ACCG903

CPA - Global Strategy and Leadership

S2 Evening 2018

Dept of Accounting & Corporate Governance

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General Information

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Credit points
4

Prerequisites
ACCG907 and ACCG908 and ACCG913

Corequisites

Co-badged status

Unit description
This unit provides extended formal academic support to students concurrently enrolled in the Global Strategy and Leadership unit of the CPA program. Specifically this unit provides students with a framework and the necessary analytical tools in order to develop and implement strategy. The unit covers a number of modules which predominantly follow a rational, or traditional analytical approach to the strategic management cycle – analysis, choice, and implementation. A number of approaches available to leaders will be examined.

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:

Understand and apply the terms strategy and leadership, their relationship, and, consider various viewpoints within these areas

Theorise concepts such as a) remote environment, b) industry analysis, c) competitor and key customer analysis, d) capability analysis, e) stakeholder analysis and performance measurement. To theorise the concept of f) gap analysis and the g) various options available to organisations in order to h) formulate and make choices about desired strategic directions

Analyse the role of leaders in developing and implementing strategy and be able to apply the strategy and leadership concepts learned to case analysis undertaken throughout the course, and, analysis of a company in a case study context, in a group context

Develop professional skills and capabilities in strategic thinking

Develop communication and presentation skills relating to strategy and strategic leadership

General Assessment Information

The following is a guide for how the 150 hours study load for this unit should be allocated.

Task	Hours
Week 1 Preparation and Attendance	6
Week 2 Preparation and Attendance	6
Week 3 Preparation and Attendance	6
Week 4 Preparation and Attendance including Test 1 preparation	16
Week 5 Preparation and Attendance including Assessment Component 1 submission	11
Week 6 Preparation and Attendance	6
Week 7 Preparation and Attendance including Assessment Component 2 submission	10
Week 8 Preparation and Attendance	6
Week 9 Preparation and Attendance including Test 2 preparation	20

Week 10 Preparation and Attendance including pre seen case study preparation	25
Week 11 Preparation for CPA Exam	20
Week 12 Preparation of Assessment group report and presentation	15
Week 13 Attendance	3
TOTAL	150 hrs

Turnitin

All text based assessments must be submitted through Turnitin as per instructions provided in the unit guide. It is the student's responsibility to ensure that work is submitted correctly prior to the due date. No hard copies of assessments will be accepted and only Turnitin records will be taken as records of submission. Multiple submissions may be possible in some units via Turnitin prior to the final due date and time of an assessment task and originality reports may be made available to students to view and check their work. All identified matching text will be reconsidered carefully. Students should note that the system will not immediately produce the similarity score on a second or subsequent submission - it approximately takes 24 hours for the report to be generated. This may be after the due date so students should plan any resubmissions carefully. Please refer to these instructions on how to submit your assignment through Turnitin and access similarity reports and feedback provided by teaching staff. Should you have questions about Turnitin or experience issues submitting through the system, you must inform your unit coordinator immediately. If the issue is technical in nature may also lodge OneHelp Ticket, refer to the IT help page. It is the responsibility of the student to retain a copy of any work submitted. Students must produce these documents upon request. Copies should be retained until the end of the grade appeal period each term. In the event that a student is asked to produce another copy of work submitted and is unable to do so, they may be awarded zero (0) for that particular assessment task.

Assessment Tasks

Name	Weighting	Hurdle	Due
1. Class Test	10%	No	wkb 13/08/18
2. Class Test	30%	No	TBA (wkb 17/9/18)
3. Assignment	30%	No	Multiple Submission dates

Name	Weighting	Hurdle	Due
4. Final Examination	30%	No	CPA Examination period

1. Class Test

Due: **wkb 13/08/18**
Weighting: **10%**

A 1 hour test taken in class covering 15 multiple choice questions and short answer questions.

It will **not** be an open book test

Submission: The test will be held in the wkb 13.08.18

Late Submission:

No extensions will be granted. Students who have not submitted the task prior to the deadline will be awarded a mark of 0 for the task, except for cases in which an application for special consideration is made and approved.

