



# ACCG908

## CPA - Strategic Management Accounting

S1 Day 2014

*Dept of Accounting & Corporate Governance*

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#### **Disclaimer**

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## General Information

Unit convenor and teaching staff

Unit Convenor

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Credit points

4

Prerequisites

ACCG926 or ACCG855 or admission to MAdvProfAcc

Corequisites

Co-badged status

Unit description

This unit is completed whilst the student is enrolled in the Strategic Management Accounting segment of the CPA program. This unit provides an understanding of the strategic nature of management accounting in an increasingly competitive global business environment. This unit covers critical elements of strategic management accounting and develops the advanced knowledge and techniques needed to be able to formulate, implement, and assess the success of a particular strategy.

## 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:

Develop skills as a professional accountant in order to create, manage and enhance value within organisations through the use of various strategic management accounting tools & techniques

Examine and apply techniques for developing, implementing and monitoring strategies  
Analyse critically the strategic management cycle and the leadership role of the professional accountant in strategic management

Define the role of organisation and industry value chain analysis and apply the analysis to the design and structure of value adding activities, value drivers and value chains

Analyse the characteristics of effective strategic and corporate social responsibility related performance measurement and controls systems

Describe and apply strategic management accounting techniques to the selection, planning, implementation, control and monitoring of projects.

## Assessment Tasks

Name	Weighting	Due
<u>1. PRESENTATION</u>	10%	Weeks 2 to 8
<u>2. CLASS TEST</u>	35%	Monday 14 April
<u>3. FINAL EXAMINATION</u>	30%	Tuesday 29 April
<u>4. CASE STUDY</u>	25%	Weeks 14 and 15

### 1. PRESENTATION

Due: **Weeks 2 to 8**

Weighting: **10%**

Submission: Your presentation and submission are to comprise a single newly developed (by you) multiple choice question that you write and present. The total duration of the presentation and explanation MUST NOT EXCEED 7 minutes. There is no word limit applicable to accompanying documentation but obviously total words will reflect the time limit in a realistic way. When creating your question and explanation you are required to use class content, the CPA104 materials and any further relevant research. You need to write a UNIQUE and NEWLY DEVELOPED multiple choice question. You must also write a clear explanation clearly identifying which answers are wrong and why and which answers are correct and why. This Minor Presentation may require you to undertake additional research, reading and thought, and you will be marked on the quality of the work that was undertaken. Detailed marking criteria are on the Feedback Sheet which will be provided to all students. This will be discussed in class before presentations in classes commence.

You will be marked according to your level of research and preparation, your understanding, accuracy, comprehensiveness and ability to explain the key issues to your fellow students, and your use of presentation aids. A schedule of presentation times will be set for every student. A hard copy of your question and presentation materials must be handed to your lecturer before delivering your presentation.

You are expected to display your knowledge and the communication skills at a standard expected of a postgraduate student. All students must present before Week 8 – all feedback to students will be finalised at or before the classes of Week 11.

You MUST 'hand in' a printed version of all presentation materials and additional explanation materials at the start of your presentation. This must be attached to the Feedback cover sheet –

which must be STAPLED as the front page of your 'handed in' materials. Professional presentation of the document submitted and the quality of oral presentation are important!

Extension: No extension will be granted without a special consideration application being approved.

Penalties: Zero mark for non-submission.

On successful completion you will be able to:

- Develop skills as a professional accountant in order to create, manage and enhance value within organisations through the use of various strategic management accounting tools & techniques
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- Analyse critically the strategic management cycle and the leadership role of the professional accountant in strategic management
- Define the role of organisation and industry value chain analysis and apply the analysis to the design and structure of value adding activities, value drivers and value chains
- Analyse the characteristics of effective strategic and corporate social responsibility related performance measurement and controls systems
- Describe and apply strategic management accounting techniques to the selection, planning, implementation, control and monitoring of projects.

## 2. CLASS TEST

Due: **Monday 14 April**

Weighting: **35%**

Submission: This test will have a duration of 150 minutes (including 10 mins reading time). It will be conducted as an invigilated exam in a different classroom than usual at a time and day other than the normal class time. This test will cover Modules 1 to 5 inclusive. The test will be fully open book exam. The value of all questions will be stated clearly and all multiple choice questions will be the same value.

