



ACCG8141

Strategic Business Leader I

Session 2, In person-scheduled-weekday, North Ryde 2024

Department of Accounting and Corporate Governance

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General Information

Unit convenor and teaching staff

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Sophia Su

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Credit points

10

Prerequisites

ACCG926 or ACCG8126

Corequisites

ACCG943 or ACCG8143

Co-badged status

Unit description

This unit, part 1 of the strategic business leader series, provides knowledge about governance within an organisation in the broad context of the agency relationship. It focuses on the respective roles and responsibilities of directors and officers to organisational stakeholders and of accountancy and auditing as a support and control functions. The topics addressed include internal review, control and feedback, compliance issues relating to decision-making and the decision support function as well as risk controls. In addition, the unit critically examines professional ethical issues, ethical frameworks and professional values as applied in the context of the accountants' duties in senior consultancy or advisory capacities and as a guide to appropriate professional behaviour and conduct in a variety of situations.

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 analyse the role of governance, risks and ethics in accounting.

ULO2: Evaluate the effectiveness of the governance and agency system in an organisational context.

ULO3: Analyse the professional accountant's role in internal control, review and compliance.

ULO4: Apply responsible risk management onto the organisation by identifying, assessing, controlling and mitigating risk.

ULO5: Apply professional values and judgements through an ethical framework that is in the best interests of society and the accounting profession.

Assessment Tasks

| Name | Weighting | Hurdle | Due |
|-------------------------------------|-----------|--------|---|
| Final Examination | 60% | No | University Examination Period |
| Written Assignment | 20% | No | Part 1: Week 7, 5 September; Part 2: Week 11, 17 October. |
| Assessed coursework | 20% | No | Throughout the semester |

Final Examination

Assessment Type ¹: Examination

Indicative Time on Task ²: 20 hours

Due: **University Examination Period**

Weighting: **60%**

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

On successful completion you will be able to:

- Critically analyse the role of governance, risks and ethics in accounting.
- Evaluate the effectiveness of the governance and agency system in an organisational context.
- Analyse the professional accountant's role in internal control, review and compliance.
- Apply responsible risk management onto the organisation by identifying, assessing, controlling and mitigating risk.
- Apply professional values and judgements through an ethical framework that is in the best interests of society and the accounting profession.

Written Assignment

Assessment Type ¹: Case study/analysis

Indicative Time on Task ²: 20 hours

Due: **Part 1: Week 7, 5 September; Part 2: Week 11, 17 October.**

Weighting: **20%**

The purpose of this assignment is to allow students to put governance and risk concepts into practice in a real life setting and allow students to demonstrate their knowledge on a group and individual basis. The assignment should help students reflect on their learning and link concepts learned in the unit to professional practice. In addition to a written assignment of approximately 1 800 words (10%), there is a group-based presentation (10%) based on the assignment in which students are marked individually. This is a formative assessment designed to prepare students for the final exam.

On successful completion you will be able to:

- Critically analyse the role of governance, risks and ethics in accounting.
- Evaluate the effectiveness of the governance and agency system in an organisational context.
- Analyse the professional accountant's role in internal control, review and compliance.
- Apply responsible risk management onto the organisation by identifying, assessing, controlling and mitigating risk.

Assessed coursework

Assessment Type ¹: Participatory task

Indicative Time on Task ²: 49 hours

Due: **Throughout the semester**

Weighting: **20%**

Homework exercises form a critical part in the study process, as they serve to reinforce concepts that are covered in class or online. Students will be required to attend seminars with their weekly homework. The teaching staff will check that these are satisfactorily attempted. The teaching staff will assess weekly homework on six (6) occasions without prior notice. Marks are awarded for the original effort, completeness and evidence that corrections are made as appropriate. The homework component will be worth 15%, with each assessed submission counting for 2.5%. The remaining 5% will be based on the quality and frequency of the student's seminar participation. Students should be prepared to engage constructively in open discussions on relevant topical issues.

On successful completion you will be able to:

- Critically analyse the role of governance, risks and ethics in accounting.
- Evaluate the effectiveness of the governance and agency system in an organisational context.
- Analyse the professional accountant's role in internal control, review and compliance.
- Apply responsible risk management onto the organisation by identifying, assessing, controlling and mitigating risk.
- Apply professional values and judgements through an ethical framework that is in the best interests of society and the accounting profession.

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

Details of delivery and resources required are provided in ilearn.

Unit Schedule

ACCG 8141 Unit Schedule

| Week | Topic |
|---------------------------------------|---|
| Week 1 – 25 th July 2024 | Introduction to Strategic Business Leader |
| Week 2 – 1 st August 2024 | Agency and stakeholder analysis |
| Week 3 – 8 th August 2024 | Corporate social responsibility and stakeholder reporting |
| Week 4 – 15 th August 2024 | Governance scope and approaches |

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| Week 5 – 22 nd August 2024 | The board of directors |
| Week 6 – 29 th August 2024 | Ownership and public sector governance |
| Week 7 – 5 th September 2024 | Identification, assessment and measurement of risk |
| Week 8 – 12 th September 2024 | Managing, monitoring and mitigating risk |
| Week 9 – 3 rd October 2024 | Management internal control systems and reporting |
| Week 10 - 10 th October 2024 | Audit and compliance |
| Week 11 – 17 th October 2024 | Professionalism, ethical codes and the public interest (i) |
| Weel 12 – 24 th October 2024 | Professionalism, ethical codes and the public interest (ii) |
| Week 13 – 31 st October 2024 | 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](#)

- [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 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/>

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.

Unit information based on version 2024.01R of the [Handbook](#)