ACCG3030
Strategic Management Accounting
Session 1, In person-scheduled-weekday, North Ryde 2023
Department of Accounting and Corporate Governance

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General Information

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Monday 10-11

Simon Tilley
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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.

General Assessment Information

Late Assessment Submission Penalty (written assessments)

Unless a Special Consideration request 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/presentations, and/or scheduled practical assessments/labs, students need to submit an application for Special Consideration.

Assessment Tasks

<table>
<thead>
<tr>
<th>Name</th>
<th>Weighting</th>
<th>Hurdle</th>
<th>Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>Report</td>
<td>30%</td>
<td>No</td>
<td>Week 10 (11:55pm 12/5/23)</td>
</tr>
<tr>
<td>Final Examination</td>
<td>40%</td>
<td>No</td>
<td>Weeks 14-16 (5th-23rd June, 2023)</td>
</tr>
<tr>
<td>Participatory tasks</td>
<td>15%</td>
<td>No</td>
<td>Weeks 2-7 &amp; 9-12</td>
</tr>
<tr>
<td>Weekly assignments</td>
<td>15%</td>
<td>No</td>
<td>Weeks 2-7 &amp; 9-11</td>
</tr>
</tbody>
</table>

Report

Assessment Type 1: Report
Indicative Time on Task 2: 37 hours
Due: **Week 10 (11:55pm 12/5/23)**
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.

**Final Examination**

**Assessment Type:** Examination  
**Indicative Time on Task:** 20 hours  
**Due:** **Weeks 14-16** (5th-23rd June, 2023)  
**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:** Participatory task  
**Indicative Time on Task:** 20 hours  
**Due:** **Weeks 2-7 & 9-12**  
**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: 36 hours
Due: Weeks 2-7 & 9-11
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.
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- 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.
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**

Please refer to iLearn

**Unit Schedule**

**ACCG3030 Strategic Management Accounting**

<table>
<thead>
<tr>
<th>Week</th>
<th>Topic</th>
<th>Readings</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Introduction and course overview</td>
<td>Introduction to Strategic Management Accounting</td>
</tr>
<tr>
<td></td>
<td>(20th February)</td>
<td>Unit Guide</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Hopper, Northcott &amp; Scapens (2007)</td>
</tr>
<tr>
<td>2</td>
<td>Strategic Process and Strategic Analysis</td>
<td>Porter (2008)</td>
</tr>
<tr>
<td></td>
<td>(27th February)</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Strategy and Management Control</td>
<td>Su et al. (2017; 2015; 2013)</td>
</tr>
<tr>
<td></td>
<td>(6th March)</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Strategic change and strategic flexibility</td>
<td>Hope and Fraser (2003); Steele and Albright (2004)</td>
</tr>
<tr>
<td></td>
<td>Beyond budgeting</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(13th March)</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Incentive compensation systems</td>
<td>Optional Revision*</td>
</tr>
<tr>
<td></td>
<td>Activity based costing</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(20th March)</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Assessing and managing performance over the value chain</td>
<td>Atkinson et al. (2007)</td>
</tr>
<tr>
<td></td>
<td>(27th March)</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Financial measures of performance</td>
<td>Optional Revision**</td>
</tr>
<tr>
<td></td>
<td>(3rd April)</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>NO CLASSES WILL BE HELD THIS WEEK DUE TO ANZAC DAY AND TO GIVE STUDENTS TIME TO WORK ON THE GROUP REPORT (DUE FRIDAY 12th MAY, 11:55pm)</td>
<td></td>
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<tr>
<td></td>
<td>(24th April)</td>
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</tbody>
</table>

SESSION BREAK (10th-21st April)
### Unit guide ACCG3030 Strategic Management Accounting

You can refer to Chapters 8*, 13** and 14*** of the following text or any other management accounting textbook:


### Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central](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). 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) and use the search tool.

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<table>
<thead>
<tr>
<th>Week</th>
<th>Date</th>
<th>Topic</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td><strong>(1st May)</strong></td>
<td>Non-financial measures of performance</td>
<td>Optional Revision***</td>
</tr>
<tr>
<td>10</td>
<td><strong>(8th May)</strong></td>
<td>Strategic and behavioural aspects of capital expenditure evaluations</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td><strong>(15th May)</strong></td>
<td>Revision</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td><strong>(22nd May)</strong></td>
<td>Group research report presentations</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td><strong>(29th May)</strong></td>
<td>NO CLASSES</td>
<td></td>
</tr>
</tbody>
</table>
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

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/](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/.

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.