



# ACCG3001

## Organisational Planning and Control

Session 2, Special circumstances 2021

*Department of Accounting & Corporate Governance*

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#### **Disclaimer**

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#### **Session 2 Learning and Teaching Update**

The decision has been made to conduct study online for the remainder of Session 2 for all units WITHOUT mandatory on-campus learning activities. Exams for Session 2 will also be online where possible to do so.

This is due to the extension of the lockdown orders and to provide certainty around arrangements for the remainder of Session 2. We hope to return to campus beyond Session 2 as soon as it is safe and appropriate to do so.

Some classes/teaching activities cannot be moved online and must be taught on campus. You should already know if you are in one of these classes/teaching activities and your unit convenor will provide you with more information via iLearn. If you want to confirm, see the list of [units with mandatory on-campus classes/teaching activities](#).

Visit the [MQ COVID-19 information page](#) for more detail.

## General Information

Unit convenor and teaching staff  
Lecturer and Unit Convenor  
Thanh Phan  
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Level 3, Room 313, 4 Eastern Road

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://students.mq.edu.au/important-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 12)**

**Weighting: 10%**

Students are required to attempt an online in-class exercise during each tutorial and submit their answers for marking and feedback (THEREFORE PLEASE BRING YOUR LAPTOP TO CLASS). The answers to **four (4)** in-class exercises will be randomly collected and marked. Each of the four submissions will be worth 2.5% of the total assessment. Marks are awarded based on the completeness and accuracy of answers.

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 textbook or posted on iLearn (see Unit Schedule on iLearn for details), and homework solutions are available on iLearn by the end of each relevant week.

No extension will be granted, except for cases in which an application for special consideration is made and approved. 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.

### Research Report

**Due: Weeks 10 and 11**

**Weighting: 15%**

Students will be allocated to groups of five members during Week 5 tutorial. Students who fail to arrange group membership by Week 7 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 must be submitted to Turnitin (plagiarism detection software) via the provided link on iLearn BEFORE 9pm Sunday 17 October 2021 (Week 10). 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.

**2) Research Report Presentation (7.5% - individual mark)** Each student is required to record their presentation and submit the recording via the provided link on iLearn BEFORE 9pm Sunday 24 October 2021 (Week 11). 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. 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 by the end of Week 13.

No extension will be granted, except for cases in which an application for special consideration is made and approved. Students who do not submit the written report prior to the deadline will be awarded a mark of zero for the report. Students who do not submit the presentation recording prior to the deadline will be awarded a mark of zero for the presentation.

## **Class Test**

**Due: Week 7**

**Weighting: 15%**

One online Class Test will be conducted on Saturday 11 September 2021 (Week 7). The test will cover lecture topics from Week 1 to Week 5 (i.e. tutorial materials from Week 2 to Week 6). Further information will be provided via announcements on iLearn.

No extension will be granted, except for cases in which an application for special consideration is made and approved. A mark of zero will be awarded for non-submission.

## **Final Examination**

**Due: University Examination Period**

**Weighting: 60%**

A two (2) hour open book online final examination for this unit will be held during the University Examination period. The University Examination period in Session 2, 2021 is from 08<sup>th</sup> – 27<sup>th</sup> November. All materials covered in the unit will be examinable. Further details on the final exam will be made available on iLearn late in the session.

## Assessment Tasks

Name	Weighting	Hurdle	Due
<u>Assessed Coursework</u>	10%	No	Weekly (Weeks 2 to 12)
<u>Research Report</u>	15%	No	Weeks 10 and 11
<u>Class Test</u>	15%	No	Week 7
<u>Final Examination</u>	60%	No	University Examination Period

### Assessed Coursework

Assessment Type <sup>1</sup>: Participatory task

Indicative Time on Task <sup>2</sup>: 20 hours

Due: **Weekly (Weeks 2 to 12)**

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.

### Research Report

Assessment Type <sup>1</sup>: Report

Indicative Time on Task <sup>2</sup>: 30 hours

Due: **Weeks 10 and 11**

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.

## Class Test

Assessment Type <sup>1</sup>: Quiz/Test

Indicative Time on Task <sup>2</sup>: 30 hours

Due: **Week 7**

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.

## Final Examination

Assessment Type <sup>1</sup>: Examination

Indicative Time on Task <sup>2</sup>: 20 hours

Due: **University Examination 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.

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<sup>1</sup> 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 [Learning Skills Unit](#) for academic skills support.

<sup>2</sup> 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

Students should attend three hours of teaching per topic consisting of a 1.5-hour online lecture and a 1.5-hour tutorial. 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 prior to the lectures.

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) listened to the lecture; (3) completed the homework questions outlined in Unit Schedule; and (4) read the relevant Case Study chapter in order to attempt the in-class exercises. The timetable for ACCG3001 classes can be found on the University web site at: <http://www.timetables.mq.edu.au/>

## Prescribed Textbook

### Management Accounting: Information for Creating and Managing Value

By Kim Langfield-Smith, David Smith, Paul Andon, Ronald Hilton, and Helen Thorne, 8th edition 2018, McGraw-Hill

A hard copy of this textbook can be purchased online via this link: [Booktopia](#).

E-book can be purchased via this link: [McGraw-Hill](#).

Additional readings not from textbook will be uploaded on iLearn under each relevant week.

## Unit Schedule

See iLearn for a more comprehensive Unit Schedule, including required readings and homework questions set for each week.

Week	Start Date	Lecture Topic
1	26-Jul	Management Accounting: An Overview
2	2-Aug	Ethics in Management Decision Making
3	9-Aug	Strategy and Strategic Management
4	16-Aug	Managing Cost, Quality and Capacity
5	23-Aug	Managing Suppliers, Customers and Inventory
6	30-Aug	Decentralisation and Transfer Pricing
7	6-Sep	Financial Performance Measures
Mid-session break: 13 - 24 Sep 2021		
8	27-Sep	Strategic Performance Measurement Systems
9	4-Oct	Management Control Systems
10	11-Oct	Motivating Employees and Reward Systems
11	18-Oct	Sustainability and Management Accounting



12	25-Oct	Revision and Final Exam Preparation
13	1-Nov	No Lecture
Final Examination Period: 8 - 27 Nov 2021		

## Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central \(https://policies.mq.edu.au\)](https://policies.mq.edu.au). 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](#)

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

To find other policies relating to Teaching and Learning, visit [Policy Central \(https://policies.mq.edu.au\)](https://policies.mq.edu.au) and use the [search tool](#).

## Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: <https://students.mq.edu.au/admin/other-resources/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](https://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](https://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 Enquiry Service

For all student enquiries, visit Student Connect at [ask.mq.edu.au](http://ask.mq.edu.au)

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

## Equity 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.

## 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.

## Changes since First Published

Date	Description
14/07/2021	The due date for Class Test was updated.
09/07/2021	The textbook information was added under section Delivery and Resources.