Course Outline 2018
ACCTG 721: RESEARCH IN MANAGEMENT CONTROL (15 POINTS)

Semester 1 (1183)

Course Prescription
Provides an insight into the theoretical and empirical literature relating to management planning and control in private and public sector organisations. Explores the relationship between strategy, organisation design, performance measurement and evaluation, application of productivity analysis and Data Envelopment Analysis.

Goals of the Course
This paper provides theoretical perspectives of management accounting around three areas: management control systems, performance analysis and cost and revenue management. The management control systems area explores relationships among strategy, organisation design, performance evaluation, and decision making. The performance analysis area focuses on Data Envelopment Analysis (DEA) and the third area covers current ideas and topics in revenue and cost management.

Learning Outcomes
The objective of the course is to enable students to identify, frame and analyse a variety of issues in management control, performance analysis and revenue and cost management.

By the end of this course it is expected that the student will:
1. Evaluate and critique management control system frameworks
2. Explain the theory and models of Data Envelopment Analysis; and
3. Identify and analyse elements of revenue and cost management systems

Content Outline
- Introduction
- Frameworks for management control systems
- Performance Measurement and Productivity Theory
- Data Envelopment Analysis (theory and models)
- Cost and Revenue Management

Learning and Teaching
The learning outcomes of the course will be achieved by reading and discussing a number of journal articles in addition to some lectured material.

This paper is taught on the city campus. An introductory session comprises an overview of the course and agreement of responsibilities during the course. All sessions thereafter are conducted as seminars, with a maximum duration of three hours.
**Teaching Staff**
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**Learning Resources**
Papers to be reviewed will be distributed during class.

**Assessment**
Two paper reviews (presentation and written report) 20%
Preliminary research proposal 10%
Full research Proposal 20%
Final examination 50%

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**Inclusive Learning**
Students are urged to discuss privately any impairment-related requirements face-to-face and/or in written form with the course convenor/lecturer and/or tutor.

**Student Feedback**
Feedback from students is always welcomed and we encourage students to discuss their feedback with the lecturers on this course. Formal student evaluations on the course and teaching may be requested at the end of the semester.