On successful completion you will be able to:

- Understand and apply the terms strategy and leadership, their relationship, and, consider various viewpoints within these areas
- Theorise concepts such as a) remote environment, b) industry analysis, c) competitor and key customer analysis, d) capability analysis, e) stakeholder analysis and performance measurement. To theorise the concept of f) gap analysis and the g) various options available to organisations in order to h) formulate and make choices about desired strategic directions
- Analyse the role of leaders in developing and implementing strategy and be able to apply the strategy and leadership concepts learned to case analysis undertaken throughout the course, and, analysis of a company in a case study context, in a group context

2. Class Test

Due: **TBA (wkb 17/9/18)**
Weighting: **30%**

A 3 hour examination testing understanding of concepts and techniques. Students will need to apply these to a case study. Further information regarding the format of the exam will be made available prior to the exam. This exam will cover weeks 1-8.

It **will be** an open book exam.

Submission: The test will be held in the wkb 26/3/18.

Extension: Supplementary exam is available where students provide substantiated support for

special consideration.

Penalties: Zero mark for not sitting exam and not receiving approval for a special consideration application.

On successful completion you will be able to:

- Understand and apply the terms strategy and leadership, their relationship, and, consider various viewpoints within these areas
- Theorise concepts such as a) remote environment, b) industry analysis, c) competitor and key customer analysis, d) capability analysis, e) stakeholder analysis and performance measurement. To theorise the concept of f) gap analysis and the g) various options available to organisations in order to h) formulate and make choices about desired strategic directions
- Analyse the role of leaders in developing and implementing strategy and be able to apply the strategy and leadership concepts learned to case analysis undertaken throughout the course, and, analysis of a company in a case study context, in a group context
- Develop professional skills and capabilities in strategic thinking
- Develop communication and presentation skills relating to strategy and strategic leadership

3. Assignment

Due: **Multiple Submission dates**
Weighting: **30%**

Students will work in groups of 5-6 (students will be allocated to a group in week 1). This is a group activity for students to analyse a company based on a case study which will be provided to the group by the lecturer.

Please refer to the assessment guide which provides further detail on the requirements for this assignment. Groups will be assessed on both their individual and group contribution to the assignment.

Submission:

Please note that there are multiple submission dates required for this assignment.

In Week 2 your lecturer will provide you with a case study that will be unique to your group. You are required to work together to complete the components of the assignment, which are completed on both an individual and group basis (as detailed above).

Assessment Task 3 is based on the existence of cohesive groups and involves work by individuals and by the group as a whole. Assessment Task 3 includes:

- Multiple Choice Questions (MCQ) (10 % of assessment)

    - 3 questions that are General – based on CPA Material
    - 3 questions that are Case Study – based on Case Study as provided by Lecturer
    - Students are also required to attempt at least 5 MCQ from Peerwise and demonstrate this attempt to the lecturer
- Case Study Analysis and Exam (15% of assessment)
- Presentation (5% of assessment) (will be marked individually)

Breakdown of marks for Group Assignment:

Total Marks

Due Date

Submission Method

A. MCQ - General – Based on CPA Material

5

Week 6 31/8/18

Online – via iLearn

B. MCQ - Case Study – Based on Case Study

5

Week 10 26/9/18

Online – via iLearn

C. Case Study Analysis and Exam

15

Week 10 26/9/18

Online – via iLearn

D. Presentation

5

Week 14 wkb 22/10/18

In Class

Total

30

For further details refer to the "Assessment Guide" posted to iLearn.

Extension: No extensions will be granted. There will be a deduction of 10% of the total available marks made from the total awarded mark for each 24 hour period or part thereof that the submission is late (for example, 25 hours late in submission – 20% penalty). This penalty does not apply for cases in which an application for special consideration is made and approved.

On successful completion you will be able to:

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- Theorise concepts such as a) remote environment, b) industry analysis, c) competitor and key customer analysis, d) capability analysis, e) stakeholder analysis and performance measurement. To theorise the concept of f) gap analysis and the g) various options available to organisations in order to h) formulate and make choices about desired strategic directions
- Analyse the role of leaders in developing and implementing strategy and be able to apply the strategy and leadership concepts learned to case analysis undertaken throughout the course, and, analysis of a company in a case study context, in a group context
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- Develop communication and presentation skills relating to strategy and strategic leadership

4. Final Examination

Due: **CPA Examination period**
Weighting: **30%**

The time and location of the Final CPA Examination is determined by CPA Australia. You will be advised in writing of the rules and further examination details directly by CPA

Australia. Submission: Subject to the rules applicable to CPA Australia

Extension: Subject to the rules applicable to CPA Australia

Penalties: Obtain at least a PASS assessment in the CPA external examination.

