Produce oral presentations that communicate complex disciplinary ideas and information effectively for the intended audience and purpose.

4. **Teamwork:** Our graduates will be effective team participants.  
   You should be able to participate collaboratively and responsibly in teams, and reflect on your own teamwork, and on the team's processes and ability to achieve outcomes.

5. **Ethical, social and environmental responsibility:** Our graduates will have a sound awareness of ethical, social, cultural and environmental implications of business issues and practice.  
   You should be able to:
   - a. Identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice, and
   - b. Consider social and cultural implications of business and/or management practice.

For more information on the Postgraduate Coursework Program Learning Goals and Outcomes, see Part B of the course outline.

The following table shows how your Course Learning Outcomes relate to the overall Program Learning Goals and Outcomes, and indicates where these are assessed (they may also be practised in tutorials and other activities):

<table>
<thead>
<tr>
<th>Program Learning Goals and Outcomes</th>
<th>Course Learning Outcomes</th>
<th>Course Assessment Item</th>
</tr>
</thead>
<tbody>
<tr>
<td>This course helps you to achieve the following learning goals for all ASB postgraduate coursework students:</td>
<td>On successful completion of the course, you should be able to:</td>
<td>This learning outcome will be assessed in the following items:</td>
</tr>
</tbody>
</table>
| 1 Knowledge | Define, explain and analyse the effectiveness of an organisation’s management control system. | • Major Syndicate Final Written Report  
• Major Syndicate Final Presentation |
| 2 | Critical thinking and problem solving | Be able to competently identify - research and critically evaluate complex management control issues in different industry and global settings. Additionally, the identifications of sensible, pragmatic, considered and well justified solutions are required. | • Major Syndicate Final Written Report  
• Major Syndicate Final Presentation  
• In Seminar Syndicate Presentation  
• Weekly Exercises in Class  
• Exam |
|---|---|---|---|
| 3a | Written communication | Construct written work which is logically structured and professionally presented. | • Report Major Syndicate Final Written Report  
• Individual Reflection Statement |
| 3b | Oral communication | Communicate ideas in a succinct and clear manner. | • Major Syndicate Final Presentation  
• In Seminar Syndicate Presentation  
• Weekly Exercises in Class |
| 4 | Teamwork | Work collaboratively to complete a task. | • Major Syndicate Final Written Report  
• Major Syndicate Final Presentation  
• In Seminar Syndicate Presentation  
• Weekly Exercises in Class |
| 5a. | Ethical, environmental and sustainability responsibility | Identify and assess long term sustainability considerations in the effective management control of organisations. | • Exam  
• Major Syndicate Final Written Report  
• Major Final Presentation |
| 5b. | Social and cultural awareness | Not specifically addressed in this course. |  |

# 3 LEARNING AND TEACHING ACTIVITIES

## 3.1 Approach to Learning and Teaching in the Course

At university, the focus is on your self-directed search for knowledge. Seminars, course readings, exams and other resources are all 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 seminars, completing assignments, studying for exams, and seeking assistance or extra work to extend and clarify your understanding. You must choose an approach that best suits your individual learning style and goals in this course. Seminar questions and self-study questions are provided to guide your learning process.
3.2 Learning Activities and Teaching Strategies

The course consists of one formal face to face seminar of a 3 hour duration, as well as self-directed study. The seminar is a weekly event. During this period there will be teacher-led instruction, discussion of pre-set questions, case analyses, presentations by course participants, team-based tasks, and periods of interactive conversations directed around a given topic (the latter requiring the ad hoc contribution of all course participants).

The scheduled weekly seminar constitutes the core learning forum of the course. Seminars introduce and explain concepts that are critical to this course, and provide opportunities to discuss such concepts with reference to pragmatic cases, examples and literatures. Seminars are designed to be interactive experiences. During the seminar, you are expected to raise questions and contribute to the discussion of real world examples, as well as contribute generally to creating a vibrant learning environment.

4 ASSESSMENT

4.1 Formal Requirements

In order to pass this course, you must:

- achieve a composite mark of at least 50; and
- make a satisfactory attempt at all assessment tasks (see below).

