



ACCG301

Organisational Planning and Control

S2 Day 2018

Dept of Accounting & Corporate Governance

Contents

<u>General Information</u>	2
<u>Learning Outcomes</u>	3
<u>Assessment Tasks</u>	4
<u>Delivery and Resources</u>	8
<u>Unit Schedule</u>	11
<u>Policies and Procedures</u>	11
<u>Graduate Capabilities</u>	14
<u>Program Learning Outcomes</u>	16
<u>Research and Practice, Global and Sustainability</u>	17

Disclaimer

Macquarie University has taken all reasonable measures to ensure the information in this publication is accurate and up-to-date. However, the information may change or become out-dated as a result of change in University policies, procedures or rules. The University reserves the right to make changes to any information in this publication without notice. Users of this publication are advised to check the website version of this publication [or the relevant faculty or department] before acting on any information in this publication.

General Information

Unit convenor and teaching staff

Unit Convenor

Ranjith Bala Appuhamilage

ranjith.bala-appuhamilage@mq.edu.au

Contact via ranjith.bala-appuhamilage@mq.edu.au

E4A 315

For consultation hours please see iLearn

Unit Administrator

Claudia Chau

claudia.chau@mq.edu.au

Contact via accg301@mq.edu.au

Unit Moderator

Rahat Munir

rahat.munir@mq.edu.au

E4A 312

Rahat Munir

rahat.munir@mq.edu.au

Rahat Munir

rahat.munir@mq.edu.au

Credit points

3

Prerequisites

(39cp at 100 level or above) including ACCG200

Corequisites

Co-badged status

Unit description

This is the second of three units in cost and management accounting and is required for CPA Australia, Chartered Accountants Australia and New Zealand (CA ANZ) 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. The unit contributes to the development of critical, analytical and integrative thinking and to an awareness of the environmental and social impacts of organisational decision-making.

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:

Synthesise management accounting knowledge and propose how management accounting concepts and techniques may be applied 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.

Work collaboratively to apply and examine motivation theories to explain employee behaviour.

Assessment Tasks

Name	Weighting	Hurdle	Due
<u>Tutorial Exercises</u>	15%	No	Weekly (Weeks 2 to 13)
<u>Group Research Report</u>	15%	No	Weeks 11 and 12
<u>Class Test</u>	10%	No	Week 9
<u>Final Examination</u>	60%	No	University Examination Period

Tutorial Exercises

Due: **Weekly (Weeks 2 to 13)**

Weighting: **15%**

Students are required to attempt an in-class exercise during each tutorial. The exercise will be open book, but students will **not** have access to any electronic devices (e.g. phones, tablets, laptops, etc.). Students should bring calculators and relevant printed materials (e.g. lecture notes, textbook, extra readings, case study chapters, etc.) to class in order to attempt the exercise. Solutions to these exercises will be discussed by tutors in the next tutorial, but will **not** be posted on iLearn.

In each tutorial, selected homework questions will be discussed prior to the distribution of in-class exercises. Since the in-class exercises are similar to homework questions, students are required to complete their homework before attending tutorials, in order to achieve good marks in the exercises. Note that homework questions are either from textbook or posted on iLearn (see Unit Schedule on iLearn for details), and homework solutions are available on iLearn by the end of each relevant week.

Submission

During the session, the tutor will **randomly collect students' answers to four (4) Tutorial Exercises** and award a maximum of 5 marks (5%) for each collection. The **best three 3 of these collections** will count towards 15% tutorial exercises. Marks are awarded based on the completeness and accuracy of answers.

Extension:

No extension will be granted, except for cases in which an application for special consideration is made and approved.

Penalties:

A mark of zero will be awarded for non-submission. Students must be present in class for the entirety of their **registered tutorial** to be eligible to submit their work.

On successful completion you will be able to:

- Synthesise management accounting knowledge and propose how management accounting concepts and techniques may be applied 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.
- Work collaboratively to apply and examine motivation theories to explain employee behaviour.

Group Research Report

Due: **Weeks 11 and 12**

Weighting: **15%**

Students will undertake a research project on one of the six *Foleo* entities (the entities of the case organisation). Students will be allocated to groups of five members, with each group being assigned a *Foleo* entity by their tutor in **Week 3** tutorial. Students who fail to arrange group membership by **Week 5** will **NOT** be eligible to take part in this assessment task.

Submission

This assessment consists of two components:

1) Written Research Report (7.5% - 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 (excluding the coversheet) must be submitted to Turnitin (plagiarism detection software) via the provided link on iLearn **BEFORE 9am Monday 22 October (Week 11)**. Students are also required to submit a completed **Group Assessment Coversheet** (available on iLearn) to their tutors at the beginning of Week 11 tutorial. 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 13**.

2) Research Report Presentation (7.5% - Group work - Individual mark)

Each student in the group is required to present their section of the research report to the class in **Week 12** to achieve their own individual mark. Depending on the number of groups in a class,

one group might have to present in Week 13. 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. Given that this is a **group presentation**, you may only deliver your part of the presentation with your respective group in your registered tutorial. A hard copy of the **presentation slides**, together with the completed **Individual Presentation Coversheets** (available on iLearn) must be submitted to your tutor at the beginning of Week 12 tutorial. 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 in **Week 13** tutorial or via email prior to the Final Exam.

