



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.

General Information

Unit convenor and teaching staff

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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

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 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

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

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 ²: 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 ²: 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 [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

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

Week commencing)	Topic	Readings (see unit webpage)
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Week 1	Tutorial 1 (22nd February)	Introduction and course overview Introduction to Strategic Management Accounting	Unit Guide Hopper, Northcott & Scapens (2007)
Week 2	Tutorial 2 (1st March)	Strategic Process and Strategic Analysis	Porter (2008)
Week 3	Tutorial 3 (8th March)	Strategy and Management Control	Su et al. (2017; 2015; 2013)
Week 4	Tutorial 4 (15th March)	Strategic change and strategic flexibility Beyond budgeting	Hope and Fraser (2003); Steele and Albright (2004)
Week 5	Tutorial 5 (22nd March)	Incentive compensation systems Activity based costing	Optional Revision*
Week 6	Tutorial 6 (29th March)	Assessing and managing performance over the value chain	Atkinson et al. (2007)
		SESSION BREAK (2nd – 18th April)	
Week 7	Tutorial 7 (19th April)	Financial measures of performance	Optional Revision**
Week 8	Tutorial 8 (26th April)	Non-financial measures of performance	Optional Revision***
Week 9	Tutorial 9 (3rd May)	Strategic and behavioural aspects of capital expenditure evaluations	Clancy et al. (1982); Shank and Govindarajan (1992)
Week 10	(10th May)	NO CLASSES WILL BE HELD THIS WEEK TO GIVE STUDENTS TIME TO WORK ON THE GROUP REPORT (DUE FRIDAY 14th MAY, 5pm)	
Week 11	Tutorial 10 (17th May)	Revision	

Week 12	Tutorial 11 (24 th May)	Group research proposal presentations	
Week 13	(31st May)	NO CLASSES	

- You can refer to Chapters 8*, 13** and 14*** of the following text or any other management accounting textbook
 - Langfield-Smith, K. Thorne, H., Smith, D. and Hilton, R. (2012 or 2015). Management Accounting: Information for Creating and Managing Value, McGraw-Hill, Sydney. NB This was the text used in ACCG200.

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 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
10/02/2021	Unit schedule added