4.2 Assessment Details

<table>
<thead>
<tr>
<th>Assessment Task</th>
<th>Weighting</th>
<th>Learning Outcomes assessed</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seminar Reading Presentation [Syndicate]</td>
<td>10%</td>
<td>1,2,3b,4,5a</td>
<td>One Nominated Week of Semester</td>
</tr>
<tr>
<td>Major Assignment [Syndicate]</td>
<td>20%</td>
<td>1,2,3,4,5a</td>
<td>Week 12</td>
</tr>
<tr>
<td>Self Reflection Statement [Individual]</td>
<td>5%</td>
<td>1,2,3a,4,5a</td>
<td></td>
</tr>
<tr>
<td>Final Presentation (Week 12) [Syndicate]</td>
<td>10%</td>
<td>1,2,3b,4,5a</td>
<td>Week 12</td>
</tr>
<tr>
<td>Seminar Participation</td>
<td>5%</td>
<td>1,2,3b,4,5a</td>
<td>Ongoing Assessment</td>
</tr>
<tr>
<td>Final Examination</td>
<td>50%</td>
<td>1,2,3a,5a</td>
<td>Formal Exam Period</td>
</tr>
</tbody>
</table>

4.3 Assessment Format

The composite mark for this course will be calculated as follows:

- Seminar Reading Presentation [Syndicate] 10%
- Major Assignment [Week 12] [Syndicate] 20%
- Self Reflection Statement [Individual] 5%
- Final Presentation (Week 12) [Syndicate] 10%
- Participation 5%
- Final Examination 50%
- TOTAL 100%

Syndicate Seminar Reading Presentation (10%)

This is a team effort. Each syndicate will have an opportunity to review and reflect on a piece of research in the area of managements. This assignment is to be presented by your group in class during a nominated week of semester. The idea is to prepare an innovative presentation that conveys the major theme of one selected reading in a simple but effective manner. Role plays, television format such as quiz shows and other innovative presentation styles are strongly encouraged. For this presentation, it is essential that you actively involve the class from the time your presentation commences. The marks are allocated for creativity and actively involving the class. Team will be formed in week 2 (15 August). Once your team is formed you will be asked to
nominate a week from week 3, 4, 5, 6, 7, 8, or 10. The allocations will be made on a first in served basis.

Major Syndicate Assignment (20%)
This assignment will involve significant applied research in relation to management control systems. The written component of this assignment is a team effort. The syndicate assignment is to be submitted in class during week 12. The assignment should be typed in 11 point font Times New Roman or Arial. Details of the syndicate assignment will be issued separately. While the major assignment is generally a team effort you can nominate to do this as individuals if this better suits your needs.

Major Assignment Reflection Statement confidentially completed by each individual (5%)
The self reflection statement will be one page and completed confidentially as an individual effort. It will be placed in a sealed envelope with your peer evaluation assessment in Week 12. It is requested that this be an honest reflection of your learning experience working in a team (and assuming leadership for those in the team who choose to do so). Reflect on what worked well, what didn’t work, the team dynamic, was it a good, neutral or bad experience and lessons learned. One person in each team should assume the role of leader with the option to change leaders for each assessment component. Reflect on the team dynamic and of the leadership provided in a sincere and considered manner. Marks are awarded for your candid ability to reflect on the experience and lessons learned (positive and negative).

Final Syndicate Presentation (10%)
Each syndicate will make a presentation on a combined set of analysis and findings from the above individual applied research. This is a team effort and requires a presentation of the major assignment is made during class in week 12. Highly creative and innovative methods to present such as posters, role plays and television format presentations are strongly encouraged. The emphasis here is on delivering a creative, innovative and well prepared. There is no requirement to involve the class for this presentation. Further details of this assignment will be provided separately.

Participation (5%)
Each student is expected to contribute to the seminar discussion and class activities. Individual students will be assigned a participation mark ranging from 0 to 10, based on their contributions to the classroom discussion. This is BOTH a team and individual effort. Your team will be allocated a mark but where individuals in the team excel, their mark will be adjusted higher.

