

ACCG903

CPA - Global Strategy and Leadership

MQC1 Day 2014

Dept of Accounting & Corporate Governance

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General Information

Unit convenor and teaching staff

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Unit Moderator

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Credit points

4

Prerequisites

ACCG907 and ACCG908 and ACCG913

Corequisites

Co-badged status

Unit description

This unit provides extended formal academic support for full-time students concurrently enrolled in the Global Strategy and Leadership unit of the CPA program. Specifically this unit provides students with a framework and the necessary analytical tools in order to develop and implement strategy. The unit covers a number of modules which predominantly follow a rational, or traditional analytical approach to the strategic management cycle – analysis, choice, and implementation. A number of approaches available to leaders will be examined.

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:

Understand and apply the terms strategy and leadership, their relationship, and, consider various viewpoints within these areas

Theorise concepts such as a) remote environment, b) industry analysis, c) competitor and key customer analysis, d) capability analysis, e) stakeholder analysis and

performance measurement. To theorise the concept of f) gap analysis and the g) various options available to organisations in order to h) formulate and make choices about desired strategic directions

Analyse the role of leaders in developing and implementing strategy and be able to apply the strategy and leadership concepts learned to case analysis undertaken throughout the course, and, to a real case selected by the student in a group context

Develop professional skills and capabilities in strategic thinking

Develop social and interpersonal skills in a group work context

Develop communication and presentation skills relating to strategy and strategic leadership

Assessment Tasks

Name	Weighting	Due
1. Class Test	10%	4 March 2014
2. Class Test	30%	TBA
3. Assignment	30%	13 May 2014
4. Final Examination	30%	CPA Examination period

1. Class Test

Due: 4 March 2014 Weighting: 10%

Submission: A 30 minute test taken in class covering 10 multiple choice questions and short answer questions.

It will **not** be an open book test

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:

- Understand and apply the terms strategy and leadership, their relationship, and, consider various viewpoints within these areas
- Theorise concepts such as a) remote environment, b) industry analysis, c) competitor
 and key customer analysis, d) capability analysis, e) stakeholder analysis and
 performance measurement. To theorise the concept of f) gap analysis and the g) various

options available to organisations in order to h) formulate and make choices about desired strategic directions

Analyse the role of leaders in developing and implementing strategy and be able to apply
the strategy and leadership concepts learned to case analysis undertaken throughout
the course, and, to a real case selected by the student in a group context

2. Class Test

Due: TBA

Weighting: 30%

Submission: A 3 hour examination testing understanding of concepts and techniques. Students will need to apply these to a case study. Further information regarding the format of the exam will be made available prior to the exam. This exam will cover weeks 1-7.

It will be an open book exam

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

Penalties: Consistent will all MACC CPA extension units, students who miss this exam will score zero marks. Documented abscence substantiated by a special consideration request that meets University requirements will permit the CPOA exam to be treated as comprising of 60% of overall assessment.

On successful completion you will be able to:

- Understand and apply the terms strategy and leadership, their relationship, and, consider various viewpoints within these areas
- Theorise concepts such as a) remote environment, b) industry analysis, c) competitor
 and key customer analysis, d) capability analysis, e) stakeholder analysis and
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- Analyse the role of leaders in developing and implementing strategy and be able to apply
 the strategy and leadership concepts learned to case analysis undertaken throughout
 the course, and, to a real case selected by the student in a group context
- Develop professional skills and capabilities in strategic thinking
- Develop communication and presentation skills relating to strategy and strategic leadership

3. Assignment

Due: **13 May 2014** Weighting: **30%**

Students will work in groups of 5-6 (students will be allocated to a group in week 1)

Submission:

Proposal (5%)

Groups are required to submit a report providing the selected company for their review and the basis for selection. This is to be handed in at the start of the class in Week 5.

Report (20%)

A 5000 word report is required based on an existing company. This report is to be submitted to the lecturer at the start of your presentation.