You will receive full feedback about this exam in Class. You will receive your own marked exam script (this will be re-collected at the end of the class) for review and discussion.

Extension: No supplementary exam is available and no extension is possible.

Penalties: Consistent with all MACC CPA Extension units, students who miss this exam will score zero marks. Documented absence substantiated by a special consideration request that meets University requirements will permit the CPA exam to be treated as comprising 65% of overall assessment.

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### 3. FINAL EXAMINATION

Due: **Tuesday 29 April**

Weighting: **30%**

The CPA Australia examination is conducted by CPA Australia at a time and location designated by CPA Australia and according to rules and conditions set by CPA Australia. You will be advised in writing of these rules and further exam details - this written advice will be sent directly to you by CPA Australia and NOT by Macquarie University. Dates and times are subject to the rules of CPA Australia and you may not rely on any advice from Macquarie University in relation to these exams.

Submission: Subject to the rules applicable to CPA Australia candidature

Extension: Subject to the rules applicable to CPA Australia candidature

Penalties: Students who do not achieve at least a Pass grade in this exam will not be awarded a Pass grade in ACCG908. Students who do not achieve a Pass grade in the CPA Australia exams should discuss this with MACC administration staff to establish your ongoing status within Macquarie University.

On successful completion you will be able to:

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## 4. CASE STUDY

Due: **Weeks 14 and 15**

Weighting: **25%**

- **General:** All students are required to engage in a professional teamwork activity by taking part in the preparation of a Group Report involving groups of 4 (minimum) or 5 (maximum) students. This Group Report is to provide the basis for a formal Group Presentation – to be presented by each member as part of the team. The Report and Presentation documentation are to be prepared according to detailed instructions that will be provided. Group Report and Group Presentation materials must be submitted together at the time of the presentation. Students will be assessed on the report and its content and on the presentation, its documentation and use and the teamwork skills demonstrated. Detailed assessment criteria are provided to students including the detailed assessment sheet used by the lecturer.
- The Report is set at a maximum of 3000 words presentations by Groups of 4 or 5 students are given by each students with a maximum presentation time of 7 minutes per student (ie 35 minutes for 5 a group of 5).
- **Marked out of 25:** 15 marks for the written Report and 10 marks for the presentation and its documentation
- **Extension:** No extension will be granted
- **Penalties:** a mark of ZERO will be assigned for late submission

- **Peer assessment:** All students are required to submit a formal Peer Assessment regarding group member participation and performance and this assessment results in variation of marks within groups where peer assessments indicate substantive variability of performance by group members.

On successful completion you will be able to:

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## **Delivery and Resources**

### **Assessment**

**To be eligible to pass the unit, it is necessary to:**

- Gain the necessary knowledge by preparing fully and attending classes regularly and satisfactorily attempting ALL assessment components
- Obtain at least half marks for the 70% comprising Macquarie University assessment.
- Obtain at least a PASS assessment in the CPA external examination. Note that if you do NOT pass the CPA Australia CPA104 exam then you cannot attain a pass in this unit in this semester.
- Where a student attains at least 70% in Macquarie University assessment but fails the CPA Australia CPA104 exam then an “Incomplete” grade may be awarded pending successful completion of the CPA Australia CPA104 exam in a subsequent semester when the “I” grade may be replaced by a substantive pass grade. This is NOT a statement of policy and any student who fails the CPA Australia exam in any unit should contact administration (NOT your lecturer) for further advice and specific information regarding precise rules at that time.

- Assessment Task 2 (Class Test – conducted as an invigilated exam) and Assessment Task 4 (CPA Australia) Final Examination, which are included as assessment tasks for this unit, will provide assurance that:
  - i)the knowledge assessed is that of the relevant student and that
  - ii)the student has attained the knowledge and skills tested in the exam.

