



ACCG8025

Management Accounting: Strategy and Control

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

Nandini Krishna Kumar

Nandini.kumar@mq.edu.au

Contact via Contact via email

No 4 Eastern Road, Level 2, Room 220

Please see iLearn for Consultation Hours

Unit Moderator

Assoc. Prof. Sophia Su

Teaching Administrator

Charmaine D'Souza

charmaine.dsouza@mq.edu.au

Contact via contact via: accg8025@mq.edu.au

Credit points

10

Prerequisites

ACCG613 or ACCG921 or ACCG8121 or admission to MAdvProfAcc

Corequisites

Co-badged status

Unit description

This unit adopts a technical and practical emphasis, and incorporates theory, published research on management accounting technologies, and ethical dimensions of management accounting to inform how management accounting operates within an organisation's strategic control system. Using case studies students learn how to critically analyse, evaluate, and solve problems using management accounting technologies. Students learn how management accounting enables and hinders strategic control processes thus positioning students to enhance its role in accomplishing effective strategic control.

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: Integrate and apply strategic control concepts and management accounting technologies to explain and evaluate the role of management accounting in strategic control in organisations.

ULO2: Employ management accounting technologies, to identify, analyse and solve strategic control problems in real-world organisations.

ULO3: Propose and justify changes to the use of management accounting to enhance its role in the strategic control of an organisation.

ULO4: Critically examine, discuss and reflect on ethical issues and challenges relating to strategic control in organisations.

General Assessment Information

Turnitin

All text based assessments must be submitted through Turnitin as per instructions provided in the unit guide. It is the student's responsibility to ensure that work is submitted correctly prior to the due date. No hard copies of assessments will be accepted and only Turnitin records will be taken as records of submission.

Multiple submissions may be possible in some units via Turnitin prior to the final due date and time of an assessment task and originality reports may be made available to students to view and check their work. All identified matching text will be reconsidered carefully. Students should note that the system will not immediately produce the similarity score on a second or subsequent submission - it takes approximately 24 hours for the report to be generated. This may be after the due date so students should plan any re-submissions carefully. Please refer to these instructions on how to submit your assignment through Turnitin and access similarity reports and feedback provided by teaching staff. Should you have questions about Turnitin or experience issues submitting through the system, you must inform your unit convener immediately. If the issue is technical in nature you may also lodge a OneHelp Ticket; please refer to the IT help page.

It is the responsibility of the student to retain a copy of any work submitted. Students must produce these documents upon request. Copies should be retained until the end of the grade appeal period each term. In the event that a student is asked to produce another copy of work submitted and is unable to do so, they may be awarded zero (0) for that particular assessment.

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 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.

Assessment Tasks

Name	Weighting	Hurdle	Due
Online Final Exam	25%	No	University Examination period
Case Study / Case Analysis	30%	No	3rd May 2021 Week 9
Participatory Tasks	45%	No	Weekly Week 3 to Week 12

Online Final Exam

Assessment Type ¹: Examination

Indicative Time on Task ²: 16 hours

Due: **University Examination period**

Weighting: **25%**

A two-hour online open book final exam will be held during the University Examination period.

On successful completion you will be able to:

- Integrate and apply strategic control concepts and management accounting technologies to explain and evaluate the role of management accounting in strategic control in organisations.

Case Study / Case Analysis

Assessment Type ¹: Case study/analysis

Indicative Time on Task ²: 30 hours

Due: **3rd May 2021 Week 9**

Weighting: **30%**

The case study requires students to critically assess and discuss ethical dilemmas and construct solutions to problems using relevant ethical principles and ideas, supported by a real-world case scenario. The purpose of this assessment is to introduce students to the ethical dimensions of management accounting as it relates to strategic control and develop their ethical reasoning skills. For this case study assessment, students will complete: Two (2) graded online discussion forums in groups focused on ethical dilemmas, ethical reasoning, and evaluating feasible ethical actions, using a real-world case scenario. Three (3) individual multiple-choice, open-book, online quizzes focused on ethical principles and frameworks, applicable to real-world scenarios.

Students work in groups and individually online on the case study.

On successful completion you will be able to:

- Integrate and apply strategic control concepts and management accounting technologies to explain and evaluate the role of management accounting in strategic control in organisations.
- Critically examine, discuss and reflect on ethical issues and challenges relating to strategic control in organisations.

Participatory Tasks

Assessment Type ¹: Participatory task

Indicative Time on Task ²: 20 hours

Due: **Weekly Week 3 to Week 12**

Weighting: **45%**

Participatory Tasks requires students to participate in a range of activities. The purpose of this assessment is for students to show, with evidence, that they are working progressively and continuously throughout the session, to achieve the unit's learning outcomes and to monitor their own progress in this unit. Participatory tasks, that are weight-averaged include: Seminar Participation (15%): In-class discussions, reflective activities, and online discussion forums. Other Seminar Activities (30%): Case analysis, online workshops and lessons, and presentations.

On successful completion you will be able to:

- Integrate and apply strategic control concepts and management accounting technologies to explain and evaluate the role of management accounting in strategic control in organisations.
- Employ management accounting technologies, to identify, analyse and solve strategic control problems in real-world organisations.
- Propose and justify changes to the use of management accounting to enhance its role in the strategic control of an organisation.

