

# ACCG903

# **CPA - Global Strategy and Leadership**

S2 Evening 2019

Dept of Accounting & Corporate Governance

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#### Disclaimer

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#### **General Information**

Unit convenor and teaching staff

Unit Convenor

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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 <a href="https://www.mq.edu.au/study/calendar-of-dates">https://www.mq.edu.au/study/calendar-of-dates</a>

### **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	9
Week 4 Preparation and Attendance including Test 1 preparation	12
Week 5 Preparation and Attendance	10
Week 6 Preparation and Attendance	6
Week 7 Preparation and Attendance	10
Week 8 Preparation and Attendance including Test 2 preparation	25
Week 9 Preparation and Attendance including Test 2 preparation	20
Week 10 Preparation and Attendance	6
Week 11 Preparation and Attendance	15
Week 12 Preparation for CPA Exam	25

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 are not allowed. Please refer to Turnitin 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	20%	No	wkb 05/08/19
2. Class Test	35%	No	Wkb 16/9/19
3. Participation	15%	No	All Semester
4. Final Examination	30%	No	CPA Examination period

### 1. Class Test

Due: wkb 05/08/19 Weighting: 20%

#### **Task Description:**

A 1.5 hour test taken in class covering multiple choice questions and short answer questions.

It will be a **closed** book test

Type of Collaboration: Individual Submission: Test will be held in Labs in normal class time

wkb 05/08/19 **Format:** In Class Test **Length:** 1.5 hours **Inherent Task Requirements:** The test will comprise MCQ questions and short answer questions based on a short case study/article. **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.

Feedback: Student marks will be returned and the questions reviewed in the following lecture

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
- · Develop professional skills and capabilities in strategic thinking

#### 2. Class Test

Due: **Wkb 16/9/19** Weighting: **35%** 

#### **Task Description:**

A 3 hour examination testing understanding of concepts and techniques. Students will need to apply these to a case study. The structure of the examination will replicate the format of the CPA exam. This exam will cover weeks 1-9.

It will be an open book exam.

**Type of Collaboration:** Individual **Submission:** The test will be held in week 9 with the date, time and location TBC. **Format:** The Class Test 2 will be held in the Computer Labs and will be an online examination. **Length:** 3 Hours **Inherent Task Requirements:** The structure of the examination will replicate the format of the CPA exam. **Late Submission:** 

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.

**Feedback:** Your marks will be on iLearn in week 10. Lecturers will provide feedback during class in Week 10.

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
- · Develop professional skills and capabilities in strategic thinking

### 3. Participation

Due: **All Semester** Weighting: **15%** 

#### **Task Description:**

Seminar participation - students are expected to actively participate in class discussions. The quality of seminar participation (15%) will be assessed by staff using the criteria outlined in the assessment guide.

**Type of Collaboration:** This is an individual assessment. **Submission:** Ongoing assessment of participation during seminars. **Format:** Class participation **Length:** Class participation during seminars **Inherent Task Requirements:** Engagement in the activities as directed by your lecturer **Late Submission:** Extensions and penalties - If illness or unavoidable circumstances prevent attendance student can apply for Special Consideration. In respect to seminar participation if students are absent from class due to illness they should also apply for Disruption to studies.

#### **Further Information:**

Class participation accounts for 15% of the final grade.

Students are expected to actively participate in class discussions. Prior preparation is necessary for active participation and staff may randomly check for completion of activities in the weeks in which they are not collected. The participation mark will be a result of attempting to participate, as well as the quality and frequency of that participation. It is expected that students attend at least 11 out of the 12 seminars.

Students are expected to arrive at the seminar on time and to remain in the seminar for its duration, unless prior arrangements have been made with your lecturer.

The quality of seminar participation (15%) will be assessed by staff using the following criteria:

- · The extent to which each student has prepared for each class.
- · The ability of students to complete set tasks during classes.
- · The ability of students to actively participate in group discussions.
- · The ability of students to co-operate with and assist other students in their learning.
- · The ability of students to express their ideas in class.
- · The ability of students to articulate their thoughts.

· The performance of students on tasks completed during class and those set to be completed as homework

Information concerning each student's final participation mark will be made available on the subject website prior to the CPA examination period.

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

#### 4. Final Examination

Due: CPA Examination period

Weighting: 30%

**Task Description:** 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. **Type of Collaboration:** Individual **Submission:** Subject to the rules applicable to CPA Australia **Format:** Subject to the rules applicable to CPA Australia **Length:** Subject to the rules applicable to CPA Australia **Inherent Task Requirements:** Students who do not achieve a Pass grade in the CPA Australia exams should discuss this with student administration staff to establish your ongoing status within Macquarie University. **Late Submission:** 

Extension: Subject to the rules applicable to CPA Australia

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

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

## **Delivery and Resources**

Required Text:	Prescribed Text:  CPA Handbook <i>Global Strategy and Leadership</i> (2019) CPA Australia
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
Technology Used and Required:	
Delivery Format and Other Details:	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.
Recommended Readings:	Johnson G., Scholes, K., Whittington R. (2008), <i>Exploring Corporate Strategy: Texts and Cases</i> 8 <sup>th</sup> ed, Prentice Hall, Harlow, Essex.  Hubbard, G., Rice, I., Beamish, P (2008), <i>Strategic Management: Thinking, Analysis, Action</i> 3 <sup>rd</sup> 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.

