



ACCG301

Organisational Planning and Control

S1 Day 2017

Dept of Accounting & Corporate Governance

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Disclaimer

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General Information

Unit convenor and teaching staff

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Friday 3pm to 5pm

Rahat Munir

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Credit points

3

Prerequisites

(39cp at 100 level or above) including ACCG200

Corequisites

Co-badged status

Unit description

This is the second of three units in cost and management accounting and is required for CPA Australia, Chartered Accountants Australia and New Zealand (CA ANZ) and the Institute of Public Accountants (IPA) membership. The unit focuses on strategic management, cost/customer/supplier/capacity management, performance measurement systems, management control systems, transfer pricing, capital expenditure analysis, employee motivation and sustainability, from a management accounting perspective. By the end of this unit students will be able to propose coherent strategies for, and employ various approaches to, measuring and managing organisational performance. In addition, students will be able to apply appropriate management accounting technologies to effectively and efficiently manage suppliers, customers, costs and quality to support organisational strategies. The unit contributes to the development of critical, analytical and integrative thinking and to an awareness of the environmental and social impacts of organisational decision-making.

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:

Synthesise management accounting knowledge and propose how management accounting concepts and techniques may be applied in organisational planning and control

Evaluate the coherence of strategy, organisational structure and management control systems in successfully facilitating an organisation's strategic attainment

Analyse and apply traditional and contemporary approaches to measuring and managing performance (including transfer pricing) essential to organisational planning and control processes

Propose appropriate management accounting technologies to effectively and efficiently manage suppliers, customers, time, capacity, costs and support organisational strategies, in consideration of an organisation's environmental and sustainability commitment(s) and impact

Work collaboratively to apply and examine motivation theories to explain employee behaviour

Assessment Tasks

Name	Weighting	Hurdle	Due
<u>Assessed Coursework</u>	15%	No	Weeks 2-13
<u>Case Study/Research Report</u>	20%	No	Week 11 and Week 12
<u>Class Test</u>	15%	No	Week 8
<u>Final Examination</u>	50%	No	University Examination Period

Assessed Coursework

Due: **Weeks 2-13**

Weighting: **15%**

Submission:

Assessed coursework covers both weekly assignments (5%) and weekly in-class questions (10%). Weekly assignments require students to answer the 'pre-set tutorial questions' as outlined in the unit schedule. Weekly In-class questions require students to answer one (1) question during their registered tutorial class each week. The in-class question for each week will be distributed by the tutor during the tutorial time.

During the session, the tutor will randomly collect students' answers to five (05) weekly in-class questions and five (05) weekly assignments. Students must submit both the weekly assignments and their answers to the weekly in-class questions to their tutor during their registered tutorial class. Five (05) weekly assignments marked will count towards the 5%

weightings (1 mark each assignment x 5 assignments) and five (05) weekly in-class questions marked will count towards the 5% weightings (1 mark each assignment x 5 assignments) for a total of 15%.

Extension:

No extension will be granted

Penalties:

A mark of ZERO will be assigned for late submission. The student must be present in class for the entirety of the tutorial to be eligible to submit their work. Exceptions are only made for cases with approved Disruption of Studies application.

On successful completion you will be able to:

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- Analyse and apply traditional and contemporary approaches to measuring and managing performance (including transfer pricing) essential to organisational planning and control processes
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- Work collaboratively to apply and examine motivation theories to explain employee behaviour

Case Study/Research Report

Due: **Week 11 and Week 12**

Weighting: **20%**

Students will undertake a research project on one of *Foleo* entities (the entities of the case organisation). Students will be allocated to groups of five members. Tutors will randomly assign groups with a *Foleo* entity in **Week 3** tutorials. This assessment includes two parts – (1) writing a **research report (10%)** and **presenting the report (10%)**.