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:	The required materials will be posted on the unit's webpage at - http://learn.mq.edu.au . A list of these materials corresponding to each of the classes is provided on the website for this unit using the Library Reserve.
Unit Web Page:	<ul style="list-style-type: none"> • 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/login/MQ/ • Students must please consult the web page frequently. You will find announcements, seminar notes, participatory tasks, grading rubrics, helpful resources and detailed information on assessments posted on the iLearn site. • 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 you may also refer to the help feature in 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.
Technology Used and Required:	<p>Students are required to use information technology in this unit.</p> <p>Students will need to use:</p> <ul style="list-style-type: none"> • Library databases to source academic research papers and other readings, which are accessed electronically; • Multisearch (see Library website) to access the required readings for this unit; • Microsoft Word for assessment tasks; • Microsoft Power Point for Participatory Tasks when required; • The Internet to support various Class Participation activities; and • Electronic access to iLearn to download, among other things, the unit outline and required materials (e.g. readings, seminar activity guides and so forth) and to complete the on-line ethics modules.
Delivery Format and Other Details:	<p>Seminars</p> <p>This course comprises a maximum of 11 seminars comprising of 3 hours teaching per week held from weeks 1 to 13, including the two week study period; this constitutes a total of 33 (thirty-three) hours for scheduled learning activities. As seminars are a critical learning experience in this unit, students must attend all seminars. A highly participatory teaching strategy with inclusive practice is adopted, where students can engage with their fellow students and the Unit Convener. Please note that students are not required to attend seminars in Weeks 7 and 8 because you will be doing the e-Ethics module online. Hence, the blended learning component workload accounts for a total of 6 (six) hours, that is three hours for Week 7 and Week 8. Please see the Assessment Guide for the total student workload for ACCG8025.</p> <p>The timetable for classes can be found on the University web site at: http://www.timetables.mq.edu.au/</p>
Recommended Readings:	<p>Recommended texts include, but are not limited to the following, and are available in the Macquarie Library. These texts may be useful as preliminary reading for the management accounting concepts and/or techniques discussed in the required materials:</p> <ul style="list-style-type: none"> • Atkinson, A.A., Kaplan, R.S., Matsumura, E.M. and Young, S.M. (2012) Management Accounting: Information for Decision-making and Strategy Execution, Sixth Edition, Pearson Prentice Hall. • Langfield-Smith, K., Thorne, H., Hilton, R. (2015) Management Accounting – Information for Creating and Managing Value, 7th Edition, McGraw-Hill.
Other Course Materials:	<p>All Journal Articles and Book Chapters available from the library through iLearn, specifically see Leganto.</p> <p>All other course materials to support your learning are available on iLearn.</p>

Unit Schedule

Week	Topic	Assessments & Activities
1 22 February	Strategic Control - A Theory Readings: Preble (1992); Simons (2000); Widener (2007)	None
2 1 March	Business Strategy Readings: Porter (1997); Miles <i>et al.</i> (1978); Widener (2007) Case Study: Quiet Logistics (See iLearn)	None
3 8 March	Strategic Management Accounting Reading: Bromwich (1990); Cadez & Guilding (2008); Cinquini & Tenucci (2010)	Participatory Tasks
4 15 March	Value Chain Analysis Reading: Hergert & Morris (1989); Porter (2001); Li (2018)	Participatory Tasks
5 22 March	Supplier Relations Reading: Cullen <i>et al.</i> (2013); Baard & Dumay (2018) The Case of Halfords PLC (Cullen <i>et al.</i> , 2013)	Participatory Tasks
6 29 March	Customer Relations Reading: McManus (2013); Li (2018)	Participatory Tasks See also <i>e-Ethics</i> on iLearn.
6 - 18 April	Session 1 Recess from Seminars Self-Study Activity - <i>e-Ethics Modules</i>	See iLearn for more details
7 19 April	Ethics (No official seminar; online work only) Materials available online as part of the <i>e-Ethics Module</i>	Ethics Discussion Forum (online work) Online Participation See iLearn for more details
8 26 April	Ethics (No official seminar; online work only) Materials available online as part of the <i>e-Ethics Modules</i>	See iLearn for more details Ethics discussion forum (online work) Online Participation (online work)

9	Product Life-Cycle	Participatory Tasks
3 May	Reading: Dunk (2004)	Case Study Due on 4th of May (e-Ethic Modules) Reflective Discussion of Case Study (e-Ethic Modules)
10	Budgeting	Participatory Tasks
10 May	Reading: Hofmann <i>et al.</i> (2012)	
11	Organizational Learning and Strategy	Participatory Tasks
17 May	Reading: Santos-Vijande <i>et al.</i> (2012)	
12	Organisational Knowledge and Strategy	Participatory Tasks
24 May	Reading: Dayan <i>et al.</i> (2016); Zheng <i>et al.</i> (2010)	
13	Innovation and Strategy	Participatory Tasks
31 May	Reading: Bedford (2015)	Revision

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 from Previous Offering

There will be a final examination for this unit. This is different to the previous offering S12020

comprised of two online tests.