



ACCG825

Management Accounting: Strategy and Control

S1 Day 2014

Dept of Accounting & Corporate Governance

Contents

<u>General Information</u>	2
<u>Learning Outcomes</u>	2
<u>Assessment Tasks</u>	3
<u>Delivery and Resources</u>	8
<u>Unit Schedule</u>	10
<u>Learning and Teaching Activities</u>	12
<u>Policies and Procedures</u>	12
<u>Graduate Capabilities</u>	14
<u>Grades</u>	16
<u>Grading Appeals and Final Examination Script Viewing</u>	16
<u>Research and Practice</u>	16

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General Information

Unit convenor and teaching staff

Unit Convenor

Vicki Baard

vicki.baard@mq.edu.au

Contact via vicki.baard@mq.edu.au

E4A 237

Tuesdays 2:00 to 4:00pm

Unit Convenor

Maria Dyball

maria.dyball@mq.edu.au

Contact via maria.dyball@mq.edu.au

E4A 207

Wednesdays 10:00am to 12:00 noon

Credit points

4

Prerequisites

ACCG611 or ACCG613 or admission to MCorpGvnce prior to 2013 or admission to MCom or MIntBus or MEc or MActPrac prior to 2011

Corequisites

Co-badged status

Unit description

This unit examines how management accounting operates within an organisation's strategic control system. The actual and potential role of management accounting in enabling and hindering strategic control processes are assessed using published work by leading scholars in the field. Concepts and processes such as product life cycle, value-chain analysis, budgeting, customer and supplier relations, and learning and innovation are analysed as applied in the for-profit, not-for-profit and public sectors.

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:

Demonstrate knowledge and understanding of the role of management accounting in strategic control

Analyse and integrate knowledge by recommending changes to the design and use of management accounting to enhance its role in strategic control

Finding problems and solving problems related to real world advanced management accounting issues

Critically reflect on the ethical dimensions of management accounting

Assessment Tasks

Name	Weighting	Due
<u>1. Assignment</u>	25%	Week 6, 7
<u>2. Case Study / Report</u>	15%	Week 10
<u>3. Class Participation</u>	15%	Weekly
<u>4. Final Examination</u>	45%	Examination period

1. Assignment

Due: **Week 6, 7**

Weighting: **25%**

This assessment encourages and engages students in applying management accounting concepts and techniques to 'real-world' and organisational contexts.

Estimated Student Workload

30 (thirty) dedicated hours spread from Weeks 4 to 6; and Weeks 9 to 11; additional workload hours shared with Assessment Task 4.

Grading

There are two written assignments; one has a 10% weighting and the second has a 15% weighting (25% in total). The written assignments will be marked in accordance with a marking guide prepared by the Unit Convenor, which will be discussed with students and then posted on iLearn.

Feedback

Individual written and summative verbal feedback in seminars is provided two weeks after the assignment is collected.

Submission

Assignment 1 in Week 6, the 11th of April 2014. Assignment 2 in Week 7 (after mid-session recess from seminars), 29th of April 2014.

Students must submit a hard copy of their assignments, neatly presented using Microsoft Word to the Unit Convenor at the beginning of the seminar on the above indicated dates. At the discretion of the Unit Convenor(s), students may be asked to submit their Assignment 1 and 2 electronically via email. Students must make a copy of their assignments for class discussion purposes. Please note that no handwritten assignments will be accepted.

Extension

Late assignments will not be accepted. Students not submitting assignments due to unavoidable disruptions (see Special Consideration in Policies and Procedures section of this unit guide), may have another opportunity to submit their work OR have the assignment weighting added onto their final examination weighting.

Penalties

Students who have not submitted this assessment prior to the deadline will be awarded a mark of zero, except for cases in which an application for special consideration is made and approved.

