



ACCG3001

Organisational Planning and Control

Session 1, Online-scheduled-In person assessment, North Ryde 2024

Department of Accounting and Corporate Governance

Contents

<u>General Information</u>	2
<u>Learning Outcomes</u>	2
<u>General Assessment Information</u>	3
<u>Assessment Tasks</u>	5
<u>Delivery and Resources</u>	8
<u>Unit Schedule</u>	8
<u>Policies and Procedures</u>	12

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General Information

Unit convenor and teaching staff

Sophia Su

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Credit points

10

Prerequisites

(ACCG200 or ACCG2000) or 130cp at 1000 level or above

Corequisites

Co-badged status

Unit description

This is the second management accounting unit required for CPA Australia, Chartered Accountants Australia and New Zealand (CA ANZ) and the Institute of Public Accountants (IPA) membership. The unit focuses on strategic management, cost/ customer/supplier/ capacity management, performance measurement systems, management control systems, transfer pricing, capital expenditure analysis, employee motivation and sustainability, from a management accounting perspective. By the end of this unit, students will be able to propose coherent strategies for and employ various approaches to, measuring and managing organisational performance. In addition, students will be able to apply appropriate management accounting technologies to effectively and efficiently manage suppliers, customers, costs and quality to support organisational strategies.

Important Academic Dates

Information about important academic dates including deadlines for withdrawing from units are available at <https://www.mq.edu.au/study/calendar-of-dates>

Learning Outcomes

On successful completion of this unit, you will be able to:

ULO1: Synthesise management accounting knowledge and apply management accounting concepts and techniques including ethical approaches in organisational planning and control.

ULO2: Evaluate the coherence of strategy, organisational structure and management control systems in successfully facilitating an organisation's strategic attainment.

ULO3: Analyse and apply traditional and contemporary approaches to measuring and managing performance (including transfer pricing) essential to organisational planning and control processes.

ULO4: Propose appropriate management accounting technologies to effectively and efficiently manage suppliers, customers, time, capacity, costs and support organisational strategies, in consideration of an organisation's environmental and sustainability commitment(s) and impact.

ULO5: Work collaboratively in a group setting to examine and apply motivation theories to explain employee behaviour.

ULO6: Explain the organisational environment in which a business operates by evaluating the structure and design of organisations, including functional and operational areas.

General Assessment Information

Assessed Coursework

Due: Weekly (Weeks 2 to 12)

Weighting: 25%

Assessed coursework consists of two components, namely **online in-class exercise (15%)** and **class participation (10%)**.

Online in-class exercise (15%)

Students are required to attempt and submit an online in-class exercise **DURING** each tutorial via an iLearn quiz (THEREFORE PLEASE BRING YOUR LAPTOP TO CLASS). The answers to **five (5)** in-class exercises will be randomly selected by tutors to mark. Each of the five marked exercises will be worth **3%** of the total assessment. Marks are awarded based on the completeness and accuracy of answers.

Solutions to these exercises will be discussed by tutors in the next tutorial, but will NOT be posted on iLearn. In each tutorial, selected homework questions will be discussed prior to the start of in-class exercises. Since the in-class exercises are similar to homework questions, students are required to complete their homework before attending tutorials, in order to achieve good marks in the exercises. Note that homework questions are either from textbook or posted on iLearn (see Unit Schedule on iLearn for details), and homework solutions are available on iLearn by the end of each relevant week.

Students must be present in class for the entirety of their registered tutorial to be eligible to submit their work. Submissions made outside of your registered tutorial time will not be marked. If you miss a tutorial in which your tutor selects to mark the exercise, please apply for Special Consideration and forward the approval email to your tutor so that another exercise can be marked in lieu of the missed one.

Class participation (10%)

Students' participation during each tutorial will be marked out of **1 mark** each week, accounting for 10% of the total grade (N.B. while there will be 11 tutorials in total no participation will be assessed in week 13). The following criteria will be applied to determine your weekly participation marks:

0 mark	<ul style="list-style-type: none">The student does not come to class orThe student does come to class but be disruptive, or be overtly rude.
0.25 mark	<ul style="list-style-type: none">The student comes to class.Shows no interest in listening to the tutor and participating in class discussion but not disruptive.
0.5 mark	<ul style="list-style-type: none">The student comes to class.The student does show interest in class discussion and listens attentively.Does not voluntarily contribute to discussions and gives only minimal answers when called upon.
0.75 mark	<ul style="list-style-type: none">The student comes to class.The student does show interest in the discussion, listens attentively.Contributes occasionally in class discussion without prompting.
1 mark	<ul style="list-style-type: none">The student comes to class prepared.The student does show interest in the discussion, listens attentively and takes notes.Contributes constantly in class discussion without prompting.

