



ACCG3001

Business Performance and Management Controls

Session 2, In person-scheduled-weekday, North Ryde 2026

Department of Accounting and Corporate Governance

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General Information

Unit convenor and teaching staff

Unit convenor

Nandini Krishna Kumar

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Level 3 Room 310,4ER Building

Wednesday 2pm-3pm

Moderator

Sophia Su

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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: Apply management accounting concepts and techniques and ethical approaches to organisational planning, control, and performance management.

ULO2: Explain and evaluate the organisational environment in which businesses operate, including the organisational structure, design, and functional and operational aspects.

ULO3: Evaluate the role of the alignment of organisational strategy, structure, and management control systems in facilitating the achievement of strategic goals.

ULO4: Analyse and propose appropriate management accounting and control technologies to effectively manage suppliers, customers, time, capacity, and costs in support of organisational strategies, while considering environmental and sustainability impacts.

ULO5: Work collaboratively to develop and present a business proposal which demonstrates the integration of management accounting and organisational analysis concepts.

General Assessment Information

1. Case analysis

Due: Week 8

Weighting: 30%

Assessment type: Individual

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 Tuesday 15 Sept 2026 (Week 8)**.

2. Presentation

Due: Week 10

Weighting: 40% Assessment type: Group submission with group and individual marking

Students will be allocated to groups during the Week 3 and Week 4 tutorials. Students who have not arranged their group membership by Week 5 will not be eligible to participate in this assessment task.

Each group will analyse real-world case scenarios relating to business performance and management controls and submit one recorded presentation in accordance with the Presentation Requirements published on iLearn.

Although there is only one submission per group, the presentation will be assessed using both

group and individual criteria:

- Group component: 15% - all group members will receive the same mark for the group-assessed criteria.
- Individual component: 25% - each student will receive an individual mark for their contribution to and delivery of the presentation.

All group members must participate in the recorded presentation. Groups must nominate one member to submit the final recording through the designated link on iLearn.

The presentation must be submitted via the provided link on iLearn **BEFORE 11.55 pm on Friday, 16 October 2026 (Week 10)**.

Marks and feedback will be provided through iLearn.

3. Test

Due: Week 13

Weighting: 30%

Assessment type: Individual

The class test will be conducted during Week 13 tutorials.

Please note that the class test will 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.

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	Groupwork/Individual	Short Extension	AI Approach
<u>Professional practice: Case analysis</u>	30%	No	15/ 09/ 2026	Individual	Yes	Open

Name	Weighting	Hurdle	Due	Groupwork/Individual	Short Extension	AI Approach
<u>Skills development:</u> <u>Presentation</u>	40%	No	16/ 10/ 2026	Individual and Group	No	Open
<u>Formal examination:</u> <u>Test</u>	30%	No	Week 13	Individual	No	Observed

Professional practice: Case analysis

Assessment Type ¹: Professional task

Indicative Time on Task ²: 25 hours

Due: **15/09/2026**

Weighting: **30%**

Groupwork/Individual: Individual

Short extension ³: Yes

AI Approach: Open

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 skills
- Work readiness

Deliverable(s): Written report [max 2000 words]

Individual assessment

On successful completion you will be able to:

- Apply management accounting concepts and techniques and ethical approaches to organisational planning, control, and performance management.
- Explain and evaluate the organisational environment in which businesses operate, including the organisational structure, design, and functional and operational aspects.
- Analyse and propose appropriate management accounting and control technologies to effectively manage suppliers, customers, time, capacity, and costs in support of organisational strategies, while considering environmental and sustainability impacts.

Skills development: Presentation

Assessment Type ¹: Problem-based task

Indicative Time on Task ²: 35 hours

Due: **16/10/2026**

Weighting: **40%**

Groupwork/Individual: Individual and Group

Short extension ³: No

AI Approach: Open

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:

- Discipline knowledge
- Critical thinking and problem solving
- Collaboration and communication
- Work readiness

Deliverable(s): Presentation

Individual and group assessment

On successful completion you will be able to:

- Evaluate the role of the alignment of organisational strategy, structure, and management control systems in facilitating the achievement of strategic goals.
- Analyse and propose appropriate management accounting and control technologies to effectively manage suppliers, customers, time, capacity, and costs in support of organisational strategies, while considering environmental and sustainability impacts.
- Work collaboratively to develop and present a business proposal which demonstrates the integration of management accounting and organisational analysis concepts.

Formal examination: Test

Assessment Type ¹: Examination

Indicative Time on Task ²: 25 hours

Due: **Week 13**

Weighting: **30%**

Groupwork/Individual: Individual

Short extension ³: No

AI Approach: Observed

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(s): Test

Individual assessment

On successful completion you will be able to:

- Apply management accounting concepts and techniques and ethical approaches to organisational planning, control, and performance management.
- Explain and evaluate the organisational environment in which businesses operate, including the organisational structure, design, and functional and operational aspects.
- Evaluate the role of the alignment of organisational strategy, structure, and management control systems in facilitating the achievement of strategic goals.
- Analyse and propose appropriate management accounting and control technologies to effectively manage suppliers, customers, time, capacity, and costs in support of organisational strategies, while considering environmental and sustainability impacts.

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
- [Academic Success](#) 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.

³ An automatic short extension is available for some assessments. Apply through the [Service Connect Portal](#).

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.

