



# ACCG3030

## Strategic Management Accounting

Session 1, Weekday attendance, North Ryde 2020

*Department of Accounting & Corporate Governance*

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## General Information

Unit convenor and teaching staff

Unit Convenor & Lecturer

Carmel Emanuel

[carmel.emanuel@mq.edu.au](mailto:carmel.emanuel@mq.edu.au)

4ER 211

See unit ilearn

Moderator

Kevin Baird

[kevin.baird@mq.edu.au](mailto:kevin.baird@mq.edu.au)

4ER209

Teaching Administrator

Claudia Chau

Contact via [accg3030@mq.edu.au](mailto:accg3030@mq.edu.au)

Credit points

10

Prerequisites

ACCG301 or ACCG3001

Corequisites

Co-badged status

Unit description

This unit further develops the concepts and techniques covered in ACCG2000 and ACCG3001. This unit provides a systematic and critical analysis of the issues related to the integration of management accounting and control systems with strategy implementation. Strategy is initially discussed as a topic in its own right, followed by an examination of how various strategic choices affect management accounting techniques such as activity-based accounting, variance analysis, and performance evaluation. By the end of this unit students will be able to analyse complex situations and develop approaches that are logical, consistent and defensible from a strategic perspective. The unit uses case studies extensively to develop graduate capabilities centred upon higher order critical analysis skills and the ability of students to generate a range of effective alternative options and innovative solutions to case based scenarios.

## 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:

**ULO1:** Critically evaluate different organisational strategies and develop approaches that are logical, consistent and defensible from a strategic perspective.

**ULO2:** Explain the influence of strategy on the design of management accounting systems.

**ULO3:** Recognise the important role of advanced costing systems, performance evaluation, and incentive systems within organisations.

**ULO4:** Present clear and justified viewpoint(s) through the use of effective oral and written communication skills and proper analysis and interpretation of case based scenarios.

## Assessment Tasks

### Coronavirus (COVID-19) Update

Assessment details are no longer provided here as a result of changes due to the Coronavirus (COVID-19) pandemic.

Students should consult [iLearn](#) for revised unit information.

[Find out more about the Coronavirus \(COVID-19\) and potential impacts on staff and students](#)

## General Assessment Information

### Late Submission of Assessment tasks

Late submission of assessments will incur the deduction of marks, unless otherwise stated in the unit assessment guide handout, and no extensions of submission dates 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 incurs a 20% penalty).

This penalty does not apply for cases in which an application for Special Consideration is made and approved. Note: applications for Special Consideration must be made within 5 (five) business days of the due date and time of the assessment task.

## Delivery and Resources

### Coronavirus (COVID-19) Update

Any references to on-campus delivery below may no longer be relevant due to COVID-19.

Please check here for updated delivery information: [https://ask.mq.edu.au/account/pub/display/unit\\_status](https://ask.mq.edu.au/account/pub/display/unit_status)

### Classes

Students should attend three hours of face-to-face teaching per week consisting of a one hour lecture and a two hour tutorial. Please note that any changes to tutorial classes must be made online through e-student. Students wishing to change their tutorial time should log on to e-student and enrol in a class where there is a vacancy. Staff members WILL NOT deal with tutorial changes unless there are exceptional circumstances. It is each student's responsibility to know which tutorial group they have been allocated to. Students will not be awarded any class marks unless they attend the class in which they are formally enrolled. If on a rare occasion students are unable to attend the class in which they are enrolled they may attend an alternative class during the week. If this occurs they should get the tutor to sign and date their assignment at the end of the class and then pass the assignment on to their regular teacher. This should not occur frequently as the failure to attend the tutorial in which you are formally enrolled will impact on the participation mark awarded. 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

There is no required text for this unit, however in weeks 5, 7 and 9 you are required to read chapters from Langfield-Smith, K., Smith, D., Andon, P., Hilton, R. and Thorne, H. (2015 or 2018). This text book was prescribed for ACCG 200 and a number of copies are available in the reserve section of the library. All other readings will be available in the library. Other required materials, including power point slides, will be placed on the unit web page on ilearn.

### Technology Used and Required

You will be required to access a computer and the internet to use the learning management system (ilearn) to complete this unit.