On successful completion you will be able to:

- Demonstrate knowledge and understanding of the role of management accounting in strategic control
- Analyse and integrate knowledge by recommending changes to the design and use of management accounting to enhance its role in strategic control
- Finding problems and solving problems related to real world advanced management accounting issues

2. Case Study / Report

Due: **Week 10**

Weighting: **15%**

This assessment introduces students to the ethical dimension of business processes and encourages them to reflect on their personal and peers' values as they impact on an analysis of a 'real-world' scenario. Given that work teams are prevalent within organisations, this assessment is done in teams so that students can appreciate the different perspectives of others, engage in planning and organising, and effectively participate in a team to execute an assigned task. This assessment also provides students with an opportunity for formal peer assessment.

Estimated Student Workload

30 (thirty) dedicated hours spread from Weeks 6 to 9; additional workload hours shared with Assessment 4.

Grading

The on-line group discussions related to the case study will be marked in accordance with a grading rubric prepared by the Unit Convenor which will be discussed with the students, to

provide a team mark. A peer assessment factor is then calculated to give each team member a percentage of the team mark (individual marks); the peer assessment criteria form is available on the website for this unit. Should there be any complaints concerning a team members' marks, this must be reported to the Unit Convenor in writing. Following such a report the whole group will meet with the UC to discuss the issue and the UC may re-allocate marks appropriately. In the event that any team member does not attend such a meeting then the necessary re-allocation of marks decision will be made on the basis of discussions with those who do attend.

Feedback

Group written and summative class verbal feedback is provided in Week 11.

Submission

This assignment starts in Week 6 (12 April 2014) online in iLearn. This assignment ends in Week 9 (14 May 2014). This assignment consists of five modules each having specific assessed activities that are due at various dates (see iLearn) from Week 6 to Week 9. The submission of this assignment occurs online and the assessment must be completed by Wednesday of Week 10, 21st May 2014. Students should bring a copy of their discussions with them to class on the 22th of May 2014 for reflective class discussion purposes.

Extension

Late completions will not be permitted. Teams who do submit an application for special consideration which is formally approved by the Unit Convenor, may have another opportunity to submit their work OR have the task weighting added onto their final exam.

Penalties

Teams not completing the assessment by the specified deadline will be awarded a mark of zero, except for cases in which an application for special consideration is made and approved.

On successful completion you will be able to:

- Finding problems and solving problems related to real world advanced management accounting issues
- Critically reflect on the ethical dimensions of management accounting

3. Class Participation

Due: **Weekly**

Weighting: **15%**

This assessment allows students to demonstrate that they are working continuously throughout the semester to achieve the learning outcomes of the unit. This assessment is based on: 1) students completing their required readings prior to seminar attendance, 2) engaging in seminar discussions, 3) reflective activities to support course content integration and the transfer of knowledge to practical situations, 4) peer evaluation of self-study activities, 5) students working individually, in pairs or teams, 6) the early diagnostic, and 7) generating discussion notes and other documentation to support their class participation marks.

Estimated Student Workload

3 hours during seminars plus 25 (twenty-five) additional hours. Workload for this assessment may overlap with the preparation of other assessment tasks for this unit.

Grading

Individual class participation will be calculations from Week 2 up to and including Week 12, except in those weeks indicated on the Unit Schedule. Students will be awarded a weekly mark based on a number of criteria, which will be explained in Week 1 and then posted on iLearn. These weekly marks will then be averaged to arrive at a final mark for this assessment overall.

Feedback

Verbal feedback from the Unit Convenor during seminars will be provided to students, and if required in a written format individually to their official Macquarie University student email address. Participation marks will be provided on iLearn at the end of Week 7 and Week 12.

Submission

Continuously during seminar time, that is weekly from Week 2 and ending in Week 12.

Extension

This assessment relies on students attending the 3 (three) hour seminar, and thus extension cannot be granted for this assessment. Students who, due to unavoidable disruption, are unable to attend a seminar are required to submit a Special Consideration Application, see Policies and Procedures section of the unit. Consequently, the average mark for this assessment will be adjusted.