Students who do not achieve a Pass grade in the CPA Australia exams should discuss this with Student Services to establish your ongoing status within Macquarie University.

On successful completion you will be able to:

- Understand and apply the terms strategy and leadership, their relationship, and, consider various viewpoints within these areas
- Theorise concepts such as a) remote environment, b) industry analysis, c) competitor and key customer analysis, d) capability analysis, e) stakeholder analysis and performance measurement. To theorise the concept of f) gap analysis and the g) various options available to organisations in order to h) formulate and make choices about desired strategic directions
- Analyse the role of leaders in developing and implementing strategy and be able to apply the strategy and leadership concepts learned to case analysis undertaken throughout the course, and, analysis of a company in a case study context, in a group context
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Delivery and Resources

Classes

This unit is structured around attendance at one 3 hour class per week. A link to the timetable can be found here : http://timetables.mq.edu.au

Class attendance is compulsory.

Required and Recommended Texts and/or Materials

Prescribed Text:

CPA Handbook *Global Strategy and Leadership* (2018) CPA Australia

Recommended Reading:

Johnson G., Scholes, K., Whittington R. (2008), *Exploring Corporate Strategy: Texts and Cases* 8th ed, Prentice Hall, Harlow, Essex.

Hubbard, G., Rice, I., Beamish, P (2008), *Strategic Management: Thinking, Analysis, Action* 3rd ed, Pearson Education Australia, Frenchs Forest.

Students can also access additional materials via CPA Online learning. Details regarding this can be obtained within the CPA program guide made available to students upon enrolment with CPA. Students are encouraged to utilise this material.

There is generally a large amount of published literature available concerning strategic management. Students are therefore also encouraged to perform their own research (eg library, internet) during the semester to further explore the content covered within the prescribed and suggested reference texts, and, in class discussion.

Unit Web Page

Course material is available on the learning management system (iLearn). The web page for this unit can be found at http://ilearn.mq.edu.au. Ensure that you have regular access to technology that has reliable connectivity to the internet.

- The Webpage will contain important unit materials including:
- Course details—An outline of the unit
- Announcements—notices updating students on important matters regarding the unit
- Lecture slides
- Results for the mid semester exam

Teaching and Learning Activities

The unit is structured around a 3 hour session.

Lectures will provide students with the main concepts and techniques and these will cover the most significant parts of the content from the CPA Material. Students are expected to work through the material independently and to read the relevant module prior to lecture attendance. Some class discussion/activity will also be undertaken to consolidate the student's knowledge of the material covered within each week's lecture.

For each module, PowerPoint lecture notes will be placed on *iLearn* before the class. They are NOT intended to, nor do they stand alone nor do they in any way replace compulsory lecture attendance and FULL READING OF THE CPA Modules. They are provided for your convenience.

There have been no changes since last offering.

You are not entitled to rely on notes provided by the lecturer for full study purposes nor most importantly can they be taken as being a defined indicator of CPA exam content.

Active participation in class is expected of every student. This helps clarify ideas, understanding and problem areas with the material, as well as enhancing your communication skills.

Ways to enhance your chance of success in this unit:

During 2007 the Master of Accounting program engaged in a significant research project that was designed to investigate and find ways to enhance student participation in the classroom.

Students who were interviewed during the research project stated that participating in classroom discussions, answering lecturer's questions and engaging in meaningful discussion with colleagues when directed by the lecturer:

1. assists them in retaining information and maintaining interest and concentration
2. allows them to clarify or check their understanding
3. provides opportunities to enhance and reinforce knowledge and learn from other students
4. improves their English proficiency
5. supports their development of communication skills develops skills needed in professional practice.

Lecturers expect students to participate in class as it:

1. provides opportunities for students to review or clarify lecture content and benefit from the experience of other students
2. assists students to think about concepts and test whether their understanding is correct
3. develops confidence in speaking
4. provides opportunities to think in a different way

The research concluded that the benefits of participation include:

- enhancing the learning process
- meeting lecturers' expectations of students
- helping to increase communication skills.

