



ACCG8308

CPA - 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

Moderator

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Contact via email

Lecturer - City Campus

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Credit points

10

Prerequisites

(40cp at 6000 level and (ACCG921 or ACCG8121) and (ACCG923 or ACCG8123) and (ACCG926 or ACCG8126) and admission to MProfAcc or MProfAccgLead) or admission to MAdvProfAcc and 10cp at 8000 level

Corequisites

Co-badged status

Unit description

This unit provides extended formal academic support to students concurrently enrolled in the Strategic Management Accounting unit of the CPA program. Specifically, the unit offers a strong theoretical and practical knowledge and understanding of the strategic importance of management accounting. It emphasises the importance of correct understandings of environmental and organisation analysis. It stresses that management accounting must provide the correct knowledge that is critically important for effective decisions by management. In the increasingly competitive global business environment this knowledge includes not only financial issues but vitally important environmental and social concerns. The unit identifies the 'strategic management accountant' as a key member of organisation strategy development teams. It discusses the importance of the strategic management accountant acting as a moral compass within organisations being a key player involved in corporate social responsibility measurement and reporting and stakeholder recognition.

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: Investigate strategic management decision making in order to demonstrate how management accounting is essential to the creation, management and enhancement of value within entities and for societies.

ULO2: Integrate and apply the correct accounting tools and processes relevant to the selection, planning, implementation, control and monitoring of ongoing operations and of unique projects.

ULO3: Assess the characteristics of value chain analysis at both industry and organisational levels in order to ensure the design and construction of effective value adding strategies and activities and effective value drivers and value chains within an entity.

ULO4: Formulate ethical strategic and corporate social responsibility related performance measurement and controls systems within an entity and for the benefit of society generally.

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](#)

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

<p>Required Text:</p>	<p>CPA Professional Program: CPA104 Strategic Management Accounting Study Guide, Deakin University and CPA Australia, Edition as provided by CPA Australia in S1 2020. The CPA Australia Study Guide is provided to you by CPA Australia. You may also find a full software version on the CPA MyOnline Learning website.</p>
<p>Unit Web Page:</p>	<ul style="list-style-type: none"> • Course information is available on (iLearn). • iLearn access is at http://www.learn.mq.edu.au • Advice for iLearn including login advice and relevant support is all available at the iLearn site. • The student web page for this unit is located on iLearn. This includes course material, announcements and results. • Each week you will find on iLearn Lecture Guidance Notes and In-Class Discussion Questions. You will also find relevant reference materials on iLearn.
<p>Technology Used and Required:</p>	<ul style="list-style-type: none"> • The principal technology used in this unit comprises web based access to resource materials (see above) and the learning management system called 'iLearn'. • Regular access to iLearn is strongly encouraged so that you have access to: <ul style="list-style-type: none"> ◦ Resources developed for each class ◦ Additional recommended reading and research resources ◦ Additional information regarding assessment items that may be required ◦ Any new information that may arise in relation to contingencies – including in relation to any changes in dates, timetables or class details ◦ iLearn communication and discussion tools as an effective means to enhance learning for all students and staff. • Please note that <u>YOUR OWN University email address must be used for both receiving and sending university emails.</u>
<p>Delivery Format and Other Details:</p>	<p>Classes</p> <ul style="list-style-type: none"> • Classes: Times and Locations will be advised on iLearn - you will attend one three hour class each week • To complete the unit successfully, you should attend one three hour class per week. Please attend only the class in which you are formally enrolled. • Please refer to the class diary at the end of this unit guide for detailed weekly class content. • The University web site shows timetables: http://www.timetables.mq.edu.au/
<p>Recommended Readings:</p>	<ul style="list-style-type: none"> • Langfield-Smith, K, Thorne, H and Hilton, R <i>Management Accounting</i>, McGraw Hill, North Ryde. <i>Any recent edition will provide useful background reading and also support for CPA Australia's "assumed knowledge" protocols.</i> • The CPA Australia CPA104 Strategic Management Accounting Study Guide provides a comprehensive reference list at the end of each module containing all references cited by the authors. These references provide research sources for assignments and further reading on topics. • Additional materials and research references will be made available or advised on iLearn. Please note you MUST refer to iLearn regularly in order to gain current materials and relevant administrative advice.
<p>Other Course Materials:</p>	<p>Preparation for classes</p> <p>It is essential that you prepare for each class by reading all materials and references carefully. This will include working through the relevant CPA Study Guide Modules carefully, noting any issues which you might like to discuss in class and, of course, contributing to in-class discussions and overall 'group learning'.</p> <p>You may download additional relevant class materials required each week from iLearn – login at https://ilearn.mq.edu.au/login/MQ/. These class materials will be placed on iLearn prior to class time. It is your responsibility to ensure that you access and have copies of relevant material prior to classes. You should allow time for thorough reading of all materials before each class.</p>