Penalties

Students who do not attend a seminar and consequently do not engage in seminar participation will be awarded a mark of zero, except for cases in which an application for special consideration is made and approved.

On successful completion you will be able to:

- Demonstrate knowledge and understanding of the role of management accounting in strategic control
- Analyse and integrate knowledge by recommending changes to the design and use of management accounting to enhance its role in strategic control
- Finding problems and solving problems related to real world advanced management accounting issues

4. Final Examination

Due: **Examination period**

Weighting: **45%**

A written final examination provides assurance that: 1) the product belongs to the student, and 2)

the student has attained the knowledge and skills tested in the exam.

Feedback is not provided on final examinations

Please refer to the Policies and Procedures section of this unit guide for the Macquarie University Examination Policy which details the principles and conduct of examinations at the University.

Estimated Student Workload

The final examination is 2 (two) hours in duration.

50 (fifty) dedicated hours of continuous learning from Weeks 1 to 13 where additional hours may be available during the examination period from June 16 to July 4 2014; these hours may also be shared with the other assessments.

Grading

The final exam will be marked in accordance with a moderated marking guide prepared by the Unit Convenor.

Submission

First Half Examination. Period: from June 16 to July 4 2014.

You are expected to present yourself for examination at the time and place designated in the University Examination Timetable. The timetable will be available in Draft form approximately eight weeks before the commencement of the examinations and in Final form approximately four weeks before the commencement of the examinations. <https://timetables.mq.edu.au/exam>

Hence, submission of your examination occurs at the end of the scheduled examination day and time.

Extension

The only exception to not sitting an examination at the designated time is because of documented illness or unavoidable disruption. In these circumstances you may wish to consider applying for Special Consideration. Please refer to the Policies and Procedures section of this unit guide for the University's policy on the special consideration process.

If a Supplementary Examination is granted as a result of the Special Consideration process, the examination will be scheduled after the conclusion of the official examination period. Please note that the supplementary examination will be of the same format as the final examination.

Penalties

Students who do not present themselves for the final examination and who do not submit a special consideration application to support their absence from the final examination will receive a mark of zero for this assessment task

On successful completion you will be able to:

- Demonstrate knowledge and understanding of the role of management accounting in

strategic control

- Analyse and integrate knowledge by recommending changes to the design and use of management accounting to enhance its role in strategic control
- Finding problems and solving problems related to real world advanced management accounting issues

Delivery and Resources

Seminars

- This course comprises a maximum of 12 seminars comprising of 3 hours face to face teaching per week held from weeks 1 to 13, including the two week study period. As classes constitute a critical learning experience of this unit, there is an expectation that you attend all of them. A highly participatory teaching strategy will be adopted, where students can engage with their fellow students and the Unit Convenor.
- The timetable for classes can be found on the University web site at: <http://www.timetables.mq.edu.au/>

Required and Recommended Texts and/or Materials

The required materials will be posted on the unit's webpage at - <http://learn.mq.edu.au>. A list of the these materials corresponding to each of the classes is provided on the website for this unit.

Recommended texts include, but are not limited to the following, and are available in the Macquarie Library and for purchase at the Co-op Bookshop on campus. These texts may be useful as preliminary reading for the management accounting concepts and/or techniques discussed in the required materials:

- Atkinson, A.A., Kaplan, R.S., Matsumura, E.M. and Young, S.M. (2012) Management Accounting: Information for Decision-making and Strategy Execution, Sixth Edition, Pearson Prentice Hall.
- Langfield-Smith, K., Thorne, H., Hilton, R. (2012) Management Accounting – Information for Creating and Managing Value, Sixth Edition, McGraw-Hill.

Technology Used and Required

Students are required to use information technology in this unit.

Students will need to use Electronic access to iLearn to download, among other things, the unit outline and

required materials and to complete the on-line ethics modules. Students will also be required to Microsoft Word to process their written assessments (not including the final examination).

