



ACCG825

Management Accounting: Strategy and Control

S1 Day 2019

Dept of Accounting & Corporate Governance

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General Information

Unit convenor and teaching staff

Unit Convenor

Dr Vicki Beard

accg825@mq.edu.au

Contact via accg825@mq.edu.au

No. 4 Eastern Road, Level 2, Room 237

Monday 12:00 noon to 1:00pm

Unit Moderator

Assoc. Prof. Sophia Su

Credit points

4

Prerequisites

ACCG613 or ACCG921 or admission to MAdvProfAcc

Corequisites

Co-badged status

Unit description

This unit enables students to gain an understanding of how management accounting operates within an organisation's strategic control system. The actual and potential role of management accounting in enabling and hindering strategic control processes are assessed using published work by leading scholars in the field. Concepts and processes such as product life cycle, value-chain analysis, budgeting, customer and supplier relations, and learning and innovation are analysed as applied in the for-profit, not-for-profit and public sectors.

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:

Demonstrate knowledge and understanding of the key concepts and principles relating to the role of management accounting in strategic control.

Analyse and integrate knowledge by recommending changes to the design and use of management accounting to enhance its role in strategic control.

Apply knowledge to recognise and solve problems related to real world advanced management accounting issues .

Critically reflect on the ethical dimensions of management accounting.

General Assessment Information

Turnitin

All text based must be submitted through Turnitin as per instructions provided in the unit guide. It is the student's responsibility to ensure that work is submitted correctly prior to the due date. No hard copies of assessments will be accepted and only Turnitin records will be taken as records of submission.

Multiple submissions may be possible in some units via Turnitin prior to the final due date and time of an assessment task and originality reports may be made available to students to view and check their work. All identified matching text will be reconsidered carefully. Students should note that the system will not immediately produce the similarity score on a second or subsequent submission - it takes approximately 24 hours for the report to be generated. This may be after the due date so students should plan any re-submissions 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 convener immediately. If the issue is technical in nature you may also lodge a OneHelp Ticket; please 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.

Assessment Tasks

Name	Weighting	Hurdle	Due
<u>1. Assignment</u>	30%	No	5th May 2019 (Week 9)
<u>2. Case Study</u>	20%	No	10th May 2019 (Week 9)
<u>3. Class Participation</u>	20%	No	Weekly (Week 2 to 12)
<u>4. Class Test</u>	30%	No	3rd June 2019 (Week 13)

1. Assignment

Due: **5th May 2019 (Week 9)**

Weighting: **30%**

Task Description: This assessment encourages and engages students in applying

management accounting concepts and techniques to 'real-world' organizational contexts. Students are required to read, understand and analyse one (1) research paper related to Supply Chain Management and Interventionist Research in the retail sector. Based on an understanding and analysis of the research paper, students will answer questions related to the case study in the research paper. See the 'Assessment Guide' on iLearn for further details. **Type of Collaboration:** This assessment must be completed by students, individually. **Submission:** This assignment is due in **Week 9, by no later than 23:55pm on the 5th of May 2019**. Students must submit their assignments, as a single document inclusive inclusive of an Individual Assignment Cover Sheet (available on iLearn) and a title page showing word count, through Turnitin (see also 'General Assessment Information'). No scanned handwritten assignments will be accepted. See the 'Assessment Guide' on iLearn for additional rules related to submission of this assignment. **Format:** Written Assignment supported by a Grading Rubric. **Length:** Maximum 4,000 words in length (no minimum word count applicable) **Inherent Task Requirements:**

Please see Assessment Guide, available on iLearn.

Estimated Student Workload is 30 (Thirty) dedicated hours spread from Week 4 to 9; additional workload hours shared with Assessment Task 3 (Class Participation).

Late Submission:

Extension

No extensions will be granted, except in instances in which an application for special consideration is submitted and approved.

Penalties

No extensions will be granted. There will be a deduction of 10% of the total available marks made from the total awarded mark for each 24 hour period or part thereof that the submission is late (for example, 25 hours late in submission - 20% penalty). This penalty does not apply for cases in which an application for special consideration is made and approved. In the case of a late submission, feedback on the assessment task may not occur within two weeks.

