



ACCG825

Management Accounting: Strategy and Control

S1 Day 2016

Dept of Accounting & Corporate Governance

Contents

<u>General Information</u>	2
<u>Learning Outcomes</u>	2
<u>Assessment Tasks</u>	3
<u>Delivery and Resources</u>	8
<u>Unit Schedule</u>	9
<u>Learning and Teaching Activities</u>	11
<u>Policies and Procedures</u>	12
<u>Graduate Capabilities</u>	13
<u>Changes from Previous Offering</u>	18
<u>Grades</u>	18
<u>Grading Appeals and Final Examination Script Viewing</u>	18
<u>Research & Practice and Global & Sustainability</u>	19

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

Dr Vicki Baard

accg825@mq.edu.au

Contact via accg825@mq.edu.au

E4A 237

Friday 2:00pm to 4:00pm

Nandini Krishna Kumar

nandini.kumar@mq.edu.au

Credit points

4

Prerequisites

ACCG613 or ACCG921 or admission to MAdvProfAccg or (MCorpGvnce prior to 2013))

Corequisites

Co-badged status

Unit description

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

Important Academic Dates

Information about important academic dates including deadlines for withdrawing from units are available at <https://www.mq.edu.au/study/calendar-of-dates>

Learning Outcomes

On successful completion of this unit, you will be able to:

Demonstrate knowledge and understanding of the key concepts and principles relating to the role of management accounting in strategic control.

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

Apply knowledge to recognise and solve problems related to real world advanced management accounting issues .

Critically reflect on the ethical dimensions of management accounting.

Assessment Tasks

Name	Weighting	Due
<u>1. Assignment</u>	25%	12th May 2016 (Week 9)
<u>2. Case Study</u>	20%	18th May 2016 (Week 10)
<u>3. Class Participation</u>	20%	Weekly
<u>4. Class Test</u>	35%	10 June 2016 (Week 13)

1. Assignment

Due: **12th May 2016 (Week 9)**

Weighting: **25%**

This assessment encourages and engages students in applying management accounting knowledge to 'real-world' and organisational (e.g. cases related to prominent organisations) contexts. Students are required to read, understand and analyse a research paper related to Supply Chain Management in the retail sector. Based on an understanding and analysis of the research paper, students will answer questions related to a case study in the research paper. See iLearn for further details.

Estimated Student Workload

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

Grading

There is one written assignment, which will be marked in accordance with a marking guide prepared by the Unit Convenor. The marking guide will be discussed with students and is available on iLearn.

Feedback

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

Submission

This assignment is due in Week 9, on Thursday the 12th of May 2016 by no later than 6pm. Students must submit an electronic copy of their assignments with an Individual Assignment Cover Sheet (available on iLearn), neatly presented using Microsoft Word to the Unit Convenor at accg825@mq.edu.au . Students must use their official Macquarie University student email

address when submitting their assignments. No scanned handwritten assignments will be accepted. This assignment must be submitted to Turnitin, prior to its submission to the Unit Convenor. Further guidelines related to submission of the assignment are available on iLearn.

Extension

No extensions will be granted, except in instances in which an application for disruption to studies is submitted and approved.

Penalties

No extensions will be granted. There will be a deduction of 10% of the total available marks made from the total awarded mark for each 24 hour period or part thereof that the submission is late (for example, 25 hours late in submission - 20% penalty). This penalty does not apply for cases in which an application for disruption to studies is made and approved. In the case of a late submission, feedback on the assessment task may not occur within two weeks.

On successful completion you will be able to:

- Demonstrate knowledge and understanding of the key concepts and principles relating to the role of management accounting in strategic control.
- Analyse and integrate knowledge by recommending changes to the design and use of management accounting to enhance its role in strategic control.
- Apply knowledge to recognise and solve problems related to real world advanced management accounting issues .

2. Case Study

Due: **18th May 2016 (Week 10)**

Weighting: **20%**

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

Estimated Student Workload

30 (thirty) dedicated hours spread from Weeks 6 to 10; additional workload hours shared with Assessment 4.