The following guide will be used when assigning participation marks:

<table>
<thead>
<tr>
<th>MARK</th>
<th>GUIDE</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>has failed to meet the 80% attendance requirement i.e., 11 complete seminars.</td>
</tr>
<tr>
<td>1</td>
<td>has satisfied the attendance requirement but has not participated in class activities.</td>
</tr>
<tr>
<td>2</td>
<td>has satisfied the attendance requirement and has participated in team activities.</td>
</tr>
<tr>
<td>3</td>
<td>has satisfied the attendance requirement, participated in team activities and contributed to Seminar room discussions.</td>
</tr>
<tr>
<td>4</td>
<td>has satisfied the attendance requirement, participated in all team activities, participated in general Seminar room discussions in particularly relevant and constructive ways.</td>
</tr>
<tr>
<td>5</td>
<td>has satisfied all the above and has demonstrated excellence in their contribution to the Seminars.</td>
</tr>
</tbody>
</table>

Final Examination (50%)
Course participants are required to sit a two hour ‘open book’ final examination. It will be supervised externally by the Examinations Branch. The scope of the final examination will be announced in class in Week 10.
4.4 Assignment Submission Procedure
The major written major assignment will to be handed to your lecturer in seminars in week 12. An electronic copy of your assignment must be submitted also via Turnitin.

Assessments must be submitted during class by the due date. Failure to do so will attract a penalty, calculated as follows: one day late - 10% of the maximum possible mark; two days late - 20% of the maximum possible mark; three days late - 40% of the maximum possible mark; four days late - 60% of the maximum possible mark; five or more days late - 100% of the total mark.

Students are reminded to keep a copy of all work submitted for assessment and to keep their returned marked assignments.

4.5 Late Submission
Extensions will be granted in exceptional circumstances only by the Lecturer-in-Charge. Applications for an extension must be made in writing to Dr Natalie Buckmaster and supported by medical certificates etc. The onus is on students to plan their workloads to meet course deadlines.

Quality Assurance
The ASB 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 ASB programs. All material used for such processes will be treated as confidential.

5 COURSE RESOURCES
There is no set textbook for this course. Students are required to purchase a reading pack from the University Bookshop. A course website will be maintained using Blackboard. 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, copies of the weekly questions, and links to other websites of interest and any other material deemed suitable by the Lecturer-in-Charge.

6 COURSE EVALUATION AND DEVELOPMENT
Each year feedback is sought from students about the courses offered in the School and continual improvements are made based on this feedback. In this course, we will seek your feedback through CATEI feedback and invitations by the lecturer in charge to discharge feedback informally. Previous student feedback indicated that pragmatic illustrations and case studies which bring theories underlying the course to life would be helpful. As a result of this feedback, practical case studies were introduced to elaborate on key course concepts. Additionally, you are invited by this lecturer to give feedback informally on a consistent basis throughout the semester. If there are any issues you wish to identify or suggestions to make for improvement, please feel free to mention these during the Seminar break each week. Alternatively you are invited to email me at any time and share your ideas and feedback. This enables changes to be made quickly so to improve your learning experience during the course.
## 7 COURSE SCHEDULE

<table>
<thead>
<tr>
<th>Week No.</th>
<th>Week Commencing</th>
<th>Topic</th>
</tr>
</thead>
</table>
| 1        | 5 August        | A] Introduction to Management Control Systems  
  B] Key Terminology |
| 2        | 12 August       | A] Administrative Controls  
  B] Social Controls  
  C] Personal Controls |
| 3        | 19 August       | Diagnostic and Interactive Uses of Management Control Systems |
| 4        | 26 August       | Management Control Systems Design and Fit: Contingency Factors That Influence Design |
| 5        | 2 September     | Linking Management Control Systems to Organisational Strategy |
| 6        | 9 September     | National Cultural & Management Control Systems Design |
| 7        | 16 September    | Management Control Systems and the New Economy |
| 8        | 23 September    | Managing Change & MCS |
|          | 28 Sep to 7 Oct | MID SEMESTER BREAK |
| 9        | 7 October       | Special Topic in Management Control: Motivating People  
  Guest Lecturer Filip Hron [Motivational Expert] |
| 10       | 14 October      | The Evolution of Management Control Systems |
| 11       | 21 October      | Major Assignment Preparation Week |
| 12       | 28 October      | Syndicate Presentations, Major Written Assignment & Individual Reflection Statement Due |

*Syndicate Presentations due and written assignment due*
8. ABOUT YOUR LECTURER

Dr Natalie Buckmaster is a lecturer in the Australian School of Business. She lectures in Organisational Resource Management, Managing Intangible Resources and Management Control Systems at the postgraduate level (also held lecturing positions at the University of Sydney and Australian National University).