Grading

The assignment will be marked in accordance with a marking guide prepared by the Unit Convener. The marking guide will be discussed with students and is available in the 'Assessment Guide' on iLearn.

Feedback

Individual written feedback using Grademark and summative verbal feedback in seminars, is provided two weeks after the assignment is submitted.

On successful completion you will be able to:

- Demonstrate knowledge and understanding of the key concepts and principles relating to the role of management accounting in strategic control.
- Analyse and integrate knowledge by recommending changes to the design and use of

management accounting to enhance its role in strategic control.

- Apply knowledge to recognise and solve problems related to real world advanced management accounting issues .

2. Case Study

Due: **10th May 2019 (Week 9)**

Weighting: **20%**

Task Description: This assessment introduces students to the ethical dimensions of business processes and encourages you to reflect on your personal and peers' values as they impact on an analysis of a 'real-world' scenario. Given that work teams are prevalent within organisations, this assessment is undertaken in teams so that students can appreciate the different perspectives of others, learn how to work effectively with others, engage in planning and organizing, and effectively participate in a team to execute an assigned task. **Type of Collaboration:** The Case Study is completed working in teams of no more than five (5) members per team. Three (3) quizzes forming part of the case study are completed individually by students. **Submission:** This assignment starts with **Module 1 in Week 6** online in iLearn. This assignment ends with **Module 5 in Week 8**. This assignment consists of five modules each having specific assessed activities that are due at various dates (see iLearn) from Week 6 to Week 9. The submission of this assignment occurs online (i.e. using the discussion forum) and the assessment must be completed by **Week 9**. Students must bring a copy of their discussions with them to class on the **13th of May 2019** for reflective class discussion purposes. **Format:** Completed online using a private discussion forum for each team, specifically Modules 1 and 5.

Three (3) online quizzes, completed individually by students, on Modules 2, 3 and 4.

Length: No restrictions on word count of online postings. **Inherent Task Requirements:** Please see Assessment Guide, available on iLearn.

Estimated Student Workload is 30 (Thirty) dedicated hours spread from Weeks 6 to 9.

Late Submission:

Extension

Late completions for work required on discussion forums and the quizzes will not be permitted. Individuals and Teams who do submit an application for special consideration which is formally approved by the Unit Convener, may have another opportunity to submit their work or an alternative assessment provided.

Penalties

Teams not completing the assessment by the specified deadline will be awarded a mark of zero, except for cases in which an application for special consideration is made and approved. There will be a deduction of 15% of the total available marks made from the total awarded mark to individual students who do not attempt or complete the online quizzes for Modules 2, 3 and 4, that is 5% per online quiz. For example, if Module 3 and 4 are not completed then a 10% penalty will apply.

Grading

Overall, for Modules 1 and 5, the online team discussions related to the case study will be marked in accordance with a grading rubric (see "Assessment Guide" on iLearn), prepared by the Unit Convener (UC) and discussed with the students, to provide a team mark. The individual student postings on iLearn for Modules 1 and 5 are graded to give each team member individual marks based on their contribution to the overall team discussion. Should there be any complaints concerning a team members' marks, this must be reported to the UC in writing. Following such a report the whole team will meet with the UC to discuss the issue and the UC may re-allocate marks appropriately. In the event that any team member does not attend such a meeting then the necessary re-allocation of marks decision will be made on the basis of discussions with those who do attend.

Feedback

Written feedback to the teams is provided directly on the teams' online discussion forum, and summative verbal feedback is provided in the seminar in Week 11. Feedback to individual students on your quizzes, occurs online directly after you have completed your quiz.

On successful completion you will be able to:

- Apply knowledge to recognise and solve problems related to real world advanced management accounting issues .
- Critically reflect on the ethical dimensions of management accounting.