Grading

The on-line group discussions related to the case study will be marked in accordance with a grading rubric prepared by the Unit Convenor (UC) which will be discussed with the students, to provide a team mark. A peer assessment factor is then calculated to give each team member a

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

Feedback

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

Submission

This assignment starts with Module 1 in Week 6 (9th April 2016) online in iLearn. This assignment ends with Module 5 in Week 9 (11th May 2016). This assignment consists of five modules each having specific assessed activities that are due at various dates (see iLearn) from Week 6 to Week 9. The submission of this assignment occurs online (i.e. discussion forum) and the assessment must be completed by Wednesday of Week 10, 18 May 2016. Students should bring a copy of their discussions with them to class on the 20th of May 2016 for reflective class discussion purposes.

Extension

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

Penalties

Teams not completing the assessment by the specified deadline will be awarded a mark of zero, except for cases in which a disruption to studies application for special consideration is made and approved. There will be a deduction of 15% of the total available marks made from the total awarded mark to individual students who do not attempt or complete the online quizzes for Modules 2,3 and 4, that is 5% per online quiz. For example, if Module 3 and 4 are not completed then a 10% penalty will apply.

On successful completion you will be able to:

- Apply knowledge to recognise and solve problems related to real world advanced management accounting issues .
- Critically reflect on the ethical dimensions of management accounting.

3. Class Participation

Due: **Weekly**

Weighting: **20%**

This assessment allows students to demonstrate that they are working continuously throughout the semester to achieve the learning outcomes of the unit. This assessment is based on: 1) students completing their required readings prior to seminar attendance, 2) engaging in seminar

discussions, 3) the completion of weekly assigned seminar activities; 4) reflective activities to support course content integration and the transfer of knowledge to practical situations, 5) peer evaluation of self-study activities, 6) students working individually, in pairs or teams, 7) the early learning diagnostic, 8) contributions to online discussion forums, and 9) generating discussion notes and other documentation to support their class participation marks.

Estimated Student Workload

36 hours during seminars plus 26 (twenty-six) additional hours, spread from Week 1 to 13. Workload for this assessment may overlap with the preparation of other assessment tasks for this unit.

Grading

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

Feedback

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

Submission

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

Extension

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

Penalties

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

On successful completion you will be able to:

- Demonstrate knowledge and understanding of the key concepts and principles relating to the role of management accounting in strategic control.
- Analyse and integrate knowledge by recommending changes to the design and use of management accounting to enhance its role in strategic control.
- Apply knowledge to recognise and solve problems related to real world advanced

management accounting issues .

4. Class Test

Due: **10 June 2016 (Week 13)**

Weighting: **35%**

A written time-limited invigilated assessment held in class provides assurance that: 1) the product belongs to the student, and 2) the student has attained the knowledge, skills or capabilities required to successfully complete the test. The class test is a closed-book test.

Feedback is not provided on the class test.

The results of the class test will not be released to students, the result is reflected in the final grade and mark achieved for this unit.

Estimated Student Workload

The class test is 2 (two) hours in duration with 10 minutes provided for reading time.

28 (Twenty-eight) dedicated hours of continuous learning from Weeks 1 to 13; these hours may also be shared with the other assessments. Workload from other assessments such as class participation may be shared with that of the class test.

Grading

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

Submission

On the 10th of June 2016. You are expected to present yourself for the class test in the room where you normally have your weekly seminar for this unit. You must bring your student ID otherwise you will not be allowed to write the class test. Students will write the class test during the normal seminar time. The class test will commence at 9:00am in accordance with the starting time of the seminar.

Extension

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

If another class test is granted as a result of the disruption to studies process, the class test on will be scheduled during the official examination period held from 14th June to 27th June 2016. Please note that the make-up class test will be of the same format as the official class test.

Penalties

Students who do not present themselves for the class test and who do not submit a disruption to studies application to support their absence from the class test will receive a mark of zero for this

assessment task

On successful completion you will be able to:

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

Delivery and Resources

Seminars

This course comprises a maximum of 12 seminars comprising of 3 hours face to face teaching per week held from weeks 1 to 13, including the two week study period. As classes constitute a critical learning experience of this unit, there is an expectation that you attend all of them. Please note that students are not required to attend seminars in Weeks 7 and 8 because you will be doing the e-Ethics module online. A highly participatory teaching strategy with inclusive practice is adopted, where students can engage with their fellow students and the Unit Convenor.

The timetable for classes can be found on the University web site at: <http://www.timetables.mq.edu.au/>

Required and Recommended Texts and/or Materials

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

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

- Atkinson, A.A., Kaplan, R.S., Matsumura, E.M. and Young, S.M. (2012) Management Accounting: Information for Decision-making and Strategy Execution, Sixth Edition, Pearson Prentice Hall.
- Langfield-Smith, K., Thorne, H., Hilton, R. (2015) Management Accounting – Information for Creating and Managing Value, 7th Edition, McGraw-Hill.