Prior to joining the University of New South Wales she was a strategy and performance improvement management consultant with experience gained at a multinational consultancy firm. Natalie’s consulting work covered strategy, performance improvement, change management, as well as the design and application of tools and frameworks to effectively measure and evaluate project, program, business unit and organisational performance. Natalie has worked within consulting teams that designed high level performance measurement, accountability and risk management systems to achieve sound management control. Her PhD centred on the design, implementation and uses of effective performance measurement systems. Natalie is a published international author on such topics as performance management, benchmarking, learning and outcome evaluation with citations for excellence.

Natalie has acted in the capacity as editor and reviewer of high ranked international journals such as Advances in Public Interest Accounting, Public Management, International Journal of Public Sector Management and the Journal of Accounting Education. Natalie specializes in qualitative research methods.

PART B: KEY POLICIES, STUDENT RESPONSIBILITIES AND SUPPORT

1 PROGRAM LEARNING GOALS AND OUTCOMES

The Australian School of Business Program Learning Goals reflect what we want all students to BE or HAVE by the time they successfully complete their degree, regardless of their individual majors or specialisations. For example, we want all our graduates to HAVE a high level of business knowledge, and a sound awareness of ethical, social, cultural and environmental implications of business. As well, we want all our graduates to BE effective problem-solvers, communicators and team participants. These are our overall learning goals for you. You can demonstrate your achievement of these goals by the specific outcomes you achieve by the end of your degree (e.g. be able to analyse and research business problems and propose well-justified solutions).

Each course contributes to your development of two or more program learning goals/outcomes by providing opportunities for you to practise these skills and to be assessed and receive feedback. Program Learning Goals for undergraduate and postgraduate students cover the same key areas (application of business knowledge, critical thinking, communication and teamwork, ethical, social and environmental responsibility), which are key goals for all ASB students and essential for success in a globalised world. However, the specific outcomes reflect different expectations for these levels of study.

We strongly advise you to choose a range of courses which assist your development of these skills, e.g., courses assessing written and oral communication skills, and to keep a record of your achievements against the Program Learning Goals as part of your portfolio.

<table>
<thead>
<tr>
<th>ASB Postgraduate Coursework Program Learning Goals and Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Knowledge: Our graduates will have current disciplinary or interdisciplinary knowledge applicable in local and global contexts. (You should be able to identify and apply current knowledge of disciplinary or interdisciplinary theory and professional practice to business in local and global environments.)</td>
</tr>
<tr>
<td>2. Critical thinking and problem solving: Our graduates will have critical thinking and problem solving skills applicable to business and management practice or issues. (You should be able to identify research and analyse complex issues and problems in business and/or management, and propose appropriate and well-justified solutions.)</td>
</tr>
</tbody>
</table>
3. Communication: Our graduates will be effective communicators in professional contexts. You should be able to:
   a. Produce written documents that communicate complex disciplinary ideas and information effectively for the intended audience and purpose, and
   b. Produce oral presentations that communicate complex disciplinary ideas and information effectively for the intended audience and purpose.

4. Teamwork: Our graduates will be effective team participants. You should be able to participate collaboratively and responsibly in teams, and reflect on your own teamwork, and on the team’s processes and ability to achieve outcomes.

5. Ethical, social and environmental responsibility: Our graduates will have a sound awareness of ethical, social, cultural and environmental implications of business issues and practice. You should be able to:
   a. Identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice, and
   b. Consider social and cultural implications of business and/or management practice.

For MBT and MBA programs:
6. Leadership: Our graduates will have an understanding of effective leadership. You should be able to reflect on your personal leadership experience, and on the capabilities necessary for leadership.

2 ACADEMIC HONESTY AND PLAGIARISM

The University regards plagiarism as a form of academic misconduct, and has very strict rules regarding plagiarism. For UNSW policies, penalties, and information to help you avoid plagiarism see: http://www.lc.unsw.edu.au/plagiarism/index.html as well as the guidelines in the online ELISE and ELISE Plus tutorials for all new UNSW students: http://info.library.unsw.edu.au/skills/tutorials/InfoSkills/index.htm.

To see if you understand plagiarism, do this short quiz: http://www.lc.unsw.edu.au/plagiarism/plagquiz.html

For information on how to acknowledge your sources and reference correctly, see: http://www.lc.unsw.edu.au/onlib/ref.html

For the ASB Harvard Referencing Guide, see the ASB Referencing and Plagiarism webpage (ASB >Learning and Teaching>Student services> Referencing and plagiarism)

3 STUDENT RESPONSIBILITIES AND CONDUCT

Students are expected to be familiar with and adhere to university policies in relation to class attendance and general conduct and behaviour, including maintaining a safe, respectful environment; and to understand their obligations in relation to workload, assessment and keeping informed.


