ACCG908

CPA - Strategic Management Accounting

S2 Day 2019

Dept of Accounting & Corporate Governance

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Disclaimer

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General Information

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Credit points
4

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

Corequisites

Co-badged status

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

Important Academic Dates

Information about important academic dates including deadlines for withdrawing from units are available at https://www.mq.edu.au/study/calendar-of-dates

Learning Outcomes

On successful completion of this unit, you will be able to:

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

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

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

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

General Assessment Information

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

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

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

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

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

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

Turnitin and Text Based Assignment Submission [university policy]

Unless otherwise advised, all text based assessments must be submitted through Turnitin according to instructions provided in the unit guide and/or on iLearn. It is the student's responsibility to ensure that work is submitted correctly prior to the due date and time. No hard copies of assessments will be accepted and only Turnitin records will be taken as records of submission.

Multiple submissions are not allowed. Please refer to these instructions on how to submit your assignment through Turnitin and access similarity reports and feedback provided by teaching staff. Should you have questions about Turnitin or experience issues submitting through the system, you must inform your unit coordinator immediately. If the issue is technical in nature may also lodge OneHelp Ticket, refer to the IT help page.

It is the responsibility of the student to retain a copy of any work submitted. Students must produce these documents upon request. Copies should be retained until the end of the grade appeal period each term. In the event that a student is asked to produce another copy of work submitted and is unable to do so, they may be awarded zero (0) for that particular assessment task.

Assessment Tasks

Name	Weighting	Hurdle	Due
1. In Class Test 1	20%	No	wkb 5/8/19
2. Class Test 2	35%	No	wkb 16/9/19
3.Class Participation	15%	No	All Semester
4. Final Examination	30%	No	as advised by CPA Aust

1. In Class Test 1

Due: **wkb 5/8/19**
Weighting: **20%**

Task Description:
A 1.5 hour test taken in class covering 20 multiple choice questions and 2-3 short answer questions. This will cover weeks 1- 3 and modules 1-3.

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

Type of Collaboration: This is an individual assessment. **Submission:** The test will be held in

the wkb 5/8/19 in class **Format:** The test will be held online in the computer labs - TBC **Length:** 1.5 hours **Inherent Task Requirements:** In class test **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

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- Assess the characteristics of value chain analysis at both industry and organisational levels in order to ensure the design and construction of effective value adding strategies and activities and effective value drivers and value chains within an entity.
- Formulate ethical strategic and corporate social responsibility related performance measurement and controls systems within an entity and for the benefit of society generally.

2. Class Test 2

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

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

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

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

Type of Collaboration: Individual assessment **Submission:** The class test will be held during Week 9 of Classes and replaces the class for that week. The precise date, time and location will be confirmed on iLearn and in classes. The test will have a duration of three hours (including 10

minutes reading time). It will be conducted as an invigilated exam and University ID will be required in the exam room. **Format:** Online exam held in computer labs **Length:** 3 hours **Inherent Task Requirements:** Class test prepared in accordance with structure of CPA exam.
Late Submission:
Extension: No extensions are possible for this specific formative assessment task so there will **not be a specific supplementary** test available for Assessment Task 2. Absence from this test, upon by the student submission of **correctly completed and submitted Special Consideration application**, which is approved by the relevant Faculty authority, will permit an alternative assessment examination.

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

Feedback: Results will be posted on iLearn in week 10. Lecturers will provide feedback during a review session to be held in week 10 during a session to be held for ALL students Tuesday 24/9/19 from 2-5pm Location TBA

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3.Class 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:

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and activities and effective value drivers and value chains within an entity.

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4. Final Examination

Due: **as advised by CPA Aust**
Weighting: **30%**

Task Description: The CPA Australia examination is conducted by CPA Australia at a time and location designated by CPA Australia and according to rules and conditions set by CPA Australia. You can expect to be advised in writing of these rules and further exam details. This written advice will be sent directly to you by CPA Australia and NOT by Macquarie University. Type of Collaboration: Individual Assessment **Submission:** Subject to the rules applicable to CPA Australia candidature **Format:** Subject to the rules applicable to CPA Australia candidature **Length:** Subject to the rules applicable to CPA Australia candidature **Inherent Task Requirements:** Subject to the rules applicable to CPA Australia candidature **Late Submission:**
Extension: Subject to the rules applicable to CPA Australia candidature

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

On successful completion you will be able to:

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

Required Text:	*CPA Professional Program: CPA104 Strategic Management Accounting Study Guide*, Deakin University and CPA Australia, Edition as provided by CPA Australia in S2 2019. The CPA Australia Study Guide is provided to you by CPA Australia. You may also find a full software version on the CPA MyOnline Learning website.
Unit Web Page:	• Course information is available on (iLearn). • iLearn access is at http://www.learn.mq.edu.au • Advice for iLearn including login advice and relevant support is all available at the iLearn site. • The student web page for this unit is located on iLearn. This includes course material, announcements and results. • Each week you will find on iLearn Lecture Guidance Notes and In-Class Discussion Questions. You will also find relevant reference materials on iLearn.
Technology Used and Required:	• The principal technology used in this unit comprises web based access to resource materials (see above) and the learning management system called 'iLearn'. • **Regular access to iLearn is strongly encouraged so that you have access to:** ◦ Resources developed for each class ◦ Additional recommended reading and research resources ◦ Additional information regarding assessment items that may be required ◦ Any new information that may arise in relation to contingencies – including in relation to any changes in dates, timetables or class details ◦ iLearn communication and discussion tools as an effective means to enhance learning for all students and staff. • Please note that **YOUR OWN University email address must be used for both receiving and sending university emails.**
Delivery Format and Other Details:	**Classes** • Classes: Times and Locations will be advised on iLearn - you will attend one three hour class each week • To complete the unit successfully, you should attend one three hour class per week. **Please attend only the class in which you are formally enrolled.** • Please refer to the class diary at the end of this unit guide for detailed weekly class content. • The University web site shows timetables: http://www.timetables.mq.edu.au/
Recommended Readings:	• Langfield-Smith, K, Thorne, H and Hilton, R *Management Accounting*, McGraw Hill, North Ryde. *Any recent edition will provide useful background reading and also support for CPA Australia's "assumed knowledge" protocols.* • The CPA Australia CPA104 Strategic Management Accounting Study Guide provides a comprehensive reference list at the end of each module containing all references cited by the authors. These references provide research sources for assignments and further reading on topics. • Additional materials and research references will be made available or advised on iLearn. Please note you MUST refer to iLearn regularly in order to gain current materials and relevant administrative advice.

Other Course Materials:	**Preparation for classes** It is essential that you prepare for each class by reading all materials and references carefully. This will include working through the relevant CPA Study Guide Modules carefully, noting any issues which you might like to discuss in class and, of course, contributing to in-class discussions and overall 'group learning'. **You may download additional relevant class materials required each week from iLearn – login at** https://ilearn.mq.edu.au/login/MQ/. These class materials will be placed on iLearn prior to class time. It is your responsibility to ensure that you access and have copies of relevant material prior to classes. You should allow time for thorough reading of all materials before each class.

Learning and Teaching Activities

Each 3 hour class will consist of a combination of activities including seminar presentations by the lecturer and student presentations and discussions which will review key concepts. You are encouraged to engage in class discussion relating to questions posed, case studies and their analysis, current events/issues and practical, problem solving exercises.

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

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

Unit Schedule

UNIT DIARY ACCG908 CPA – Strategic Management Accounting – Session 2 2019

Week	Class/Date	Topic	Module	Other information
W1	**Class 1** Week start 22.07.19	**Introduction to Strategic Management Accounting.**	**Module 1**	Module references are to CPA104 Strategic Management Accounting Study Guide.
W2	**Class 2** Week start 29.07.19	**Information for Decision Making**	**Module 2**	
W2	**Class 3** Week start 29.07.19 NOTE: This will be held on Sat 3/8/19 9-12pm. Room TBA	**Planning, Budgeting & Forecasting**	**Module 3**	

W3	**Class 4** Week start 05.08.19 Location TBA	**In Class Test 1**	**Modules** **1-3**	In Class Test will cover modules 1-3 and will be 1.5 hours duration.
W4	**Class 5** Week start 12.08.19	**Project Management**	**Module 4**	
W5	**Class 6** Week start 19.08.19	**Performance Management**	**Module 5**	
W6	**Class 7** Week start 26.08.19	**Tools for creating & managing value**	**Module 6** Parts A, B, C and D	
W7	**Class 8** Week start 02.09.19	**Tools for creating & Managing Value**	**Module 6** Parts E and F	
W8	**Class 9** Week start 09.09.19	**Practice Examination Review Class and Case Study Review**	**Case Study**	
W9	**Class 10** Week start 16.09.19	**Class Test 2– 35% of marks – test is compulsory.** 3 hours including 10 minutes reading time – covers all Modules. **Friday 20/9/19 9-12pm Location TBA**	**Class Test**	**This test is an important EXAM** **35% of total marks.** **Formal invigilation – bring ID.**
W10	**Class 11** Week start 23.09.19	**Class Test 'hand back' and review.** Exam techniques discussion. **All students will attend one class this week – This class will be held on Tuesday 24th September 2-5pm**	**Mid Exam review & revision**	**IMPORTANT CLASS YOU MUST ATTEND.** Review of Class Test 2 and Focus on CPA.