Unit Schedule

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UNIT SCHEDULE

* Reading materials not from the Textbook (Langfield-Smith et al. 2022) will be uploaded on iLearn LEGANTO.

Week	Start Date	Lecture Topic	Readings	Tutorial Activities/Assessments
1	27-July	Management Accounting: An Overview	Textbook Chapter 1 <i>FFCS Chapter 1</i>	No tutorial this week. Tutorials start from Week 2.
2	3-Aug	Ethics in Management Decision Making	Textbook Chapter 1 pp. 25-26 Ghillyer 2018 Chapter 2 pp. 22-34 Ghillyer 2018 Chapter 3 pp. 54-58 Ghillyer 2018 Chapter 7 pp. 144-151 Parkes et al. 2016 Chapter 14 pp. 634-640 <i>FFCS Chapter 2</i>	. Discuss Week 2 homework & in-class exercise (related to Week 1 lecture).

3	10-Aug	Strategy and Strategic Management	Ghillyer 2012 Chapter 4 Campling et al. 2008 Chapter 8 pp. 215-236 Rothaermel 2021 Chapter 3 pp. 75-81 <i>FFCS Chapter 3</i>	. Allocate groups for the Group Report assessment. . Discuss Week 3 homework & in-class exercise (related to Week 2 lecture).
4	17-Aug	Managing Cost, Quality and Capacity	Textbook Chapter 16 Paton et al. 2011 - Chapter 7 <i>FFCS Chapter 4</i>	. Discuss Week 4 homework & in-class exercise (related to Week 3 lecture).
5	24-Aug	Managing Suppliers, Customers and Inventory (This lecture will be a recorded lecture)	Textbook Chapter 15 <i>FFCS Chapter 5</i>	. Discuss Week 5 homework & in-class exercise (related to Week 4 lecture).
6	31 Aug	Organisational Structure and Transfer Pricing	Textbook Chapter 12 Rothaermel 2021 Chapter 11 pp. 390-411 <i>FFCS Chapter 6</i>	. Discuss Week 6 homework & in-class exercise (related to Week 5 lecture).
7	7-Sept	Financial Performance Measures	Textbook Chapter 13 pp. 587-599 <i>FFCS Chapter 7</i>	. Discuss Week 7 homework & in-class exercise (related to Week 6 lecture).
8	14-Sept	Strategic Performance Measurement Systems	Textbook Chapter 14 <i>FFCS Chapter 8</i>	. Discuss Week 8 homework & in-class exercise (related to Week 7 lecture). *Submission of Case Analysis *
			Mid-session break: 21-Sept - 5-Oct 2026	
9	6-Oct	Management Control Systems	Campling et al. 2008 - Chapter 7 pp. 182-188 Simons 2000 - Chapter 14 pp. 301-308 Garrison et al. 2017 - Chapter 1 pp. 13-14 <i>FFCS Chapter 9</i>	. Discuss Week 9 homework & in-class exercise (related to Week 8 lecture). *Submission of Group Report *
10	12-Oct	Motivating Employees and Reward Systems	Textbook Chapter 13 pp. 599-606 Campling et al. 2008 - Chapter 14 <i>FFCS Chapter 10</i>	. Discuss Week 10 homework & in-class exercise (related to Week 9 lecture). *Submission Individual presentation *
11	19-Oct	Sustainability and Management Accounting	Textbook Chapter 17 <i>FFCS Chapters 11 & 12</i>	. Discuss Week 11 homework & in-class exercise (related to Week 10 lecture).

12	26-Oct	Revision lecture	<i>Preparation for Class Test</i>	. Discuss Week 12 homework & in-class exercise (related to Week 12 lecture). Revision for class test
13	2-Nov	<i>No Lecture</i>	<i>Class Test</i>	*Class test on campus during tutorials*

Full details of required readings:	
Textbook (Langfield-Smith et al. 2022)	Langfield-Smith, K, Smith, D, Andon, P, Hilton, R & Thorne, H 2022, Management Accounting: Information for Creating and Managing Value, 9th edn, McGraw-Hill, Sydney.
FFCS (Fell 2017)	Fell, J 2017, Foleo Fones Case Study, Macquarie University, Sydney.
Ghillyer 2018	Ghillyer, A 2018, Business Ethics Now, 5th edn, McGraw-Hill, New York.
Parkes et al. 2016	Parkes, A, Considine, B, Olesen, K & Blount, Y 2016, Accounting Information Systems, 5th edn, Wiley, Melbourne.
Ghillyer 2012	Ghillyer, A 2012, Management Now , 2nd edn, McGraw-Hill, New York
Campling et al. 2008	Campling, J, Poole, D, Wiesner, R, Ang, ES, Chan, B, Tan, W-L & Schermerhorn, JR 2008, Management, 3rd edn, Milton, Queensland.
Rothaermel 2021	Rothaermel, Frank T 2021, Strategic management, 5th edn, McGraw-Hill, New York.
Paton et al. 2011	Paton, S, Clegg, B, Hsuan, J & Pilkington, A 2011, Operations Management, McGraw-Hill, London.
Simons 2000	Simons, R 2000, Performance Measurement and Control Systems for Implementing Strategy, Prentice-Hall, New Jersey.

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.

- [Ask a Study Coach](#)
- [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 <https://students.mq.edu.au/support/technology/service-desk>.

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 2026.04 of the [Handbook](#)