If you miss a tutorial please apply for Special Consideration and forward the approval email to your tutor so that your tutor will adjust your marks accordingly.

Class Tests

Due: Weeks 6 and 13

Weighting: 40%

Two online class tests will be conducted via an iLearn quiz (THEREFORE PLEASE BRING YOUR LAPTOP TO CLASS) in week 6 tutorial and 13 tutorial respectively.

Class Test 1 (15%) will cover lecture topics from Week 1 to Week 5 (i.e. tutorial materials from Week 2 to Week 6). Further information will be provided via announcements on iLearn.

Class Test 2 (25%) will cover lecture topics from Week 6 to Week 12 (i.e. tutorial materials from Week 7 to Week 12). Further information will be provided via announcements on iLearn.

No extension will be granted, except for cases in which an application for special consideration is made and approved. A mark of zero will be awarded for non-submission.

Research Report

Due: Weeks 10 and 11

Weighting: 35%

Students will be allocated to groups during Week 5 tutorial. Students who fail to arrange group membership by Week 7 may NOT be eligible to take part in this assessment task.

This assessment consists of two components:

1) Written Research Report (20% - group mark) Students are expected to write a research report based on the requirements outlined in the “Group Research Report Requirements” published on iLearn. The electronic version of each group’s report must be submitted to Turnitin (plagiarism detection software) via the provided link on iLearn **BEFORE 9:00pm Sunday 12 May 2024 (Week 10)**. Plagiarism will not be tolerated and will be penalised, so it is in student’s best interests to submit their own original work. Only one submission per group is permitted, so members within groups must agree on who will submit their report. Marks and feedback on the written report will be available through Turnitin on iLearn by the end of Week 13.

2) Research Report Presentation (15% - individual mark) Each student is required to record their presentation and submit the recording via the provided link on iLearn **BEFORE 9:00pm Sunday 19 May 2024 (Week 11)**. The presentation will be based on the entire research report and will allow the tutor to further evaluate individual performance in the research project. Students are required to read the instructions on individual presentation published on iLearn. Marks and feedback on the presentations will be provided to individual students by the end of Week 14.

Unless an application for Special Consideration has been submitted and approved, a 5% penalty (of the total possible mark) will be applied each day the report/presentation is not submitted, up until the 7th day (including weekends). After the 7th day, a grade of ‘0’ will be awarded even if the assessment is submitted. A 1-hour grace period is provided to students who experience a technical concern.

Assessment Tasks

Name	Weighting	Hurdle	Due
<u>Assessed Coursework</u>	25%	No	Ongoing from weeks 2 to 12
<u>Class Test</u>	40%	No	Week 6 tutorial and Week 13 tutorial
<u>Research Report</u>	35%	No	Weeks 10 and 11

Assessed Coursework

Assessment Type ¹: Participatory task

Indicative Time on Task ²: 20 hours

Due: **Ongoing from weeks 2 to 12**

Weighting: **25%**

During the session, students’ coursework and class participation will be assessed. Students are

expected to make a genuine attempt at completing the weekly assigned homework and tutorial questions. Further details will be in the unit website.

On successful completion you will be able to:

- Synthesise management accounting knowledge and apply management accounting concepts and techniques including ethical approaches in organisational planning and control.
- Analyse and apply traditional and contemporary approaches to measuring and managing performance (including transfer pricing) essential to organisational planning and control processes.
- Propose appropriate management accounting technologies to effectively and efficiently manage suppliers, customers, time, capacity, costs and support organisational strategies, in consideration of an organisation's environmental and sustainability commitment(s) and impact.
- Explain the organisational environment in which a business operates by evaluating the structure and design of organisations, including functional and operational areas.

Class Test

Assessment Type ¹: Quiz/Test

Indicative Time on Task ²: 35 hours

Due: **Week 6 tutorial and Week 13 tutorial**

Weighting: **40%**

Two class tests are designed to test students' understanding of key topics and concepts covered.

