ACCG3001

Organisational Planning and Control

Session 1, Weekday attendance, North Ryde 2020

Department of Accounting & Corporate Governance

Contents

General Information	2
Learning Outcomes	3
General Assessment Information	3
Assessment Tasks	3
Delivery and Resources	6
Unit Schedule	8
Policies and Procedures	10

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General Information

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Credit points
10

Prerequisites
(ACCG200 or ACCG2000) or 130cp at 1000 level or above

Corequisites

Co-badged status

Unit description
This is the second management accounting unit 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.

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: Synthesise management accounting knowledge and apply management accounting concepts and techniques in organisational planning and control.

ULO2: Evaluate the coherence of strategy, organisational structure and management control systems in successfully facilitating an organisation's strategic attainment.

ULO3: Analyse and apply traditional and contemporary approaches to measuring and managing performance (including transfer pricing) essential to organisational planning and control processes.

ULO4: 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.

ULO5: Work collaboratively in a group setting to examine and apply motivation theories to explain employee behaviour.

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

Assessed Coursework

Due: **Weekly (Weeks 2 to 13)** Weighting: **10%**

Students are required to attempt an in-class exercise during each tutorial. The exercise will be open book, but students will **not** have access to any electronic devices (e.g. phones, tablets, laptops, etc.). Students should bring calculators and relevant printed materials (e.g. lecture notes, textbook, extra readings, case study chapters, etc.) to class in order to attempt the exercise. Solutions to these exercises will be discussed by tutors in the next tutorial, but will **not** be posted on iLearn.

In each tutorial, selected homework questions will be discussed prior to the distribution of in-class exercises. Since the in-class exercises are similar to homework questions, students are

required to complete their homework before attending tutorials, in order to achieve good marks in the exercises. Note that homework questions are either from the textbook or materials posted on iLearn (see Unit Schedule on iLearn for details), and homework solutions are available on iLearn by the end of each relevant week.

During the session, the tutor will **randomly collect students' answers to six (6) Tutorial Exercises (Two In-class exercises and four Homework)** and award a maximum of 3 marks each for In class tutorial exercises (**2 collections x 3% = 6%**) and 1 mark for each homework collection (**4** collections x 1% = 4%). Marks are awarded based on the completeness and accuracy of answers.

Type of submission: Individual.

Late Submission: No extension will be granted, A mark of zero will be awarded for non-submission. Students must be present in class for the entirety of their **registered tutorial** to be eligible to submit their work. This penalty does not apply for cases in which an application for Special Consideration is made and approved. Note: applications for Special Consideration Policy must be made within 5 (five) business days of the due date and time.

Class Test

Due: **Week 9** Weighting: **15%**

The class test will consist of descriptive and calculation questions, covering lecture topics from Week 1 to Week 7 (i.e. tutorial materials from Week 2 to Week 8). Feedback on the class test will be provided in **Week 11** tutorial.

The Class Test will be conducted in **Week 9** tutorial. The duration of the test is **30 minutes**. Each tutorial class will be given a different question set and students MUST attend their registered tutorial to take the test. Please refer to unit iLearn for announcements regarding the test.

Type of submission: Individual.

Late Submission: No extension will be granted . A mark of zero will be awarded for non-attendance.This penalty does not apply for cases in which an application for Special Consideration is made and approved. Note: applications for Special Consideration Policy must be made within 5 (five) business days of the due date and time.

Group Research Report

Due: **Weeks 11 and 12** Weighting: **15%**

Students will undertake a research project on one of the six *Foleo* entities (the entities of the case organisation). Students will be allocated to groups of five members, with each group being assigned a Foleo entity by their tutor in **Week 3** tutorial. Students who fail to arrange group membership by **Week 5** will **NOT** be eligible to take part in this assessment task.

This assessment consists of two components:

1) Written Research Report (7.5% - Group mark)

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

group's report (excluding the cover-sheet) must be submitted to Turnitin (plagiarism detection software) via the provided link on iLearn **BEFORE 9 am Monday 18 May (Week 11)**. Students are also required to submit a completed **Group Assessment Cover sheet** (available on iLearn) to their tutors at the beginning of Week 11 tutorial. Plagiarism will not be tolerated and will be penalised, so it is in student's best interests to submit their own original work. **Only one submission** per group is permitted, so members within groups must agree on who will submit their report. Marks and feedback on the written report will be available through Turnitin on iLearn by **the end of Week 13**.