## **Classes**

- To successfully achieve the requirements of the course, you are expected to attend one three hour class per week. You should attend only the class in which you are formally enrolled except for illness (in which case you may change classes and you do not need to seek permission). Rolls will be marked - but there is no specific attendance requirement.
- Classes are held Tuesdays 3pm to 6pm in Room C5A301 and Wednesdays 6pm to 9pm in Room E4B314
- Please refer to the class timetable within this unit guide for detailed class content.
- The timetable showing the location of all your classes can be found on the University web site at: <http://www.timetables.mq.edu.au/>

## **Required and Recommended Texts and/or Materials**

### **Required Texts/Materials**

- *CPA Program: CPA 104 Strategic Management Accounting*, CPA Australia and DeakinPrime, January 2014 Edition. Sent to you on enrolment with CPA Australia.

### **Reference Texts/Materials**

- Langfield-Smith, K, Thorne, H and Hilton, R *Management Accounting*, McGraw Hill, North Ryde. Any recent edition will provide useful
- The *CPA104 Segment Study Guide* provides a comprehensive reference list at the end of each module containing all references cited by the authors. These are provided as a guide, should you choose to pursue an interest in a particular issue or they may be useful to refer to for an assignment on a particular topic.

## **Unit Web Page**

Course information is available on the learning management system (iLearn).

iLearn access is at <http://www.learn.mq.edu.au>

Advice for iLearn including login advice and relevant support is all available at the iLearn site.



The student web page for this unit is located on iLearn. This includes course material, announcements and results.

Each week you will find on iLearn Lecture Guidance Notes and In-Class Discussion Questions. You will also find relevant reference materials on iLearn.

## **Learning and Teaching Activities**

Each 3 hour class will consist of a combination of activities including seminar presentations by the lecturer and student expositions which will review key concepts. You are encouraged to engage in class discussion relating to questions posed, case studies, current events/issues and practical, problem solving exercises.

A revision class will be held prior to the external CPA Program exam and will include analysis, questions and cases designed to explore the entire course. All students will be required to complete a group presentation based on a group prepared report which is to be submitted at the same time as the group presentation.

The material to be covered each week is identified in this Unit Guide.

### **Preparation for classes**

It is essential that you prepare for each class by reading all materials and references carefully. This will include carefully working through the relevant CPA module, noting any issues which you might like to discuss in class and, of course, contributing to in-class discussions and overall 'group learning'.

**You may download additional relevant class materials required each week from iLearn at <http://learn.mq.edu.au>.** Additional class materials will be placed on iLearn prior to class time. It is your responsibility to ensure that you access and have copies of relevant material prior to classes. You should allow time for thorough reading of all materials before each class

## **Technology Used and Required**

The principal technology used in this unit comprises web based access to resource materials and the Macquarie University learning enhancement and facilitation system which is called 'iLearn'.

Technology used and required in this unit is essentially unchanged from the requirements existing in Semester 2 2014.

### **Unit Web Pages - iLearn**

- iLearn access is at <http://www.learn.mq.edu.au>
- Advice for iLearn including login advice and relevant support is all available at the iLearn site.

### **Regular access to iLearn is strongly encouraged so that you have access to:**

- The student web page for this unit is located on iLearn.
- Announcements and results.
- Resources developed for each class
- Additional recommended reading and research resources

- Additional information designed to assist you with assessment items
- New information that may arise in relation to course or class administration
- iLearn communication and discussion tools created to enhance learning for all students and staff.

#### **Technology used by students**

- Students will need access to a computer and internet resources and relevant standard software.
- If personal resources are not available to students Macquarie University provides extensive internet access to students across the entire campus (for approved study purposes) and also provides computers with relevant software for student use in library and laboratory locations.

## **Absence from classes**

Students who are absent from University for at least three (3) consecutive days duration within a study period and as a consequence, cannot complete unit requirements should apply for Special Consideration.

The full policy is located at: [http://www.mq.edu.au/policy/docs/special\\_consideration/policy.html](http://www.mq.edu.au/policy/docs/special_consideration/policy.html)

Students can submit their request online by visiting: <http://ask.mq.edu.au>. Further information, including submission instructions, can be found at:

<http://ask.mq.edu.au/kb.php?record=ce7c4e38-4f82-c4d7-95b1-4e2ee8fd075f>

If at any time you feel that you would like to consult a counsellor, please contact Campus Wellbeing on 9850 7497.

