ACCG3030
Strategic Management Accounting
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.

https://unitguides.mq.edu.au/unit_offerings/139936/unit_guide/print
General Information

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Credit points
10

Prerequisites
(ACCG200 or ACCG2000) and (ACCG301 or ACCG3001)

Corequisites

Co-badged status

Unit description
This unit further develops the concepts and techniques covered in ACCG2000 and ACCG3001. This unit provides a systematic and critical analysis of the issues related to the integration of management accounting and control systems with strategy implementation. Strategy is initially discussed as a topic in its own right, followed by an examination of how various strategic choices affect management accounting techniques such as activity-based accounting, variance analysis, and performance evaluation. By the end of this unit students will be able to analyse complex situations and develop approaches that are logical, consistent and defensible from a strategic perspective. The unit uses case studies extensively to develop graduate capabilities centred upon higher order critical analysis skills and the ability of students to generate a range of effective alternative options and innovative solutions to case based scenarios.

Important Academic Dates
Information about important academic dates including deadlines for withdrawing from units are...
Learning Outcomes

On successful completion of this unit, you will be able to:

**ULO1**: Critically evaluate different organisational strategies and develop approaches that are logical, consistent and defensible from a strategic perspective.

**ULO2**: Explain the influence of strategy on the design of management accounting systems.

**ULO3**: Recognise the important role of advanced costing systems, performance evaluation, and incentive systems within organisations.

**ULO4**: Present clear and justified viewpoint(s) through the use of effective oral and written communication skills and proper analysis and interpretation of case based scenarios.

Assessment Tasks

<table>
<thead>
<tr>
<th>Name</th>
<th>Weighting</th>
<th>Hurdle</th>
<th>Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>Final Examination</td>
<td>40%</td>
<td>No</td>
<td>Final exam period</td>
</tr>
<tr>
<td>Participatory tasks</td>
<td>15%</td>
<td>No</td>
<td>Ongoing</td>
</tr>
<tr>
<td>Weekly assignments</td>
<td>15%</td>
<td>No</td>
<td>Weeks 2-11</td>
</tr>
<tr>
<td>Report</td>
<td>30%</td>
<td>No</td>
<td>Friday 14th May, 5pm; Week 12 tutorial</td>
</tr>
</tbody>
</table>

Final Examination

Assessment Type 1: Examination
Indicative Time on Task 2: 20 hours
Due: Final exam period
Weighting: 40%

A two hour final examination will be held during the university examination period. All material covered in the unit will be examinable.

On successful completion you will be able to:

- Critically evaluate different organisational strategies and develop approaches that are logical, consistent and defensible from a strategic perspective.
- Explain the influence of strategy on the design of management accounting systems.
- Recognise the important role of advanced costing systems, performance evaluation, and incentive systems within organisations.
• Present clear and justified viewpoint(s) through the use of effective oral and written communication skills and proper analysis and interpretation of case based scenarios.

**Participatory tasks**

**Assessment Type 1:** Participatory task  
**Indicative Time on Task:** 20 hours  
**Due:** Ongoing  
**Weighting:** 15%

This assessment task requires students to complete the weekly assignment questions and participate in weekly activities conducted during tutorials. Marks will be awarded based on student’s performance in relation to these weekly tasks.

On successful completion you will be able to:
  • Critically evaluate different organisational strategies and develop approaches that are logical, consistent and defensible from a strategic perspective.
  • Explain the influence of strategy on the design of management accounting systems.
  • Recognise the important role of advanced costing systems, performance evaluation, and incentive systems within organisations.
  • Present clear and justified viewpoint(s) through the use of effective oral and written communication skills and proper analysis and interpretation of case based scenarios.

**Weekly assignments**

**Assessment Type 1:** Case study/analysis  
**Indicative Time on Task:** 40 hours  
**Due:** Weeks 2-11  
**Weighting:** 15%

Weekly case based assignments will be submitted online. 3 out of 10 (chosen randomly) will be marked against the rubric that is available on iLearn.

On successful completion you will be able to:
  • Critically evaluate different organisational strategies and develop approaches that are logical, consistent and defensible from a strategic perspective.
  • Explain the influence of strategy on the design of management accounting systems.
  • Recognise the important role of advanced costing systems, performance evaluation, and incentive systems within organisations.
  • Present clear and justified viewpoint(s) through the use of effective oral and written communication skills and proper analysis and interpretation of case based scenarios.
Report

Assessment Type 1: Report
Indicative Time on Task 2: 40 hours
Due: Friday 14th May, 5pm; Week 12 tutorial
Weighting: 30%

Students are required to investigate, submit a report, and participate in a group presentation on a company other than Australia Post or Telstra. The groups of 4-5 must consist of students registered in the same tutorial. The assessment consists of two parts; a 2,500 word written report (15%) and a group presentation (15%).

On successful completion you will be able to:

• Critically evaluate different organisational strategies and develop approaches that are logical, consistent and defensible from a strategic perspective.
• Explain the influence of strategy on the design of management accounting systems.
• Present clear and justified viewpoint(s) through the use of effective oral and written communication skills and proper analysis and interpretation of case based scenarios.

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 Learning Skills Unit 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

The teaching structure in this unit will consist of a one hour pre-recorded lecture and a two hour tutorial each week.

No textbook is required. Assigned readings are available through the library.

Unit Schedule

ACCG3030 Strategic Management Accounting

<table>
<thead>
<tr>
<th>Week (commencing)</th>
<th>Topic</th>
<th>Readings</th>
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<tbody>
<tr>
<td></td>
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<td>(see unit webpage)</td>
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<tr>
<td>Week</td>
<td>Tutorial</td>
<td>Topic</td>
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<tr>
<td>1</td>
<td>1</td>
<td>Introduction and course overview Introduction to Strategic Management Accounting</td>
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<td>2</td>
<td>2</td>
<td>Strategic Process and Strategic Analysis</td>
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<td>3</td>
<td>3</td>
<td>Strategy and Management Control</td>
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<td>4</td>
<td>4</td>
<td>Strategic change and strategic flexibility</td>
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<td>Beyond budgeting</td>
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<tr>
<td>5</td>
<td>5</td>
<td>Incentive compensation systems</td>
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<td></td>
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<td>Activity based costing</td>
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<tr>
<td>6</td>
<td>6</td>
<td>Assessing and managing performance over the value chain</td>
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<td><strong>SESSION BREAK (2nd – 18th April)</strong></td>
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<tr>
<td>7</td>
<td>7</td>
<td>Financial measures of performance</td>
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<td>8</td>
<td>8</td>
<td>Non-financial measures of performance</td>
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<tr>
<td>9</td>
<td>9</td>
<td>Strategic and behavioural aspects of capital expenditure evaluations</td>
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<tr>
<td>10</td>
<td></td>
<td>NO CLASSES WILL BE HELD THIS WEEK TO GIVE STUDENTS TIME TO WORK ON THE GROUP REPORT (DUE FRIDAY 14th MAY, 5pm)</td>
</tr>
<tr>
<td>11</td>
<td>10</td>
<td>Revision</td>
</tr>
</tbody>
</table>

https://unitguides.mq.edu.au/unit_offerings/139936/unit_guide/print 6
### 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](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/admin/other-resources/student-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 Enquiry Service

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

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/.

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**

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>10/02/2021</td>
<td>Unit schedule added</td>
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</table>