



ACCG3001

Organisational Planning and Control

Session 2, Special circumstance 2020

Department of Accounting & Corporate Governance

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Disclaimer

Macquarie University has taken all reasonable measures to ensure the information in this publication is accurate and up-to-date. However, the information may change or become out-dated as a result of change in University policies, procedures or rules. The University reserves the right to make changes to any information in this publication without notice. Users of this publication are advised to check the website version of this publication [or the relevant faculty or department] before acting on any information in this publication.

Notice

As part of [Phase 3 of our return to campus plan](#), most units will now run tutorials, seminars and other small group learning activities on campus for the second half-year, while keeping an online version available for those students unable to return or those who choose to continue their studies online.

To check the availability of face-to-face and online activities for your unit, please go to [timetable viewer](#). To check detailed information on unit assessments visit your unit's iLearn space or consult your unit convenor.

General Information

Unit convenor and teaching staff
Lecturer and Unit Convenor
Ranjith Bala Appuhamilage
ranjith.appuhamilage@mq.edu.au
Contact via 9850 7295
Level 3 Room 315, 4ER Building
Monday 9am

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.

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. In-class questions for each week will be available on iLearn before the tutorial classes. The exercise will be an open book and students should bring calculators and relevant printed materials (e.g. lecture notes, textbooks, 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 four (4) Tutorial Exercises (two In-class exercises and two homework assignments)** and award a maximum of 3 marks each for In-class tutorial exercises (**2 collections x 3% = 6%**) and 2 marks for each homework collection (**2 weeks collections x 2% = 4%**). Marks are awarded based on the completeness and accuracy of answers.

Type of submission: Individual.

All weekly assignments (in-class exercises and homework questions) should be submitted via assignment submission links on iLearn by the end of registered tutorial time for each week.

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 **Sp**

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 participate in assigned group activities 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 with a completed **cover-sheet** must be submitted to Turnitin (plagiarism detection software) via the provided link on iLearn **BEFORE 9 am Monday 19 October (Week 11)**. 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 (7.5%) 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. 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. A softcopy of the **presentation slides**, and completed **Individual Presentation Coversheet** (available on iLearn) must be submitted via the links provided on iLearn before the beginning of the Week 12 tutorials. Students are required to read the instructions on individual presentations 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. More information about this assignment will be announced on iLearn before week 11.

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.

Assessment Tasks

Name	Weighting	Hurdle	Due
Assessed Coursework	10%	No	Weekly (Weeks 2 to 13)
Class Test	15%	No	Week 9
Research Report	15%	No	Weeks 11 and 12
Final Examination	60%	No	Exam Period

Assessed Coursework

Assessment Type ¹: Participatory task

Indicative Time on Task ²: 20 hours

Due: **Weekly (Weeks 2 to 13)**

Weighting: **10%**

During the session, students' weekly coursework will be assessed. Students are expected to make a genuine attempt at completing the weekly assigned tutorial question.

On successful completion you will be able to:

- Synthesise management accounting knowledge and apply management accounting concepts and techniques in organisational planning and control.
- Analyse and apply traditional and contemporary approaches to measuring and managing performance (including transfer pricing) essential to organisational planning and control processes.
- 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.

Class Test

Assessment Type ¹: Quiz/Test

Indicative Time on Task ²: 30 hours

Due: **Week 9**

Weighting: **15%**

The class test is designed to give feedback to students' understanding of key topics and concepts covered and to identify any particular learning challenges or areas of difficulty prior to the final examination.

On successful completion you will be able to:

- Synthesise management accounting knowledge and apply management accounting concepts and techniques in organisational planning and control.
- Evaluate the coherence of strategy, organisational structure and management control systems in successfully facilitating an organisation's strategic attainment.
- Analyse and apply traditional and contemporary approaches to measuring and managing performance (including transfer pricing) essential to organisational planning and control processes.

