



北京理工大学学术学分课程

Beijing Institute of Technology Academic
Credit Courses Program

ACCT 9110-
Management Control Systems in Contemporary Contexts
(Session A)
Syllabus

Dec.10, 2018 – Dec.28, 2018

Term Duration: Dec.10, 2018 – Dec.28, 2018 (Session A)

Credit Points: 4

Level: Postgraduate

Instructor Name: TBA

Home Institution: Beijing Institute of Technology

Lecture Hour: 9:00-12:00

Office Hour: TBA

Course Description

The course provided the introduction of basic components of management control systems design and how these components will act in the whole system in contemporary contexts. It will teach students how to evaluate the effectiveness of a management control system and to appreciate different ways management controls will act in different specific contexts. Some of control typologies and pragmatic examples from the work-based experiences will be listed. Students are also encouraged to apply what they learn to the real world corporation. The abilities of team communication, leadership and critical thinking are also focused.

Required Textbook

Management Control System Performance Measurement, Evaluation and Incentives

Edition:13th ed.

Author: Kenneth Merchant & Win Van der Stede

Publisher:Prentice Hall

ISBN: 97802737612

Course Hours

The course has 14 class sessions and 1 field trip in total. Each lecture session is 180 minutes in length. The classes are from Monday to Friday.

Course Schedule

Week	Day	Date	Topic	Notes
Week 1	Mon.	Dec.10,2018	Introduction to management control systems.	Management control alternatives and their effects.
	Tue.	Dec.11,2018	Action, personnel, and cultural and administrative controls.	Presentation: what are the importance of all these factors.
	Wed.	Dec.12,2018	Designing and evaluating management control systems.	Control system tightness Control system costs.
	Thu.	Dec.13,2018	Corporate governance and boards of directors.	Management control presentation.
	Fri.	Dec.14,2018	Corporate governance and boards of directors.	The role of boards of directors in corporate governance.
Week 2	Mon.	Dec.17,2018	Controllers and auditors.	The relationship between controllers and auditors.
	Tue.	Dec.18,2018	Management control-related ethical issues and analyses.	Ethical issues and code of conduct.
	Wed.	Dec.19,2018	The effects of environmental uncertainty, organizational strategy, and multi-nationality on management control systems.	Team work: select a area of management control.
	Thu.	Dec.20,2018	Planning and budgeting.	Control of budget deficit.
	Fri.	Dec.21,2018	Field trip at fortune 500 company	
Week 3	Mon.	Dec.24,2018	Incentive systems.	Case study.
	Tue.	Dec.25,2018	Using financial results control in the presence of uncontrollable factors.	Case study.
	Wed.	Dec.26,2018	Management control systems and the new economy.	Case study.
	Thu.	Dec.27,2018	Review.	Outline all the points.
	Fri.	Dec.28,2018	2-hour final exam	

Grading Policy

Method	Percentage
Lecture participation	10%
Presentation	20%
Case study	20%
Final exam	50%
Total	100%

Academic Honesty

Academic honesty is not only a fundamental part of learning and teaching, but also a core value that this course embraces. Behaviors of academic dishonesty, as outlined hereinafter, are unacceptable and will be penalized:

- a) Plagiarism where students present work for assessment, publication or otherwise that is not their own, without appropriate attribution or reference to the original source. Plagiarism can include:
 - i) paraphrasing or copying published and unpublished work without a reference;
 - ii) adopting the ideas or concepts of others, including the structure of an existing analysis without due acknowledgement by way of reference to the original work or source.
- b) Collusion, where students present work as independent work when it has in fact been produced in whole or in part with others unless prior permission for joint or collaborative work has been given by the Course Coordinator. Collusion can include:
 - i) a student inappropriately assisting with or accepting assistance with the production of an assessment task;
 - ii) submitting work which is the same or substantially similar as another student's work for the same assessment task.
- c) Cheating, where a student acts in such a way as to seek to gain unfair advantage or assist another student to do so. Cheating can include:
 - i) submitting falsified, copied or improperly obtained data relating to results of practicum, field trips or other work as if they were genuine; submitting an assessment task with the intention of deceiving or misleading the instructor about the student's contribution to the work;
 - ii) submitting an assessment task written or answered for the student by another person or which the student has copied from another person;
 - iii) submitting the same or a substantially similar piece of work for assessment in two different courses (except in accordance with approved study and assessment schemes);
 - iv) a student falsely indicating that they have been present at an activity where attendance is required;
 - v) completing an assessment task outside the conditions specified for that task.
- d) Cheating in Examinations means engaging in dishonest practice or breaching the rules regarding examinations, which can include:
 - i) communicating in any way during an examination with any person

- who is not an examination supervisor inside or outside the examination venue;
- ii) giving or accepting assistance from any person who is not an examination supervisor whilst in the examination venue;
- iii) reading, copying from or otherwise using another student's work in an examination or knowingly allowing a student to do so;
- iv) possessing, referring to or having access to any material or device containing information directly or indirectly related to the subject matter under examination, other than that explicitly approved by the Course Coordinator;
- v) acquiring, or attempting to acquire, possess or distribute examination materials or information without approval;
- vi) permitting another person to attend an examination on a student's behalf or attending an examination on behalf of another student;
- e) Other dishonest acts including but not limited to:
 - i) altering or falsifying any document or record for the purposes of gaining academic advantage;
 - ii) offering or giving money or any item or service to a University staff member or any other person to gain academic advantage for the student or another person;
 - iii) inventing references.

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