Students are expected to write a research report based on the requirements outlined in “Group Research Report Requirements” published on iLearn. The electronic version of each group’s

report (excluding the coverpage) must be submitted to Turnitin (plagiarism detection software) via the provided link on the Unit's iLearn website BEFORE students' registered tutorial in **Week 11**. Students are also required to submit a hard copy of the Originality Report generated from Turnitin attached to a completed coversheet to their tutors at the beginning of the Week 11 tutorial.

The assessment also requires each student to present their section of the research report to the class in **Week 12** to achieve their own individual grade. The presentation will be on each student's respective contribution to the group's research report and will allow the tutor to evaluate individual performance in the research project. Given that this is a group presentation, you may only deliver your part of the presentation with your respective group in your registered tutorial. A hard copy of the slides you will present, attached to the duly completed Individual Presentation Coversheet (available on iLearn) must be submitted to your tutor at the beginning of the Week 12 tutorial. Students are required to read the instructions on individual presentation published on iLearn.

Submission:

All written research reports (one report per group) must be submitted via Turnitin in Week 11. A hard copy of the Originality Report generated from Turnitin attached to a completed coversheet must also be submitted to the tutors at the beginning of the Week 11 tutorial.

Group presentations will take place in Week 12 tutorials.

Extension:

No extension will be granted

Penalties:

No extensions will be granted. Late submissions will be penalised at 25% per day and submissions will not be accepted after the Turnitin link is deactivated at the end of Week 11. This penalty does not apply for cases in which an application for disruption of studies is made and approved.

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- Analyse and apply traditional and contemporary approaches to measuring and managing performance (including transfer pricing) essential to organisational planning and control processes
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manage suppliers, customers, time, capacity, costs and support organisational strategies, in consideration of an organisation's environmental and sustainability commitment(s) and impact

- Work collaboratively to apply and examine motivation theories to explain employee behaviour

Class Test

Due: **Week 8**

Weighting: **15%**

Submission:

The class tests will consist of descriptive and/or calculation questions. The test will cover lecture topics from week 1 to week 6. The test will be administered in your registered tutorial in **week 8**. Duration of the class test is 30 minutes. Feedback on the class tests will be provided in the tutorial two teaching weeks after the date the test was undertaken.

Extension:

No extension will be granted. A supplementary test will be arranged where a request for disruption to study has been approved.

Penalties:

A mark of ZERO will be assigned if the student is absent from the test.

On successful completion you will be able to:

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- Evaluate the coherence of strategy, organisational structure and management control systems in successfully facilitating an organisation's strategic attainment
- Analyse and apply traditional and contemporary approaches to measuring and managing performance (including transfer pricing) essential to organisational planning and control processes
- Propose appropriate management accounting technologies to effectively and efficiently manage suppliers, customers, time, capacity, costs and support organisational strategies, in consideration of an organisation's environmental and sustainability commitment(s) and impact

Final Examination

Due: **University Examination Period**

Weighting: **50%**

Examination conditions:

Three (3) hour closed book final exam.

Non-programmable calculators with no text retrieval capacity are allowed

Dictionaries are not permitted

If a Supplementary Examination is granted due to disruption to studies process, the examination will be scheduled as per the Supplementary Examination timetable of the Faculty. Please note that the supplementary examination will be of the similar format as the final examination.

On successful completion you will be able to:

- Synthesise management accounting knowledge and propose how management accounting concepts and techniques may be applied in organisational planning and control
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- Analyse and apply traditional and contemporary approaches to measuring and managing performance (including transfer pricing) essential to organisational planning and control processes
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Delivery and Resources

Classes

- The number and length of classes, which is 3 hours face-to-face-teaching per week, consists of: 1 x 1.5 hour lecture and 1 x 1.5 hour tutorial.
- The timetable for ACCG301 classes can be found on the University web site at:
<http://www.timetables.mq.edu.au/>

Lectures

Students must attend a one and a half-hour (1 x 1.5hr) online or class room lecture every week; lecture attendance is critical to students' learning in this unit. The lectures provide a general

overview of the topics highlighting a number of concepts and techniques; include instructor-led discussions and other lecture activities. Non-attendance of lectures may result in students not being successful in this unit. Lecture slides will be available prior to the lectures, the Friday of the week before the lectures, at the unit's Web site at: <http://learn.mq.edu.au> The lecture will also be available via ilecture after the last lecture on Friday.