On successful completion you will be able to:

- Synthesise management accounting knowledge and apply management accounting concepts and techniques including ethical approaches in organisational planning and control.
- Evaluate the coherence of strategy, organisational structure and management control systems in successfully facilitating an organisation's strategic attainment.
- Analyse and apply traditional and contemporary approaches to measuring and managing performance (including transfer pricing) essential to organisational planning and control processes.

- Explain the organisational environment in which a business operates by evaluating the structure and design of organisations, including functional and operational areas.

Research Report

Assessment Type ¹: Report

Indicative Time on Task ²: 30 hours

Due: **Weeks 10 and 11**

Weighting: **35%**

Students will complete a group research project based on an organisation. The objective of the project is to provide students an opportunity; (a) to develop their written communication skills, (b) to present information in a coherent and integrated manner, (c) to analyse and interpret information about a 'real' organisation. This assessment also provides students with an opportunity to develop their teamwork skills by completing an assignment in a group setting.

This assessment consists of two components:

- 1) Group Research Report
- 2) Individual Research Report Presentation

On successful completion you will be able to:

- Evaluate the coherence of strategy, organisational structure and management control systems in successfully facilitating an organisation's strategic attainment.
- Propose appropriate management accounting technologies to effectively and efficiently manage suppliers, customers, time, capacity, costs and support organisational strategies, in consideration of an organisation's environmental and sustainability commitment(s) and impact.
- Work collaboratively in a group setting to examine and apply motivation theories to explain employee behaviour.

¹ If you need help with your assignment, please contact:

- the academic teaching staff in your unit for guidance in understanding or completing this type of assessment
- the [Writing Centre](#) for academic skills support.

² Indicative time-on-task is an estimate of the time required for completion of the assessment task and is subject to individual variation

Delivery and Resources

Classes

Students should attend three hours of face-to-face/online teaching per topic consisting of a one-and-half hour lecture and a one-and-half hour tutorial. The lecture will also be available via iLearn by the end of each lecture. Students are advised to note that any changes to tutorial classes must be made online through [eStudent](#). Students wishing to change their tutorial time should login to [eStudent](#) and enrol in a class where there is a vacancy. Staff members WILL NOT deal with tutorial changes unless there are exceptional circumstances. It is each student's responsibility to know which tutorial group they have been allocated to. Students will not be awarded any tutorial-based marks unless they attend the class in which they are formally enrolled.

Prescribed Textbook

Management Accounting: Information for Creating and Managing Value

By Kim Langfield-Smith, David Smith, Paul Andon, Ronald Hilton, and Helen Thorne, 9th edition 2021, McGraw-Hill

Additional required readings will be made available via Leganto (access link is provided in iLearn).

Students should attend three hours of teaching per topic consisting of a 1.5-hour online lecture and a 1.5-hour tutorial. Attending/Listening to weekly lectures is critical to students' learning in this unit. The lectures provide a general overview of the topics, highlighting the important concepts and techniques. Examples that are critical to the core themes of the course and reference to real-life examples are also discussed in the lectures to assist students in the application of the conceptual frameworks. Lecture notes will be made available on iLearn prior to the lectures.

Tutorials constitute a critical learning experience of this unit, including a highly student-centred discussion of answers to pre-tutorial homework questions, and additional in-class exercises. The active participation in tutorials will assist students in developing problem-solving, and critical, analytical, and integrative thinking skills. Before attending the tutorial, students should have: (1) undertaken the required readings outlined in Unit Schedule; (2) listened to the lecture; (3) completed the homework questions outlined in Unit Schedule; and (4) read the relevant Case Study chapter in order to attempt the in-class exercises.

Unit Schedule

NB:	* Reading materials not from the Textbook (Langfield-Smith et al. 2022) will be uploaded on iLearn LEGANTO.			
Week	Start Date	Lecture Topic	Readings	Tutorial activities

