ACCG908

CPA - Strategic Management Accounting

S1 Evening 2018

Dept of Accounting & Corporate Governance

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Disclaimer

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General Information

Unit convenor and teaching staff
Unit Convenor
Melanie Seifert
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Contact via Email. Please contact Unit Convenor for all normal academic inquiries.
Consultation: At E4A Level 2. Eastern entry.
Time: Friday 11am - 12pm. Please email for appointment

Unit Moderator
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Credit points
4

Prerequisites
(Admission to MAdvProfAcc and 4cp at 800 level) or (16cp at 600 level and ACCG921 and ACCG923 and ACCG926 and ((AFIN858 and ACCG922) or (admission to (MAccg(Adv) or MAccg))

Corequisites

Co-badged status

Unit description
This unit provides a strong theoretical and practical knowledge of the strategic importance of management accounting. It emphasises the importance of correct understandings of environmental and organisation analysis. It stresses that management accounting must provide the correct knowledge that is critically important for effective decisions by management. In the increasingly competitive global business environment this knowledge includes not only financial issues but vitally important environmental and social concerns. The unit identifies the 'strategic management accountant' as a key member of organisation strategy development teams. It discusses the importance of the strategic management accountant acting as a moral compass within organisations being a key player involved in corporate social responsibility measurement and reporting and stakeholder recognition. This unit is undertaken concurrently with the student being also enrolled in the Strategic Management Accounting segment of the CPA Australia Professional Program.

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:

Investigate strategic management decision making in order to understand how management accounting is essential to the creation, management and enhancement of value within entities and for societies.

Integrate and apply the correct accounting tools and processes relevant to the selection, planning, implementation, control and monitoring of ongoing operations and of unique projects.

Assess the characteristics of value chain analysis at both industry and organisational levels in order to ensure the design and construction of effective value adding strategies and activities and effective value drivers and value chains within an entity.

Formulate ethical strategic and corporate social responsibility related performance measurement and controls systems within an entity and for the benefit of society generally.

General Assessment Information

Summary of Formal Assessment Tasks and overall workload expectations

Class attendance is strongly recommended	% of marks	Est work hrs

Task 1: Class Test 1 - In Class Assessment	10%	1 hr exam
Task 2: Class Test 2 (invigilated as a formal exam)	30%	2.5 hr exam
Task 3: Group Task – group and individual marks apply	30%	19 incl prep
Task 4: Final Examination CPA Australia	30%	3.25 hr exam
TOTAL Assessment dedicated hours	**100%**	**25.75 hours**
Class Attendance		39 hours
Overall unit preparation and study		85.25 hours
TOTAL EXPECTED STUDENT WORK HOURS		**150 hours**

To be eligible to pass the unit it is necessary to:

·Gain the necessary knowledge by preparing fully and attending classes regularly **and attempting ALL assessment components.**

·**Obtain at least a PASS assessment in the CPA external examination.** Note that if you do NOT pass the CPA Australia CPA104 SMA exam then you cannot attain a pass in this unit in this Session.

·**Obtain at least half marks for the 70% comprising Macquarie University assessment.**

Where a student attains at least 35 (ie scores 50% of 70 marks) in the Macquarie University assessment but fails the CPA Australia CPA104 SMA Exam then an Incomplete grade may be awarded. The I grade may remain in place for up to twelve months pending successful completion of the CPA Australia CPA104 SMA Exam in a subsequent Session at which time the I grade may be replaced by a substantive pass grade. This statement is general information and is NOT policy advice so students in this position must contact administration to ensure they gain precise advice on their position and the rules.

Turnitin and Text Based Assignment Submission [university policy]

Unless otherwise advised in this Assessment Guide (and therefore approved) all text based assessments must be submitted through Turnitin according to instructions provided in the unit guide and/or on iLearn. It is the student's responsibility to ensure that work is submitted correctly prior to the due date and time. 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 takes approximately 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. In Class Test	10%	No	wkb 26/2/18
2. Class Test	30%	No	During Week 10 date TBA
3. FINAL EXAMINATION	30%	No	14 April 2018 advised CPA Aust
4. Group Assessment Task	30%	No	various due dates

1. In Class Test

Due: **wkb 26/2/18**
Weighting: **10%**

A 1 hour test taken in class covering 15 multiple choice questions and short answer questions. This will cover weeks 1- 4 and modules 1-3.

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

Submission: The test will be held in the wkb 26.02.18

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.