Presentation (5%)

A 20 minute group presentation to be presented in Week 14.

For further details refer to the "Assessment Guide" posted to iLearn.

Extension: No extension wil be granted as the group should be able to plan in advance. If you are having difficulties working within your group you should speak to your lecturer.

Penalties: Zero mark for non submission

On successful completion you will be able to:

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4. Final Examination

Due: CPA Examination period

Weighting: 30%

The time and location of the Final CPA Examination is determined by CPA Australia. You will be advised in writing of the rules and further examination details directly by CPA Australia. Submission: Subject to the rules applicable to CPA Australia

Extension: Subject to the rules applicable to CPA Australia

Penalties: Obtain at least a PASS assessment in the CPA external examination.

Studetns 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:

- Understand and apply the terms strategy and leadership, their relationship, and, consider various viewpoints within these areas
- Theorise concepts such as a) remote environment, b) industry analysis, c) competitor
 and key customer analysis, d) capability analysis, e) stakeholder analysis and
 performance measurement. To theorise the concept of f) gap analysis and the g) various
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- Analyse the role of leaders in developing and implementing strategy and be able to apply
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 the course, and, to a real case selected by the student in a group context
- Develop professional skills and capabilities in strategic thinking
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Delivery and Resources

Classes

This unit is structured around attendance at one 3 hour class per week.

Class attendance is compulsory.

Required and Recommended Texts and/or Materials

Prescribed Text:

CPA Handbook Global Strategy and Leadership (2014) CPA Australia

Recommended Reading:

Johnson G., Scholes, K., Whittington R. (2008), *Exploring Corporate Strategy: Texts and Cases* 8th ed. Prentice Hall, Harlow, Essex.

Hubbard, G., Rice, I., Beamish, P (2008), *Strategic Management: Thinking, Analysis, Action* 3rd ed, Pearson Education Australia, Frenchs Forest.

Students can also access additional materials via CPA Online learning. Details regarding this can be obtained within the CPA program guide made available to students upon enrolment with CPA. Students are encouraged to utilise this material.

There is generally a large amount of published literature available concerning strategic management. Students are therefore also encouraged to perform their own research (eg library, internet) during the semester to further explore the content covered within the prescribed and suggested reference texts, and, in class discussion.

Unit Web Page

Course material is available on the learning management system (iLearn). The web page for this unit can be found at http://ilearn.mq.edu.au. Ensure that you have regular access to technology that has reliable connectivity to the internet.

- The Webpage will contain important unit materials including:
- · Course details—An outline of the unit
- · Announcements—notices updating students on important matters regarding the unit
- · Lecture slides
- · Results for the mid semester exam

Teaching and Learning Activities

The unit is structured around a 3 hour session.

Lectures will provide students with the main concepts and techniques and these will cover the most significant parts of the content from the CPA Material. Students are expected to work through the material independently and to read the relevant module prior to lecture attendance. Some class discussion/activity will also be undertaken to consolidate the student's knowledge of the material covered within each week's lecture.

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.

There have been no changes since last offering.

You are not entitled to rely on notes provided by the lecturer for full study purposes nor most importantly can they be taken as being a defined indicator of CPA exam content.

Active participation in class is expected of every student. This helps clarify ideas, understanding and problem areas with the material, as well as enhancing your communication skills.

Ways to enhance your chance of success in this unit:

During 2007 the Master of Accounting program engaged in a significant research project that was designed to investigate and find ways to enhance student participation in the classroom.

Students who were interviewed during the research project stated that participating in classroom discussions, answering lecturer's questions and engaging in meaningful discussion with colleagues when directed by the lecturer:

- 1. assists them in retaining information and maintaining interest and concentration
- 2. allows them to clarify or check their understanding
- 3. provides opportunities to enhance and reinforce knowledge and learn from other students
- 4. improves their English proficiency
- 5. supports their development of communication skills develops skills needed in professional practice.