3. Class Participation

Due: **Weekly (Week 2 to 12)**

Weighting: **20%**

Task Description: This assessment allows students to demonstrate that they are working continuously throughout the session to achieve the learning outcomes of the unit. **Type of Collaboration:** Students work individually, in teams, and in pairs. **Submission:** Continuously during seminar time, that is weekly from Week 2 and ending in Week 12. **Format:** The format of his assessment includes: 1) students completing their required readings prior to seminar attendance, 2) engaging in seminar discussions, 3) the completion of weekly assigned seminar activities; 4) undertaking reflective activities to support course content integration and the transfer of knowledge to practical situations, 5) peer evaluation of self-study activities, 6) completing the early learning diagnostic, 7) contributions to online discussion forums, and 8) generating discussion notes and other documentation to support their class participation marks.

Length: Variable, depending on participation activity. **Inherent Task Requirements:** Please see iLearn each week, for task requirements. **Late Submission:**

Extension

This assessment relies on students attending the entire duration of each 3 (three) hour seminar, hence extension cannot be granted for this assessment. Students who, due to unavoidable disruption, are unable to attend a seminar are required to submit a special consideration application, see Policies and Procedures section of the unit. Consequently, the average mark for this assessment will be adjusted.

Penalties

Students who do not attend a seminar and consequently do not engage in seminar participation will be awarded a mark of zero, except for cases in which an application for special consideration is submitted and approved.

Grading

Individual class participation will be calculated from Week 2 up to and including Week 12, except in those weeks indicated on the Unit Schedule. Students will be awarded a weekly mark based on a number of criteria (see 'Assessment Guide' on iLearn), which will be explained in Week 1. These weekly marks are weight averaged to arrive at a final mark for this assessment.

Feedback

Verbal feedback from the Unit Convener during seminars will be provided to students, and if required in a written format individually to their official Macquarie University student email address. Written feedback from the Unit Convener on any postings made on discussion forums. Participation marks are continuously uploaded on iLearn throughout the session.

On successful completion you will be able to:

- Demonstrate knowledge and understanding of the key concepts and principles relating to the role of management accounting in strategic control.
- Analyse and integrate knowledge by recommending changes to the design and use of management accounting to enhance its role in strategic control.
- Apply knowledge to recognise and solve problems related to real world advanced management accounting issues .

4. Class Test

Due: **3rd June 2019 (Week 13)**

Weighting: **30%**

Task Description:

A written time-limited invigilated assessment held in class provides assurance that: 1) the product belongs to the student, and 2) the student has attained the knowledge, skills or capabilities required to successfully complete the test. The class test is a closed-book test.

Feedback is not provided on the class test.

The results of the class test will not be released to students, the result is reflected in the final grade and mark achieved for this unit.

Type of Collaboration: None; the class test is taken and submitted by students individually.

Submission: On the **3rd of June 2019**. You are expected to present yourself for the class test in the room where you normally have your weekly seminar for this unit. You must bring your student ID otherwise you will not be allowed to write the class test. Students will write the class test during the normal seminar time. The class test will commence at 3:00pm in accordance with

the starting time of the seminar. **Format:** Class test if written by students individually, during seminar time. **Length:** 2 hours plus 10 minutes reading time. **Inherent Task Requirements:** Please see Assessment Guide available on iLearn. **Late Submission:**

Extension

The only exception to not sitting your class test at the designated time is because of documented illness or unavoidable disruption. In these circumstances you may wish to consider applying for special consideration. Please refer to the Policies and Procedures section of this unit guide for the University's policy on the special consideration process.

If another class test is granted as a result of the special consideration process, the class test on will be scheduled during the official examination period held from 11th June to 28th June 2019. Please note that the make-up class test will be of the same format as the official class test, but the assessable content may differ.

Penalties

Students who do not present themselves for the class test and who do not submit a special consideration application to support their absence from the class test will receive a mark of zero for this assessment task

Grading

The class test is marked in accordance with a moderated marking guide prepared by the Unit Convener. A grading rubric for the class test is available in the Assessment Guide for this unit, see iLearn.

On successful completion you will be able to:

- Demonstrate knowledge and understanding of the key concepts and principles relating to the role of management accounting in strategic control.
- Analyse and integrate knowledge by recommending changes to the design and use of management accounting to enhance its role in strategic control.