Unit Web Page

- Course material is available on the learning management system (iLearn)
- The web page for this unit can be found at: <https://ilearn.mq.edu.au/login/MQ/>
- Consult the web page frequently. You will find administrative updates, lecture notes, class materials and detailed information on assessments posted there.
- If you are unable to access the website because you are not aware of or have forgotten your username and password, please contact the IT helpdesk located on Level 1 of the Library on 9850 6500. The IT helpdesk will also be able to assist you with using iLearn. Please note that you may also refer to the help feature in iLearn.
- Please remember to log out when you have finished using iLearn. Failure to do so could result in unauthorised access to your iLearn account.

Teaching and Learning Activities

Each seminar provides a learning environment to engage in lectures, participate in instructor-led discussions, individual and group work and/or presentations.

Seminars

Seminars constitute face-to-face small group learning to highlight the conceptual frameworks and management accounting techniques covered in a particular week. References to real-life examples are referred to, to assist students in application of these frameworks and practices in organisations. It is therefore also useful for students to follow current developments where possible to enrich their learning experience. The seminars constitute a critical learning experience, thus there is an expectation that you attend all of them. A highlight interactive and participatory teaching strategy is adopted where students can engage with their peers, and the Unit Convenor, and complete individual and team activities. During these seminars, there may be times when new material including short problems, cases and topical videos will be introduced to engage students in active learning. If applicable, the lecture slides/notes are available on the unit website prior to the seminars (usually the Friday before). For your convenience it is recommended that you print hardcopies of the relevant notes before coming to class. Students are provided with the weekly topics to be covered, please refer to the Unit Schedule. It may be possible that the Unit Convenor may not be able to cover each and every slide of the lecture notes during seminars, although every effort will be applied to cover all of them.

Typically seminars are structured as follows (variations in activity sequencing may occur if required): a) The first 1.5 Hours consist of a brief discussion of questions you might have and of answers to pre-set questions. b) A short break between the sessions. c) Discussion of the weeks' topic and closing comments for the remainder of the time.

Readings

Prior to the seminar, students must read the relevant materials. The readings relate to the concepts and examples covered in this unit and relate to the assessment tasks described in the unit guide. The readings include the lecture notes and other course materials (e.g. journals, websites, textbooks) provided on the units' website.

Self-study Activities

It is essential that students learn independently and assume responsibility for the learning process. ACCG825 relies heavily on independent learning where students read the relevant materials, revise the lecture notes, prepare answers to the pre-set class assignments, and extend themselves by doing preparatory support reading if necessary. Whilst students must have the requisite financial and/or management accounting knowledge, revisions might be required to appreciate and navigate through the required materials.

Reflective Activities

This learning and teaching activity assists students in integrating the course content and in developing the ability to transfer management accounting knowledge and skills from the classroom into organisations. Examples of these activities will be found when students are introduced to the ethical dimensions of their business and when engaging in class participation.

Discussion Forums

For ACCG825, specifically the Ethics Online component of this unit. The purpose of the discussion forum is to submit responses to the pre-set questions relating to Assessment Task 3, which counts toward your overall marks and grades.

Changes made to previous ACCG825 Offerings

Recognising that Assignment 2 (see the first assessment task 'Assignment') is a challenging assignment and with consideration of student feedback from the LEU and LET formal university evaluations, the weighting of this assignment has been increased from 10% to 15%. Consequently, the weighting of the final examination has been reduced from 50% to 45%.

