



ACCG908

CPA - Strategic Management Accounting

S2 Evening 2015

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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Contact via email

E4A Level 2

Tuesday 5pm to 6pm

Lecturer

Craig Terry

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Level 2 E4A West Wing

Monday 5pm to 6pm

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.

General Assessment Information

Summary of Formal Assessment Items and overall workload expectations

	% of marks	Expected work hrs
1 Presentation – minor by each student	10%	6.5 hours including preparation
2 Class Test (invigilated as an exam)	35%	2.5 hour exam
3 Final Examination CPA Australia	30%	3 hour exam
4 Group Task	25%	18 hours include preparation
TOTAL Assessment dedicated hours	100%	30 hours
Early Feedback Task		1

Overall unit preparation and study (including early Feedback task)		120 hours
TOTAL EXPECTED STUDENT WORK HOURS		150 hours

Assessment Tasks

Name	Weighting	Due
<u>1. PRESENTATION</u>	10%	Weeks 2 to 10
<u>2. Class Test</u>	35%	During Week 10 date TBA
<u>3. FINAL EXAMINATION</u>	30%	18 April start - CPA Australia
<u>4. Group Assessment Task</u>	25%	Weeks 8, 14 & 15

1. PRESENTATION

Due: **Weeks 2 to 10**

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. 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 content relevant research. You MUST 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 is provided to all students in the ACCG908 Unit Assessment Guide. The task 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 by Week 10 – 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 Disruption to Studies application being lodged within University rules and subsequently 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
- 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.

2. Class Test

Due: **During Week 10 date TBA**

Weighting: **35%**

Submission: This test will have a duration of two hours and thirty minutes (including 10 minutes reading time). It will be conducted as an invigilated exam in a different classroom than usual and at a time and day that may not be the normal class time. This test will cover all Modules and will include concepts and approaches evident in the "Module 6" Case Study. The test will be a fully 'open book exam'. The value of all questions will be stated clearly and all multiple choice questions will be the same value. The test is planned to occur during Week 10 of classes and the date, time and location will be advised in advance on iLearn and in classes.

After marking, 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.

Penalties: Consistent with all MACC CPA Extension units, students who miss this exam will score zero marks. Documented absence that is substantiated by an approved Disruption to Studies request will allow further relevant assessed work to replace this assessment task.

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- 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
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3. FINAL EXAMINATION

Due: **18 April start - CPA Australia**

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. As a CPA Australia candidate you will be advised by CPA Australia regarding these rules and precise exam details. This written advice will be sent directly to you by CPA Australia and NOT by Macquarie University.

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 ACCG913. Students who do not achieve a Pass grade should discuss this with MACC administration staff.

On successful completion you will be able to:

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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.

4. Group Assessment Task

Due: **Weeks 8, 14 & 15**

Weighting: **25%**

Submission: Students are required to form into self-chosen groups (minimum 4, maximum 5 members). Groups will select a target entity (usually a corporation) as the group's analysis, discussion and presentation topic. Your choice of group membership must be finalised and approved by your lecturer before or in the Week 4 class. Your group's topics must be finalised and approved by your lecturer before or in the Week 6 class. Any uncertainties, including group membership and topic selection, will be clarified or mandated by your lecturer in class. Full details are provided in the ACCG908 Unit Assessment Guide - available on iLearn.

Each group is required to submit a Group Planning Paper in the Week 8 class. Maximum 600 word length - 5 marks of the 25 marks available. Each group is required to submit a professionally prepared full Report, presentation documents and to provide a professionally structured oral presentation - 20 marks of the 25 marks. Group Report and Presentation documents submission and the Group Presentation are required in the classes of Weeks 14 and 15 - as prescribed.

All group members are required to participate in all aspects of the Group Task. Detailed requirements are stated in the Unit Assessment Guide.

The Group Report itself must be submitted with an accompanying Turnitin Assessment Summary Report that must be acknowledged and signed by all group members. The Turnitin procedure will be provided on iLearn.

Each member of each group must submit a Peer Evaluation Sheet at the time of presentations in Week 14 or 15. This Peer Evaluation provides a basis for re-allocating the Group Mark according to Peer Assessed contributions. The process explanation and documentation are contained in the ACCG913 Unit Assessment Guide. Note that within a group the Peer Assessment process provides for individual group members to gain higher and lower marks around the group mark norm. The documents and process explanation are contained in the Unit Assessment Guide.

Marked out of 25: 5 marks for the Planning Paper. 12 marks for the Report. 8 marks for the Presentation and presentation documentation.

Extension: No extension will be granted.