Tutorials

Each student must register for a tutorial group. There will be a one and a half-hour (1 x 1.5hr) tutorial each week from week 2 up to and including week 13. It is also an assessment requirement of this unit that students attend at least 10 of the 12 tutorials in this unit. Tutorials provide an opportunity for students to earn marks toward tutorial assignments, group research reports and in-tutorial tests.

Expectations and Workload

Students are expected to spend 150 hours working on this unit. As a guide a student should spend these approximate amounts of time on each of the following activities:

	Activities	Hours
1	Weekly lectures/tutorials	39
2	Assessment Task 1 (Assessed Coursework)	18
3	Assessment Task 2 (Group Based Research Report)	10
4	Assessment Task 3 (Class Test)	10
5	Assessment Task 4 (Final Examination)	23
6	Readings/self-study	50
	TOTAL	150

Prizes

There are prizes for this unit, namely the CPA Australia Prize for 300-level accounting and a Macquarie University Accounting and Corporate Governance Prize. See the following website for more information:

http://www.businessandeconomics.mq.edu.au/undergraduate_degrees/prizes_scholarships

Required and Recommended Texts and/or Materials

Prescribed Texts

- **Management Accounting: Information for creating and managing value** by Kim Langfield-Smith, Helen Thorne and Ronald Hilton, 7th Edition, 2015, McGraw-Hill.

The prescribed text can be purchased from the Macquarie University Co-op Bookshop, and there are also copies of these texts placed on closed reserve in the Macquarie University Library.

Recommended Academic Journals

- Accounting, Organisations and Society
- Accounting, Auditing and Accountability Journal
- International Journal of Operations and Production Management
- International Journal of Public Sector Management
- Journal of Small Business Management
- Management Accounting Research

Please note that these journals are available electronically through Macquarie University Library.

Technology Used and Required

Students are required to use information technology in this unit.

Students will need to use:

- Library databases to source materials for the research reports, which are accessed electronically;
- Electronic (internet) access to iLearn to download unit outlines and other materials required for class activities and assignments;
- Electronic (internet) access to "Connect" an online study tool from McGraw-Hill for this unit;
- Microsoft word and excel (where applicable) for the research reports.

You can check that your computer's software and hardware compatibility with Macquarie University Blackboard standard requirements at: <https://learn.mq.edu.au/webct/RelativeResourceManager/25994001/Public%20Files/uw/software.html>.

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/> through which students will be able to access resources to support your learning throughout the semester. You must regularly visit the website and use it as a resource centre to assist with your learning.

The following course materials and information will be available on Blackboard:

- Unit outline
- Important announcements
- Lecture slides
- Information on assessments
- Staff consultation hours and contact details

- Selected tutorial solutions
- Other relevant material

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 there is also a help feature in ilearn and you may refer to this instead for assistance in using 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