Technology Used and Required

Students are required to use information technology in this unit.

Students will need to use Electronic access to iLearn to download, among other things, the unit outline and required materials (e.g. readings, seminar activity guides and so forth) and to

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

Unit Web Page

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

Unit Schedule

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

Week	Seminar	Topic	Assessments (1-3) (Coursework)
1	4th March	Strategic Control Reading: Preble (1992) Reading: Muralidharan (1997) Reading: Simons (1990)	None
2	11th March	Business Strategy Reading: Porter (1980) Reading: Miles et al. (1978) Reading: Simons (1990)	Class Participation
3	18th March	Strategic Management Accounting Reading: Cadez and Guilding (2008) Reading: Bromwich (1990)	Class Participation Learning Diagnostic

4	25th March	No seminar - Good Friday (Public Holiday) Reading: Cullen et al. (2013) for Assignment.	Class Participation
5	1st April	Supplier Relations Reading: Mahapatra et al. (2012) Reading: Stouthuysen et al. (2012)	Class Participation
6	8th April	Budgeting Reading: Kyj & Parker (2008) Reading: Abernethy & Brownell (1999)	Class Participation
	11th to 22nd April	Session 1 Recess from Seminars Self-Study Activity - Assignment 2 Self-Study Activity - Ethics Module	See iLearn for more details
7	29th April	Ethics (No official seminar; online work only) Materials available online as part of the <i>e-Ethics Module</i> Reading: Rachels and Rachels (2010)	See iLearn for more details
8	6th May	Ethics (No official seminar; online work only) Materials available online as part of the <i>e-Ethics Module</i> Reading: Friedman (2000); Freeman (2000)	See iLearn for more details
9	13th May	Customer Relations Reading: McManus (2013) Reading: Guilding & McManus (2002) Class Test Information & Preparation	Class Participation Assignment
10	20th May	Learning and Innovation Reading: Henri (2006) Reading: Widener (2007)	Class Participation Case Study
11	27th May	Value Chain Analysis Reading: Dekker (2003) Reading: Hergert & Morris (1989)	Class Participation
12	3rd June	Knowledge Reading: Ditillo (2004)	Class Participation
13	10th June	Class Test	Class Test

Learning and Teaching Activities

Seminars

Seminars constitute face-to-face small group learning to highlight the conceptual frameworks and management accounting techniques covered in a particular week. References to real-life examples are referred to, to assist students in application of these frameworks and practices in organisations. It is therefore also useful for students to follow current developments where possible to enrich their learning experience. The seminars constitute a critical learning experience, thus there is an expectation that you attend all of them. A highlight interactive and participatory teaching strategy is adopted where students can engage with their peers, and the Unit Convenor, and complete individual and team activities. During these seminars, there may be times when new material including short problems, cases and topical videos will be introduced to engage students in active learning. If applicable, the lecture slides/notes are available on the unit website prior to the seminars (usually the Friday before). For your convenience it is recommended that you print hardcopies of the relevant notes before coming to class. Students are provided with the weekly topics to be covered, please refer to the Unit Schedule. It may be possible that the Unit Convenor may not be able to cover each and every slide of the lecture notes during seminars. The role of the Unit Convenor is to lead, guide and enable student learning, and not only deliver information that students already have access to. Typically seminars are structured as follows (variations in activity sequencing may occur if required): a) The first 1.5 Hours consist of a brief discussion of questions you might have and of answers to pre-set questions. b) A short break between the sessions. c) Discussion of the weeks' topic and closing comments for the remainder of the time.

Readings

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

Self-study Activities

It is essential that students learn independently and assume responsibility for the learning process. ACCG825 relies heavily on independent learning where students read the relevant materials, revise the lecture notes, prepare answers to the pre-set class assignments, and extend themselves by doing preparatory support reading if necessary.

Reflective Activities

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

Discussion Forum

For ACCG825, specifically the Ethics Online component of this unit. The purpose of the discussion forum is to submit responses to the pre-set questions relating to Assessment Task 2, which counts toward your overall marks and grades. Discussion forums may also constitute a form of class participation (Assessment Task 3), which counts toward you overall mark and grade.