Delivery and Resources

Required Text:	The required materials will be posted on the unit's webpage at - http://learn.mq.edu.au . A list of the these materials corresponding to each of the classes is provided on the website for this unit using the Library Reserve.
Unit Web Page:	<ul style="list-style-type: none">• 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/login/MQ/• Consult the web page frequently. You will find administrative updates, lecture notes, class materials and detailed information on assessments posted there.• 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 you may also refer to the help feature in 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.

<p>Technology Used and Required:</p>	<p>Students are required to use information technology in this unit.</p> <p>Students will need to use:</p> <ul style="list-style-type: none"> • Library databases to source academic research papers and other readings, which are accessed electronically; • Multisearch (see Library website) to access the required readings for this unit; • Microsoft Word for assessment tasks (excluding the class test); • Microsoft Power Point for Class Participation when required; • The Internet to support various Class Participation activities; and • Electronic access to iLearn to download, among other things, the unit outline and required materials (e.g. readings, seminar activity guides and so forth) and to complete the on-line ethics modules.
<p>Delivery Format and Other Details:</p>	<p>Seminars</p> <p>This course comprises a maximum of 12 seminars comprising of 3 hours face to face teaching and formal online activities (i.e. blended delivery) per week held from weeks 1 to 13, including the two week study period. As classes constitute a critical learning experience of this unit, there is an expectation that you attend all of them. Please note that students are not required to attend seminars in Weeks 7 and 8 because you will be doing the e-Ethics module online. A highly participatory teaching strategy with inclusive practice is adopted, where students can engage with their fellow students and the Unit Convener.</p> <p>The timetable for classes can be found on the University web site at: http://www.timetables.mq.edu.au/</p>
<p>Recommended Readings:</p>	<p>Recommended texts include, but are not limited to the following, and are available in the Macquarie Library and for purchase at the Co-op Bookshop on campus. These texts may be useful as preliminary reading for the management accounting concepts and/or techniques discussed in the required materials:</p> <ul style="list-style-type: none"> • Atkinson, A.A., Kaplan, R.S., Matsumura, E.M. and Young, S.M. (2012) Management Accounting: Information for Decision-making and Strategy Execution, Sixth Edition, Pearson Prentice Hall. • Langfield-Smith, K., Thorne, H., Hilton, R. (2015) Management Accounting – Information for Creating and Managing Value, 7th Edition, McGraw-Hill.
<p>Other Course Materials:</p>	<p>Journal Articles and Book Chapters available from the library through iLearn.</p> <p>All other course materials to support your learning are available on iLearn.</p>

Unit Schedule

Course Materials and the corresponding pre-set questions are available on the ACCG825 unit website. Please note that only some sections of each reading are required, see iLearn for more details.

Week	Topic	Assessments and Activities
<p>1 25 February</p>	<p>Strategic Control - A Theory</p> <p>Readings: Preble (1992); Simons (2000); Widener (2007)</p>	<p>None</p>
<p>2 4 March</p>	<p>Business Strategy</p> <p>Readings: Porter (1997); Miles <i>et al.</i> (1978); Widener (2007)</p> <p>Case Study: Quiet Logistics (See iLearn)</p>	<p>Class Participation</p>

3 11 March	Strategic Management Accounting Reading: Bromwich (1990); Cadez & Guilding (2008); Cinquini & Tenucci (2010)	Class Participation Learning Diagnostic
4 18 March	Value Chain Analysis Reading: Hergert & Morris (1989); Porter (2001); Li (2018)	Class Participation
5 25 March	Supplier Relations Reading: Cullen <i>et al.</i> (2013); Baard & Dumay (<i>in press</i>) The Case of Halfords PLC (Cullen <i>et al.</i> , 2013)	Class Participation
6 1 April	Customer Relations Reading: McManus (2013); Li (2018)	Students are expected to work on the Assignment (Halfords PLC Case) during this week. See also <i>e-Ethics</i> on iLearn.
7 8 April	Ethics (No official seminar) Materials available online as part of the <i>e-Ethics Module</i>	See iLearn for more details Ethics Discussion Forum (online work) Class Participation (online work)
15 - 27 April	Session 1 Recess from Seminars Self-Study Activity - <i>e-Ethics Modules</i> Self-Study Activity - Assignment (Halfords PLC)	See iLearn for more details
8 29 April	Ethics (No official seminar; online work only) Materials available online as part of the <i>e-Ethics Modules</i>	See iLearn for more details Ethics discussion forum (online work) Class Participation (online work) Assignment Due on 5th of May (Halfords PLC and Interventionist Research)
9 6 May	Product Life-Cycle Reading: Dunk (2004) Class Test Information & Preparation	Class Participation Case Study Due on 10th of May (e-Ethic Modules)
10 13 May	Budgeting Reading: Hofmann <i>et al.</i> (2012)	Class Participation Reflective Discussion of Case Study (e-Ethic Modules)
11 20 May	Organizational Learning, Knowledge and Strategy Reading: Santos-Vijande <i>et al.</i> (2012); Argote & Miron-Spektor (2011)	Class Participation