Week	Topic	Reference/Readings
1	<p>Management Accounting: an overview</p> <ul style="list-style-type: none"> • Introduction • Planning and control · Organisational context · Changing role of management accountants 	<p>Chapter 1: (Langfield-Smith et al., 2015)</p> <p>Chapter 1: Managerial Accounting: It's more than just crunching numbers (Garrison et al., 2012, pp 1-14)*</p> <p>Foleo Fones Case Study – Chapter 1 – read before tutorial</p>
2	<p>Ethics in Management Decision Making</p> <ul style="list-style-type: none"> • Capital budget decision-making – goal congruence • Ethical responsibilities for management accountants • Guidelines imposed by professional bodies • Whistleblowing; integrity; transparency; etc 	<p>Chapters 2, 3 (pp 50-54) and 7 (pp 133-8): Business Ethics Now (Ghillyer, 2012)*</p> <p>Chapter 1: Managerial Accounting: It's more than just crunching numbers (Garrison et al., 2012, pp 14-16)*</p> <p>Chapter 1: (Langfield-Smith et al., 2015, pp 26-27)</p> <p>Foleo Fones Case Study – Chapter 2 – read before tutorial</p>
3	<p>Strategy and Strategic Management</p> <ul style="list-style-type: none"> • Strategic management process • Hierarchy of strategy • Corporate level strategy – SWOT; Porter's 5-F's; Types of strategy; Implementation • Business level strategy – Porter's generic; Miles/Snow; Implementation. 	<p>Chapter 4: (Ghillyer, 2012)*</p> <p>Chapter 8: Management (Campling, 2009)</p> <p>Foleo Fones Case Study – Chapter 3 – read before tutorial</p>
4	<p>Managing Cost, Quality and Capacity</p> <ul style="list-style-type: none"> • ABM (VA) / BPR / LCC / TC • Cost of quality reporting / Analysis; TQM; ISO 9000 • Capacity planning; Theory & types of constraints; Throughput accg; 	<p>Chapter 16: (Langfield-Smith et al., 2015)</p> <p>Chapter 7: (Paton et al., 2011; pp 207-230)*</p> <p>Chapter 9: (Stevenson, 2012; pp 370-407)*</p> <p>Foleo Fones Case Study – Chapter 4 – read before tutorial</p>

5	<p>Managing Suppliers, Customers and Inventory</p> <ul style="list-style-type: none"> • SCM; Supplier Performance Index • CRM; Customer Profitability; Managing Time • EOQ; ROP; SS; Total Cost of Inventory 	<p>Chapter 15: (Langfield-Smith et al.)</p> <p>Foleo Fones Case Study – Chapter 5 – read before tutorial</p>
6	<p>Performance Measurement in Decentralised Organisations</p> <ul style="list-style-type: none"> • Financial Performance Reports • Transfer Pricing • Goal Congruence 	<p>Chapter 12: (Langfield-Smith et al., 2015)</p> <p>Foleo Fones Case Study – Chapter 6 – read before tutorial</p>
7	<p>Financial Performance Measures</p> <ul style="list-style-type: none"> • Advantages / Limitations - FPMs • ROI / RI / EVA 	<p>Chapter 13: (Langfield-Smith et al., 2015, pp 606-618)</p> <p>Foleo Fones Case Study – Chapter 7 – read before tutorial</p>
<p>Mid-Session Recess (April 17 - April 28, 2017)</p>		
8	<p>Non-Financial Performance Measures</p> <ul style="list-style-type: none"> · Advantages/Limitations of non-financial performance measurement systems · The Balanced Scorecard · Benchmarking 	<p>Chapter 14: (Langfield-Smith et al., 2015)</p> <p>Foleo Fones Case Study – Chapter 8 – read before tutorial</p> <p>Class Test (topics 1 – 6)</p>
9	<p>Management Control Patters</p> <ul style="list-style-type: none"> · What they are and nature · Boundaries of management control · Formal and informal control systems – recap controls already taught (budgets; variance analysis; SPI; PMS); & introduction to incentive schemes in the next topic · Levers of control 	<p>Chapters 4 and 14: Performance Measurement and Control Systems for Implementing Strategy (Simons, 2000, p. 301-316)*</p> <p>Chapter 1: Managerial Accounting: It's more than just crunching numbers (Garrison et al., 2012, pp 3-4; 20-23)*</p> <p>Foleo Fones Case Study – Chapter 9 – read before tutorial</p>
10	<p>Motivating Employees and Reward Systems</p> <ul style="list-style-type: none"> · Motivation theories – Content; Process; Reinforcement · Incentive schemes 	<p>Chapter 13: (Langfield-Smith et al., 2015, pp 618-623)</p> <p>Chapter 10: (Ghillyer, 2012)*</p> <p>Foleo Fones Case Study – Chapter 10 – read before tutorial.</p>
11	<p>NO LECTURES THIS WEEK</p>	<p>Group Research Reports Submission Week</p>