Unit Schedule

Course Materials and the corresponding pre-set questions are available on the ACCG825 unit website

Week	Seminar (2014)	Topic	Assessments (1-3) (Coursework)	Unit Convenor
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Unit guide ACCG825 Management Accounting: Strategy and Control

1	6 March	Strategic Control Reading: Preble (1992) Reading: Muralidharan (1997)	None	Dr. Vicki Baard (VB)
2	13 March	Business Strategy Reading: Porter (1980) Reading: Miles etal. (1978)	Class Participation	VB
3	20 March	Strategic Management Accounting Reading: Simons (1990) Reading Bromwich (1990) Reading: Dixon (1998)	Class Participation	VB
4	27 March	Product Life Cycle Reading: Anderson & Zeithaml (1984) Reading: Dunk (2004)	Class Participation	Assoc. Prof. Maria Dyball (MD)
5	3 April	Value Chain Analysis Reading: Hergert & Morris (1989) Reading: Shank & Govindarajan (1989)	Class Participation	MD
6	10 April	Budgeting Reading: Kyj & Parker (2008) Reading: Abernethy & Brownell (1999)	Class Participation Assignment 1	MD
	14 to 25 April	Session 1 Recess from Seminars Self-Study Activity - Assignment 2 Self-Study Activity - Ethics Module		
7	1 May	Ethics Materials available online as part of the <i>e-Ethics Module</i>	Assignment 2	
8	8 May	Ethics Materials available online as part of the <i>e-Ethics Module</i>		
9	15 May	Customer Relations Reading: Campbell & Cunningham (1983) Reading: Reirartz & Kumar (2000)	Class Participation	MD

10	22 May	Supplier Relations Reading: Gietzmann (1996) Reading: Ittner et al. (1999)	Class Participation Case Study / Report	MD
11	29 May	Learning and Innovation Reading: Davila (2005) Reading: Kloot (1997)	Class Participation	MD
12	5 June	Knowledge Reading: Tayles et al. (2002) Reading: Morris & Empson (1998)	Class Participation	VB
13	12 June	Examination Information & Preparation		VB

Learning and Teaching Activities

Seminars

Seminars are where face-to-face small group learning occurs which is facilitated by an Academic.

Readings

Students are provided with a list of readings which require critical perusal to further develop concepts and techniques referred to in the unit.

Self-study Activities

Self-study activities supports students through formative feedback on their capabilities and comprehension of the unit materials.

Reflective Activities

Reflective activities assists students with the integration of course content and skill development to transfer knowledge from the classroom into an organisation.

Discussion Forum

A discussion forum is used by students for both summative assessment related to a specific assessment task.

Policies and Procedures

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

Academic Honesty Policy http://mq.edu.au/policy/docs/academic_honesty/policy.ht

[ml](#)

Assessment Policy <http://mq.edu.au/policy/docs/assessment/policy.html>

Grading Policy <http://mq.edu.au/policy/docs/grading/policy.html>

Grade Appeal Policy <http://mq.edu.au/policy/docs/gradeappeal/policy.html>

Grievance Management Policy http://mq.edu.au/policy/docs/grievance_management/policy.html

Disruption to Studies Policy http://www.mq.edu.au/policy/docs/disruption_studies/policy.html *The Disruption to Studies Policy is effective from March 3 2014 and replaces the Special Consideration Policy.*

In addition, a number of other policies can be found in the [Learning and Teaching Category](#) of Policy Central.

Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: https://students.mq.edu.au/support/student_conduct/

Please note that for the purposes of special consideration, "Satisfactory Progress" in ACCG825 means that students must achieve 50% of the available coursework marks.

Students must please use the unit email address for all correspondence with the Unit Convenors: accg825@mq.edu.au

Student Support

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

Learning Skills

Learning Skills (mq.edu.au/learningskills) provides academic writing resources and study strategies to improve your marks and take control of your study.

- [Workshops](#)
- [StudyWise](#)
- [Academic Integrity Module for Students](#)
- [Ask a Learning Adviser](#)

Student Services and Support

Students with a disability are encouraged to contact the [Disability Service](#) who can provide appropriate help with any issues that arise during their studies.

Student Enquiries

For all student enquiries, visit Student Connect at ask.mq.edu.au

IT Help

For help with University computer systems and technology, visit <http://informatics.mq.edu.au/help/>.