Lecturers expect students to participate in class as it:

- 1. provides opportunities for students to review or clarify lecture content and benefit from the experience of other students
- 2. assists students to think about concepts and test whether their understanding is correct
- 3. develops confidence in speaking
- 4. provides opportunities to think in a different way

The research concluded that the benefits of participation include:

- enhancing the learning process
- meeting lecturers' expectations of students
- helping to increase communication skills.

Unit Schedule

Week	Topic/Content	CPA Reading: CPA Handbook
Week 1	An Introduction to Strategy & Leadership	Module 1
	 Introduction Review of Unit Guide Establishment of Groups for Group Assessment Origins and approaches of strategy The strategy process The global context of business 	
Week 2	Understanding the External Environment - External Environment Analysis - Remote and Industry analysis - Understanding customers and markets - The basis of competition	Module 2

Week 3	Understanding the Internal Environment - Key stakeholder requirements - Strategic drivers - Operational drivers - People and Organisational drivers - Qualitative Analysis	Module 3
Week 4	In Class Test (10% of assessment) Group Work allowed for Group Assessment	
Week 5	 Group Report Proposal (5%) due at the start of the class Product and Market Development Product and market options New Product Development New Market Development Development of new geographic markets Accounting Issues in global strategy Common modes of entry into new geographic markets 	Module 4

Developing the Strategy Week 6 Module 5 Developing the strategy Risk assessment Risk Assessment Developing strategic themes Evaluating strategic themes Creating the plan **Strategy Implementation** How to Implement Strategy Week Challenges of implementing strategy Module 6 Role of CPA in strategic implementation and Module 7 Future challenges **Leadership and Decision Making** Leadership and Ethics What is leadership? Identifying Leadership traits Strategic Leadership - The role of leaders in: - strategic thinking and decision making - strategic analysis - setting direction - strategy formulation and selection - implementing strategy

Week 8	Strategy, Leadership and Communication - A session conducted to assist students with case studies and presentations within the strategic management process	
Week 9	MID SEMESTER BREAK Mid Semester Exam (30%) will be held during the mid semester break. The date will be advised.	
Week 10	No Classes MID SEMESTER BREAK	
Week 11	Case Study Practice Session	In Class

Week 12	No Classes CPA Exam Period	
Week 13	No Classes CPA Exam Period	
Week 14	Group Report and Presentation - Report Due this week	

Policies and Procedures

Macquarie University policies and procedures are accessible from <u>Policy Central</u>. 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 <u>Learning and Teaching Category</u> 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/

Policies and Procedures

Macquarie University policies and procedures are accessible from Policy Central. You may find of particular interest those which can be found in the Learning and Teaching category.

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 the academic honesty can be found in the Macquarie University Academic Honesty Policy athttp://www.mq.edu.au/policy/docs/academic honesty/policy.html

Grades

Macquarie University uses the following grades in coursework units of study:

- HD High Distinction
- · D Distinction
- · CR Credit
- P Pass
- F Fail

Grade descriptors and other information concerning grading are contained in the Macquarie University Grading Policy which is available at:

http://www.mq.edu.au/policy/docs/grading/policy.html

Students must obtain at least a PASS assessment in the CPA external examination. Note that if you do NOT pass the CPA Australia exam then you cannot attain a pass in this unit in this session.

Grade 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 a valid grounds for appeal before appealing your grade.

http://www.city.mq.edu.au/reviews-appeals.html

Special Consideration Policy

The University is committed to equity and fairness in all aspects of its learning and teaching. In stating this commitment, the University recognises that there may be circumstances where a student is prevented by unavoidable disruption from performing in accordance with their ability. A special consideration policy exists to support students who experience serious and unavoidable disruption such that they do not reach their usual demonstrated performance level. The policy is available at: http://www.mq.edu.au/policy/docs/special_consideration/policy.html

The University defines serious and unavoidable disruption to studies as resulting from an event or set of circumstances that:

- could not have reasonably been anticipated, avoided or guarded against by the student;
 and
- · was beyond the student's control; and
- caused substantial disruption to the student's capacity for effective study and/or the completion of required work; and
- substantially interfered with the otherwise satisfactory fulfilment of unit or course requirements; and
- was of at least three (3) consecutive days duration within a study period and/or prevented completion of the final examination.