Type of submission: Group

Late Submission(s): Late assessment 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 Special Consideration is made and approved. Note: applications for Special Consideration Policy must be made within 5 (five) business days of the due date and time.

2) Research Report Presentation (7.5% - Group work - Individual mark)

Each student in the group is required to present their section of the research report to the class in **Week 12** to achieve their own individual mark. Depending on the number of groups in a class, one group might have to present in Week 13. 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 **presentation slides**, together with the completed **Individual Presentation Coversheets** (available on iLearn) must be submitted to your tutor at the beginning of Week 12 tutorial. Students are required to read the instructions on individual presentation published on iLearn. Marks and feedback on the presentations will be provided to individual students in **Week 13** tutorial or via email prior to the Final Exam.

Type of submission: Group and Individual

Each student in the group is required to present their section of the research report to the class in **Week 12.** Students who are absent in Week 12 will be awarded a mark of zero for the presentation.This penalty does not apply for cases in which an application for Special Consideration is made and approved. Note: applications for Special Consideration Policy 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: https://ask.mq.edu.au/account/pub/display/unit_status

Classes

Students should attend three hours of face-to-face teaching per topic consisting of a 1.5-hour lecture and a 1.5-hour tutorial.

Lecture attendance is critical to students' learning in this unit. The lectures provide a general overview of the topics, highlighting the important concepts and techniques. Examples that are critical to the core themes of the course and reference to real-life examples are also discussed in the lectures to assist students in the application of the conceptual frameworks. Lecture notes will be made available on iLearn prior to the lectures. The lectures will also be live streamed via Echo360 Active Learning Platform on iLearn.

Tutorials constitute a critical learning experience of this unit, including a highly student-centred discussion of answers to pre-tutorial homework questions, and additional in-class exercises. The active participation in tutorials will assist students in developing problem-solving, and critical, analytical, and integrative thinking skills. Before attending the tutorial, students should have: (1) undertaken the required readings outlined in Unit Schedule; (2) attended or listened to the lecture; (3) completed the homework questions outlined in Unit Schedule; and (4) read and printed off the relevant Case Study chapter to bring to class, along with a hard copy of other materials (lecture slides, textbook, extra readings…) in order to attempt the in-class exercises. Students must attend their registered tutorial to earn marks towards tutorial assignments, group research report and class test.

The timetable for ACCG3001 classes can be found on the University web site at: http://www.timetables.mq.edu.au/

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 (Tutorial Assignments)	20
3	Assessment Task 2 (Class Test)	30
4	Assessment Task 3 (Group Research Report)	30
5	Assessment Task 4 (Final Examination)	20

6	Additional Reading	11
	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, David Smith, Paul Andon, Helen Thorne and Ronald Hilton, 8th Edition, 2018, McGraw-Hill.**

The prescribed text can be purchased from the Macquarie University Co-op Bookshop, and there are also copies of this text 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
- Contemporary Accounting Research
- Journal of Small Business Management
- Management Accounting Research
- Journal of 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 (optional);

- Microsoft word and excel (where applicable) for the research reports.

You can check 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 their learning throughout the semester. Students must regularly visit the website and use it as a resource centre to assist with their learning.

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

- Unit Schedule
- Important announcements
- Lecture notes
- 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

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

ACCG301 Organisational Planning and Control Session 1, 2020 UNIT SCHEDULE				
	* Reading materials not from the Textbook (Langfield-Smith et al. 2018) will be uploaded on iLearn. * The relevant chapter of the Foleo Fones Case Study (FFCS) must be read before each tutorial in order to attempt the In-Class Exercise (for example, read FFCS - Chapter 2 before tutorial Week 3). * Bring the printed case study, lecture notes, and reading materials to tutorial. * Homework questions are either from Textbook or posted on iLearn.			
Week		Lecture Topic	Readings	Homework