For information for staff on how UNSW defines plagiarism, the types of penalties that apply and the protocol around handling plagiarism cases, see: [Student Academic Integrity & Managing Plagiarism: Guidelines for Staff (Updated Feb 2012)](CTRL + Click)

For the UNSW Policy on Academic Misconduct and Student Misconduct (includes Plagiarism), click here.

3.1 Workload

It is expected that you will spend at least nine to ten hours per week studying this course. This time should be made up of reading, research, working on exercises and problems, and attending classes. In periods where you need to complete assignments or prepare for examinations, the workload may be...
greater. Over-commitment has been a cause of failure for many students. You should take the required workload into account when planning how to balance study with employment and other activities. You are strongly recommended to connect with your Blackboard or Moodle course websites in the first week of semester. Local and international research indicates that students who engage early and often with their course website are more likely to pass their course.

Information for staff and students on expected workload:
https://my.unsw.edu.au/student/atoz/UnitsOfCredit.html

3.2 Attendance
Your regular and punctual attendance at lectures and seminars is expected in this course. University regulations indicate that if students attend less than 80% of scheduled classes they may be refused final assessment. Reference for 80% guideline is at:
https://my.unsw.edu.au/student/atoz/AttendanceAbsence.html

3.3 General Conduct and Behaviour
You are expected to conduct yourself with consideration and respect for the needs of your fellow students and teaching staff. Conduct which unduly disrupts or interferes with a class, such as ringing or talking on mobile phones, is not acceptable and students may be asked to leave the class. More information on student conduct is available at:

3.4 Occupational Health and Safety
UNSW Policy requires each person to work safely and responsibly, in order to avoid personal injury and to protect the safety of others. For more information, see http://www.ohs.unsw.edu.au/.

3.5 Keeping Informed
You should take note of all announcements made in lectures, tutorials or on the course web site. From time to time, the University will send important announcements to your university e-mail address without providing you with a paper copy. You will be deemed to have received this information. It is also your responsibility to keep the University informed of all changes to your contact details.

4 SPECIAL CONSIDERATION AND SUPPLEMENTARY EXAMINATIONS
You must submit all assignments and attend all examinations scheduled for your course. You should seek assistance early if you suffer illness or misadventure which affects your course progress.

General Information on Special Consideration:

1. All applications for special consideration must be lodged online through myUNSW within 3 working days of the assessment (Log into myUNSW and go to My Student Profile tab > My Student Services channel > Online Services > Special Consideration). You will then need to submit the originals or certified copies of your completed Professional Authority form (pdf - download here) and other supporting documentation to Student Central. For more information, please study carefully the instructions and conditions at:
https://my.unsw.edu.au/student/atoz/SpecialConsideration.html

2. Applications will not be accepted by teaching staff. The lecturer-in-charge will be automatically notified when you lodge an online application for special consideration.

3. Decisions and recommendations are only made by lecturers-in-charge (or by the Faculty Panel in the case of UG final exam special considerations), not by tutors.

4. Applying for special consideration does not automatically mean that you will be granted a supplementary exam or other concession.
7. Special consideration requests **do not allow** lecturers-in-charge to award students additional marks.

**ASB Policy on requests for Special Consideration for Final Exams in Undergraduate Courses:**
The policy of the School of School of Accounting is that the lecturer-in-charge will need to be satisfied on each of the following before supporting a request for special consideration:

1. Does the medical certificate contain all relevant information? For a medical certificate to be accepted, the degree of illness, and impact on the student, must be stated by the medical practitioner (severe, moderate, mild). A certificate without this will not be valid.
2. Has the student performed satisfactorily in the other assessment items? Satisfactory performance would require completing each assessment item specified in the Course Outline and meeting the obligation to have attended 80% of tutorials.
3. Does the student have a history of previous applications for special consideration? A history of previous applications may preclude a student from being granted special consideration.