### Unit web page

The web page for this unit can be found at: <https://ilearn.mq.edu.au> . This page will contain important information including: lecture slides, additional readings and unit announcements.

## Unit Schedule

### Coronavirus (COVID-19) Update

The unit schedule/topics and any references to on-campus delivery below may no longer be relevant due to COVID-19. Please consult [iLearn](#) for latest details, and check here for updated delivery information: [https://ask.mq.edu.au/account/pub/display/unit\\_status](https://ask.mq.edu.au/account/pub/display/unit_status)

## Weekly Schedule

Week #	Lecture Topic	Required Readings (all available from the library)
1. 24 <sup>th</sup> February	Introduction and course overview Introduction to Strategic Management Accounting	Unit Guide Hopper, Northcott & Scapens (2007)
2. 2 <sup>nd</sup> March	Strategic Process and Strategic Analysis	Porter (2008)
3. 9 <sup>th</sup> March	Strategy and Management Control	Su et al. (2015).
4. 16 <sup>th</sup> March	Strategic change and strategic flexibility Beyond budgeting	Hope and Fraser (2003); Steele and Albright (2004)
5. 23 <sup>rd</sup> March	Activity based costing	Chapter 8 Langfield-Smith et al. (2018) *.
6. 30 <sup>th</sup> March	Assessing and managing performance over the value chain	Atkinson et al. (2007)
7. 6 <sup>th</sup> April	Financial measures of performance	Chapter 13 Langfield-Smith et al. (2018) *.
	<b>SESSION BREAK (13<sup>th</sup> – 24<sup>th</sup> April)</b>	
8. 27 <sup>th</sup> April	<b>No classes will be held this week to give students time to work on the group report</b>	
9. 4 <sup>th</sup> May	Non-Financial measures of performance	Chapter 14 Langfield-Smith et al. (2018) *.

10. 11 <sup>th</sup> May	Strategic and behavioural aspects of capital expenditure evaluations	Clancy et al. (1982); Shank and Govindarajan (1992)
11. 18 <sup>th</sup> May	Revision Lecture	
12. 25 <sup>th</sup> May	<b>No lecture as group presentations in tutorials this week</b>	
13. 1 <sup>st</sup> June	<b>No classes this week to give students extra time to prepare for the final exam</b>	

\*All chapters refer to Langfield-Smith, K., Smith, D., Andon, P., Hilton, R. and Thorne, H. (2015 or 2018). Management Accounting: Information for Creating and Managing Value, McGraw-Hill, Sydney. Please note: This was the text prescribed for ACCG200.

## Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central \(https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central\)](https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central). Students should be aware of the following policies in particular with regard to Learning and Teaching:

- [Academic Appeals Policy](#)
- [Academic Integrity Policy](#)
- [Academic Progression Policy](#)
- [Assessment Policy](#)
- [Fitness to Practice Procedure](#)
- [Grade Appeal Policy](#)
- [Complaint Management Procedure for Students and Members of the Public](#)
- [Special Consideration Policy](#) (**Note: The Special Consideration Policy is effective from 4 December 2017 and replaces the Disruption to Studies Policy.**)

Students seeking more policy resources can visit the [Student Policy Gateway \(https://students.mq.edu.au/support/study/student-policy-gateway\)](https://students.mq.edu.au/support/study/student-policy-gateway). It is your one-stop-shop for the key policies you need to know about throughout your undergraduate student journey.

If you would like to see all the policies relevant to Learning and Teaching visit [Policy Central \(https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central\)](https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/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/study/getting-started/student-conduct>

## Results

Results published on platform other than [eStudent](#), (eg. iLearn, Coursera etc.) 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](#) or if you are a Global MBA student contact [globalmba.support@mq.edu.au](mailto:globalmba.support@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](http://mq.edu.au/learningskills)) provides academic writing resources and study strategies to help you improve your marks and take control of your study.

- [Getting help with your assignment](#)
- [Workshops](#)
- [StudyWise](#)
- [Academic Integrity Module](#)

The Library provides online and face to face support to help you find and use relevant information resources.

- [Subject and Research Guides](#)
- [Ask a Librarian](#)

## 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](#)

If you are a Global MBA student contact [globalmba.support@mq.edu.au](mailto:globalmba.support@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.