W10	**Class 12** Week start 23.09.19 NOTE: This will be held on Fri 27/8/19 12am-2pm. Room TBA	**Review Session**. An opportunity for students to have additional practice and support for the upcoming CPA exam.		
W11 **W 12**	**No Classes**	**Final (CPA Australia) Exam – CPA Exam period commences Sat 28 September 2019**		**CPA Australia EXAM** 30% of total marks **You must personally check ALL exam details** with CPA Australia

Learning and Teaching Activities

Learning and Teaching activities

Your class will meet on scheduled dates for a 3 hour seminar during the session. In between classes (and also in weeks where classes are not scheduled) you are required to continue your study and research and to work through the relevant modules in the CPA program as well as work on assessment tasks. Check iLearn each week before class for any last minute changes to class content, times or locations. Please note that you must not change between classes of each lecturer as in any week classes may not be exactly in parallel as each lecturer will carry course progress in minor ways consistent with the professional needs of students in each class as well as due to the impact of public holidays on classes. In each class there will be a Lecture/Seminar on issues involving the relevant content from the CPA104 Subject Book Module topics. Lectures will last about 2 to 2.5 hours and, to lessen your in-class writing burdens, notes will be provided in advance on the iLearn system. The address is www.ilearn.mq.edu.au. Students can access the Web site for ACCG908 from either their home/office or at University computers. In addition to lectures there will be in-class activities of various types, including assessed student work, for the balance of each 3 hour class period. These will count towards your Participation Assessment component. For each Module, PowerPoint lecture notes will be placed on iLearn before the class. They are NOT intended to, nor do they stand alone nor do they in any way replace compulsory lecture attendance and FULL READING OF THE CPA Modules. They are provided for your convenience. You must also properly construct your own notes based on your own readings and you are expected to note and record any additional comments, supplements and corrections to these notes. You must not rely on lecturer provided notes for full study purposes. They certainly cannot be assumed as being a defined indicator of CPA exam content - you must learn fully from the CPA Australia Segment Study materials to be sure of success in CPA Australia examinations. Please see the schedule of classes and topics which is provided in this Unit Guide.

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-centr

al). Students should be aware of the following policies in particular with regard to Learning and Teaching:

- Academic Appeals Policy
- Academic Integrity Policy
- Academic Progression Policy
- Assessment Policy
- Fitness to Practice Procedure
- Grade Appeal Policy
- Complaint Management Procedure for Students and Members of the Public
- Special Consideration Policy *(**Note:** The Special Consideration Policy is effective from 4 December 2017 and replaces the Disruption to Studies Policy.)*

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

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

Student Code of Conduct

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

Results

Results 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

Academic Honesty

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

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

Further information on academic honesty can be found in the Macquarie University Academic

Honesty Policy at

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

Student Support

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

Learning Skills

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

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

Student Services and Support

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

Student Enquiries

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

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 - 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:

Learning outcome

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

Assessment task

- 3.Class 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:

Learning outcomes

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

- 1. In Class Test 1
- 2. Class Test 2
- 3.Class 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

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

- 1. In Class Test 1
- 2. Class Test 2
- 3.Class 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

- Investigate strategic management decision making in order to understand how management accounting is essential to the creation, management and enhancement of value within entities and for societies.
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- Assess the characteristics of value chain analysis at both industry and organisational levels in order to ensure the design and construction of effective value adding strategies and activities and effective value drivers and value chains within an entity.
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Assessment tasks

- 1. In Class Test 1
- 2. Class Test 2
- 3.Class 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

- Investigate strategic management decision making in order to understand how management accounting is essential to the creation, management and enhancement of value within entities and for societies.
- Assess the characteristics of value chain analysis at both industry and organisational levels in order to ensure the design and construction of effective value adding strategies and activities and effective value drivers and value chains within an entity.

Assessment task

- 3.Class Participation

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:

Learning outcome

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

Assessment task

- 3.Class 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 & Practice, Global & Sustainability

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

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