A Special Consideration application is deemed to be valid if all the following criteria have been satisfied:

- The Special Consideration application is completed by the student and submitted online through www.ask.mq.edu.au within five (5) working days after the due date of the associated assessment task / final examination.
- The application contains supporting 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 University will not follow up on outstanding evidence, nor contact any person or body on behalf of the student. The application will be considered as submitted.)
- The original supporting documentation has been sighted by MQC reception staff within five (5) working days after the due date of the associated assessment task.
- Where the particular circumstances are medical in nature, a *Professional Authority Form* including the health professional's Medicare Provider Number is included. (If a *Professional Authority Form* cannot be obtained, an original medical certificate indicating the severity (serious / not serious) and impact of the circumstances must be included with the application.)
- · Where the particular circumstances are non-medical in nature, appropriate supporting evidence indicating the severity (serious / not serious) and impact of the circumstances is included with the application.
- The student was performing satisfactorily in the unit up to the date of the unavoidable disruption. (If a student's work in the unit was previously unsatisfactory, subsequent unavoidable disruption will not overcome the fact that the earlier work was unsatisfactory).

Unacceptable grounds for Special Consideration

The University has determined that some circumstances are not acceptable grounds for claiming Special Consideration. These grounds include, but are not limited, to:

- routine demands of employment
- routine family problems such as tension with or between parents, spouses, and other people closely involved with the student
- difficulties adjusting to university life, to the self-discipline needed to study effectively,
 and the demands of academic work
- stress or anxiety associated with examinations, required assignments or any aspect of academic work
- routine need for financial support
- routine demands of sport, clubs and social or extra-curricular activities.

Acute Problems

The University defines acute problems as those involving fewer than three (3) consecutive days within a study period. In these cases, students should not apply for special consideration via ask.mq.edu.au, but contact their Unit Convenor within 5 working days of the assessment due date so that a local solution may be discussed, except where the disruption affects completion of a final examination. (If a final examination is affected, the student should submit a special consideration application via ask.mq.edu.au.)

Prior Conditions Conditions existing prior to commencing a unit of study are not grounds for Special Consideration, except in the event of unavoidable deterioration of the condition. The student is responsible for managing their workload in light of any known or anticipated problems. Students with a pre-existing disability/ chronic health condition may contact the <u>Disability Service</u> for information on available support.

In submitting a request for Special Consideration, the student is acknowledging that they may be required to undertake additional work and agreeing to hold themselves available so that they can complete any extra work as required. The time and date, deadline or format of any required extra assessable work as a result of an application for Special Consideration is not negotiable.

Attendance

All Students are required to attend at least 80% of the scheduled course contact hours each Session. Additionally MQC monitors the course progress of international students to ensure that the student complies with the conditions of their visa relating to attendance.

This minimum level of attendance includes all lectures and tutorials. Tutorial attendance will be recorded weekly. If any scheduled class falls on a public holiday this will be rescheduled as advised by your Lecturer. Attendance at any mid-Session or in-class test is compulsory unless otherwise stated.

Unavoidable non-attendance due to illness or circumstances beyond your control must be supported by appropriate documentation to be considered for a supplementary test. Other non-attendance will obtain zero for the test. You should refer to the section below on Special Consideration for more details about this.

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 (<u>mq.edu.au/learningskills</u>) 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 <u>Disability Service</u> 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

Student Support

Students who require assistance are encouraged to contact the Student Services Manager at Macquarie City Campus. Please see reception to book an appointment.