Learning and Teaching Activities

Each 3 hour class will consist of a combination of activities including seminar presentations by the lecturer and student presentations and discussions which will review key concepts. You are encouraged to engage in class discussion relating to questions posed, case studies and their analysis, current events/issues and practical, problem solving exercises.

The material to be covered each week is shown in the Class Schedule (part of this Unit Guide) – which adds detailed date information to that shown in the Unit Guide.

A class that includes revision will be held prior to the external CPA Program exam. This class will include analysis, questions and cases designed to explore the entire course.

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

UNIT DIARY ACCG8308 CPA – Strategic Management Accounting – Session 1 2020

Week	Class/ Date	Topic	Module	Other information
W1	Class 1 Week start 27.01.20	Introduction to Strategic Management Accounting.	Module 1	Introduction Review of Unit Guide
W2	Class 2 Week start 03.02.20	Information for Decision Making	Module 2	
W3	Class 3 Week start 10.02.20	Planning, Budgeting & Forecasting	Module 3	
W3	Class 4 Week start 10.02.20	Critical Management Accounting Technique workshop Date: Sat 15.02.20 Location: TBA	Assumed Knowledge Review	

W4	<p>Class 5</p> <p>Week start 17.02.20</p>	<p>Class Test 1</p> <p>Date: Tues 18.02.20 12pm-2pm</p> <p>Location: TBA</p> <p>Note: All NR students to attend this class test</p>	Class Test 1	In Class Test 1 (20%) will cover modules 1-3 and will be 90 minutes duration.
W5	<p>Class 6</p> <p>Week start 24.02.20</p>	Project Management	Module 4	
W6	<p>Class 7</p> <p>Week start 02.03.20</p>	Performance Management	Module 5	
W7	<p>Class 8</p> <p>Week start 09.03.20</p>	Tools for creating & managing value	Module 6	
W8	<p>Class 9</p> <p>Week start 16.03.20</p>	Tools for creating & Managing Value	Module 6 & Case study	
W9	<p>Class 10</p> <p>Week start 23.03.20</p>	Practice Examination Review Class		
W10	<p>Class 11</p> <p>Week start 30.03.20</p>	<p>Class Test 2– 35% of marks – test is compulsory. 3 hours including 10 minutes reading time – covers all Modules.</p> <p><u>Date: Wed 1.04.20 6-9pm</u></p> <p><u>Location: TBA</u></p>	Class Test 2	<p><u>This test is an important EXAM</u></p> <p>35% of total marks.</p> <p><u>See iLearn for date, time, location and seating.</u></p> <p><u>Formal invigilation – bring ID.</u></p>

W11	Class 12 Week start 06.04.20	Class Test 'hand back' and review. Exam techniques discussion.	MQ Exam review & revision	IMPORTANT CLASS YOU MUST ATTEND
W13	No Classes	Final (CPA Australia) Exam – <u>CPA Exam period commences Sat 11 April – Sun 28 April 2020</u>		CPA Australia EXAM 30% of total marks
W14				<u>You must personally check ALL exam details</u> with CPA Australia

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

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 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

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.