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2. Class Test

Due: **During Week 10 date TBA**
Weighting: **30%**

Submission: The class test will be held during Week 10 of Classes and replaces Class 10. The precise date, time and location will be advised on iLearn and in classes. The test will have a duration of two hours and thirty minutes (including 10 minutes reading time). It will be conducted as an invigilated exam and University ID will be required in the exam room.

The test will cover all of the CPA Australia Strategic Management Accounting Study Guide Modules and all related content (including readings, case studies, questions and solution) as well as all stated assumed prior learning/knowledge. The test will be conducted as a fully open book exam which is the same approach that you will see in the CPA Australia Final Exam.

The test will consist of multiple choice questions and also short answer style questions to be answered by students. The value of all questions will be stated clearly and all multiple choice questions will be the same value.

This Assessment Item is designed to comprise valuable formative assessment. Accordingly, very shortly after marking is complete, you will receive full feedback about this test in class. You will receive your own marked exam script (this will be re-collected at the end of the class) for review and discussion.

Extension: No extensions are possible for this specific formative assessment task so there will **not be a specific supplementary** test available for Assessment Task 2. Absence from this test, upon by the student submission of **correctly completed and submitted Special Consideration application**, which is approved by the relevant Faculty authority, will permit an

alternative assessment examination.

Penalties: Students who do not sit for Assessment Task 2 on the required date score zero marks for this assessment item and cannot pass this Unit. Documented absence that is substantiated by a Special Consideration application which meets University requirements, and that is approved, will allow a student to sit the alternative assessment as discussed above in 'Extension'.

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3. FINAL EXAMINATION

Due: **14 April 2018 advised CPA Aust**
Weighting: **30%**

The CPA Australia examination is conducted by CPA Australia at a time and location designated by CPA Australia and according to rules and conditions set by CPA Australia. You can expect to be advised in writing of these rules and further exam details. This written advice will be sent directly to you by CPA Australia and NOT by Macquarie University.

Submission: Subject to the rules applicable to CPA Australia candidature

Extension: Subject to the rules applicable to CPA Australia candidature

Penalties: Students who do not achieve at least a Pass grade in this exam will not be awarded a Pass grade in ACCG908. Students who do not achieve a Pass grade should discuss this with MACC administration staff.

On successful completion you will be able to:

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value within entities and for societies.

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4. Group Assessment Task

Due: **various due dates**
Weighting: **30%**

Submission: Students will be formed into groups with 5 members. Groups will select a target entity (usually a corporation) as the group's analysis, discussion and presentation topic. Any uncertainties, including group membership and topic selection, will be clarified or mandated by your lecturer in class. Full details are provided in the ACCG908 Unit Assessment Guide - available on iLearn.

Students will work in groups of 5 (students will be allocated to a group in week 1). The report should be handed in components as described below.

MCQ Questions (5%)

Due Date Week 9: 19/3/18

- 2 MCQ per group member (10 MCQ in total)

Report (20%)

Due Date Week 10: wkb 26/03/18

Complete 5000 word report is required based on an existing company.

Full Details with respect to the group Assessment can be found in the unit Assessment Guide.

Presentation (5%)

Due Date Week 14: wkb 30/04/18

A 20 minute group presentation. Students will present the findings of their report with the class.

All group members are required to participate appropriately in all aspects of the Group Task. Detailed requirements are stated in the ACCG908 Unit Assessment Guide.

The Group Report itself must be submitted via Turnitin and a Group Cover sheet that must be acknowledged and signed by all group members. The Turnitin procedure will be provided on

iLearn and the Group Cover Sheet is included within the Assessment Guide.

Extension: No extension will be granted.

Penalties: A mark of ZERO will be assigned for late submission or where all submission requirements are not met. Where any aspect of this assessment item is not completed on time and fully by a group member that group member will score zero marks for the entire assessment component (that is the student will score zero out of 30) unless a Special Consideration application is lodged according to university requirements and that application is subsequently approved.

On successful completion you will be able to:

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Delivery and Resources

Classes

- Classes: Times and Locations will be advised on iLearn - you will attend one three hour class each week
- To complete the unit successfully, you should attend one three hour class per week. **Please attend only the class in which you are formally enrolled.** If you unavoidably miss a class in any week you may change class that week and you do not need to seek permission. Attendance is not compulsory but rolls are marked, in part so that students become known in classes.
- Please refer to the class diary at the end of this unit guide for detailed weekly class content.
- The University web site shows timetables: http://www.timetables.mq.edu.au/

Required and Recommended texts and/or materials

Required Texts/Materials

- *CPA Professional Program: CPA104 Strategic Management Accounting Study Guide*, Deakin University and CPA Australia, Edition as provided by CPA Australia in S2 2017. The CPA Australia Study Guide is provided to you by CPA Australia. You may also find a full software version on the CPA MyOnline Learning website.