Penalties: A mark of ZERO will be assigned for late submission or where all submission requirements are not met. Where any aspect of this assessment item is not completed on time

and fully by a group member that group member will score zero marks for the entire assessment component (that is the student will score zero out of 25) unless a Disruption to Studies application is lodged according to university requirements and that application is subsequently approved.

On successful completion you will be able to:

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Delivery and Resources

Classes

- Classes: Times and Locations will be advised on iLearn - you will attend one three hour class each week
- To complete the unit successfully, you should attend one three hour class per week. **Please attend only the class in which you are formally enrolled.** If you unavoidably miss a class in any week you may change class that week and you do not need to seek permission. Attendance is not compulsory but rolls are marked, in part so that students become known in classes.
- Please refer to the class diary at the end of this unit guide for detailed weekly class content.
- The University web site shows timetables: <http://www.timetables.mq.edu.au/>

Required and Recommended texts and/or materials

Required Texts/Materials

- *CPA Program: CPA104 Strategic Management Accounting Segment Study Guide*, DeakinPrime and CPA Australia, 2015 Edition (as updated for 2015). The CPA Segment Study Guide is provided to you by CPA Australia. You may also find a full software

version on the CPA MyOnline Learning website.

Reference Texts/Materials

- Langfield-Smith, K, Thorne, H and Hilton, R *Management Accounting*, McGraw Hill, North Ryde. *Any recent edition will provide useful background reading and also support for CPA Australia's "assumed knowledge" protocols.*
- The CPA Australia CPA104 Strategic Management Accounting Segment Study Guide provides a comprehensive reference list at the end of each module containing all references cited by the authors. These references provide research sources for assignments and further reading on topics.
- Additional materials and research references will be made available or advised on iLearn. Please note you MUST refer to iLearn regularly in order to gain current materials and relevant administrative advice.

Technology Used and Required

- The principal technology used in this unit comprises web based access to resource materials (see above) and the learning management system called 'iLearn'.
- **Regular access to iLearn is strongly encouraged so that you have access to:**
 - Resources developed for each class
 - Additional recommended reading and research resources
 - Additional information regarding assessment items that may be required
 - Any new information that may arise in relation to contingencies – including in relation to any changes in dates, timetables or class details
 - iLearn communication and discussion tools as an effective means to enhance learning for all students and staff.
 - **YOU ARE REQUIRED TO MAKE USE of the iLearn discussion forum in relation to unit content.** For your personal privacy, you are strongly advised to use direct email and not to ask questions of a personal nature on iLearn discussion forums.
- **VERY IMPORTANT: YOUR OWN University email address MUST be used for both receiving and sending university emails.**

Unit web page

- Course information is available on (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 presentations and discussions which will review key concepts. You are encouraged to engage in class discussion relating to questions posed, case studies and their analysis, current events/issues and practical, problem solving exercises. In addition to other assessment tasks, all students are required to participate in preparing and presenting a substantive Group Assessment Task (the 'Group Task').

The material to be covered each week is shown in the Class Schedule (part of this Unit Guide) – which adds detailed date information to that shown in the Unit Guide.

A class that includes revision will be held prior to the external CPA Program exam. This class will include analysis, questions and cases designed to explore the entire course.

YOU ARE REQUIRED TO MAKE USE of the iLearn discussion forum in relation to unit content. For your personal privacy, you are strongly advised to use direct email and not to ask questions of a personal nature on iLearn discussion forums.

Preparation for classes

It is essential that you prepare for each class by reading all materials and references carefully. This will include working through the relevant CPA modules carefully, 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 – login at <https://ilearn.mq.edu.au/login/MQ/>. These 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

Early feedback task – not part of formal assessment

In Week 3 a short early feedback task will be placed on iLearn. All enrolled students are required to complete this task and submit it to your lecturer in class in Week 5. These submissions will be reviewed by your lecturer and feedback provided. Where any individual student's work indicates the likely need for focused additional work being required for success in this unit any such student will be provided with appropriate advice and consultation.

