



# ACCG903

## CPA - Global Strategy and Leadership

S2 Evening 2017

*Dept of Accounting & Corporate Governance*

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#### Disclaimer

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## General Information

Unit convenor and teaching staff

Unit Convenor

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E4A Lvl 2

By Appointment

Unit Moderator

Rahat Munir

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Credit points

4

Prerequisites

ACCG907 and ACCG908 and ACCG913

Corequisites

Co-badged status

Unit description

This unit provides extended formal academic support to 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 communication and presentation skills relating to strategy and strategic leadership

## General Assessment Information

The following is a guide for how the 150 hours study load for this unit should be allocated.

Task	Hours
Week 1 Preparation and Attendance	6
Week 2 Preparation and Attendance	6
Week 3 Preparation and Attendance	6
Week 4 Preparation and Attendance including Test 1 preparation	16
Week 5 Preparation and Attendance including Assessment Component 1 submission	11
Week 6 Preparation and Attendance	6
Week 7 Preparation and Attendance including Assessment Component 2 submission	10
Week 8 Preparation and Attendance	6
Week 9 Preparation and Attendance including Test 2 preparation	20
Week 10 Preparation and Attendance including pre seen case study preparation	25
Week 11 Preparation for CPA Exam	20
Week 12 Preparation of Assessment group report and presentation	15
Week 13 Attendance	3

TOTAL	150 hrs

## Turnitin

All text based assessments must be submitted through Turnitin as per instructions provided in the unit guide. It is the student's responsibility to ensure that work is submitted correctly prior to the due date. No hard copies of assessments will be accepted and only Turnitin records will be taken as records of submission. Multiple submissions may be possible in some units via Turnitin prior to the final due date and time of an assessment task and originality reports may be made available to students to view and check their work. All identified matching text will be reconsidered carefully. Students should note that the system will not immediately produce the similarity score on a second or subsequent submission - it approximately takes 24 hours for the report to be generated. This may be after the due date so students should plan any resubmissions carefully. Please refer to these instructions on how to submit your assignment through Turnitin and access similarity reports and feedback provided by teaching staff. Should you have questions about Turnitin or experience issues submitting through the system, you must inform your unit coordinator immediately. If the issue is technical in nature may also lodge OneHelp Ticket, refer to the IT help page. It is the responsibility of the student to retain a copy of any work submitted. Students must produce these documents upon request. Copies should be retained until the end of the grade appeal period each term. In the event that a student is asked to produce another copy of work submitted and is unable to do so, they may be awarded zero (0) for that particular assessment task.

## Assessment Tasks

Name	Weighting	Hurdle	Due
<u>1. Class Test</u>	10%	No	wkb 28/08/17
<u>2. Class Test</u>	30%	No	TBA (wkb 25/9/17)
<u>3. Assignment</u>	30%	No	Multiple Submission dates
<u>4. Final Examination</u>	30%	No	CPA Examination period

### 1. Class Test

Due: **wkb 28/08/17**

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 28.08.17

Late Submission:

No extensions will be granted. Students who have not submitted the task prior to the deadline will be awarded a mark of 0 for the task, except for cases in which an application for disruption of studies is made and approved.

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 25/9/17)**

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 25/9/17.

Extension: Supplementary exam is available where students provide substantiated support for disruption to studies.

Penalties: Zero mark for not sitting exam and not receiving approval for a disruption to studies application.

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: **Multiple Submission dates**

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.

Please refer to the assessment guide which provides further detail on the requirements for this assignment. Groups will be assessed on both their individual and group contribution to the assignment.

Submission:

**Please note that there are multiple submission dates required for this assignment.**

Students will work in groups of 5-6 (students will be allocated to a group in week 1). The report should be handed in components as described below.

#### **Component 1 (7.5%)**

**Due Date: 04/09/17**

- Summary of the Current Position of the Organisation
- External Analysis
- Internal Analysis

#### **Component 2: (7.5%)**

**Due Date: 18/9/17**

- Identification and description of Strategic Gaps (based on your analysis)
- Options Available (a discussion)

### **Report (10%)**

**Due Date: wkb 30/10/17**

A 6000 word report is required based on an existing company. This includes components 1 and 2 as described above.

### **Presentation (5%)**

A 20 minute group presentation. Students will be assessed individually.

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

Extension: 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 of studies is made and approved. No submission will be accepted after solutions have been posted.

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

## **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* (2017) 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
Week 1	<b>An Introduction to Strategy &amp; Leadership</b> <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>	Module 1
Week 2	<b>Understanding the External Environment</b> <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>	Module 2
Week 3	<b>Understanding the Internal Environment</b> <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>	Module 3
Week 4	<b>In Class Test (10% of assessment)</b> <p>Group Work allowed for Group Assessment</p>	

<b>Week 5</b>	<p><b>Component 1 of group report 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><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>	Module 4 and Module 5
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<b>Week 6</b>	<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>	Module 6 and Module 7
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<b>Week 7</b>	<b>Component 2 of group report due at the start of the class</b>  <b>Strategy, Leadership and Communication</b>  - A session conducted to assist students with case studies and presentations within the strategic management process	
<b>Week 8</b>	<b>Mid Semester Exam (30%) will be held during this week. The date will be advised.</b>	
<b>Week 9</b>	<b>Self Study week</b>	
<b>Week 10</b>	<b>Case Study Practice Session</b>	In Class
<b>Week 11</b>	<b>No Classes</b>  <b>CPA Exam Period</b>	
<b>Week 12</b>	<b>No Classes</b>  <b>CPA Exam Period</b>	
<b>Week 13</b>	<b>Group Report and Presentation</b>  - Final Report Due this week	
<b>Week 14</b>	<b>Group Report and Presentation</b>  - Presentation week if required	

## 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\\_2016.html](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](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](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/](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](http://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://www.mq.edu.au/about\\_us/offices\\_and\\_units/information\\_technology/help/](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 - 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

## 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 communication and presentation skills relating to strategy and strategic leadership

## **Assessment tasks**

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

## **Changes from Previous Offering**

The major change in this unit is that CPA will no longer provide students with a "pre-seen case study" prior to the CPA exam. Students will receive the exam within the allocated exam time.

## **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.