Other Course
Materials:

#### **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.

Students are required to ensure that they meet the requirements of Assessment 3 to receive class participation marks. Activities will be undertaken that will require students to complete tasks prior to, during and post class attendance.

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**

# UNIT DIARY ACCG903 CPA – Global Strategy and Leadership – Session 2 2019

Week	Class/Date	Topic	Module	Other information
W1	Class 1 Week start 22.07.19	An Introduction to Strategy & Leadership	Module 1	Introduction Review of Unit Guide
W2	Class 2 Week start 29.07.19	Understanding the External Environment	Module 2	
W2	Class 3  Week start  29.07.19  NOTE: This will be held on Sat 3/8/19 9-12pm. Room TBA	Understanding the Internal Environment	Module 3	
W3	Class 4 Week start 05.08.19 Location TBA	In Class Test 1	Class Test 1	In Class Test 1 (20%) will cover modules 1-3 and will be 90 minutes duration.
W4	Class 5 Week start 12.08.19	Product and Market Development	Module 4	

W5	Class 6 Week start 19.08.19	Developing the strategy	Module 5	
W6	Class 7 Week start 26.08.19	Strategy Implementation	Module 6	
W7	Class 8 Week start 02.09.19	Leadership and Decision Making	Module 7	
W8	Class 9 Week start 09.09.19	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 10  Week start  16.09.19	Class Test 2 - Class Test 2- 30% of marks - test is compulsory. 3 hours including 10 minutes reading time – covers all Modules.  TIME AND LOCATION TBA	Class Test 2	This test is an important EXAM  35% of total marks.  See iLearn for date, time, location and seating.  Formal invigilation – bring ID.
W10	Class 11 Week start 23.09.19	Class Test review. Exam techniques discussion.	MQ Exam review & revision	IMPORTANT CLASS YOU MUST ATTEND Review of Exam
W10	Class 12 Week start 23.09.19  NOTE: This will be held on Fri 27/8/19 10am-12pm. Room TBA	Review Session. An opportunity for students to have additional practice and support for the upcoming CPA exam.		
W11 W12	No Classes	Final (CPA Australia) Exam – <u>CPA Exam</u> period commences Sat 28 September 2019		CPA Australia EXAM 30% of total marks  You must personally check ALL exam details with CPA Australia

#### **Policies and Procedures**

Macquarie University policies and procedures are accessible from Policy Central (https://staff.m.q.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 <u>Student Policy Gateway</u> (htt ps://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 published on platform other than <a href="mailto:eStudent">eStudent</a>, (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 <a href="mailto:eStudent">eStudent</a>. For more information visit <a href="mailto:ask.mq.edu.au">ask.mq.edu.au</a> or if you are a Global MBA student contact <a href="mailto:globalmba.support@mq.edu.au">globalmba.support@mq.edu.au</a>

Policies and Procedures

Macquarie University policies and procedures are accessible from <u>Policy Central</u>. You may find of particular interest those which can be found in the <u>Learning and Teaching</u> 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 <a href="http://students.mq.edu.au/support/">http://students.mq.edu.au/support/</a>

#### **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 <u>Disability Service</u> 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

If you are a Global MBA student contact globalmba.support@mq.edu.au

### IT Help

For help with University computer systems and technology, visit <a href="http://www.mq.edu.au/about\_us/">http://www.mq.edu.au/about\_us/</a> offices\_and\_units/information\_technology/help/.

When using the University's IT, you must adhere to the <u>Acceptable Use of IT Resources Policy</u>. The policy applies to all who connect to the MQ network including students.

### **Graduate Capabilities**

# PG - Capable of Professional and Personal Judgment and Initiative

Our postgraduates will demonstrate a high standard of discernment and common sense in their professional and personal judgment. They will have the ability to make informed choices and decisions that reflect both the nature of their professional work and their personal perspectives.

This graduate capability is supported by:

#### **Assessment task**

· 3. Participation

### 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:

#### **Assessment tasks**

- 1. Class Test
- · 2. Class Test
- 3. Participation
- 4. Final Examination

### 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. Participation
- · 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

- · 1. Class Test
- · 2. Class Test
- · 3. Participation
- 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

- · 1. Class Test
- · 2. Class Test
- 3. Participation
- 4. Final Examination

### PG - Engaged and Responsible, Active and Ethical Citizens

Our postgraduates will be ethically aware and capable of confident transformative action in relation to their professional responsibilities and the wider community. They will have a sense of connectedness with others and country and have a sense of mutual obligation. They will be able to appreciate the impact of their professional roles for social justice and inclusion related to national and global issues

This graduate capability is supported by:

#### Assessment task

· 3. Participation

### **Changes from Previous Offering**

Assessment requirements have changed from the previous semester with a greater emphasis on examination preparation and a participation assessment component added.

### 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.