#### **Documentary Evidence**

Special Consideration applications must be supported by evidence to demonstrate the severity of the circumstance(s) and that substantial disruption has been caused to the student's capacity for effective study. The Professional Authority Form can be used to obtain evidence of the disruption to the student's capacity for effective study.

Students can access the form online via <http://ask.mq.edu.au>

## **Prizes**

There is a prize for ACCG908 entitled the "Accounting and Finance prize for Strategic Management Accounting". For further details please refer to

[http://www.businessandconomics.mq.edu.au/undergraduate\\_degrees/prizes\\_scholarships](http://www.businessandconomics.mq.edu.au/undergraduate_degrees/prizes_scholarships).

## **Changes to this Unit Guide from the previous session**

The key changes from S2 2013 to S2 2014 are as follows:

- Some formatting changes and minor changes in the wording of text.
- Assessment items have been reduced from five to four. The test previously held in Week 5 has been removed. The remaining Class Test has been increased from 30% to 35% of the semester marks and the important Group Assignment has been increased to 25%. This is consistent with marks in other units in the MACC CPA Extension Program where early tests have been removed. This change also makes the unit fully compliant with Faculty requirements.
- Some detailed learning content detail has been amended - however this has not changed any information required to be stated in this Unit Guide.

## Unit Schedule

Week	Class/Date	Topic	Module	Other information
1	Class 1 Tue 11 Feb Wed 12 Feb	Introduction to Strategic Management Accounting – Review of assumed / prior knowledge – Appendix 1.1 of Module 1	Module 1 Appendix 1.1	Module references are to CPA104 Strategic Management Accounting Study Guide. We will also discuss exam approaches in this class. Minor presentations organised
2	Class 2 Tue 18 Feb Wed 19 Feb	Introduction to Strategic Management Accounting	Module 1	Minor presentations – 10%
3	Class 3 Tue 25 Feb Wed 26 Feb	Creating Organisational Value	Module 2 Up to page 38	Minor presentations – 10%
4	Class 4 Tue 4 Mar Wed 5 Mar	Creating Organisational Value including Reading 2.1 Strategic Mgt & Value Chain	Module 2 From page 38.	Minor presentations – 10%

5	Class 6 Tue 11 Mar Wed 12 Mar	Performance Measurement	Module 3 Up to page 46.	Minor presentations – 10%
6	Class 6 Tue 18 Mar Wed 19 Mar	Performance Measurement also including Appendix 3.1 Western Water	Module 3 From page 46	Minor presentations – 10%
7	Class 7 Tue 25 Mar Wed 26 Mar	Techniques for Creating and Managing Value	Module 4 Up to page 55	Minor presentations – 10%
8	Class 8 Tue 1 Apr Wed 2 Apr	Techniques for Creating and Managing Value	Module 4 From page 55	Minor presentations – 10% <b>Assessment Item 4</b> Group Report & Presentation topics and peer assessment to be explained
9	Class 9 Tue 8 Apr Wed 9 Apr	Project Management also including Appendix 5.1 Sydney Seafood Bar	Module 5	Group Assignment: Students to advise members of Groups and of Target Company selected by group.
10	Class 10 <b>'MID-EXAM'</b> <b>Monday 14 April. Test is compulsory.</b>	<b>Class Test – 35% of marks</b> 2.5 hours including 10 minutes reading time – covers Modules 1-5 only. Time to be advised and admin requirements may change date.	Module 5	<b><u>This is an important exam</u></b> <b>35% of total marks</b> see iLearn for timetable and seating Date may change. <b><u>Formal invigilation – bring ID.</u></b>
11	Class 11 Tue 22 Apr Wed 23 Apr	CASE STUDY – Wattle Jet. <b>Mid-Session exam 'hand back' and review.</b> Revision preceding CPA Exam.	Module 6	You will receive your exam in your hand for discussion and full understanding and feedback and comments.