12 27 May	Innovation and Strategy Reading: Bedford (2015)	Class Participation
13 3 June	Class Test	Class Test

Learning and Teaching Activities

Seminars

Seminars constitute face-to-face and online small group learning to highlight the conceptual frameworks and management accounting techniques covered in a particular week. References to real-life examples are referred to, to assist students in application of these frameworks and practices in organisations. It is therefore also useful for students to follow current developments where possible to enrich their learning experience. The seminars constitute a critical learning experience, thus there is an expectation that you attend all of them. A highly interactive and participatory teaching strategy is adopted where students can engage with their peers and the Unit Convener, and complete individual and team activities. During these seminars, there may be times when new material including short problems, cases and topical videos will be introduced to engage students in active learning. If applicable, the lecture slides/notes are available on the unit website prior to the seminars (usually the Friday before). For your convenience it is recommended that you print hard copies of the relevant notes before coming to class. Students are provided with the weekly topics to be covered, please refer to the Unit Schedule. It is possible that the Unit Convener may not cover each and every slide of the seminar notes during seminars. The role of the Unit Convener is to lead, guide and enable student learning, and not only deliver information that students already have access to. Typically seminars are structured as follows (variations in activity sequencing may occur if required): a) The first 1.5 Hours consist of a brief discussion of questions you might have and the answers to pre-set seminar activity questions; b) A short break between the sessions; and c) Discussion of the weeks' topic and closing comments for the remainder of the time.

Readings

Prior to the seminar, students must read the relevant materials. The readings relate to the concepts and examples covered in this unit and relate to the assessment tasks described in the unit guide. The readings include the lecture notes and other course materials (e.g. journals, websites, textbooks) provided on the units' website.

Self-study Activities

It is essential that students learn independently and assume responsibility for the learning process. ACCG825 relies heavily on independent learning where students read the relevant materials, revise the lecture notes, prepare responses to the pre-set class participation activities, and extend themselves by doing preparatory support reading if necessary.

Reflective Activities

This learning and teaching activity assists students in integrating the course content and in developing the ability to transfer management accounting knowledge and skills from the classroom into organisations. Examples of these activities will be found when students are introduced to the ethical dimensions of their business and when engaging in class participation.

Discussion Forum

For ACCG825, specifically the Ethics Online component of this unit. The purpose of the discussion forum is to submit responses to the pre-set questions relating to Assessment Task 2, which counts toward your overall marks and grades. Discussion forums may also constitute a form of class participation (Assessment Task 3), which counts toward your overall mark and grade.

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 \(https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central\)](https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central).

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 [eStudent](#), (eg. iLearn, Coursera etc.) or released directly by your Unit Convenor, are not confirmed as they are subject to final approval by the University. Once approved, final results will be sent to your student email address and will be made available in [eStudent](#). For more information visit [ask.mq.edu.au](#) or if you are a Global MBA student contact globalmba.support@mq.edu.au

Please note that for the purposes of special consideration, "Satisfactory Progress" in ACCG825 means that students must achieve 50% of the available marks in this unit.

