



ACCG3001

Business Performance and Management Controls

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

Unit Convenor and Lecturer

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Unit Moderator

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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 (CAANZ) 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 to develop and present a business proposal.

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

1. Report and Presentation

Due: Weeks 8 and 9

Weighting: 40%

Students will be allocated to groups during Week 3 tutorial. Students who fail to arrange group membership by Week 5 will NOT be eligible to take part in this assessment task.

This assessment consists of two components:

a) Written Research Report (20% - 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 Friday 2nd May 2025 (Week 8)**. 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 11.

b) Research Report Individual Presentation (20% - individual mark) Each student is required to record their presentation and submit the recording via the provided link on iLearn **BEFORE 11.55 pm Friday 9th May 2025 (Week 9)**. 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.

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](#).

2. Test

Due: Week 11

Weighting: 30%

The class test will be conducted during Week 11 tutorials.

Please note that the class test may be closed book and held on-campus during your scheduled tutorial time. The test may comprise multiple-choice, discussion and problem-solving questions. Further information will be provided via 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.

3. Case analysis

Due: Week 13

Weighting: 30%

Students are required to analyse and provide solutions to a number of case scenarios. These scenarios are similar to the in-class exercises that students will attempt during weekly tutorials. Please note that solutions to these in-class exercises will only be provided during tutorial time and will not be published on iLearn. Therefore it is strongly recommended that students attend all tutorials.

The case analysis report must be submitted to Turnitin via the provided link on iLearn **BEFORE 11.55 pm Friday 6th June 2025 (Week 13)**.

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
<u>Skills development: Report and Presentation</u>	40%	No	Weeks 8 and 9
<u>Formal and observed learning: Test</u>	30%	No	Week 11
<u>Professional practice: Case analysis</u>	30%	No	Week 13

Skills development: Report and Presentation

Assessment Type ¹: Report

Indicative Time on Task ²: 35 hours

Due: **Weeks 8 and 9**

Weighting: **40%**

The purpose of this assessment is for you to strengthen the skills needed to successfully assess and evaluate business performance and management controls.. You will produce an analysis of real-world case scenarios. **Skills in focus:** -Critical Thinking - Collaboration - Communication skills **Deliverable:** Research report [max. 1,500 words], presentation [5 min] Individual and group assessment

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 to develop and present a business proposal.

Formal and observed learning: Test

Assessment Type ¹: Quiz/Test

Indicative Time on Task ²: 25 hours

Due: **Week 11**

Weighting: **30%**

The purpose of this assessment is for you to demonstrate your understanding and knowledge of key topics from the unit. You will participate in a formal test. **Skills in focus:** - Problem Solving - Discipline Knowledge **Deliverable:** Test Individual assessment

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.

Professional practice: Case analysis

Assessment Type ¹: Case study/analysis

Indicative Time on Task ²: 25 hours

Due: **Week 13**

Weighting: **30%**

The purpose of this assessment is for you to gain professional practice in how to assess business performance and management controls. You will produce an analysis of real-world case scenarios. **Skills in focus:** - Problem Solving - Discipline Knowledge - Communication - Work Readiness **Deliverable:** Written report [max. 1500 words] Individual assessment

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.

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

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. Active participation in tutorials will assist students in developing problem-solving, critical, analytical, and integrative thinking skills. Before attending the tutorial, students should have: (1) undertaken the required readings outlined in Unit Schedule; (2) attended/listened to the lecture; (3) completed the homework questions; and (4) read the relevant Case Study chapter in order to

attempt the in-class exercises. Solutions to homework questions will be published on iLearn, while solutions to in-class exercises will only be discussed in tutorials. Please note that the in-class exercises will help you prepare for the Case analysis assessment (due in Week 13). Therefore, it is strongly recommended that students attend all tutorials.

Unit Schedule

Week	Start Date	Lecture Topic
1	24-Feb	Management Accounting: An Overview
2	3-Mar	Ethics in Management Decision Making
3	10-Mar	Strategy and Strategic Management
4	17-Mar	Managing Cost, Quality and Capacity
5	24-Mar	Managing Suppliers, Customers and Inventory
6	31-Mar	Organisational Structure and Transfer Pricing
7	7-Apr	Financial Performance Measures
<i>Mid-session break 14 - 27 April</i>		
8	28-Apr	Strategic Performance Measurement Systems
9	5-May	Management Control Systems
10	12-May	Motivating Employees and Reward Systems
11	19-May	<i>No Lecture</i>
12	26-May	Sustainability and Management Accounting
13	2-Jun	<i>No Lecture</i>

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/>

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 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 2025.03 of the [Handbook](#)