12	Sustainability Management Accounting . EMA – Triple Bottom Line; Integrated reporting · Sustainability & the balanced scorecard · Reporting/Analysis of environmental costs	Chapter 17: (Langfield-Smith et al., 2012) Chapter 1: Managerial Accounting: It's more than just crunching numbers (Garrison et al., 2012, pp 17-20)* Chapter 4: (Ghillyer, 2014, Business Ethics Now)* Foleo Fones Case Study – Chapter 11 – read before tutorial
13	Review and Final Examination Preparation	Foleo Fones Case Study – Chapter 12 – Wrap up. NB: * Material will be uploaded on the unit website

Learning and Teaching Activities

Lectures

The lectures (face-to-face large group learning, 1.5 hours each teaching week) are generally intended to introduce and discuss conceptual frameworks and management accounting practices, and work through examples that are critical to the core themes of the course. Reference to real-life examples are referred to in lectures to assist students in the application of these frameworks and practices in real-life organisations. It is therefore also useful for students to follow current developments where possible to enrich their learning experience. Students may also be introduced to research relating to a specific topic. The lectures are interactive where students can engage with their fellow students and the lecturer, and complete individual and group activities. Visual material (YouTube Videos) is used to enhance student learning during lectures. Students are provided with a week-by-week list of the topics, with reading references to be covered in lectures. Students should also access the corresponding lecture slides and bring them to the lectures. iLectures are also available should students want to listen to the lectures again.

Tutorials

Tutorials (face-to-face small group learning, 1.5 hour each teaching week beginning in Week 2) constitute a critical learning experience of this unit and students must attend them. The tutor will facilitate a highly student-centred discussion of answers to pre-set tutorial questions. Pre-set tutorial assignments are made available to students in advance. The pre-set tutorial questions discussed in tutorials are of a moderate difficulty to complex in nature to support student development of problem-solving, and critical, analytical and integrative thinking skills. To fully participate in discussions, it is essential that students prepare written responses to all of the tutorial questions assigned. A tutorial is also an active forum to present to the tutor difficulties you

encountered when preparing for the pre-set tutorial questions; ask your tutor questions and receive further guidance on how to approach questions.

Self-Directed Learning

ACCG301 relies heavily on self-directed (independent) learning where students read the relevant chapter, revise the lecture notes, prepare answers to the pre-set tutorial assignments, construct their research reports, and extend themselves by doing additional reading, questions, exercises and problems. At the end of each week, some solutions to qualitative questions (review, analysis, application, advanced questions) and some solutions to quantitative questions will be posted on the unit website. Students should review their tutorial notes, compare your answers to the model solutions, consult with academic staff during consultation hours, and work through concepts and problems.

Project Work

Student project work for this unit involves working in teams (groups) to develop knowledge and skills in conducting research, communication, including planning and organising requiring careful time management.

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_2016.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 (in effect until Dec 4th, 2017): http://www.mq.edu.au/policy/docs/disruption_studies/policy.html

Special Consideration Policy (in effect from Dec 4th, 2017): <https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policies/special-consideration>

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.m](#)

q.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 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

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>

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.businessandconomics.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) 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

Discipline Specific Knowledge and Skills

Our graduates will take with them the intellectual development, depth and breadth of knowledge, scholarly understanding, and specific subject content in their chosen fields to make them competent and confident in their subject or profession. They will be able to demonstrate, where relevant, professional technical competence and meet professional standards. They will be able to articulate the structure of knowledge of their discipline, be able to adapt discipline-specific knowledge to novel situations, and be able to contribute from their discipline to inter-disciplinary solutions to problems.

