



ACCG8141

Strategic Business Leader I

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

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Unit Moderator

Parmod Chand

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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.

General Assessment Information

Late Submission Penalties

If you submit your assessment late, 5% of the total possible marks will be deducted for each day (including weekends), up to 7 days. Submissions more than 7 days late will receive a mark of 0.

Example 1 (out of 100):

If you score 85/100 but submit **20 hours late**, you will lose **5 marks** and receive **80/100**.

Example 2 (out of 30):

If you score 27/30 but submit **20 hours late**, you will lose **1.5 marks** and receive **25.5/30**.

Extensions

Automatic short extension: Some assessments are eligible for automatic short extension. You can only apply for an automatic short extension before the due date.

Special Consideration: If you need more time due to serious issues and for any assessments that are not eligible for Short Extension, you must apply for Special Consideration. Need help? Review the [Special Consideration page](#) for further details.

Assessment Tasks

Name	Weighting	Hurdle	Due	Groupwork/Individual	Short Extension	AI Approach
Skills Development: reflective learning journey	20%	No	10/09/2026	Individual	Yes	Open AI
Professional practice: Governance application and risk assessment	30%	No	11/10/2026 for Report and 19/10/2026 for Presentation	Individual and Group	No	Open AI

Name	Weighting	Hurdle	Due	Groupwork/Individual	Short Extension	AI Approach
Formal examination	50%	No	University Exam Period	Individual	No	Observed

Skills Development: reflective learning journey

Assessment Type ¹: Portfolio

Indicative Time on Task ²: 15 hours

Due: **10/09/2026**

Weighting: **20%**

Groupwork/Individual: Individual

Short extension ³: Yes

AI Approach: Open AI

The purpose of this assessment is for you to demonstrate consistent engagement with course materials and seminar discussions through critical reflection.

You will complete a series of structured learning activities and compile a written portfolio that documents your understanding and development through peer discussions, and topical issues throughout the unit.

Skills in focus:

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

Deliverable(s): Reflective learning portfolio [max 1200 words]

Individual assessment

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.

Professional practice: Governance application and risk assessment

Assessment Type ¹: Professional task

Indicative Time on Task ²: 20 hours

Due: **11/10/2026 for Report and 19/10/2026 for Presentation**

Weighting: **30%**

Groupwork/Individual: Individual and Group

Short extension ³: No

AI Approach: Open AI

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.

You will analyse the annual reports and other relevant information to complete the case study collaboratively. Your response will be submitted both as a group and as an individual component.

Skills in focus:

- Discipline knowledge
- Collaboration skills
- Critical thinking and problem solving
- Work readiness
- Communication skills

Deliverable(s): Written Assignment and Presentation [max 1000 words]

Individual and group assessment

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.

Formal examination

Assessment Type ¹: Examination

Indicative Time on Task ²: 40 hours

Due: **University Exam Period**

Weighting: **50%**

Groupwork/Individual: Individual

Short extension ³: No

AI Approach: Observed

The purpose of this assessment is for you to formally demonstrate the expertise you have gained in this unit.

You will participate in a 2-hour exam held during the University Examination period.

Important information about the exam will be made available on the unit iLearn page. You should also review the [MQ Exams website](#) for general tips.

Deliverable(s): Formal exam

Individual assessment

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
- [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 TEXT

- *ACCA Strategic Business Leader Course Book September 2026 to June 2027, BPP Learning Media*

- *ACCA Strategic Business Leader Exam Practice Kit September 2026 to June 2027, BPP Learning Media*

Access to the **course book** and the **exam practice kit** are essential for seminar references and for homework questions.

You can purchase the materials directly from BPP either as eBook or hardcopy via:

<https://learningmedia.bpp.com/products/acca-strategic-business-leader?variant=56704682033530>

Unit Schedule

Week	Start	Topic	Course Book Chapter	
1	27-Jul	Introduction to Strategic Business Leader	Introduction	
2	3-Aug	Agency and stakeholder analysis	Chapter 2	Stakeholders and social responsibility
3	10-Aug	Corporate social responsibility and stakeholder reporting	Chapter 2	Stakeholders and social responsibility
4	17-Aug	Governance scope and approaches	Chapter 3	Impact of corporate governance on strategy
5	24-Aug	The board of directors	Chapter 3	Impact of corporate governance on strategy
6	31-Aug	Ownership and public sector governance	Chapter 3	Impact of corporate governance on strategy
7	7-Sep	Assessing and managing risk (I)	Chapter 7	Assessing and managing risk
8	14-Sep	Assessing and managing risk (II)	Chapter 7	Assessing and managing risk
Mids-session break: 21 Sep to 4 Oct				
9	5-Oct	No seminar this week due to Public Holiday		
10	12-Oct	Internal control system and reporting	Chapter 8	Internal control system
11	19-Oct	Audit and compliance	Chapter 8	Internal control system
12	26-Oct	Professionalism, ethical codes and the public interest	Chapter 9	Applying ethical principles
13	2-Nov	Revision		

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:

- [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 2026.03 of the [Handbook](#)