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

Graduate Capabilities

PG - Discipline Knowledge and Skills

Our postgraduates will be able to demonstrate a significantly enhanced depth and breadth of knowledge, scholarly understanding, and specific subject content knowledge in their chosen fields.

This graduate capability is supported by:

Learning outcomes

- Demonstrate knowledge and understanding of the role of management accounting in strategic control
- Analyse and integrate knowledge by recommending changes to the design and use of management accounting to enhance its role in strategic control

Assessment tasks

- 1. Assignment
- 3. Class Participation
- 4. Final Examination

Learning and teaching activities

- Seminars are where face-to-face small group learning occurs which is facilitated by an Academic.
- Students are provided with a list of readings which require critical perusal to further develop concepts and techniques referred to in the unit.
- Self-study activities supports students through formative feedback on their capabilities and comprehension of the unit materials.
- Reflective activities assists students with the integration of course content and skill development to transfer knowledge from the classroom into an organisation.

PG - Critical, Analytical and Integrative Thinking

Our postgraduates will be capable of utilising and reflecting on prior knowledge and experience, of applying higher level critical thinking skills, and of integrating and synthesising learning and knowledge from a range of sources and environments. A characteristic of this form of thinking is

the generation of new, professionally oriented knowledge through personal or group-based critique of practice and theory.

This graduate capability is supported by:

Learning outcomes

- Analyse and integrate knowledge by recommending changes to the design and use of management accounting to enhance its role in strategic control
- Critically reflect on the ethical dimensions of management accounting

Assessment tasks

- 1. Assignment
- 2. Case Study / Report
- 3. Class Participation
- 4. Final Examination

Learning and teaching activities

- Seminars are where face-to-face small group learning occurs which is facilitated by an Academic.
- Students are provided with a list of readings which require critical perusal to further develop concepts and techniques referred to in the unit.
- Self-study activities supports students through formative feedback on their capabilities and comprehension of the unit materials.
- Reflective activities assists students with the integration of course content and skill development to transfer knowledge from the classroom into an organisation.

PG - Research and Problem Solving Capability

Our postgraduates will be capable of systematic enquiry; able to use research skills to create new knowledge that can be applied to real world issues, or contribute to a field of study or practice to enhance society. They will be capable of creative questioning, problem finding and problem solving.

This graduate capability is supported by:

Learning outcome

- Finding problems and solving problems related to real world advanced management accounting issues

Assessment tasks

- 1. Assignment
- 2. Case Study / Report

- 3. Class Participation

Learning and teaching activities

- Seminars are where face-to-face small group learning occurs which is facilitated by an Academic.
- Reflective activities assists students with the integration of course content and skill development to transfer knowledge from the classroom into an organisation.
- A discussion forum is used by students for both summative assessment related to a specific assessment task.

Grades

Grade descriptors and other information concerning grading are contained in the Macquarie University Grading Policy available at: <http://www.mq.edu.au/policy/docs/grading/policy.html>

All final grades in the Department of Accounting and Corporate Governance are determined by a grading committee and are not the sole responsibility of the Unit Convenor.

Students will be awarded one of these grades plus a Standardised Numerical Grade (SNG). The SNG is not necessarily a summation of the individual assessment components. The final grade and SNG that is awarded reflect the corresponding grade descriptor in the Grading Policy. Additionally, there is a requirement to pass the final examination to be awarded a final grade of a Pass (P) or a higher grade. These requirements constitute satisfactory completion of the unit.

Grading Appeals and Final Examination Script Viewing

If, at the conclusion of the unit, you have performed below expectations, and are considering lodging an appeal of grade and/or viewing your final exam script please refer to the following website which provides information about these processes and the cut off dates in the first instance. Please read the instructions provided concerning what constitutes valid grounds for appeal before appealing your grade.

http://www.businessandconomics.mq.edu.au/current_students/undergraduate/how_do_i/grade_appeals

Research and Practice

- This unit uses research from external sources
- This unit gives you practice in applying research findings in your individual assignments.