



# ACCG3001

## Organisational Planning and Control

Session 2, In person-scheduled-weekday, North Ryde 2023

*Department of Accounting and Corporate Governance*

### Contents

<u>General Information</u>	2
<u>Learning Outcomes</u>	3
<u>General Assessment Information</u>	3
<u>Assessment Tasks</u>	5
<u>Delivery and Resources</u>	8
<u>Unit Schedule</u>	8
<u>Policies and Procedures</u>	9
<u>Changes since First Published</u>	11

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## General Information

Unit convenor and teaching staff

Unit convenor

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Credit points

10

Prerequisites

(ACCG200 or ACCG2000) or 130cp at 1000 level or above

Corequisites

Co-badged status

Unit description

This is the second management accounting unit required for CPA Australia, Chartered Accountants Australia and New Zealand (CA ANZ) and the Institute of Public Accountants (IPA) membership. The unit focuses on strategic management, cost/ customer/supplier/ capacity management, performance measurement systems, management control systems, transfer pricing, capital expenditure analysis, employee motivation and sustainability, from a management accounting perspective. By the end of this unit, students will be able to propose coherent strategies for and employ various approaches to, measuring and

managing organisational performance. In addition, students will be able to apply appropriate management accounting technologies to effectively and efficiently manage suppliers, customers, costs and quality to support organisational strategies.

## 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:** Synthesise management accounting knowledge and apply management accounting concepts and techniques including ethical approaches in organisational planning and control.

**ULO2:** Evaluate the coherence of strategy, organisational structure and management control systems in successfully facilitating an organisation's strategic attainment.

**ULO3:** Analyse and apply traditional and contemporary approaches to measuring and managing performance (including transfer pricing) essential to organisational planning and control processes.

**ULO4:** Propose appropriate management accounting technologies to effectively and efficiently manage suppliers, customers, time, capacity, costs and support organisational strategies, in consideration of an organisation's environmental and sustainability commitment(s) and impact.

**ULO5:** Work collaboratively in a group setting to examine and apply motivation theories to explain employee behaviour.

**ULO6:** Explain the organisational environment in which a business operates by evaluating the structure and design of organisations, including functional and operational areas.

## General Assessment Information

Assessed Coursework

**Due: Weekly (Weeks 2 to 12)**

**Weighting: 10%**

Students are required to attempt and submit an online in-class exercise **DURING** each tutorial via an iLearn quiz (THEREFORE PLEASE BRING YOUR LAPTOP TO CLASS). The answers to **four (4)** in-class exercises will be randomly selected by tutors to mark. Each of the four marked exercises will be worth 2.5% of the total assessment. Marks are awarded based on the completeness and accuracy of answers.

Solutions to these exercises will be discussed by tutors in the next tutorial, but will NOT be posted on iLearn. In each tutorial, selected homework questions will be discussed prior to the start of in-class exercises. Since the in-class exercises are similar to homework questions, students are required to complete their homework before attending tutorials, in order to achieve good marks in the exercises. Note that homework questions are either from the textbook or posted on iLearn (see Unit Schedule on iLearn for details), and homework solutions are available on iLearn by the end of each relevant week.

Students must be present in class for the entirety of their registered tutorial to be eligible to submit their work. Submissions made outside of your registered tutorial time will not be marked. If you miss a tutorial due to illness or misadventure, please apply for Special Consideration and forward the approval email to your tutor so that another exercise can be marked in lieu of the missed one.

## **Research Report**

**Due: Weeks 10 and 11**

**Weighting: 15%**

Students will be allocated to groups during the Week 5 tutorial. Students who fail to arrange group membership by Week 7 will NOT be eligible to take part in this assessment task.