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

New Assessment Policy in effect from Session 2 2016 http://mq.edu.au/policy/docs/assessment/policy_2016.html. For more information visit http://students.mq.edu.au/events/2016/07/19/new_assessment_policy_in_place_from_session_2/

Assessment Policy prior to Session 2 2016 <http://mq.edu.au/policy/docs/assessment/policy.html>

Grading Policy prior to Session 2 2016 <http://mq.edu.au/policy/docs/grading/policy.html>

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

Complaint Management Procedure for Students and Members of the Public http://www.mq.edu.au/policy/docs/complaint_management/procedure.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.

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

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

Student Support

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

Learning Skills

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

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

Student Services and Support

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

Student Enquiries

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

IT Help

For help with University computer systems and technology, visit http://www.mq.edu.au/about_us/offices_and_units/information_technology/help/.

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

Graduate Capabilities

PG - Discipline Knowledge and Skills

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

This graduate capability is supported by:

Learning outcomes

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

Assessment tasks

- 1. Assignment
- 3. Class Participation
- 4. Class Test

Learning and teaching activities

- Seminars constitute face-to-face small group learning to highlight the conceptual frameworks and management accounting techniques covered in a particular week. References to real-life examples are referred to, to assist students in application of these frameworks and practices in organisations. It is therefore also useful for students to follow current developments where possible to enrich their learning experience. The seminars constitute a critical learning experience, thus there is an expectation that you attend all of them. A highlight interactive and participatory teaching strategy is adopted where students can engage with their peers, and the Unit Convenor, and complete individual and team activities. During these seminars, there may be times when new material including short problems, cases and topical videos will be introduced to engage students in active learning. If applicable, the lecture slides/notes are available on the unit website prior to the seminars (usually the Friday before). For your convenience it is recommended that you print hardcopies of the relevant notes before coming to class. Students are provided with the weekly topics to be covered, please refer to the Unit Schedule. It may be possible that the Unit Convenor may not be able to cover each and every slide of the lecture notes during seminars. The role of the Unit Convenor is to lead, guide and enable student learning, and not only deliver information that students already have access to. Typically seminars are structured as follows (variations in activity sequencing may occur if required): a) The first 1.5 Hours consist of a brief discussion of questions you might have and of answers to pre-set questions. b) A short break between the sessions. c) Discussion of the weeks' topic and closing comments for the remainder of the time.
- Prior to the seminar, students must read the relevant materials. The readings relate to the concepts and examples covered in this unit and relate to the assessment tasks described in the unit guide. The readings include the lecture notes and other course materials (e.g. journals, websites, textbooks) provided on the units' website.
- It is essential that students learn independently and assume responsibility for the learning process. ACCG825 relies heavily on independent learning where students read the relevant materials, revise the lecture notes, prepare answers to the pre-set class

assignments, and extend themselves by doing preparatory support reading if necessary.

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

PG - Critical, Analytical and Integrative Thinking

Our postgraduates will be capable of utilising and reflecting on prior knowledge and experience, of applying higher level critical thinking skills, and of integrating and synthesising learning and knowledge from a range of sources and environments. A characteristic of this form of thinking is the generation of new, professionally oriented knowledge through personal or group-based critique of practice and theory.

This graduate capability is supported by:

Learning outcomes

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

Assessment tasks

- 1. Assignment
- 2. Case Study
- 3. Class Participation
- 4. Class Test

Learning and teaching activities

- Seminars constitute face-to-face small group learning to highlight the conceptual frameworks and management accounting techniques covered in a particular week. References to real-life examples are referred to, to assist students in application of these frameworks and practices in organisations. It is therefore also useful for students to follow current developments where possible to enrich their learning experience. The seminars constitute a critical learning experience, thus there is an expectation that you attend all of them. A highlight interactive and participatory teaching strategy is adopted where students can engage with their peers, and the Unit Convenor, and complete individual and team activities. During these seminars, there may be times when new material including short problems, cases and topical videos will be introduced to engage students in active learning. If applicable, the lecture slides/notes are available on the unit

website prior to the seminars (usually the Friday before). For your convenience it is recommended that you print hardcopies of the relevant notes before coming to class. Students are provided with the weekly topics to be covered, please refer to the Unit Schedule. It may be possible that the Unit Convenor may not be able to cover each and every slide of the lecture notes during seminars. The role of the Unit Convenor is to lead, guide and enable student learning, and not only deliver information that students already have access to. Typically seminars are structured as follows (variations in activity sequencing may occur if required): a) The first 1.5 Hours consist of a brief discussion of questions you might have and of answers to pre-set questions. b) A short break between the sessions. c) Discussion of the weeks' topic and closing comments for the remainder of the time.