1	19 Feb	Management Accounting: An Overview	Textbook Chapter 1 <i>FFCS Chapter 1</i>	No tutorial this week. Tutorials start from Week 2.
2	26 Feb	Ethics in Management Decision Making	Textbook Chapter 1 pp. 25-26 Ghillyer 2018 Chapter 2 pp. 22-34 Ghillyer 2018 Chapter 3 pp. 54-58 Ghillyer 2018 Chapter 7 pp. 144-151 Parkes et al. 2016 Chapter 14 pp. 634-640 <i>FFCS Chapter 2</i>	<ul style="list-style-type: none"> • Explain assessments; • Discuss homework questions; • Attempt online in-class exercise.
3	4 March	Strategy and Strategic Management	Ghillyer 2012 Chapter 4 Campling et al. 2008 Chapter 8 pp. 215-236 Rothaermel 2021 Chapter 3 pp. 75-81 <i>FFCS Chapter 3</i>	<ul style="list-style-type: none"> • Discuss solutions to previous week's online in-class exercise questions; • Discuss solutions to homework questions; • Attempt online in-class exercise.
4	11 March	Managing Cost, Quality and Capacity	Textbook Chapter 16 Paton et al. 2011 - Chapter 7 <i>FFCS Chapter 4</i>	<ul style="list-style-type: none"> • Discuss solutions to previous week's online in-class exercise questions; • Discuss solutions to homework questions; • Attempt online in-class exercise.
5	18 March	Managing Suppliers, Customers and Inventory	Textbook Chapter 15 <i>FFCS Chapter 5</i>	<ul style="list-style-type: none"> • Discuss solutions to previous week's online in-class exercise questions; • Discuss solutions to homework questions; • Attempt online in-class exercise. • <i>Allocate groups for the assessment of Group Report</i>

6	25 March	Organisational Structure and Transfer Pricing	Textbook Chapter 12 Rothaermel 2021 Chapter 11 pp. 390-411 <i>FFCS Chapter 6</i>	<ul style="list-style-type: none"> • Discuss solutions to previous week's online in-class exercise questions; • 15 minutes Q&A time before Class Test 1 (Solutions to homework questions is already available on iLearn before the tutorial); • Undertake Class Test 1 <p>N.B.</p> <p>- no online in-class exercise this week due to Class Test 1</p>
7	2 April	None	None	<ul style="list-style-type: none"> • No lecture and tutorials due to Easter Monday.
8	8 April	Financial Performance Measures	Textbook Chapter 13 pp. 587-599 <i>FFCS Chapter 7</i>	<ul style="list-style-type: none"> • Discuss solutions to homework questions; • Attempt online in-class exercise. • <i>Follow up group allocation, discuss/report issues if any.</i>
Mid-session Break				
9	29 April	Strategic Performance Measurement Systems	Textbook Chapter 14 <i>FFCS Chapter 8</i>	<ul style="list-style-type: none"> • Discuss solutions to previous week's online in-class exercise questions; • Discuss solutions to homework questions; • Attempt online in-class exercise.
10	6 May	Management Control Systems	Campling et al. 2008 – Chapter 7 (pp.182-188) Simons 2000 - Chapter 14 (pp. 301-308) Garrison et al. 2017 – Chapter 1 (pp.13-14) <i>FFCS Chapter 9</i>	<ul style="list-style-type: none"> • Discuss solutions to previous week's online in-class exercise questions; • Discuss solutions to homework questions; • Attempt online in-class exercise.

11	13 May	Motivating Employees and Reward Systems	Campling et al. 2018 – Chapter 14 Textbook Chapter 13 pp. 599-606 <i>FFCS Chapter 10</i>	<ul style="list-style-type: none"> • Discuss solutions to previous week's online in-class exercise questions; • Discuss solutions to homework questions; • Attempt online in-class exercise.
12	20 May	Sustainability and Management Accounting	Textbook Chapter 17 <i>FFCS Chapters 11</i>	<ul style="list-style-type: none"> • Discuss solutions to previous week's online in-class exercise questions; • Discuss solutions to homework questions; • Attempt online in-class exercise.
13	27 May	No lecture		<ul style="list-style-type: none"> • Undertake Class Test 2 <p>N.B. Homework solutions and solutions to previous week's online in-class exercise questions will be uploaded on iLearn in week 12.</p>
Full details of required readings:				
Textbook (Langfield-Smith et al. 2018)		Langfield-Smith, K, Smith, D, Andon, P, Hilton, R & Thorne, H 2018, <i>Management Accounting: Information for Creating and Managing Value</i> , 8th edn, McGraw-Hill, Sydney.		
FFCS (Fell 2017)		Fell, J 2017, <i>Foleo Fones Case Study</i> , Macquarie University, Sydney.		
Garrison et al. 2012		Garrison, R, Noreen, E & Brewer, P 2012, <i>Managerial Accounting</i> , 14th edn, McGraw-Hill, Irwin.		
Ghillyer 2018		Ghillyer, A 2018, <i>Business Ethics Now</i> , 5th edn, McGraw-Hill, New York.		
Parkes et al. 2016		Parkes, A, Considine, B, Olesen, K & Blount, Y 2016, <i>Accounting Information Systems</i> , 5th edn, Wiley, Melbourne.		
Ghillyer 2012		Ghillyer, A 2012, <i>Management Now</i> , 2nd edn, McGraw-Hill, New York.		
Campling et al. 2008		Campling, J, Poole, D, Wiesner, R, Ang, ES, Chan, B, Tan, W-L & Schermerhorn, JR 2008, <i>Management</i> , 3rd edn, Milton, Queensland.		
Paton et al. 2011		Paton, S, Clegg, B, Hsuan, J & Pilkington, A 2011, <i>Operations Management</i> , McGraw-Hill, London.		