**Special Consideration and the Final Exam:**
Applications for special consideration in relation to the final exam are considered by an ASB Faculty panel to which lecturers-in-charge provide their recommendations for each request. If the Faculty panel grants a special consideration request, this will entitle the student to sit a supplementary examination. No other form of consideration will be granted. The following procedures will apply:

1. Supplementary exams will be scheduled centrally and will be held approximately two weeks after the formal examination period. The dates for ASB supplementary exams for **Semester 2, 2013** are:
   - 10 Dec 2013 – exams for the School of Accounting
   - 11 Dec 2013 – exams for all Schools except Accounting and Economics
   - 12 Dec 2013 – exams for the School of Economics
   If a student lodges a special consideration for the final exam, they are stating they will be available on the above dates. **Supplementary exams will not be held at any other time.**
2. Where a student is granted a supplementary examination as a result of a request for special consideration, the student's original exam (if completed) will be ignored and only the mark achieved in the supplementary examination will count towards the final grade. Failure to attend the supplementary exam will not entitle the student to have the original exam paper marked and may result in a zero mark for the final exam.

If you attend the regular final exam, you are extremely unlikely to be granted a supplementary exam. Hence if you are too ill to perform up to your normal standard in the regular final exam, you are strongly advised not to attend. However, granting of a supplementary exam in such cases is not automatic. You would still need to satisfy the criteria stated above.


**Special consideration and assessments other than the Final exam:**
The School of Accounting follows the UNSW policy and process for Special Consideration (see [https://my.unsw.edu.au/student/atoz/SpecialConsideration.html](https://my.unsw.edu.au/student/atoz/SpecialConsideration.html)). Specifically:

- Applications for special consideration (including supplementary examinations) must go through UNSW Central administration (within 3 working days of the assessment to which it refers) – applications will not be accepted by staff in the School of Accounting;
- Applying for special consideration does not automatically mean that you will be granted additional assessment or that you will be awarded an amended result;
- If you are making an application for special consideration (through UNSW Central Administration) please notify your Lecturer in Charge;

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• Please note: the School of Accounting maintains a register of applications for Special Consideration. History of previous applications for Special Consideration is taken into account when considering each case.

5 STUDENT RESOURCES AND SUPPORT

The University and the ASB provide a wide range of support services for students, including:

• **ASB Education Development Unit (EDU)**
  [http://www.asb.unsw.edu.au/learningandteaching](http://www.asb.unsw.edu.au/learningandteaching) Click on ‘Student Services’. Academic writing, study skills and maths support specifically for ASB students. Services include workshops, online resources, and individual consultations. EDU Office: Room GO7, Ground Floor, ASB Building (opposite Student Centre); Phone: 9385 5584; Email: edu@unsw.edu.au. Visit us on Facebook: [www.facebook.com/educationdevelopmentunit](http://www.facebook.com/educationdevelopmentunit).

• **ASB Student Centre** [http://www.asb.unsw.edu.au/requests](http://www.asb.unsw.edu.au/requests)
  Advice and direction on all aspects of admission, enrolment and graduation. Ground Floor, West Wing, ASB Building; Phone: 9385 3189.

• **Blackboard eLearning Support**: For online help using Blackboard, follow the links from [www.elearning.unsw.edu.au](http://www.elearning.unsw.edu.au) to UNSW Blackboard Support / Support for Students. For technical support, email: itservicecentre@unsw.edu.au; Phone: 9385 1333.

• **UNSW Learning Centre** ([www.lc.unsw.edu.au](http://www.lc.unsw.edu.au))
  Academic skills support services, including workshops and resources, for all UNSW students. See website for details.

• **Library training and search support services**: [http://info.library.unsw.edu.au/web/services/services.html](http://info.library.unsw.edu.au/web/services/services.html)

• **IT Service Centre**: Technical support for problems logging in to websites, downloading documents etc. [https://www.it.unsw.edu.au/students/index.html](https://www.it.unsw.edu.au/students/index.html)
  UNSW Library Annexe (Ground floor).

• **UNSW Counselling and Psychological Services** ([http://www.counselling.unsw.edu.au](http://www.counselling.unsw.edu.au))
  Free, confidential service for problems of a personal or academic nature; and workshops on study issues such as ‘Coping with Stress’ and ‘Procrastination’. Office: Level 2, Quadrangle East Wing; Phone: 9385 5418.

**Student Equity & Disabilities Unit** ([http://www.studentequity.unsw.edu.au](http://www.studentequity.unsw.edu.au)). Advice regarding equity and diversity issues, and support for students who have a disability or disadvantage that interferes with their learning. Office: Ground Floor, John Goodsell Building; Phone: 9385 4734.