12 & 13	No Classes	<b>Final (CPA Australia) Exam – CPA Exam period commences 28 April</b>	<b>CPA Australia Exam 28 April</b> 30% of total marks  You must personally check ALL exam details with CPA Australia
14	Class 12 Tue 6 May Wed 7 May	<b>Major Assignment – Group Presentation &amp; Report</b>	<b>Major Assignment – 25% of total marks</b>  Group Report and Presentation – ensure you read and follow ALL preparation and submission requirements
15	Class 13 Tue 13 May Wed 14 May	<b>Major Assignment – Group Presentation &amp; Report</b>	<b>Major Assignment – 25% of total marks</b>  Group Report and Presentation – ensure you read and follow ALL preparation and submission requirements

## Learning and Teaching Activities

### Learning and Teaching activities

Your class will meet on scheduled dates for a 3 hour seminar during the session. In between classes (and also in weeks where classes are not scheduled) you are required to work through the relevant modules in the CPA program as well as work on assessment tasks. Check iLearn each week before class for any last minute changes to class content, times or locations. Please note that you must not change between classes of each lecturer as in any week classes may not be exactly in parallel as each lecturer will carry course progress in minor ways consistent with the professional needs of students in each class as well as due to the impact of public holidays on classes. In each class there will be a Lecture/Seminar on issues involving the relevant content from the CPA104 Module topics. Lectures will last about 2 to 2.5 hours and, to lessen your in-class writing burdens, notes will be provided in advance on the iLearn system (formerly Blackboard). The address is [www.ilearn.mq.edu.au](http://www.ilearn.mq.edu.au). Students can access the Web site for ACCG908 from either their home/office or at University computers. In addition to lectures there will be in-class activities of various types, including assessed student work, for the balance of each 3 hour class period. For each module, PowerPoint lecture notes will be placed on iLearn before the class. They are NOT intended to, nor do they stand alone nor do they in any way replace compulsory lecture attendance and FULL READING OF THE CPA Modules. They are provided for your convenience. You must also properly construct your own notes based on your own readings and you are expected to note and record any additional comments, supplements and corrections to these notes. You are not entitled to rely on lecturer provided notes for full study purposes nor most importantly can they be taken as being a defined indicator of CPA exam content. Please see the schedule of classes and topics which is provided separately on

iLearn.

## 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.html](http://mq.edu.au/policy/docs/academic_honesty/policy.html)

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](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](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/](https://students.mq.edu.au/support/student_conduct/)

### Academic Honesty

The nature of scholarly endeavour, dependent as it is on the work of others, binds all members of the University community to abide by the principles of academic honesty. Its fundamental principle is that all staff and students act with integrity in the creation, development, application and use of ideas and information. This means that:

- all academic work claimed as original is the work of the author making the claim
- all academic collaborations are acknowledged
- academic work is not falsified in any way
- when the ideas of others are used, these ideas are acknowledged appropriately.

Further information on academic honesty can be found in the Macquarie University Academic Honesty Policy at

[http://mq.edu.au/policy/docs/academic\\_honesty/policy.html](http://mq.edu.au/policy/docs/academic_honesty/policy.html)

## 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](http://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](http://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

- Develop skills as a professional accountant in order to create, manage and enhance value within organisations through the use of various strategic management accounting tools & techniques
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## **Assessment tasks**

- 1. PRESENTATION
- 2. CLASS TEST
- 3. FINAL EXAMINATION
- 4. CASE STUDY

## **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**

- Develop skills as a professional accountant in order to create, manage and enhance value within organisations through the use of various strategic management accounting tools & techniques
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- Describe and apply strategic management accounting techniques to the selection, planning, implementation, control and monitoring of projects.

## **Assessment tasks**

- 1. PRESENTATION



- 2. CLASS TEST
- 3. FINAL EXAMINATION
- 4. CASE STUDY

## 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 outcomes

- Develop skills as a professional accountant in order to create, manage and enhance value within organisations through the use of various strategic management accounting tools & techniques
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### Assessment tasks

- 1. PRESENTATION
- 2. CLASS TEST
- 3. FINAL EXAMINATION
- 4. CASE STUDY

## Research and Practice

This unit gives you opportunities to conduct your own research and gives you practice in applying research findings in your assessment tasks. Students will be required to use library resources to research beyond these materials in undertaking research necessary to complete their tasks. The unit materials have a reference list at the end of each chapter/module containing all references cited by the author. These provide some guidance to references that could be used to research particular issues.

# Changes since First Published

Date	Description
04/02/2014	-