This assessment consists of two components:

1. **Written Research Report (7.5% - group mark)** Students are expected to write a research report based on the requirements outlined in the “Group Research Report Requirements” published on iLearn. The electronic version of each group’s report must be submitted to Turnitin (plagiarism detection software) via the provided link on iLearn **BEFORE 11.55 pm Sunday 15 Oct 2023(Week 10)**. Plagiarism will not be tolerated and will be penalised, so it is in student’s best interests to submit their own original work. Only one submission per group is permitted, so members within groups must agree on who will submit their report. Marks and feedback on the written report will be available through Turnitin on iLearn by the end of Week 13.
2. **Research Report Individual Presentation (7.5% - individual mark)** Each student is required to record their presentation and submit the recording via the provided link on iLearn **BEFORE 11.55 pm Sunday 22 Oct 2023 (Week 11)**. The presentation will be on each student’s respective contribution to the group’s research report and will allow the tutor to evaluate individual performance in the research project. Students are required to read the instructions on individual presentation published on iLearn. Marks and feedback on the presentations will be provided to individual students by the end of Week 13.

## **Class Test**

**Due: Week 7**

**Weighting: 15%**

One Class Test will be conducted during Week 7. The test will cover lecture topics from Week 1 to Week 5 (i.e. tutorial materials from Week 2 to Week 6). Further information will be provided via announcements on iLearn.

No extension will be granted, except for cases in which an application for special consideration is made and approved. A mark of zero will be awarded for non-submission.

## Final Examination

**Due: University Examination Period Weighting: 60%**

A two (2) hour final examination for this unit will be held during the University Examination period. The University Examination period in Session 2, 2023 is from 6th –24th Nov. All materials covered in the unit will be examinable. Further details on the final exam will be made available on iLearn late in the session.

**Late Assessment Submission Penalty**

Unless an application for **Special Consideration** has been submitted and approved, a **5% penalty (of the total possible mark) will be applied each day a written assessment is not submitted**, up until the 7th day (including weekends). After the 7th day, a grade of '0' will be awarded even if the assessment is submitted. Submission time for all written assessments is set at 11.55pm. A 1-hour grace period is provided to students who experience a technical concern.

For any late submissions of time-sensitive tasks, such as scheduled tests, exams, performance assessments, and/or scheduled practical assessments/labs, students need to submit an application for **Special Consideration**.

## Assessment Tasks

Name	Weighting	Hurdle	Due
<b>Assessed Coursework</b>	10%	No	Weekly (Weeks 2 to 12)
<b>Class Test</b>	15%	No	Week 7
<b>Final Examination</b>	60%	No	University Examination period 06 Nov-24 Nov 2023
<b>Research Report</b>	15%	No	15 Oct (Week 10) and 22 Oct (Week 11)

### Assessed Coursework

Assessment Type **1**: Participatory task

Indicative Time on Task **2**: 20 hours

Due: **Weekly (Weeks 2 to 12)**

Weighting: **10%**

During the session, students' weekly coursework will be assessed. Students are expected to make a genuine attempt at completing the weekly assigned tutorial question.

On successful completion you will be able to:

- Synthesise management accounting knowledge and apply management accounting concepts and techniques including ethical approaches in organisational planning and control.
- Analyse and apply traditional and contemporary approaches to measuring and managing performance (including transfer pricing) essential to organisational planning and control processes.
- Propose appropriate management accounting technologies to effectively and efficiently manage suppliers, customers, time, capacity, costs and support organisational strategies, in consideration of an organisation's environmental and sustainability commitment(s) and impact.
- Explain the organisational environment in which a business operates by evaluating the structure and design of organisations, including functional and operational areas.

## Class Test

Assessment Type <sup>1</sup>: Quiz/Test

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

Due: **Week 7**

Weighting: **15%**

The class test is designed to give feedback to students' understanding of key topics and concepts covered and to identify any particular learning challenges or areas of difficulty prior to the final examination.

On successful completion you will be able to:

- Synthesise management accounting knowledge and apply management accounting concepts and techniques including ethical approaches in organisational planning and control.
- Evaluate the coherence of strategy, organisational structure and management control systems in successfully facilitating an organisation's strategic attainment.
- Analyse and apply traditional and contemporary approaches to measuring and managing performance (including transfer pricing) essential to organisational planning and control processes.
- Explain the organisational environment in which a business operates by evaluating the structure and design of organisations, including functional and operational areas.

## Final Examination

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

Indicative Time on Task <sup>2</sup>: 20 hours

Due: **University Examination period 06 Nov-24 Nov 2023**

Weighting: **60%**

A two-hour examination will be held during the University Examination period.

