



# ACCG8025

## Management Accounting: Strategy and Control

Session 1, Online-scheduled-weekday 2022

*Department of Accounting and Corporate Governance*

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## General Information

Unit convenor and teaching staff

Unit Convenor

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Unit Moderator

Kevin Baird

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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.

## Assessment Tasks

Name	Weighting	Hurdle	Due
<a href="#">Participatory Tasks</a>	45%	No	Weekly Week 3 to Week 12
<a href="#">Case Study / Case Analysis</a>	30%	No	Week 9, see iLearn for details
<a href="#">Online Final Exam</a>	25%	No	University examination period

### Participatory Tasks

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

Indicative Time on Task <sup>2</sup>: 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.

## Case Study / Case Analysis

Assessment Type <sup>1</sup>: Case study/analysis

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

Due: **Week 9, see iLearn for details**

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.

## Online Final Exam

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

Indicative Time on Task <sup>2</sup>: 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.

<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 [Writing Centre](#) 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

<b>Required Text:</b>	The required materials will be posted on the unit's webpage at - <a href="http://learn.mq.edu.au">http://learn.mq.edu.au</a> . A list of these materials corresponding to each of the classes is provided on the website for this unit using the Library Reserve.
<b>Unit Web Page:</b>	<ul style="list-style-type: none"> <li>• Course material is available on the learning management system (iLearn)</li> <li>• The web page for this unit can be found at: <a href="https://ilearn.mq.edu.au/login/MQ/">https://ilearn.mq.edu.au/login/MQ/</a></li> <li>• 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.</li> <li>• 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.</li> <li>• Please remember to log out when you have finished using iLearn. Failure to do so could result in unauthorised access to your iLearn account.</li> </ul>
<b>Technology Used and Required:</b>	<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"> <li>• Library databases to source academic research papers and other readings, which are accessed electronically;</li> <li>• Multisearch (see Library website) to access the required readings for this unit;</li> <li>• Microsoft Word for assessment tasks;</li> <li>• Microsoft Power Point for Participatory Tasks when required;</li> <li>• The Internet to support various Class Participation activities; and</li> <li>• 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.</li> </ul>
<b>Delivery Format and Other Details:</b>	<p><b>Seminars</b></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. <b>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 each for Week 7 and Week 8. Please see the Assessment Guide for the total student workload for ACCG8025.</b></p> <p>The timetable for classes can be found on the University web site at: <a href="http://www.timetables.mq.edu.au/">http://www.timetables.mq.edu.au/</a></p>

<b>Recommended Readings:</b>	<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"> <li>• 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.</li> <li>• Langfield-Smith, K., Smith, D., Andon, P., Hilton, R., and Thorne, H. (2018). Management Accounting – Information for Creating and Managing Value, 8th Edition, McGraw-Hill.</li> </ul>
<b>Other Course Materials:</b>	<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	<b>Strategic Control - A Theory</b>	None
2	<b>Business Strategy</b>	None
3	<b>Strategic Management Accounting</b>	Participatory Tasks
4	<b>Value Chain Analysis</b>	Participatory Tasks
5	<b>Supplier Relations</b>	Participatory Tasks
6	<b>Customer Relations</b>	Participatory Tasks See also <i>e-Ethics</i> on iLearn.
7	<b>Ethics (No official seminar; online work only)</b> Materials available online as part of the <i>e-Ethics Module</i>	Ethics Discussion Forum (online work) Online Participation See iLearn for more details
	Mid-session break Self-Study Activity - <i>e-Ethics Modules</i>	
8	<b>Ethics (No official seminar; online work only)</b> 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	<b>Product Life-cycle</b>	Participatory Tasks Case Study Due (e-Ethic Modules) Reflective Discussion of Case Study (e-Ethic Modules)
10	<b>Budgeting</b>	Participatory Tasks

11	<b>Organizational Learning and Strategy</b>	Participatory Tasks
12	<b>Organisational Knowledge and Strategy</b>	Participatory Tasks
13	<b>Innovation and Strategy</b> Revision	Participatory Tasks

## 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](#)
- [Assessment Procedure](#)
- [Complaints Resolution 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)

## Academic Integrity

At Macquarie, we believe [academic integrity](#) – honesty, respect, trust, responsibility, fairness and courage – is at the core of learning, teaching and research. We recognise that meeting the expectations required to complete your assessments can be challenging. So, we offer you a

range of resources and services to help you reach your potential, including free [online writing and maths support](#), [academic skills development](#) and [wellbeing consultations](#).

## Student Support

Macquarie University provides a range of support services for students. For details, visit <http://students.mq.edu.au/support/>

### The Writing Centre

[The Writing Centre](#) provides resources to develop your English language proficiency, academic writing, and communication skills.

- [Workshops](#)
- [Chat with a WriteWISE peer writing leader](#)
- [Access StudyWISE](#)
- [Upload an assignment to Studiosity](#)
- [Complete the 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

Macquarie University offers a range of [Student Support Services](#) including:

- [IT Support](#)
- [Accessibility and disability support](#) with study
- Mental health [support](#)
- [Safety support](#) to respond to bullying, harassment, sexual harassment and sexual assault
- [Social support including information about finances, tenancy and legal issues](#)

## Student Enquiries

Got a question? Ask us via [AskMQ](#), or contact [Service Connect](#).

## 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.