ACCG8146
Advanced Performance Management
Session 1, In person-scheduled-weekday, North Ryde 2024

Department of Accounting and Corporate Governance

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General Information

Unit convenor and teaching staff
Haiyan Jiang
haiyan.jiang@mq.edu.au

Moderator
Amy Tung
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Credit points
10

Prerequisites
ACCG926 or ACCG8126

Corequisites

Co-badged status

Unit description
This unit requires students to apply relevant knowledge and skills, and to exercise professional judgement in selecting and applying strategic management accounting techniques in different business contexts and to contribute to the planning, control and evaluation of the performance of an organisation, and to its strategic and operational development.

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: Use strategic planning and control models to plan and monitor organisational performance.
ULO2: Apply skills to assess the impact of risk and uncertainty on organisational performance.
ULO3: Identify and evaluate the design features of effective performance management information and monitoring systems, and recognise the impact of developments in technology on performance measurement and management systems.
ULO4: Apply appropriate strategic performance measurement techniques in evaluating and improving organisational performance.

General Assessment Information
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

<table>
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<tr>
<th>Name</th>
<th>Weighting</th>
<th>Hurdle</th>
<th>Due</th>
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<tr>
<td>Class Test 1</td>
<td>20%</td>
<td>No</td>
<td>03/04/2024</td>
</tr>
<tr>
<td>Class Test 2</td>
<td>20%</td>
<td>No</td>
<td>15/05/2024</td>
</tr>
<tr>
<td>Final Examination</td>
<td>60%</td>
<td>No</td>
<td>TBD</td>
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Class Test 1
Assessment Type 1: Quiz/Test
Indicative Time on Task 2: 18 hours
Due: 03/04/2024
Weighting: 20%

During the first part of the session a test will be held, based on past ACCA exam questions and covering the class materials in the lead up to the test. The test is designed to give feedback to the understanding of key topics and concepts of topics 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:
- Use strategic planning and control models to plan and monitor organisational performance.
- Apply skills to assess the impact of risk and uncertainty on organisational performance.
Class Test 2
Assessment Type: Quiz/Test
Indicative Time on Task: 18 hours
Due: 15/05/2024
Weighting: 20%

During the second part of the session a second test will be held, based on past ACCA exam questions and covering the class materials in the lead up to the test. The test is designed to give feedback to the understanding of key topics and concepts of topics 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:
  • Use strategic planning and control models to plan and monitor organisational performance.
  • Apply skills to assess the impact of risk and uncertainty on organisational performance.
  • Identify and evaluate the design features of effective performance management information and monitoring systems, and recognise the impact of developments in technology on performance measurement and management systems.

Final Examination
Assessment Type: Examination
Indicative Time on Task: 30 hours
Due: TBD
Weighting: 60%

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

On successful completion you will be able to:
  • Use strategic planning and control models to plan and monitor organisational performance.
  • Apply skills to assess the impact of risk and uncertainty on organisational performance.
  • Identify and evaluate the design features of effective performance management information and monitoring systems, and recognise the impact of developments in technology on performance measurement and management systems.
• Apply appropriate strategic performance measurement techniques in evaluating and improving organisational performance.

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

Classes: Students are required to attend thirteen 3-hour lectures on campus. The timetable for classes is on the University website at https://timetables.mq.edu.au/2023/Reports/List.aspx.

Required Texts and Materials: Following materials from BPP Learning will be used:

• There will be supplemental readings and materials available on the unit website.
• The following Journal is useful as an additional reference: ACCA's Student Accountant magazine.

Technology used and required: Students are expected to have:

• Proficiency in Word, Excel and Powerpoint Knowledge of Macquarie University iLearn for downloading lecture materials, etc.
• Knowledge of the library research databases - for accessing additional research material.
• Access to a personal computer (with webcam and mic) to be able to access iLearn, participate in lectures, and submit completed assessments material online.

Unit web page: Course contents are available on the learning management system (iLearn). The web page for this unit is at http://mq.edu.au/iLearn/index.htm

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:
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](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/](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.

Unit information based on version 2024.01R of the **Handbook**