Research Report

Assessment Type ¹: Report

Indicative Time on Task ²: 30 hours

Due: **Weeks 11 and 12**

Weighting: **15%**

Students will complete a group research project based on an organisation. The objective of the project is to provide students an opportunity; (a) to develop their written communication skills, (b) to present information in a coherent and integrated manner, (c) to analyse and interpret information about a 'real' organisation. This assessment also provides students with an opportunity to develop their teamwork skills by completing an assignment in a group setting. This assessment consists of two components: 1) Written Research Report (7.5% Group mark) – 12 pages 2) Research Report Presentation (7.5% Individual mark) – 15-minute group presentation, with each individual presenting for 2-3 min per person

On successful completion you will be able to:

- Evaluate the coherence of strategy, organisational structure and management control systems in successfully facilitating an organisation's strategic attainment.
- 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.
- Work collaboratively in a group setting to examine and apply motivation theories to explain employee behaviour.

Final Examination

Assessment Type ¹: Examination

Indicative Time on Task ²: 20 hours

Due: **Exam Period**

Weighting: **60%**

A two-hour open book online exam held during the University Examination Period.

On successful completion you will be able to:

- Synthesise management accounting knowledge and apply management accounting concepts and techniques in organisational planning and control.
- Evaluate the coherence of strategy, organisational structure and management control systems in successfully facilitating an organisation's strategic attainment.

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

¹ If you need help with your assignment, please contact:

- the academic teaching staff in your unit for guidance in understanding or completing this type of assessment
- the [Writing Centre](#) for academic skills support.

² Indicative time-on-task is an estimate of the time required for completion of the assessment task and is subject to individual variation

Delivery and Resources

Classes

Students should attend three hours of weekly teaching consisting of a 1.5-hour lecture (online) and a 1.5-hour tutorial (online or face-to-face).

Listening to weekly lectures 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. The lectures will also be available on Echo360 Active Learning Platform on iLearn.

Tutorials constitute a critical learning experience of this unit, including a highly student-centered 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 (online or face-to-face), students should have: (1) undertaken the required readings outlined in Unit Schedule; (2) listened to the lecture; (3) completed the homework questions outlined in Unit Schedule; and (4) read the relevant Case Study chapter to attempt the in-class exercises during the class time.

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

ACCG301 Organisational Planning and Control Session 2, 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 the face-to-face tutorials. * 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	Textbook - Chapter 1: 1.15, E1.27, E1.29, P1.33, P1.36; 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 for weekly homework questions; Bring FFCS - Chapter 2 to class.
4	Managing Cost, Quality and Capacity	Textbook - Chapter 16 Paton et al. 2011 - Chapter 7 FFCS - Chapter 4	See iLearn for weekly homework questions; Bring FFCS - Chapter 3 to class
5	Managing Suppliers, Customers and Inventory	Textbook - Chapter 15 FFCS - Chapter 5	Textbook - Chapter 16: E16.27, E16.30, E16.32, P16.39; 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	Textbook - Chapter 15: 15.2, P15.34, P15.37, P15.41, P15.42; Bring FFCS - Chapter 5 to class
7	Financial Performance Measures	Textbook - Chapter 13 (pp. 622-636) FFCS - Chapter 7	Textbook - Chapter 12: 12.1, P12.35, P12.36, P12.39, P12.40; Bring FFCS - Chapter 6 to class Submission of Group Progress Report
Mid-Session Break: 14-27 September 2020			
8	Strategic Performance Measurement Systems	Textbook - Chapter 14 FFCS - Chapter 8	Textbook - Chapter 13: 13.4, E13.22, P13.31, P13.32, P13.34; 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	Textbook - Chapter 14: 14.2, 14.15, 14.20, P14.36, P14.37; 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 for weekly homework questions; Bring FFCS - Chapter 9 to class
11	NO LECTURES THIS WEEK	Group Research Report due 9am Monday 5th October 2020; NB: There is no Chapter 11 of the FFCS	See iLearn for weekly homework questions; 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	Textbook - Chapter 17: 17.6, 17.8, 17.11, P17.33, P17.37; Bring FFCS - Chapters 12&13 to
Final Examination Period: 9-27 November 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 \(https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central\)](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](http://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central) (<http://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.

Changes since First Published

Date	Description
14/09/2020	A change was made to the due date for the research report assignment. Thanks and kind regards, Ranjith