Students must please use the unit email address for all correspondence with the Unit Convenors: accg825@mq.edu.au

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

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

- Demonstrate knowledge and understanding of the key concepts and principles relating to the role of management accounting in strategic control.
- Analyse and integrate knowledge by recommending changes to the design and use of management accounting to enhance its role in strategic control.

Assessment tasks

- 1. Assignment
- 3. Class Participation
- 4. Class Test

Learning and teaching activities

- Seminars constitute face-to-face and online small group learning to highlight the conceptual frameworks and management accounting techniques covered in a particular week. References to real-life examples are referred to, to assist students in application of these frameworks and practices in organisations. It is therefore also useful for students to follow current developments where possible to enrich their learning experience. The seminars constitute a critical learning experience, thus there is an expectation that you attend all of them. A highly interactive and participatory teaching strategy is adopted where students can engage with their peers and the Unit Convener, and complete individual and team activities. During these seminars, there may be times when new material including short problems, cases and topical videos will be introduced to engage students in active learning. If applicable, the lecture slides/notes are available on the unit website prior to the seminars (usually the Friday before). For your convenience it is recommended that you print hard copies of the relevant notes before coming to class. Students are provided with the weekly topics to be covered, please refer to the Unit Schedule. It is possible that the Unit Convener may not cover each and every slide of the seminar notes during seminars. The role of the Unit Convener is to lead, guide and enable student learning, and not only deliver information that students already have

access to. Typically seminars are structured as follows (variations in activity sequencing may occur if required): a) The first 1.5 Hours consist of a brief discussion of questions you might have and the answers to pre-set seminar activity questions; b) A short break between the sessions; and c) Discussion of the weeks' topic and closing comments for the remainder of the time.

- Prior to the seminar, students must read the relevant materials. The readings relate to the concepts and examples covered in this unit and relate to the assessment tasks described in the unit guide. The readings include the lecture notes and other course materials (e.g. journals, websites, textbooks) provided on the units' website.
- It is essential that students learn independently and assume responsibility for the learning process. ACCG825 relies heavily on independent learning where students read the relevant materials, revise the lecture notes, prepare responses to the pre-set class participation activities, and extend themselves by doing preparatory support reading if necessary.
- This learning and teaching activity assists students in integrating the course content and in developing the ability to transfer management accounting knowledge and skills from the classroom into organisations. Examples of these activities will be found when students are introduced to the ethical dimensions of their business and when engaging in class participation.

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

- Analyse and integrate knowledge by recommending changes to the design and use of management accounting to enhance its role in strategic control.
- Critically reflect on the ethical dimensions of management accounting.

Assessment tasks

- 1. Assignment
- 2. Case Study
- 3. Class Participation
- 4. Class Test

Learning and teaching activities

- Seminars constitute face-to-face and online small group learning to highlight the conceptual frameworks and management accounting techniques covered in a particular week. References to real-life examples are referred to, to assist students in application of these frameworks and practices in organisations. It is therefore also useful for students to follow current developments where possible to enrich their learning experience. The seminars constitute a critical learning experience, thus there is an expectation that you attend all of them. A highly interactive and participatory teaching strategy is adopted where students can engage with their peers and the Unit Convener, and complete individual and team activities. During these seminars, there may be times when new material including short problems, cases and topical videos will be introduced to engage students in active learning. If applicable, the lecture slides/notes are available on the unit website prior to the seminars (usually the Friday before). For your convenience it is recommended that you print hard copies of the relevant notes before coming to class. Students are provided with the weekly topics to be covered, please refer to the Unit Schedule. It is possible that the Unit Convener may not cover each and every slide of the seminar notes during seminars. The role of the Unit Convener is to lead, guide and enable student learning, and not only deliver information that students already have access to. Typically seminars are structured as follows (variations in activity sequencing may occur if required): a) The first 1.5 Hours consist of a brief discussion of questions you might have and the answers to pre-set seminar activity questions; b) A short break between the sessions; and c) Discussion of the weeks' topic and closing comments for the remainder of the time.
- Prior to the seminar, students must read the relevant materials. The readings relate to the concepts and examples covered in this unit and relate to the assessment tasks described in the unit guide. The readings include the lecture notes and other course materials (e.g. journals, websites, textbooks) provided on the units' website.
- It is essential that students learn independently and assume responsibility for the learning process. ACCG825 relies heavily on independent learning where students read the relevant materials, revise the lecture notes, prepare responses to the pre-set class participation activities, and extend themselves by doing preparatory support reading if necessary.
- This learning and teaching activity assists students in integrating the course content and in developing the ability to transfer management accounting knowledge and skills from the classroom into organisations. Examples of these activities will be found when

students are introduced to the ethical dimensions of their business and when engaging in class participation.