Extension

No extension will be granted, except for cases in which an application for special consideration is made and approved.

Penalties

Students who do not submit the written report prior to the deadline will be awarded a mark of zero for the report. Students who are absent in week 12 and/or 13 will be awarded a mark of zero for the presentation.

On successful completion you will be able to:

- Synthesise management accounting knowledge and propose how management accounting concepts and techniques may be applied 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.
- Work collaboratively to apply and examine motivation theories to explain employee behaviour.

Class Test

Due: **Week 9**

Weighting: **10%**

Submission

The Class Test will be conducted in **Week 9** tutorial. The duration of the test is **20 minutes**. Each

tutorial class will be given a different question set and students **MUST** attend their registered tutorial to take the test.

The test will consist of descriptive and calculation questions, covering lecture topics from Week 1 to Week 7 (i.e. tutorial materials from Week 2 to Week 8). Feedback on the class test will be provided in **Week 10** tutorial.

Extension

No extension will be granted, except for cases in which an application for special consideration is made and approved.

Penalties

A mark of zero will be awarded for non-attendance.

On successful completion you will be able to:

- Synthesise management accounting knowledge and propose how management accounting concepts and techniques may be applied 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.

Final Examination

Due: **University Examination Period**

Weighting: **60%**

A three (3) hour closed book final examination will be held during the University Examination Period.

Formal examination conditions apply, e.g. Non-programmable calculators with no text retrieval capacity are allowed; Dictionaries are not permitted; etc.

Extension and penalties

Students who do not sit the final examination on the scheduled date and time specified in the University examination timetable will be awarded a mark of zero for the final examination, except for cases in which a Disruption to Studies Notification is made and approved. If a Supplementary Examination is granted as a result of the disruption to studies process, the examination will be

scheduled as per the [Supplementary Examination timetable of the Faculty](#). The Supplementary Examination will be of a similar format to the final examination. A student may withdraw their Disruption to Studies Notification up to the point where the determination of whether it is Serious and Unavoidable has been made. After this determination, the student may not withdraw the Disruption to Studies Notification and must submit themselves to partake in the Supplementary Examination.

Students are advised to familiarise themselves with the University's Disruption to Studies Policy available at http://mq.edu.au/policy/docs/disruption_studies/policy.html

On successful completion you will be able to:

- Synthesise management accounting knowledge and propose how management accounting concepts and techniques may be applied 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.

Delivery and Resources

Classes

Students should attend three hours of face-to-face teaching per topic consisting of a 1.5-hour lecture and a 1.5-hour tutorial.

Lecture attendance is 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. The lectures will also be live streamed via Echo360 Active Learning Platform on iLearn.

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

printed off the relevant Case Study chapter to bring to class, along with a hard copy of other materials (lecture slides, textbook, extra readings...) in order to attempt the in-class exercises. Students must attend their registered tutorial to earn marks towards tutorial assignments, group research report and class test.

The timetable for ACCG301 classes can be found on the University web site at:
<http://www.timetables.mq.edu.au/>

Expectations and Workload

Students are expected to spend 150 hours working on this unit. As a guide a student should spend these approximate amounts of time on each of the following activities:

	Activities	Hours
1	Weekly lectures/tutorials	39
2	Assessment Task 1 (Tutorial Assignments)	18
3	Assessment Task 2 (Group Research Report)	10
4	Assessment Task 3 (Class Test)	10
5	Assessment Task 4 (Final Examination)	23
6	Readings/self-study	50
	TOTAL	150

Prizes

There are prizes for this unit, namely the CPA Australia Prize for 300-level accounting and a Macquarie University Accounting and Corporate Governance Prize. See the following website for more information:

http://www.businessandconomics.mq.edu.au/undergraduate_degrees/prizes_scholarships

Required and Recommended Texts and/or Materials

Prescribed Texts

- **Management Accounting: Information for creating and managing value by Kim Langfield-Smith, David Smith, Paul Andon, Helen Thorne and Ronald Hilton, 8th Edition, 2018, McGraw-Hill.**

The prescribed text can be purchased from the Macquarie University Co-op Bookshop, and there are also copies of this text placed on closed reserve in the Macquarie University Library.

Recommended Academic Journals

- Accounting, Organisations and Society
- Accounting, Auditing and Accountability Journal
- International Journal of Operations and Production Management

- Contemporary Accounting Research
- Journal of Small Business Management
- Management Accounting Research
- Journal of Management Accounting Research

Please note that these journals are available electronically through Macquarie University Library.

Technology Used and Required

Students are required to use information technology in this unit.

Students will need to use:

- Library databases to source materials for the research reports, which are accessed electronically;
- Electronic (internet) access to iLearn to download unit outlines and other materials required for class activities and assignments;
- Electronic (internet) access to "Connect", an online study tool from McGraw-Hill for this unit (optional);
- Microsoft word and excel (where applicable) for the research reports.