Unit Schedule

Week	Class/ Date	Topic	Module	Other information

W1	**Class 1** Week start 23 July 2018	**An Introduction to Strategy & Leadership**	**Module 1**	Introduction Review of Unit Guide Establishment of Groups for Group Assignment
W2	**Class 2** Week start 30 July 2018	**Understanding the External Environment**	**Module 2**	Case Studies for group assignment will be provided to Groups
W3	**Class 3** Week start 6 August 2018	**Understanding the Internal Environment**	**Module 3**	
W4	**Class 4** Week start 13 August 2018	**In Class Test 1**	**Modules 1-3**	**In Class Test** will cover modules 1-3 and will be 45 minutes duration. The remainder of the class will be time available for students to work in their groups
W5	**Class 5** Week start 20 August 2018	**Product and Market Development**	**Module 4**	
W6	**Class 6** Week start 27 August 2018	**Developing the strategy**	**Module 5**	**General MCQ Questions due**
W7	**Class 7** Week start 3 September 2018	**Strategy Implementation** **Leadership and Decision Making**	**Module 6** **Module 7**	
W8	**Class 8** Week start 10 September 2018	**Strategy, Leadership and communication and Practice Week**		A session conducted to assist students with case studies and presentations within the strategic management process

W9	**Class 9** Week start 17 September 2018	**Class Test 2 - Class Test 2– 30% of marks – test is compulsory.** 3 hours including 10 minutes reading time – covers all Modules. **ACTUAL DAY & TIME to be advised. TEST IS COMPULSORY.**	**Class Test**	**This test is an important EXAM** **30% of total marks.** **See iLearn for date, time, location and seating.** Date is designed to avoid clash with other units' tests. **Formal invigilation – bring ID.**
W10	**Class 10** Week start 24 September 2018	**Class Test 'hand back' and review.** Exam techniques discussion.	MQU Exam review & revision	**IMPORTANT CLASS YOU MUST ATTEND.** Receive your Test in your hand for understanding, discussion, feedback and your comments. **Case Study based MCQ due and Group Assignment Case Study & Analysis Exam Due**
W11 **W12**	**No Classes** Week start 1 October 2018 8 October 2018	**Final (CPA Australia) Exam – CPA Exam period commences Saturday 29 September 2018**		**CPA Australia EXAM** 30% of total marks **You must personally check ALL exam details** with CPA Australia
W13 **W14**	**Class 13 &** **Class 14** Weeks starting 22 & 29 October	**Presentations**		Presentations – ensure you read and follow ALL requirements

Policies and Procedures

Macquarie University policies and procedures are accessible from Policy Central (https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central). 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
- Grade Appeal Policy

- Complaint Management Procedure for Students and Members of the Public
- Special Consideration Policy *(**Note:** The Special Consideration Policy is effective from 4 December 2017 and replaces the Disruption to Studies Policy.)*

Undergraduate students seeking more policy resources can visit the Student Policy Gateway (https://students.mq.edu.au/support/study/student-policy-gateway). It is your one-stop-shop for the key policies you need to know about throughout your undergraduate student journey.

If you would like to see all the policies relevant to Learning and Teaching visit Policy Central (https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central).

Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: https://students.mq.edu.au/study/getting-started/student-conduct

Results

Results shown in *iLearn*, 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.

Policies and Procedures

Macquarie University policies and procedures are accessible from Policy Central. You may find of particular interest those which can be found in the Learning and Teaching category.

Academic Honesty

The nature of scholarly endeavour, dependent as it is on the work of others, binds all members of the University community to abide by the principles of academic honesty. Its fundamental principle is that all staff and students act with integrity in the creation, development, application and use of ideas and information. This means that:

- all academic work claimed as original is the work of the author making the claim
- all academic collaborations are acknowledged
- academic work is not falsified in any way
- when the ideas of others are used, these ideas are acknowledged appropriately.

Further information on the academic honesty can be found in the Macquarie University Academic Honesty Policy athttp://www.mq.edu.au/policy/docs/academic_honesty/policy.html

Grades

Macquarie University uses the following grades in coursework units of study:

- HD - High Distinction
- D - Distinction

- CR - Credit
- P - Pass
- F - Fail

Grade descriptors and other information concerning grading are contained in the Macquarie University Grading Policy which is available at:

http://www.mq.edu.au/policy/docs/grading/policy.html

Students must obtain at least a PASS assessment in the CPA external examination. Note that if you do NOT pass the CPA Australia exam then you cannot attain a pass in this unit in this session.