On successful completion you will be able to:

- Synthesise management accounting knowledge and apply management accounting concepts and techniques including ethical approaches in organisational planning and control.
- Evaluate the coherence of strategy, organisational structure and management control systems in successfully facilitating an organisation's strategic attainment.
- Analyse and apply traditional and contemporary approaches to measuring and managing performance (including transfer pricing) essential to organisational planning and control processes.
- Propose appropriate management accounting technologies to effectively and efficiently manage suppliers, customers, time, capacity, costs and support organisational strategies, in consideration of an organisation's environmental and sustainability commitment(s) and impact.
- Explain the organisational environment in which a business operates by evaluating the structure and design of organisations, including functional and operational areas.

## Research Report

Assessment Type **1**: Report

Indicative Time on Task **2**: 30 hours

Due: **15 Oct (Week 10) and 22 Oct (Week 11)**

Weighting: **15%**

Students will complete a group research project based on an organisation. The objective of the project is to provide students an opportunity; (a) to develop their written communication skills, (b) to present information in a coherent and integrated manner, (c) to analyse and interpret information about a 'real' organisation. This assessment also provides students with an opportunity to develop their teamwork skills by completing an assignment in a group setting. This assessment consists of two components: 1) Written Research Report (7.5% Group mark) – 12 pages 2) Research Report Presentation (7.5% Individual mark) – 15-minute group presentation, with each individual presenting for 2-3 min per person

On successful completion you will be able to:

- Evaluate the coherence of strategy, organisational structure and management control systems in successfully facilitating an organisation's strategic attainment.
- Propose appropriate management accounting technologies to effectively and efficiently manage suppliers, customers, time, capacity, costs and support organisational

strategies, in consideration of an organisation's environmental and sustainability commitment(s) and impact.

- Work collaboratively in a group setting to examine and apply motivation theories to explain employee behaviour.

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<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

### Prescribed Textbook

#### Management Accounting: Information for Creating and Managing Value

By Kim Langfield-Smith, David Smith, Paul Andon, Ronald Hilton, and Helen Thorne, 9th edition 2021, McGraw-Hill

**Additional required readings will be made available via Leganto (access link is provided in iLearn).**

Students should attend three hours of teaching per topic consisting of a 1.5-hour lecture and a 1.5-hour tutorial. Weekly lectures are critical to students' learning in this unit. The lectures provide a general overview of the topics, highlighting the important concepts and techniques. Examples that are critical to the core themes of the course and reference to real-life examples are also discussed in the lectures to assist students in the application of the conceptual frameworks. Lecture notes will be made available on iLearn prior to the lectures.

Tutorials constitute a critical learning experience of this unit, including a highly student-centred discussion of answers to pre-tutorial homework questions, and additional in-class exercises. The active participation in tutorials will assist students in developing problem-solving, and critical, analytical, and integrative thinking skills. Before attending the tutorial, students should have: (1) undertaken the required readings outlined in Unit Schedule; (2) listened to the lecture; (3) completed the homework questions outlined in Unit Schedule; and (4) read the relevant Case Study chapter in order to attempt the in-class exercises.

## Unit Schedule

Week	Start Date	Lecture Topic
1	24-Jul	Management Accounting: An Overview



2	31-July	Ethics in Management Decision Making
3	7-Aug	Strategy and Strategic Management
4	14-Aug	Managing Cost, Quality and Capacity
5	21-Aug	Managing Suppliers, Customers and Inventory
6	28-Aug	Organisational Structure and Transfer Pricing
7	4-Sep	Financial Performance Measures

**Mid-session break: 11- 24 Sep 2023**

8	25-Sep	Strategic Performance Measurement Systems
9	2-Oct	Management Control Systems
10	9-Oct	Motivating Employees and Reward Systems
11	16-Oct	Sustainability and Management Accounting
12	23-Oct	Revision and Final Exam Preparation
13	30-Oct	No Lecture

**Final Examination Period: 6 - 24 Nov 2023**

## 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](http://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 Advocacy](#) provides independent advice on MQ policies, procedures, and processes

## 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.

## Changes since First Published

Date	Description
12/10/2023	Correction of error in Assessment task description.