Macquarie University provides a range of Academic Student Support Services. Details of these services can be accessed at http://students.mq.edu.au/support/

At any time students (or groups of students) can book our Student Advising rooms on Level 6 by emailing info@city.mq.edu.au with a day and time and nominated contact person. There are additional student study spaces available on Level 1.

Macquarie University Campus Wellbeing also has a presence on the City Campus each week. If you would like to make an appointment, please email info@city.mq.edu.au or visit their website at: http://www.campuslife.mq.edu.au/campuswellbeing

StudyWISE provides:

- · Online learning resources and academic skills workshops http://www.mq.edu.au/learning_skil Is
- Personal assistance with your learning & study related questions

IT Help

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

When using the University's IT, you must adhere to the <u>Acceptable Use Policy</u>. The policy applies to all who connect to the MQ network including students.

IT Help

If you wish to receive IT help, we would be glad to assist you at http://informatics.mq.edu.au/hel p/ or call 02 9850-4357.

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 and it outlines what can be done.

Students must use their Macquarie University email addresses to communicate with staff as it is University policy that the University issued email account is used for official University communication.

Students are expected to act responsibly when utilising Macquarie City Campus IT facilities. The following regulations apply to the use of computing facilities and online services:

- · Accessing inappropriate web sites or downloading inappropriate material is not permitted.
- · Material that is not related to coursework for approved unit is deemed inappropriate.
- Downloading copyright material without permission from the copyright owner is illegal, and strictly prohibited. Students detected undertaking such activities will face disciplinary action, which may result in criminal proceedings.

Non-compliance with these conditions may result in disciplinary action without further notice.

If you would like to borrow headphones for use in the Macquarie City Campus computer labs (210, 307, 311, 608) at any point, please ask at Level 2 Reception. You will be required to provide your MQC Student ID card. This will be held as a deposit while using the equipment.

For assistance in the computer labs, please see a Lab Demonstrator (usually they can be found in Lab 311, otherwise ask at Level 2 Reception).

Graduate Capabilities

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

Understand and apply the terms strategy and leadership, their relationship, and, consider

various viewpoints within these areas

- Theorise concepts such as a) remote environment, b) industry analysis, c) competitor
 and key customer analysis, d) capability analysis, e) stakeholder analysis and
 performance measurement. To theorise the concept of f) gap analysis and the g) various
 options available to organisations in order to h) formulate and make choices about
 desired strategic directions
- Analyse the role of leaders in developing and implementing strategy and be able to apply
 the strategy and leadership concepts learned to case analysis undertaken throughout
 the course, and, to a real case selected by the student in a group context
- Develop professional skills and capabilities in strategic thinking

Assessment tasks

- 1. Class Test
- · 2. Class Test
- 3. Assignment
- · 4. Final Examination

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

- Understand and apply the terms strategy and leadership, their relationship, and, consider various viewpoints within these areas
- Theorise concepts such as a) remote environment, b) industry analysis, c) competitor
 and key customer analysis, d) capability analysis, e) stakeholder analysis and
 performance measurement. To theorise the concept of f) gap analysis and the g) various
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 the strategy and leadership concepts learned to case analysis undertaken throughout
 the course, and, to a real case selected by the student in a group context
- · Develop professional skills and capabilities in strategic thinking
- Develop social and interpersonal skills in a group work context

Assessment tasks

- · 2. Class Test
- · 3. Assignment
- · 4. Final Examination

PG - Effective Communication

Our postgraduates will be able to communicate effectively and convey their views to different social, cultural, and professional audiences. They will be able to use a variety of technologically supported media to communicate with empathy using a range of written, spoken or visual formats.

This graduate capability is supported by:

Learning outcomes

- · Develop professional skills and capabilities in strategic thinking
- Develop social and interpersonal skills in a group work context
- Develop communication and presentation skills relating to strategy and strategic leadership

Assessment tasks

- · 2. Class Test
- · 3. Assignment
- · 4. Final Examination

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/text containing all references cited by the author. These provide some guidance to references that could be used to research particular issues.