Reference Texts/Materials

- Langfield-Smith, K, Thorne, H and Hilton, R *Management Accounting*, McGraw Hill, North Ryde. *Any recent edition will provide useful background reading and also support for CPA Australia's "assumed knowledge" protocols.*
- The CPA Australia CPA104 Strategic Management Accounting Study Guide provides a comprehensive reference list at the end of each module containing all references cited by the authors. These references provide research sources for assignments and further reading on topics.
- Additional materials and research references will be made available or advised on iLearn. Please note you MUST refer to iLearn regularly in order to gain current materials and relevant administrative advice.

Technology Used and Required

- The principal technology used in this unit comprises web based access to resource materials (see above) and the learning management system called 'iLearn'.
- **Regular access to iLearn is strongly encouraged so that you have access to:**
    - Resources developed for each class
    - Additional recommended reading and research resources
    - Additional information regarding assessment items that may be required
    - Any new information that may arise in relation to contingencies – including in relation to any changes in dates, timetables or class details
    - iLearn communication and discussion tools as an effective means to enhance learning for all students and staff.
- Please note that **YOUR OWN University email address must be used for both receiving and sending university emails.**

Unit web page

- Course information is available on (iLearn).
- iLearn access is at http://www.learn.mq.edu.au
- Advice for iLearn including login advice and relevant support is all available at the iLearn site.

- The student web page for this unit is located on iLearn. This includes course material, announcements and results.
- Each week you will find on iLearn Lecture Guidance Notes and In-Class Discussion Questions. You will also find relevant reference materials on iLearn.

Learning and Teaching Activities

Each 3 hour class will consist of a combination of activities including seminar presentations by the lecturer and student presentations and discussions which will review key concepts. You are encouraged to engage in class discussion relating to questions posed, case studies and their analysis, current events/issues and practical, problem solving exercises. In addition to other assessment tasks, all students are required to participate in preparing and presenting a substantive Group Assessment Task (the 'Group Task').

The material to be covered each week is shown in the Class Schedule (part of this Unit Guide) – which adds detailed date information to that shown in the Unit Guide.

A class that includes revision will be held prior to the external CPA Program exam. This class will include analysis, questions and cases designed to explore the entire course.

Preparation for classes

It is essential that you prepare for each class by reading all materials and references carefully. This will include working through the relevant CPA Study Guide Modules carefully, noting any issues which you might like to discuss in class and, of course, contributing to in-class discussions and overall 'group learning'.

You may download additional relevant class materials required each week from iLearn – login at https://ilearn.mq.edu.au/login/MQ/. These class materials will be placed on iLearn prior to class time. It is your responsibility to ensure that you access and have copies of relevant material prior to classes. You should allow time for thorough reading of all materials before each class.

Unit Schedule

UNIT DIARY ACCG908 CPA – Strategic Management Accounting – Session 1 2018

Week	Class/ Date	Topic	Module	Other information
W1	**Class 1** Week start 29 January	**Introduction to Strategic Management Accounting. [Also – brief review of assumed / prior knowledge in Appendix 1.1 of Module 1.]**	**Module 1** p13 to end	Module references are to CPA104 Strategic Management Accounting Study Guide. We will also discuss exam approaches in this class.

W2	**Class 2** Week start 5 February	**Creating Organisational Value**	**Module 2** from p113 to p190	
W3	**Class 3** Week start 12 February	**Performance Measurement** ALSO Reading 2.1 Strategic Mgt & Value Chain from p191 to p209.	**Module 3** p235 to p289.	
W4	**Class 4** Week start 19 February	**Performance Measurement including Appendix 3.1 Western Water**	**Module 3** from p289 to end	
W5	**Class 5** Week start 26 February	**In Class Test 1**	Modules 1-3	In Class Test will cover modules 1-3 and will be 1 hour duration. The remainder of the class will be time available for students to work in their groups
W6	**Class 6** Week start 5 March	**Techniques for Creating and Managing Value**	**Module 4** p357 to p405	
W7	**Class 7** Week start 12 March	**Techniques for Creating and Managing Value**	**Module 4** from p405 to end	
W8	**Class 8** Week start 19 March	**Project Management Including Appendix 5.1 Sydney Seafood Bar**	**Module 5** from p485 to end	**MCQ due**
W9	**Class 9** Week start 26 March	**Project Management** **and discussion of Wattle Jet Case Study Module**	**Module 5 and Case Study Module**	**Group Assignment Due**

