



ACCG3030

Contemporary Strategic Management Accounting Research

Session 1, In person-scheduled-weekday, North Ryde 2025

Department of Accounting and Corporate Governance

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General Information

Unit convenor and teaching staff

Kevin Baird

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Contact via via email

Room 308, 4 Eastern Road

Credit points

10

Prerequisites

ACCG2000

Corequisites

Co-badged status

Unit description

This unit provides a systematic and critical analysis of the issues relating to the integration of management accounting and control systems with strategy implementation. The unit employs a research based focus, with students required to critically review contemporary academic journal articles on strategic management accounting and develop a group based research proposal. In addition, the unit develops graduate capabilities including oral and written communication skills and higher order critical analysis skills, as students analyse case based scenarios and develop approaches that are logical, consistent and defensible from a strategic perspective.

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: Demonstrate an understanding of strategic management accounting and apply such concepts to case based scenarios.

ULO2: Understand and apply the principles of strategic management accounting research through critically analysing research articles and developing a research proposal.

ULO3: Critically evaluate different organisational strategies and develop approaches that

are logical, consistent and defensible from a strategic perspective.

ULO4: Demonstrate effective oral and written communication skills.

Assessment Tasks

Name	Weighting	Hurdle	Due
Professional practice: Case Analysis	25%	No	Weeks 6-10
Professional practice: Research proposal	50%	No	1st June, 2025; Week 13 tutorial
Skills development: Critical review	25%	No	13/04/2025

Professional practice: Case Analysis

Assessment Type ¹: Case study/analysis

Indicative Time on Task ²: 30 hours

Due: **Weeks 6-10**

Weighting: **25%**

The purpose of this assessment is to develop your ability to apply your knowledge of strategic management accounting concepts to case-based scenarios.

You will conduct in-depth analyses of real-world case studies.

Skills in focus:

- Problem Solving - Communication - Critical thinking

Deliverable: Case Report [max: 2,000 words]

Individual assessment

On successful completion you will be able to:

- Demonstrate an understanding of strategic management accounting and apply such concepts to case based scenarios.
- Critically evaluate different organisational strategies and develop approaches that are logical, consistent and defensible from a strategic perspective.
- Demonstrate effective oral and written communication skills.

Professional practice: Research proposal

Assessment Type ¹: Presentation

Indicative Time on Task ²: 65 hours

Due: **1st June, 2025; Week 13 tutorial**

Weighting: **50%**

The purpose of this assessment is to develop your ability to conduct independent research and inquiry into strategic management accounting research.

You will collaboratively develop and present a research proposal.

Skills in focus:

- Teamwork - Communication skills - Critical Thinking

Deliverable: Research proposal, presentation

Group and individual assessment

On successful completion you will be able to:

- Understand and apply the principles of strategic management accounting research through critically analysing research articles and developing a research proposal.
- Demonstrate effective oral and written communication skills.

Skills development: Critical review

Assessment Type ¹: Essay

Indicative Time on Task ²: 20 hours

Due: **13/04/2025**

Weighting: **25%**

The purpose of this assessment is to develop your expertise in evaluating academic journal articles with relevance to management accounting.

You will conduct a critical review of an assigned academic journal article to highlight the purpose, contribution, theoretical framework, method, findings and limitations of the article.

Skills in focus:

- Analytical skills - Communication skills - Critical thinking

Deliverable: Written critique

Individual assessment

On successful completion you will be able to:

- Understand and apply the principles of strategic management accounting research

through critically analysing research articles and developing a research proposal.

- Demonstrate effective oral and written communication skills.

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

Unit Schedule

ACCG3030 Contemporary Strategic Management Accounting Research

	Week commencing)	Lecture Topic	Readings (see unit webpage)
Week 1	(24th February)	Introduction and course overview Introduction to Strategic Management Accounting	Unit Guide Hopper, Northcott & Scapens (2007)
Week 2	(3rd March)	Research in Strategic Management Accounting	Thanh et al. (2018)
Week 3	(10th March)	SMA practices / Conducting a database search	See 7 articles provided on list of readings
Week 4	(17th March)	An insight into SMA research	Porter (2008)
Week 5	(24th March)	No lecture - Finalise Stage One Research Proposal	
Week 6	(31st March)	Strategic Process and Strategic Analysis	Porter (2008)
Week 7	(7th April)	Strategy and Management Control Critical Review (25%) due - 11:55pm Sunday 13th April	Su et al. (2017; 2015; 2013)
		RECESS – 14th – 27th April	

Week 8	(28th April)	Activity based costing	Optional Revision*
Week 9	(5th May)	Balanced Scorecard	Optional Revision**
Weeks 10-12	(12th/ 19th/ 26th May)	No lecture – Time provided to finalise Stage Two Research Proposal (30%) - due 11:55pm Sunday 1st June, 2025	
Week 13	(2nd June)	Stage Three Research Proposal (20%) - Group presentations (in tutorials)	

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

- [Langfield-Smith, K. Thorne, H., Smith, D. and Hilton, R. \(2021 or 2022\). Management Accounting: Information for Creating and Managing Value, McGraw-Hill, Sydney.](#) NB This was the text used in ACCG2000.

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 connect.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/>

Academic Success

[Academic Success](#) 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 the [Service Connect Portal](#), 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 2025.04 of the [Handbook](#)