You can check your computer's software and hardware compatibility with Macquarie University Blackboard standard requirements at: <https://learn.mq.edu.au/webct/RelativeResourceManager/25994001/Public%20Files/uw/software.html>.

Unit Web Page

Course material is available on the learning management system (iLearn). The web page for this unit can be found at <https://ilearn.mq.edu.au/> through which students will be able to access resources to support their learning throughout the semester. Students must regularly visit the website and use it as a resource centre to assist with their learning.

The following course materials and information will be available on Blackboard:

- Unit Schedule
- Important announcements
- Lecture notes
- Information on assessments
- Staff consultation hours and contact details
- Selected tutorial solutions
- Other relevant material

If you are unable to access the website because you are not aware of or have forgotten your username and password, please contact the IT helpdesk located on Level 1 of the Library on 9850 6500. The IT helpdesk will also be able to assist you with using iLearn. Please note that there is also a help feature in iLearn and you may refer to this instead for assistance in using

iLearn. Please remember to log out when you have finished using iLearn. Failure to do so could result in unauthorised access to your iLearn account.

Unit Schedule

See iLearn for a more comprehensive Unit Schedule, including required readings and homework questions set for each week.

Week	Lecture Topic
1	Management Accounting: An Overview
2	Ethics in Management Decision Making
3	Strategy and Strategic Management
4	Managing Cost, Quality and Capacity
5	Managing Suppliers, Customers and Inventory
6	Decentralisation and Transfer Pricing
7	Financial Performance Measures
Session 2 Recess: 17 - 28 September 2018	
8	Strategic Performance Measurement Systems
9	Management Control Systems
10	Motivating Employees and Reward Systems
11	NO LECTURES THIS WEEK
12	Sustainability and Management Accounting
13	Revision and Final Exam Preparation
Final Examination Period: 12 - 30 November 2018	

Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central \(https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central\)](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) (<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](http://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central) (<http://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 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 at http://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>

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.businessandconomics.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

Discipline Specific Knowledge and Skills

Our graduates will take with them the intellectual development, depth and breadth of knowledge, scholarly understanding, and specific subject content in their chosen fields to make them competent and confident in their subject or profession. They will be able to demonstrate, where relevant, professional technical competence and meet professional standards. They will be able to articulate the structure of knowledge of their discipline, be able to adapt discipline-specific knowledge to novel situations, and be able to contribute from their discipline to inter-disciplinary solutions to problems.

This graduate capability is supported by:

Learning outcomes

- Synthesise management accounting knowledge and propose how management accounting concepts and techniques may be applied 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.
- Work collaboratively to apply and examine motivation theories to explain employee behaviour.

Assessment tasks

- Tutorial Exercises
- Group Research Report
- Class Test
- Final Examination

Critical, Analytical and Integrative Thinking

We want our graduates to be capable of reasoning, questioning and analysing, and to integrate and synthesise learning and knowledge from a range of sources and environments; to be able to critique constraints, assumptions and limitations; to be able to think independently and systemically in relation to scholarly activity, in the workplace, and in the world. We want them to

have a level of scientific and information technology literacy.

This graduate capability is supported by:

Learning outcomes

- Synthesise management accounting knowledge and propose how management accounting concepts and techniques may be applied 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.
- Work collaboratively to apply and examine motivation theories to explain employee behaviour.

Assessment tasks

- Tutorial Exercises
- Group Research Report
- Class Test
- Final Examination

Problem Solving and Research Capability

Our graduates should be capable of researching; of analysing, and interpreting and assessing data and information in various forms; of drawing connections across fields of knowledge; and they should be able to relate their knowledge to complex situations at work or in the world, in order to diagnose and solve problems. We want them to have the confidence to take the initiative in doing so, within an awareness of their own limitations.

This graduate capability is supported by:

Learning outcomes

- Synthesise management accounting knowledge and propose how management accounting concepts and techniques may be applied 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.

Assessment tasks

- Tutorial Exercises
- Group Research Report

Effective Communication

We want to develop in our students the ability to communicate and convey their views in forms effective with different audiences. We want our graduates to take with them the capability to read, listen, question, gather and evaluate information resources in a variety of formats, assess, write clearly, speak effectively, and to use visual communication and communication technologies as appropriate.

This graduate capability is supported by:

Learning outcomes

- Synthesise management accounting knowledge and propose how management accounting concepts and techniques may be applied 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.
- Work collaboratively to apply and examine motivation theories to explain employee behaviour.

Assessment tasks

- Tutorial Exercises
- Group Research Report

Program Learning Outcomes

This unit supports the development of program learning outcomes (PLO) for degree(s) delivered by the Faculty of Business and Economics. PLOs describe the educational outcomes of a degree and what you should be able to know, understand and do by the end of your degree.

Unit learning outcomes 1, 2 & 4 and the Group Research Report and Final Exam assessments contribute to the following PLOs:

PLO1 Discipline Specific Knowledge and Skills

PLO3 Problem Solving

PLO4.1b Communication

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 chapter/module/text containing all references cited by the author. These provide some guidance to references that could be used to research particular issues.