1		Management Accounting: An Overview	Textbook - Chapter 1 Garrison et al. 2012 - Chapter 1 (pp. 1-14) FFCS - Chapter 1	No tutorial Classes begin in Week 2
2		Ethics in Management Decision Making	Textbook - Chapter 1 (pp. 27-28) Ghillyer 2014 - Chapters 2, 3, 7 Parkes et al. 2016 - Chapter 4 FFCS - Chapter 2	1.3, 1.18, E1.27, P1.36, P1.37 Bring FFCS - Chapter 1 to class
3		Strategy and Strategic Management	Ghillyer 2012 - Chapter 4 Campling et al. 2008 - Chapter 8 FFCS - Chapter 3	See iLearn Bring FFCS - Chapter 2 to class Groups and topics for Research Report are assigned.
4		Managing Cost, Quality and Capacity	Textbook - Chapter 16 Paton et al. 2011 - Chapter 7 FFCS - Chapter 4	See iLearn Bring FFCS - Chapter 3 to class
5		Managing Suppliers, Customers and Inventory	Textbook - Chapter 15 FFCS - Chapter 5	E16.23, E16.27, P16.41, C16.50 Bring FFCS - Chapter 4 to class Last week to arrange a group for Research Report.
6		Decentralisation and Transfer Pricing	Textbook - Chapter 12 FFCS - Chapter 6	P15.33, P15.35, P15.37 (part 1), P15.41 (parts 1&3) Bring FFCS - Chapter 5 to class
7		Financial Performance Measures	Textbook - Chapter 13 (pp. 622-636) FFCS - Chapter 7	12.4, E12.26 (part 1), E12.29, E12.30, P12.39 Bring FFCS - Chapter 6 to class Submission of Group Progress Report
Mid-Session Break: 13-26 April 2020				
8		Strategic Performance Measurement Systems	Textbook - Chapter 14 FFCS - Chapter 8	13.6, E13.23, E13.28, P13.37 Bring FFCS - Chapter 7 to class
9		Management Control Systems	Campling et al. 2008 - Chapter 7 Simons 2000 - Chapter 14 Garrison et al. 2012 - Chapter 1 (pp. 3-4, 20-23) FFCS - Chapter 9	14.12, E14.23, E14.28, E14.30 Bring FFCS - Chapter 8 to class Class Test (Lecture Topics 1-7)
10		Motivating Employees and Reward Systems	Textbook - Chapter 13 (pp. 636-643) Campling et al. 2008 - Chapter 14 FFCS - Chapter 10	See iLearn Bring FFCS - Chapter 9 to class
11		NO LECTURES THIS WEEK	Group Research Report due 9am Monday 18 May NB. There is no Chapter 11 of the FFCS	See iLearn Bring FFCS - Chapter 10 to class
12		Sustainability and Management Accounting	Textbook - Chapter 17 Garrison et al. 2012 - Chapter 1 (pp.17-20) FFCS - Chapter 12	Group Research Presentations
13		Revision and Final Exam Preparation	FFCS - Chapter 13	E17.23, E17.26, E17.30, P17.33 Bring FFCS - Chapters 12&13 to class

Final Examination Period: 8-26 June 2020	
Full details of required readings:	
Textbook (Langfield-Smith et al. 2018)	Langfield-Smith, K, Smith, D, Andon, P, Hilton, R & Thorne, H 2018, Management Accounting: Information for Creating and Managing Value, 8th edn, McGraw-Hill, Sydney.
FFCS (Fell 2017)	Fell, J 2017, Foleo Fones Case Study, Macquarie University, Sydney.
Garrison et al. 2012	Garrison, R, Noreen, E & Brewer, P 2012, Managerial Accounting, 14th edn, McGraw-Hill, Irwin.
Ghillyer 2014	Ghillyer, A 2014, Business Ethics Now, 4th edn, McGraw-Hill, New York.
Parkes et al. 2016	Parkes, A, Considine, B, Olesen, K & Blount, Y 2016, Accounting Information Systems, 5th edn, Wiley, Melbourne.
Ghillyer 2012	Ghillyer, A 2012, Management Now, 2nd edn, McGraw-Hill, New York.
Campling et al. 2008	Campling, J, Poole, D, Wiesner, R, Ang, ES, Chan, B, Tan, W-L & Schermerhorn, JR 2008, Management, 3rd edn, Milton, Queensland.
Paton et al. 2011	Paton, S, Clegg, B, Hsuan, J & Pilkington, A 2011, Operations Management, McGraw-Hill, London.
Simons 2000	Simons, R 2000, Performance Measurement and Control Systems for Implementing Strategy, Prentice-Hall, New Jersey.

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). 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). 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).

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.