ACCG8141

Strategic Business Leader I

Session 1, Special circumstances 2021

Department of Accounting & Corporate Governance

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Notice

As part of Phase 3 of our return to campus plan, most units will now run tutorials, seminars and other small group activities on campus, and most will keep an online version available to those students unable to return or those who choose to continue their studies online.

To check the availability of face-to-face 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
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.

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 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	20%	No	Throughout
Written Assignment	20%	No	See iLearn
Final Exam	60%	No	See iLearn

Assessed coursework

Assessment Type [1]: Participatory task
Indicative Time on Task [2]: 49 hours
Due: **Throughout**
Weighting: **20%**

Homework exercises form a critical part in the study process, as they serve to reinforce concepts that are covered in class or online. Students will be required to attend seminars with their weekly homework. The teaching staff will check that these are satisfactorily attempted. The teaching staff will assess weekly homework on six (6) occasions without prior notice. Marks are awarded for the original effort, completeness and evidence that corrections are made as appropriate. The

homework component will be worth 15%, with each assessed submission counting for 2.5%. The remaining 5% will be based on the quality and frequency of the student's seminar participation. Students should be prepared to engage constructively in open discussions on relevant topical issues.

On successful completion you will be able to:

- Critically analyse the role of governance, risks and ethics in accounting.
- Evaluate the effectiveness of the governance and agency system in an organisational context.
- Analyse the professional accountant's role in internal control, review and compliance.
- Apply responsible risk management onto the organisation by identifying, assessing, controlling and mitigating risk.
- Apply professional values and judgements through an ethical framework that is in the best interests of society and the accounting profession.

Written Assignment

Assessment Type [1]: Case study/analysis
Indicative Time on Task [2]: 20 hours
Due: **See iLearn**
Weighting: **20%**

The purpose of this assignment is to allow students to put governance and risk concepts into practice in a real life setting and allow students to demonstrate their knowledge on a group and individual basis. The assignment should help students reflect on their learning and link concepts learned in the unit to professional practice. In addition to a written assignment of approximately 1 800 words (10%), there is a group-based presentation (10%) based on the assignment in which students are marked individually. This is a formative assessment designed to prepare students for the final exam.

On successful completion you will be able to:

- Critically analyse the role of governance, risks and ethics in accounting.
- Evaluate the effectiveness of the governance and agency system in an organisational context.
- Analyse the professional accountant's role in internal control, review and compliance.
- Apply responsible risk management onto the organisation by identifying, assessing, controlling and mitigating risk.

Final Exam

Assessment Type [1]: Examination
Indicative Time on Task [2]: 20 hours
Due: **See iLearn**
Weighting: **60%**

A two hours online examination will be held during the University examination period. The final exam is a summative assessment designed to let students demonstrate the knowledge and skills they have attained in the previous three assessments.

On successful completion you will be able to:

- Critically analyse the role of governance, risks and ethics in accounting.
- Evaluate the effectiveness of the governance and agency system in an organisational context.
- Analyse the professional accountant's role in internal control, review and compliance.
- Apply responsible risk management onto the organisation by identifying, assessing, controlling and mitigating risk.
- Apply professional values and judgements through an ethical framework that is in the best interests of society and the accounting profession.

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[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

Required Text:	Students are required to refer to the most recent Approved Workbook and Practice and Revision Kit 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: http://www.timetables.mq.edu.au/ • Seminar attendance for this unit is compulsory. • Students are required to get involved in seminar discussion. Seminars may be offered either face-to-face or online via Zoom (refer to eStudent for class availability). However, please do not attend face-to-face tutorials if you feel unwell. Instead, please attend the online alternative, making yourself known to the seminar leader. If you are unable to attend an online seminar, please contact your seminar leader. You will not be penalised for ensuring other students and staff are safe. Teaching staff will also ensure they do not attend classes when feeling unwell, so class arrangements may change at short notice on health and/or safety grounds. Please monitor iLearn regularly, and before attending any face-to-face classes, to check for any changes or updates to face-to-face classes.
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

Week	Topic
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	Ownership and 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://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). 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) 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 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.