W10	**Class 10** Week start 2 April	**Class Test 2– 30% of marks – test is compulsory.** 2.5 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.**
W11	**Class 11** Week start 9 April	**Class Test 'hand back' and review.** Exam techniques discussion. **GOOD FRIDAY 30 March** **EASTER MONDAY 2 April**	MQU Exam review & revision	**IMPORTANT CLASS YOU MUST ATTEND.** Receive your Test in your hand for understanding, discussion, feedback and your comments.
W12 **W13**	**No Classes** Week start 16 April and 23 April	**Final (CPA Australia) Exam – CPA Exam period commences Saturday 14 April** **ANZAC DAY 25 APRIL**		**CPA Australia EXAM** 30% of total marks **You must personally check ALL exam details** with CPA Australia
W14 **W15**	**Class 12 &** **Class 13** Week start 30 April and 7 May	**Group Presentations**		Presentations – ensure you read and follow ALL requirements

Learning and Teaching Activities

Learning and Teaching activities

Your class will meet on scheduled dates for a 3 hour seminar during the session. In between classes (and also in weeks where classes are not scheduled) you are required to continue your study and research and to work through the relevant modules in the CPA program as well as work on assessment tasks. Check iLearn each week before class for any last minute changes to class content, times or locations. Please note that you must not change between classes of each lecturer as in any week classes may not be exactly in parallel as each lecturer will carry course progress in minor ways consistent with the professional needs of students in each class as well as due to the impact of public holidays on classes. In each class there will be a Lecture/Seminar on issues involving the relevant content from the CPA104 Subject Book Module topics. Lectures will last about 2 to 2.5 hours and, to lessen your in-class writing burdens, notes will be provided in advance on the iLearn system (formerly Blackboard). The address is www.ilearn.mq.edu.au.

Students can access the Web site for ACCG908 from either their home/office or at University computers. In addition to lectures there will be in-class activities of various types, including assessed student work, for the balance of each 3 hour class period. 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. You must also properly construct your own notes based on your own readings and you are expected to note and record any additional comments, supplements and corrections to these notes. You must not rely on lecturer provided notes for full study purposes. They certainly cannot be assumed as being a defined indicator of CPA exam content - you must learn fully from the CPA Australia Segment Study materials to be sure of success in CPA Australia examinations. Please see the schedule of classes and topics which is provided in this Unit Guide and as the "Class Diary" in the Unit Assessment Guide.

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.

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 priciples 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 academic honesty can be found in the Macquarie University Academic Honesty Policy at

http://mq.edu.au/policy/docs/academic_honesty/policy.html

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 - Discipline Knowledge and Skills

Our postgraduates will be able to demonstrate a significantly enhanced depth and breadth of knowledge, scholarly understanding, and specific subject content knowledge in their chosen fields.

This graduate capability is supported by:

Learning outcomes

- Investigate strategic management decision making in order to understand how management accounting is essential to the creation, management and enhancement of value within entities and for societies.
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Assessment tasks

- 1. In Class Test
- 2. Class Test
- 3. FINAL EXAMINATION
- 4. Group Assessment Task

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

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Assessment tasks

- 1. In Class Test
- 2. Class Test
- 3. FINAL EXAMINATION
- 4. Group Assessment Task

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

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Assessment tasks

- 1. In Class Test
- 2. Class Test
- 3. FINAL EXAMINATION
- 4. Group Assessment Task

Changes from Previous Offering

The unit syllabus has been updated in minor ways in relation to dates and content coverage.

Research & Practice, Global & Sustainability

- **ACCG908 CPA Strategic Management Accounting identifies and requires the use of research sources and the practical application of sound academic approaches.** Multiple references are provided in the CPA Australia CPA Professional Program CPA104 Strategic Management Accounting Segment Study Guide.
- Additional relevant materials, including materials expanding on CPA references, will be placed on iLearn and these will be referred to in classes and will also comprise content for class seminar discussion.
- The unit requires students to conduct their own relevant research activities. References, including to legal sources, are provided. In the context of developing 'lifelong learning' skills it is important that students develop strong ability to conduct relevant systematic research. Effective Masters graduates must be able to identify research locations and construct targeted learning and experiential materials relevant to targeted needs.
- **ACCG908 CPA Strategic Management Accounting 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 an inherent ability in our students to research and locate relevant information within the accounting discipline generally and in particular within the socially, environmentally and economically important area of Strategic Management Accounting.
- The unit addresses important issues in relation the application of sustainability concepts

in a global context and their social, environmental and economic impact on stakeholders and societies generally.

- By developing and fine-tuning sustainability capabilities and global understandings within students, we aim to provide skills which will benefit our graduates' careers and societies generally.