



# ACCG903

## CPA - Global Strategy and Leadership

S1 Evening 2015

*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>	6
<u>Unit Schedule</u>	9
<u>Policies and Procedures</u>	12
<u>Graduate Capabilities</u>	15
<u>Research and Practice, Global and Sustainability</u>	16

---

#### **Disclaimer**

Macquarie University has taken all reasonable measures to ensure the information in this publication is accurate and up-to-date. However, the information may change or become out-dated as a result of change in University policies, procedures or rules. The University reserves the right to make changes to any information in this publication without notice. Users of this publication are advised to check the website version of this publication [or the relevant faculty or department] before acting on any information in this publication.

## General Information

Unit convenor and teaching staff

Unit Convenor

Melanie Seifert

[melanie.seifert@mq.edu.au](mailto:melanie.seifert@mq.edu.au)

Contact via [melanie.seifert@mq.edu.au](mailto:melanie.seifert@mq.edu.au)

E4A Lvl 2

By Appointment

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
<u>1. Class Test</u>	10%	wkb 23/2/15
<u>2. Class Test</u>	30%	TBA (wkb 30/3/15)
<u>3. Assignment</u>	30%	wkb 4/5/15
<u>4. Final Examination</u>	30%	CPA Examination period

### 1. Class Test

Due: **wkb 23/2/15**

Weighting: **10%**

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

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

Submission: The test will be held in the wkb 23/2/15

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 (wkb 30/3/15)**

Weighting: **30%**

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 1-8.

It **will be** an open book exam.

Submission: The test will be held in the wkb 30/3/15.

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 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 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 communication and presentation skills relating to strategy and strategic leadership

## 3. Assignment

Due: **wkb 4/5/15**

Weighting: **30%**

Students will work in groups of 5-6 (students will be allocated to a group in week 1). This is a group activity for students to create a Strategic Plan for an actual organisation using the frameworks and tools learned in this unit. Students are to be creative in their approach to this task. The company selected will have some type of “problem”, “issue” or “opportunity” where the application of the strategic management tools and techniques learned in this unit may bring significant benefits. It will be these “benefits” that you will ultimately be presenting and “selling” in your report and presentation.

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 in Week 14.

### **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 will 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:

- 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

## 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.

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:

- 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 communication and presentation skills relating to strategy and strategic leadership

## Delivery and Resources

### Classes

This unit is structured around attendance at one 3 hour class per week. A link to the timetable can be found here : <http://timetables.mq.edu.au>

**Class attendance is compulsory.**

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

#### **Prescribed Text:**

**CPA Handbook *Global Strategy and Leadership* (2015) CPA Australia**

#### **Recommended Reading:**

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

Hubbard, G., Rice, I., Beamish, P (2008), *Strategic Management: Thinking, Analysis, Action* 3<sup>rd</sup> 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
<p><b>Week 1</b></p>	<p><b>An Introduction to Strategy &amp; Leadership</b></p> <ul style="list-style-type: none"> <li>- Introduction</li> <li>- Review of Unit Guide</li> <li>- Establishment of Groups for Group Assessment</li>   <li>- Origins and approaches of strategy</li> <li>- The strategy process</li> <li>- The global context of business</li> </ul>	<p>Module 1</p>
<p><b>Week 2</b></p>	<p><b>Understanding the External Environment</b></p> <ul style="list-style-type: none"> <li>- External Environment Analysis</li> <li>- Remote and Industry analysis</li> <li>- Understanding customers and markets</li> <li>- The basis of competition</li> </ul>	<p>Module 2</p>
<p><b>Week 3</b></p>	<p><b>Understanding the Internal Environment</b></p> <ul style="list-style-type: none"> <li>- Key stakeholder requirements</li> <li>- Strategic drivers</li> <li>- Operational drivers</li> <li>- People and Organisational drivers</li> <li>- Qualitative Analysis</li> </ul>	<p>Module 3</p>

<p><b>Week 4</b></p>	<p><b>In Class Test (10% of assessment)</b></p> <p>Group Work allowed for Group Assessment</p>	
<p><b>Week 5</b></p>	<p><b>Group Report Proposal (5%) due at the start of the class</b></p> <p><b>Product and Market Development</b></p> <ul style="list-style-type: none"> <li>- Product and market options</li> <li>- New Product Development</li> <li>- New Market Development</li> <li>- Development of new geographic markets</li> <li>- Accounting Issues in global strategy</li> <li>- Common modes of entry into new geographic markets</li> </ul>	<p>Module 4</p>

<p><b>Week 6</b></p>	<p><b>Developing the Strategy</b></p> <ul style="list-style-type: none"> <li>- Developing the strategy</li> <li>- Risk assessment</li> <li>- Risk Assessment</li> <li>- Developing strategic themes</li> <li>- Evaluating strategic themes</li> <li>- Creating the plan</li> </ul>	<p>Module 5</p>
----------------------	--	-----------------

<p><b>Week 7</b></p>	<p><b>Strategy Implementation</b></p> <ul style="list-style-type: none"> <li>- How to Implement Strategy</li> <li>- Challenges of implementing strategy</li> <li>- Role of CPA in strategic implementation</li> <li>- Future challenges</li> </ul> <p><b>Leadership and Decision Making</b></p> <ul style="list-style-type: none"> <li>- Leadership and Ethics</li> <li>- What is leadership?</li> <li>- Identifying Leadership traits</li> <li>- Strategic Leadership</li> <li>- The role of leaders in:             <ul style="list-style-type: none"> <li>- strategic thinking and decision making</li> <li>- strategic analysis</li> <li>- setting direction</li> <li>- strategy formulation and selection</li> <li>- implementing strategy</li> </ul> </li> </ul>	<p>Module 6 and Module 7</p>
<p><b>Week 8</b></p>	<p><b>Strategy, Leadership and Communication</b></p> <ul style="list-style-type: none"> <li>- A session conducted to assist students with case studies and presentations within the strategic management process</li> </ul>	
<p><b>Week 9</b></p>	<p><b>No Classes</b></p> <p><b>MID SEMESTER BREAK</b></p> <p><b>Mid Semester Exam (30%) will be held during the mid semester break. The date will be advised.</b></p>	
<p><b>Week 10</b></p>	<p><b>No Classes</b></p> <p><b>MID SEMESTER BREAK</b></p>	

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 [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/)

## 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>.

### 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 at [http://www.mq.edu.au/policy/docs/academic\\_honesty/policy.html](http://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.

## 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 a valid grounds for appeal before appealing your grade.

[http://www.businessandeconomics.mq.edu.au/new\\_and\\_current\\_students/undergraduate\\_current\\_students/how\\_do\\_i/grade\\_appeals/](http://www.businessandeconomics.mq.edu.au/new_and_current_students/undergraduate_current_students/how_do_i/grade_appeals/)

## 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 - 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 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

### **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, Global and Sustainability**

This unit 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 ability in students to research and



locate information within accounting discipline. We aim to provide students with an opportunity to obtain skills which will benefit them throughout their career. The unit materials have a reference list at the end of each module containing all references cited by the author. These provide some guidance to references that could be used to research particular issues.