Simons 2000

Simons, R 2000, *Performance Measurement and Control Systems for Implementing Strategy*, Prentice-Hall, New Jersey.

Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central \(https://policies.mq.edu.au\)](https://policies.mq.edu.au). Students should be aware of the following policies in particular with regard to Learning and Teaching:

- [Academic Appeals Policy](#)
- [Academic Integrity Policy](#)
- [Academic Progression Policy](#)
- [Assessment Policy](#)
- [Fitness to Practice Procedure](#)
- [Assessment Procedure](#)
- [Complaints Resolution Procedure for Students and Members of the Public](#)
- [Special Consideration Policy](#)

Students seeking more policy resources can visit [Student Policies \(https://students.mq.edu.au/support/study/policies\)](https://students.mq.edu.au/support/study/policies). It is your one-stop-shop for the key policies you need to know about throughout your undergraduate student journey.

To find other policies relating to Teaching and Learning, visit [Policy Central \(https://policies.mq.edu.au\)](https://policies.mq.edu.au) and use the [search tool](#).

Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: <https://students.mq.edu.au/admin/other-resources/student-conduct>

Results

Results published on platform other than [eStudent](#), (eg. iLearn, Coursera etc.) or released directly by your Unit Convenor, are not confirmed as they are subject to final approval by the University. Once approved, final results will be sent to your student email address and will be made available in [eStudent](#). For more information visit ask.mq.edu.au or if you are a Global MBA student contact globalmba.support@mq.edu.au

Academic Integrity

At Macquarie, we believe [academic integrity](#) – honesty, respect, trust, responsibility, fairness and courage – is at the core of learning, teaching and research. We recognise that meeting the expectations required to complete your assessments can be challenging. So, we offer you a range of resources and services to help you reach your potential, including free [online writing and maths support](#), [academic skills development](#) and [wellbeing consultations](#).

Student Support

Macquarie University provides a range of support services for students. For details, visit <http://students.mq.edu.au/support/>

The Writing Centre

[The Writing Centre](#) provides resources to develop your English language proficiency, academic writing, and communication skills.

- [Workshops](#)
- [Chat with a WriteWISE peer writing leader](#)
- [Access StudyWISE](#)
- [Upload an assignment to Studiosity](#)
- [Complete the Academic Integrity Module](#)

The Library provides online and face to face support to help you find and use relevant information resources.

- [Subject and Research Guides](#)
- [Ask a Librarian](#)

Student Services and Support

Macquarie University offers a range of [Student Support Services](#) including:

- [IT Support](#)
- [Accessibility and disability support](#) with study
- Mental health [support](#)
- [Safety support](#) to respond to bullying, harassment, sexual harassment and sexual assault
- [Social support including information about finances, tenancy and legal issues](#)
- [Student Advocacy](#) provides independent advice on MQ policies, procedures, and processes

Student Enquiries

Got a question? Ask us via [AskMQ](#), or contact [Service Connect](#).

IT Help

For help with University computer systems and technology, visit http://www.mq.edu.au/about_us/offices_and_units/information_technology/help/.

When using the University's IT, you must adhere to the [Acceptable Use of IT Resources Policy](#). The policy applies to all who connect to the MQ network including students.

Unit information based on version 2024.04 of the [Handbook](#)