- Prior to the seminar, students must read the relevant materials. The readings relate to the concepts and examples covered in this unit and relate to the assessment tasks described in the unit guide. The readings include the lecture notes and other course materials (e.g. journals, websites, textbooks) provided on the units' website.
- It is essential that students learn independently and assume responsibility for the learning process. ACCG825 relies heavily on independent learning where students read the relevant materials, revise the lecture notes, prepare answers to the pre-set class assignments, and extend themselves by doing preparatory support reading if necessary.
- This learning and teaching activity assists students in integrating the course content and in developing the ability to transfer management accounting knowledge and skills from the classroom into organisations. Examples of these activities will be found when students are introduced to the ethical dimensions of their business and when engaging in class participation.

PG - Research and Problem Solving Capability

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

This graduate capability is supported by:

Learning outcome

- Apply knowledge to recognise and solve problems related to real world advanced management accounting issues .

Assessment tasks

- 1. Assignment
- 2. Case Study
- 3. Class Participation

Learning and teaching activities

- Seminars constitute face-to-face small group learning to highlight the conceptual frameworks and management accounting techniques covered in a particular week. References to real-life examples are referred to, to assist students in application of these frameworks and practices in organisations. It is therefore also useful for students to follow current developments where possible to enrich their learning experience. The seminars constitute a critical learning experience, thus there is an expectation that you attend all of them. A highlight interactive and participatory teaching strategy is adopted where students can engage with their peers, and the Unit Convenor, and complete individual and team activities. During these seminars, there may be times when new material including short problems, cases and topical videos will be introduced to engage students in active learning. If applicable, the lecture slides/notes are available on the unit website prior to the seminars (usually the Friday before). For your convenience it is recommended that you print hardcopies of the relevant notes before coming to class. Students are provided with the weekly topics to be covered, please refer to the Unit Schedule. It may be possible that the Unit Convenor may not be able to cover each and every slide of the lecture notes during seminars. The role of the Unit Convenor is to lead, guide and enable student learning, and not only deliver information that students already have access to. Typically seminars are structured as follows (variations in activity sequencing may occur if required): a) The first 1.5 Hours consist of a brief discussion of questions you might have and of answers to pre-set questions. b) A short break between the sessions. c) Discussion of the weeks' topic and closing comments for the remainder of the time.
- This learning and teaching activity assists students in integrating the course content and in developing the ability to transfer management accounting knowledge and skills from the classroom into organisations. Examples of these activities will be found when students are introduced to the ethical dimensions of their business and when engaging in class participation.
- For ACCG825, specifically the Ethics Online component of this unit. The purpose of the discussion forum is to submit responses to the pre-set questions relating to Assessment

Task 2, which counts toward your overall marks and grades. Discussion forums may also constitute a form of class participation (Assessment Task 3), which counts toward your overall mark and grade.

Changes from Previous Offering

There are three changes that have been made to previous offerings.

1. The first assessment task "Assignment" has been subject to changes. The number of assignments constituting Assessment Task 1 has been reduced from two assignments to one assignment. Hence, the weighting of "Assignment" has been changed from 30% to 25%. This change is reflective of providing students with a reasonable workload. It is also reflective of a newly constructed assignment which is challenging in nature due to the research-orientation and required analysis thereof.
2. Students contribute a great deal of effort and commitment to the weekly seminar participation activities. Therefore the student workload was reviewed in comparison to the 15% weighting. The weighting for this assessment was increased to 20%, which is reflective of the student workload in relation to this assessment.
3. The final exam for this unit has been replaced with a class test which carries the same weighting of the previously held final exam, which is 35%.

Grades

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

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

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

Grading Appeals and Final Examination Script Viewing

If, at the conclusion of the unit, you have performed below expectations, and are considering lodging an appeal of grade and/or viewing your final exam script please refer to the following

website which provides information about these processes and the cut off dates in the first instance. Please read the instructions provided concerning what constitutes valid grounds for appeal before appealing your grade.

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

Research & Practice and Global & 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 chapter/module/text containing all references cited by the author. These provide some guidance to references that could be used to research particular issues. This unit draws on seminal and currently published research, related to the concepts, examples and assessment tasks described in this unit.