Grading Appeals and Final Examination Script Viewing

If, at the conclusion of the unit, you have performed below expectations, and are considering lodging an appeal of grade and/or viewing your final exam script please refer to the following website which provides information about these processes and the cut off dates in the first instance. Please read the instructions provided concerning what constitutes a valid grounds for appeal before appealing your grade.

http://www.businessandeconomics.mq.edu.au/new_and_current_students/undergraduate_current_students/how_do_i/grade_appeals/

Student Support

Macquarie University provides a range of support services for students. For details, visit http://students.mq.edu.au/support/

Learning Skills

Learning Skills (mq.edu.au/learningskills) provides academic writing resources and study strategies to improve your marks and take control of your study.

- Workshops
- StudyWise
- Academic Integrity Module for Students
- Ask a Learning Adviser

Student Services and Support

Students with a disability are encouraged to contact the Disability Service who can provide appropriate help with any issues that arise during their studies.

Student Enquiries

For all student enquiries, visit Student Connect at ask.mq.edu.au

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.

Graduate Capabilities

PG - Critical, Analytical and Integrative Thinking

Our postgraduates will be capable of utilising and reflecting on prior knowledge and experience, of applying higher level critical thinking skills, and of integrating and synthesising learning and knowledge from a range of sources and environments. A characteristic of this form of thinking is the generation of new, professionally oriented knowledge through personal or group-based critique of practice and theory.

This graduate capability is supported by:

Learning outcomes

- Understand and apply the terms strategy and leadership, their relationship, and, consider various viewpoints within these areas
- Theorise concepts such as a) remote environment, b) industry analysis, c) competitor and key customer analysis, d) capability analysis, e) stakeholder analysis and performance measurement. To theorise the concept of f) gap analysis and the g) various options available to organisations in order to h) formulate and make choices about desired strategic directions
- Analyse the role of leaders in developing and implementing strategy and be able to apply the strategy and leadership concepts learned to case analysis undertaken throughout the course, and, analysis of a company in a case study context, in a group context
- Develop professional skills and capabilities in strategic thinking

Assessment tasks

- 1. Class Test
- 2. Class Test
- 3. Assignment
- 4. Final Examination

PG - Research and Problem Solving Capability

Our postgraduates will be capable of systematic enquiry; able to use research skills to create new knowledge that can be applied to real world issues, or contribute to a field of study or practice to enhance society. They will be capable of creative questioning, problem finding and problem solving.

This graduate capability is supported by:

Learning outcomes

- Understand and apply the terms strategy and leadership, their relationship, and, consider various viewpoints within these areas
- Theorise concepts such as a) remote environment, b) industry analysis, c) competitor and key customer analysis, d) capability analysis, e) stakeholder analysis and performance measurement. To theorise the concept of f) gap analysis and the g) various options available to organisations in order to h) formulate and make choices about desired strategic directions
- Analyse the role of leaders in developing and implementing strategy and be able to apply the strategy and leadership concepts learned to case analysis undertaken throughout the course, and, analysis of a company in a case study context, in a group context
- Develop professional skills and capabilities in strategic thinking

Assessment tasks

- 2. Class Test
- 3. Assignment
- 4. Final Examination

PG - Effective Communication

Our postgraduates will be able to communicate effectively and convey their views to different social, cultural, and professional audiences. They will be able to use a variety of technologically supported media to communicate with empathy using a range of written, spoken or visual formats.

This graduate capability is supported by:

Learning outcomes

- Develop professional skills and capabilities in strategic thinking
- Develop communication and presentation skills relating to strategy and strategic leadership

Assessment tasks

- 2. Class Test
- 3. Assignment
- 4. Final Examination

Changes from Previous Offering

The major change in this unit is that CPA will no longer provide students with a "pre-seen case study" prior to the CPA exam. Students will receive the exam within the allocated exam time. The structure of the CPA is approximately 85% MCQ and 15% written questions. The group assessment for this unit has been changed to enable students valuable practice in case study analysis and exam preparation.

Research and Practice, Global and Sustainability

This unit addresses global and sustainability issues as direct areas of study and as necessary implications arising from the materials, assessment and academic discussion and debate in classes/seminars. We promote sustainability by developing ability in students to research and locate information within accounting discipline. We aim to provide students with an opportunity to obtain skills which will benefit them throughout their career. The unit materials have a reference list at the end of each module containing all references cited by the author. These provide some guidance to references that could be used to research particular issues.