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 outcome

- Apply knowledge to recognise and solve problems related to real world advanced management accounting issues .

Assessment tasks

- 1. Assignment
- 2. Case Study
- 3. Class Participation

Learning and teaching activities

- Seminars constitute face-to-face and online small group learning to highlight the conceptual frameworks and management accounting techniques covered in a particular week. References to real-life examples are referred to, to assist students in application of these frameworks and practices in organisations. It is therefore also useful for students to follow current developments where possible to enrich their learning experience. The seminars constitute a critical learning experience, thus there is an expectation that you attend all of them. A highly interactive and participatory teaching strategy is adopted where students can engage with their peers and the Unit Convener, and complete individual and team activities. During these seminars, there may be times when new material including short problems, cases and topical videos will be introduced to engage students in active learning. If applicable, the lecture slides/notes are available on the unit website prior to the seminars (usually the Friday before). For your convenience it is recommended that you print hard copies of the relevant notes before coming to class. Students are provided with the weekly topics to be covered, please refer to the Unit Schedule. It is possible that the Unit Convener may not cover each and every slide of the seminar notes during seminars. The role of the Unit Convener is to lead, guide and enable student learning, and not only deliver information that students already have access to. Typically seminars are structured as follows (variations in activity sequencing

may occur if required): a) The first 1.5 Hours consist of a brief discussion of questions you might have and the answers to pre-set seminar activity questions; b) A short break between the sessions; and c) Discussion of the weeks' topic and closing comments for the remainder of the time.

- This learning and teaching activity assists students in integrating the course content and in developing the ability to transfer management accounting knowledge and skills from the classroom into organisations. Examples of these activities will be found when students are introduced to the ethical dimensions of their business and when engaging in class participation.
- For ACCG825, specifically the Ethics Online component of this unit. The purpose of the discussion forum is to submit responses to the pre-set questions relating to Assessment Task 2, which counts toward your overall marks and grades. Discussion forums may also constitute a form of class participation (Assessment Task 3), which counts toward your overall mark and grade.

Changes from Previous Offering

There are two changes that have been made to previous offerings:

1. Readings related to the topics offered in ACCG825 have been reviewed and updated to reflect contemporary research in strategy and control.
2. The weighting from the Assignment (Assessment Task 1) has been increased from 25% to 30%. This increase in weighting recognizes student effort and workload required to engage with and complete the assignment, and the complexity of the content. The recognition is based on the Unit Convener's observations and evidence of student effort, and feedback received from the majority of ACCG825 students.
3. The weighting from the Class Test (Assessment Task 4) has been decreased from 35% to 30%. This decrease in weighting occurred to facilitate the increase in the weighting of Assessment Task 1. The decrease in the weighting of the class test, does not in any way diminish the importance of the assessment as a means to demonstrate that students individually, have attained the competencies required to successfully complete the test.

Grades

Grade descriptors and other information concerning grading are contained in the Macquarie University Grading Policy available at: <http://www.mq.edu.au/policy/docs/grading/policy.html>

All final grades in the Department of Accounting and Corporate Governance are determined by a grading committee and are not the sole responsibility of the Unit Convener.

The final grade and mark awarded to a student reflect the corresponding grade descriptor in the Grading Policy.

Please also refer to the relevant pages in the Handbook of Postgraduate Studies.

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 valid grounds for appeal before appealing your grade.

http://www.businessandconomics.mq.edu.au/current_students/undergraduate/how_do_i/grade_appeals

Research & Practice and Global & 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. This unit draws on seminal and currently published research, related to the concepts, examples and assessment tasks described in this unit.