Unit Schedule

CLASS DIARY ACCG908 CPA – Strategic Management Accounting – Session 2 2015

Week	Class/ Date	Topic	Module	Other information
1	Class 1 Tue 28 July	Introduction to Strategic Management Accounting – Review of assumed / prior knowledge – Appendix 1.1 of Module 1	Module 1 Appendix 1.1 from p69	Module references are to CPA104 Strategic Management Accounting Study Guide. We will also discuss exam approaches in this class. Minor presentations explained and organised for Class 2 start.
2	Class 2 Tue 4 Aug	Introduction to Strategic Management Accounting	Module 1 p14 to end	Minor presentations – 10%
3	Class 3 Tue 11 Aug	Creating Organisational Value	Module 2 from p114 to end	Minor presentations – 10%
4	Class 4 Tue 18 Aug	Reading 2.1 Strategic Mgt & Value Chain Module 2 from p189 Performance Measurement	Module 3 p233 to p284.	Minor presentations – 10% Group Task: group members must be finalised.
5	Class 5 Tue 25 Aug	Performance Measurement including Appendix 3.1 Western Water	Module 3 from p284	All students to submit early feedback task. Minor presentations – 10%
6	Class 6 Tue 1 Sep	Techniques for Creating and Managing Value	Module 4 p349 to p396	Minor presentations – 10% Group Task: group topics must be finalised.
7	Class 7 Tue 8 Sep	Techniques for Creating and Managing Value	Module 4 from p396	Minor presentations – 10%
8	Class 8 Tue 15 Sep	Project Management Including Appendix 5.1 Sydney Seafood Bar	Module 5 from p471 to end	Minor presentations – 10% Task 4 - Group Task: Group Planning Papers SUBMISSION this week.
9	Class 9 Tue 22 Sep	Case Study Module – Wattle Jet	'Module 6' p579 - end	Minor presentations – 10%

10	Class 10 Tue 29 Sep ACCG908 Class Test replaces Class 10	Class Test – 35% of marks – test is compulsory. 2.5 hours including 10 minutes reading time – covers all Modules. <u>ACTUAL DAY & TIME to be advised.</u> Test is compulsory.	Class Test	<u>This is an important EXAM</u> 35% of total marks <u>See iLearn for date, time, location and seating.</u> Date is designed to avoid clash with other units' tests. <u>Formal invigilation – bring ID.</u>
11	Class 11 Tue 6 Oct	Mid-Session exam ‘hand back’ and review. Revision preceding CPA Exam.	MQU Exam review & revision	You will receive your exam in your hand for discussion and full understanding and feedback and comments.
12 and 13	No Classes Tue 13 Oct Tue 20 Oct	Final (CPA Australia) Exam – CPA Exam period commences Sat 10 October		CPA Australia EXAM 30% of total marks You must personally check ALL exam details with CPA Australia
14	Class 12 Tue 27 Oct	Assessment Task 4 – Group Presentation & Report a Turnitin Report must accompany the Group Report.		Group Task SUBMISSION Group Report and Presentation – ensure you <u>read and follow ALL requirements</u>
15	Class 13 Tue 3 Nov	Assessment Task 4 – Group Presentation & Report a Turnitin Report must accompany the Group Report.		Group Task SUBMISSION Group Report and Presentation – ensure you <u>read and follow ALL requirements</u>

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 continue your study and research and 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. Students may access the iLearn 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 - you must learn fully from the CPA Australia Segment Study materials to be sure of success in CPA Australia examinations. Please see the schedule of classes and topics which is provided in this Unit Guide and as the "Class Diary" in the Unit Assessment Guide.

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

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/

Results

Results shown in *iLearn*, 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.

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

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

- 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

- 1. PRESENTATION
- 2. Class Test
- 3. FINAL EXAMINATION
- 4. Group Assessment Task

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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Assessment tasks

- 1. PRESENTATION
- 2. Class Test
- 3. FINAL EXAMINATION
- 4. Group Assessment Task

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. Group Assessment Task

Changes from Previous Offering

Changes from the previous teaching session include minor changes to dates and content timing and detailed information contained within the separate Unit Assessment Guide (available on iLearn).

Research & Practice, Global & Sustainability

- **ACCG908 CPA Strategic Management Accounting identifies and requires the use of research sources and the practical application of sound academic approaches.** Multiple references are provided in the CPA Australia CPA Professional Program CPA104 Strategic Management Accounting Segment Study Guide.
- Additional relevant materials, including materials expanding on CPA references, will be placed on iLearn and these will be referred to in classes and will also comprise content for class seminar discussion.
- The unit requires students to conduct their own relevant research activities. References, including to legal sources, are provided. In the context of developing 'lifelong learning' skills it is important that students develop strong ability to conduct relevant systematic research. Effective Masters graduates must be able to identify research locations and construct targeted learning and experiential materials relevant to targeted needs.
- **ACCG908 CPA Strategic Management Accounting addresses global and sustainability issues as direct areas of study and as necessary implications arising from the materials, assessment and academic discussion and debate in classes/seminars.**
- We promote sustainability by developing an inherent ability in our students to research and locate relevant information within the accounting discipline generally and in particular within the socially, environmentally and economically important area of Strategic Management Accounting.
- The unit addresses important issues in relation to the application of widely accepted genuine sustainability concepts in a global context and their social, environmental and economic impact on stakeholders and societies generally.
- By developing and fine-tuning sustainability capabilities and global understandings within students, we aim to provide skills which will benefit our graduates' careers and societies generally.