This graduate capability is supported by:

Learning outcomes

- Synthesise management accounting knowledge and propose how management accounting concepts and techniques may be applied in organisational planning and control
- Evaluate the coherence of strategy, organisational structure and management control systems in successfully facilitating an organisation's strategic attainment

- Analyse and apply traditional and contemporary approaches to measuring and managing performance (including transfer pricing) essential to organisational planning and control processes
- Propose appropriate management accounting technologies to effectively and efficiently manage suppliers, customers, time, capacity, costs and support organisational strategies, in consideration of an organisation's environmental and sustainability commitment(s) and impact
- Work collaboratively to apply and examine motivation theories to explain employee behaviour

Assessment tasks

- Assessed Coursework
- Case Study/Research Report
- Class Test
- Final Examination

Critical, Analytical and Integrative Thinking

We want our graduates to be capable of reasoning, questioning and analysing, and to integrate and synthesise learning and knowledge from a range of sources and environments; to be able to critique constraints, assumptions and limitations; to be able to think independently and systemically in relation to scholarly activity, in the workplace, and in the world. We want them to have a level of scientific and information technology literacy.

This graduate capability is supported by:

Learning outcomes

- Synthesise management accounting knowledge and propose how management accounting concepts and techniques may be applied in organisational planning and control
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- Analyse and apply traditional and contemporary approaches to measuring and managing performance (including transfer pricing) essential to organisational planning and control processes
- Work collaboratively to apply and examine motivation theories to explain employee behaviour

Assessment tasks

- Assessed Coursework

- Case Study/Research Report
- Class Test
- Final Examination

Problem Solving and Research Capability

Our graduates should be capable of researching; of analysing, and interpreting and assessing data and information in various forms; of drawing connections across fields of knowledge; and they should be able to relate their knowledge to complex situations at work or in the world, in order to diagnose and solve problems. We want them to have the confidence to take the initiative in doing so, within an awareness of their own limitations.

This graduate capability is supported by:

Learning outcomes

- Synthesise management accounting knowledge and propose how management accounting concepts and techniques may be applied in organisational planning and control
- Analyse and apply traditional and contemporary approaches to measuring and managing performance (including transfer pricing) essential to organisational planning and control processes
- Propose appropriate management accounting technologies to effectively and efficiently manage suppliers, customers, time, capacity, costs and support organisational strategies, in consideration of an organisation's environmental and sustainability commitment(s) and impact

Assessment tasks

- Assessed Coursework
- Case Study/Research Report

Effective Communication

We want to develop in our students the ability to communicate and convey their views in forms effective with different audiences. We want our graduates to take with them the capability to read, listen, question, gather and evaluate information resources in a variety of formats, assess, write clearly, speak effectively, and to use visual communication and communication technologies as appropriate.

This graduate capability is supported by:

Learning outcomes

- Synthesise management accounting knowledge and propose how management accounting concepts and techniques may be applied in organisational planning and

control

- Evaluate the coherence of strategy, organisational structure and management control systems in successfully facilitating an organisation's strategic attainment
- Analyse and apply traditional and contemporary approaches to measuring and managing performance (including transfer pricing) essential to organisational planning and control processes
- Propose appropriate management accounting technologies to effectively and efficiently manage suppliers, customers, time, capacity, costs and support organisational strategies, in consideration of an organisation's environmental and sustainability commitment(s) and impact
- Work collaboratively to apply and examine motivation theories to explain employee behaviour

Assessment tasks

- Assessed Coursework
- Case Study/Research Report
- Class Test
- Final Examination

Changes from Previous Offering

Students are required to take part in a group presentation related to the assessment task - Group Research Report in addition to the submission of the written group report. A mark out of 10% will be allocated to each group member respective to their individual performance in the group presentation. All groups must deliver a presentation and all group members must take part in the presentation. Students are also required to ready weekly case study before coming to their tutorial. Weekly in-class questions are designed based on weekly case study. There are two new topics namely (1) Ethics in management decision making and (2) Management control systems.

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