

ACCG8141

Strategic Business Leader I

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 and Lecturer Charles Koh charles.koh@mq.edu.au Contact via Dialogue in iLearn 4ER 223 Refer to iLearn

Moderator James Hazelton james.hazelton@mq.edu.au

Credit points 10

Prerequisites ACCG926 or ACCG8126

Corequisites ACCG943 or ACCG8143

Co-badged status

Unit description

This unit, part 1 of the strategic business leader series, provides knowledge about governance within an organisation in the broad context of the agency relationship. It focuses on the respective roles and responsibilities of directors and officers to organisational stakeholders and of accountancy and auditing as a support and control functions. The topics addressed include internal review, control and feedback, compliance issues relating to decision-making and the decision support function as well as risk controls. In addition, the unit critically examines professional ethical issues, ethical frameworks and professional values as applied in the context of the accountants' duties in senior consultancy or advisory capacities and as a guide to appropriate professional behaviour and conduct in a variety of situations.

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 analyse the role of governance, risks and ethics in accounting.

ULO2: Evaluate the effectiveness of the governance and agency system in an organisational context.

ULO3: Analyse the professional accountant's role in internal control, review and compliance.

ULO4: Apply responsible risk management onto the organisation by identifying, assessing, controlling and mitigating risk.

ULO5: Apply professional values and judgements through an ethical framework that is in the best interests of society and the accounting profession.

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 assessment (for the Written Assignment) must also be submitted through Turnitin. 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 incurs a 20% penalty). Late submissions will not be accepted after solutions have been discussed and/or made available. This penalty does not apply for cases in which an application for <u>Special Consi</u> <u>deration</u> is made and approved. Note: applications for <u>Special Consideration Policy</u> must be made within 5 (five) business days of the due date and time.

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: <u>https://ask.mq.edu.au/account/pub/</u>display/unit_status

Required Text:

Students are required to refer to the most recent <u>Approved Workbook</u> and <u>Practice and Revision Kit</u> for Strategic Business Leader, published by BPP Learning Media.

Unit Web Page:	Students are required to access a computer and the internet at various times in completing this unit, to download course material available on the learning management system (iLearn) and to complete assessment tasks.
Technology Used and Required:	Please refer to iLearn.
Delivery Format and Other Details:	 Classes This unit includes 13 weekly seminars and a number of activities as detailed in this unit guide. The timetable for classes can be found on the University web site at: <u>http://www.timetables.mq.edu.au/</u> Seminar attendance for this unit is compulsory. Students are required to get involved in seminar discussion.
Recommended Readings:	Additional materials will be provided at the beginning of the unit and under each of the weekly headings in ilearn. Students must read the relevant materials before coming to class and in completing the assessment tasks as well as undertake their own further research. Direction will be provided by the unit convenor on additional research materials.
Other Course Materials:	Please refer to iLearn.

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

Week	Торіс
1	Introduction to Strategic Business Leader paper.
2	Agency and stakeholder analysis
3	Corporate social responsibility and stakeholder reporting.

4	Governance scope and approaches.
5	The board of directors.
6	Public sector governance.
7	Identification, assessment and measurement of risk.
8	Managing, monitoring and mitigating risk.
9	Management internal control systems and reporting.
10	Audit and compliance.
11	Professionalism, ethical codes and the public interest (I).
12	Professionalism, ethical codes and the public interest (II).
13	Revision.

Policies and Procedures

Macquarie University policies and procedures are accessible from Policy Central (https://staff.m q.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-centr al). 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
- <u>Special Consideration Policy</u> (*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 <u>Student Policy Gateway</u> (https://students.m <u>q.edu.au/support/study/student-policy-gateway</u>). 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 (http s://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/p olicy-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 <u>eStudent</u>, (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 <u>eStudent</u>. For more information visit <u>ask.mq.edu.au</u> 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 <u>http://stu</u> dents.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 <u>http://www.mq.edu.au/about_us/</u>offices_and_units/information_technology/help/.

When using the University's IT, you must adhere to the <u>Acceptable Use of IT Resources Policy</u>. The policy applies to all who connect to the MQ network including students.