

MACQUARIE
UNIVERSITY



FACULTY OF
BUSINESS AND ECONOMICS

ACCG 908
CPA - Strategic Management
Accounting

Semester 2, 2011

*Department of Accounting & Corporate
Governance*

**MACQUARIE UNIVERSITY
FACULTY OF BUSINESS AND ECONOMICS
UNIT OUTLINE**

Year and Semester: Semester 2, 2011

Unit convenor: Elisabeth Burn

Prerequisites / Co-requisites and professional requirements:

Students must successfully complete the 13 units in the Master of Accounting (Professional) at Macquarie University before commencement of the final six units in the Master of Accounting (CPA Extension) program.

Credit points: 4 credit points

Students in this unit should read this unit outline carefully at the start of semester. It contains important information about the unit. If anything in it is unclear, please consult one of the teaching staff in the unit.

ABOUT THIS UNIT

Unit Description

This unit provides knowledge, principles, skills and an appreciation of the strategic nature of Management accounting in an increasingly competitive global business environment. It presents an overview of strategic management accounting as well as the techniques needed to be able to formulate, implement a strategy, and assess the success of a strategy. This is facilitated through structured formal academic support for full time students concurrently enrolled in the Master of Accounting (CPA Extension) program, and the Strategic Management Accounting segment of the CPA program.

Unit rationale

The aim of this unit is to provide students with the opportunity to acquire knowledge and skills in strategic management accounting which are vital for all contemporary accounting practitioners involved in management decision making. In addition, the unit aims to extend the generic skills program in the post-graduate diploma segment of the MAcc, by further developing practical problem solving skills, and communicating in a group setting.

TEACHING STAFF

Lecturers

Elisabeth Burn (unit convenor)
Patrick Gallagher

Email

elisabeth.burn@mq.edu.au
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CONSULTATION TIMES

Student consultation in relation to any question about the course content or related issues can be facilitated by emailing the lecturer, seeing the lecturer during class times or by appointment.

Students experiencing significant difficulties with any topic in the unit must seek assistance immediately.

CLASSES

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

Compulsory attendance at classes is required and we will meet on scheduled dates for a 3 hour seminar during the semester with your lecturer. Note that in some weeks no classes are scheduled – in those weeks, all students are required to work through the relevant modules in the CPA program as well as work on assessment tasks.

You will be allocated a class to attend and you must attend that class. Class changes will only be allowed where requested through and approved by the Business and Economics Graduate Centre located at Level 2 of E4A. Rolls will be marked in class and attendance recorded. Any student who misses more than 5 classes will be awarded a Fail grade in this unit.

PRIZES

There is a prize for ACCG908 entitled the “Accounting and Finance prize for Strategic Management Accounting”. For further details please refer to

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

REQUIRED AND RECOMMENDED TEXTS AND/OR MATERIALS

Prescribed Reference Materials

All students should have the following provided from CPA Australia

- CPA Program: *CPA 104 Strategic Management Accounting*, Deakin University, Geelong.

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. It is NOT available at the Library or for purchase at the MQ Co-op Bookshop.

Other References

Students will be required to use library resources to research beyond these materials in undertaking research necessary to complete their presentation assignments.

The CPA 104 course 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 an assignment on a particular issue.

TECHNOLOGY USED AND REQUIRED

Blackboard is the location for all web based materials provided in this unit. Log on at www.learn.mq.edu.au.

The unit Web site is only available to students enrolled in ACCG908. Students will be able to access the unit web page by the use of their normal university user/password details.

Please contact the IT Help Desk in the Library if you have any difficulties accessing the unit web page:

Phone: (02) 9850 HELP (4357) or Freecall: 1800 063 191

Face to Face: IT Help Desk, Level 1, University Library

Email: Just Ask. Form <http://www.lib.mq.edu.au/justask/>

24/7 Email: ithelp@mq.edu.au

The Website 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 – slides used in classes.

LEARNING OUTCOMES

Learning Outcomes

Students who successfully complete this unit will possess the knowledge, skills and understandings of strategic management accounting which are vital for all contemporary accounting practitioners involved in management decision making.

Specifically, these learning outcomes, as outlined in the CPA Segment description, are:

1. To develop the skills of the professional accountant in creating, managing and enhancing value to the organisation through the use of various strategic management tools & techniques
2. To examine techniques for developing, implementing and monitoring strategies.

3. General objectives of the segment are:

- a. Describe the role of strategic management accounting in the design, control improvement of socially responsible and sustainable businesses;
- b. Explain the strategic management cycle and the leadership role of the professional accountant in strategic management;
- c. Define the role of organisation and industry value chain analysis. Apply the analysis to reconfiguring value adding activities, value drivers and value chains;
- d. Analyse the characteristics of effective strategic and corporate social responsibility related performance measurement and controls systems; and
- e. Describe and apply strategic management accounting techniques to the selection, planning, implementation, control and monitoring of projects.

GRADUATE CAPABILITIES

In addition to the discipline-based learning objectives, all academic programs at Macquarie seek to develop the capabilities the University's graduates will need to develop to address the challenges, and to be effective, engaged participants in their world.

This unit contributes to this by developing the following graduate capabilities:

1. Discipline Specific Knowledge and Skills including high level professional communication skills relevant to professional accountants.
2. Critical, Analytical and Integrative Thinking
3. Problem Solving and Research Capability
4. Creativity and Innovation capabilities
5. Effective Communication
6. Engaged and Ethical Local and Global citizens
7. Socially and Environmentally Active and Responsible
8. Capable of Professional and Personal Judgement and Initiative

TEACHING AND LEARNING STRATEGY

Your class will meet on scheduled dates for a 3 hour seminar during the semester. In between classes (and also in weeks where classes are not scheduled) you are required to work through the relevant modules in the CPA program as well as work on assessment tasks.

Check Blackboard 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 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 *Blackboard* system (formerly WebCT). The address is <http://learn.mq.edu.au>.

Students can access the Web site for ACCG908 from either their home/office (via modem) or at University computers. In addition to lectures there will be in-class activities of various types, including assessed student work, for the balance of each 3 hour class period.

For each module, PowerPoint lecture notes will be placed on *Blackboard* 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 are not entitled to rely on lecturer provided notes for full study purposes nor most importantly can they be taken as being a defined indicator of CPA exam content.

Please see the schedule of classes and topics in Appendix 1 at the end of this Unit Outline.

RELATIONSHIP BETWEEN ASSESSMENT AND LEARNING OUTCOMES

Assessment in this unit is rigorous and if you are to succeed you must work consistently through the entire semester. Your Macquarie University assessment is at the highest postgraduate standard and your work must reflect these standards in order to succeed.

Detailed assessment criteria table is shown at next page:

	Assessment Task 1	Assessment Task 2	Assessment Task 3	Assessment Task 4	Assessment Task 5
Title/Name	Short Answer in class quiz	In Class Minor Presentation	Mid Semester Examination	Group Presentation and Report	Final Examination
Description	Early stage assessment – quiz requiring short answer written responses	Development and presentation of a multiple choice question	80 minutes plus 10 minutes reading time	A 20 minute presentation by Groups of 4 or 5 students working together. A report of maximum 2000 words	3 hours plus 15 minutes reading time – under CPA Australia rules
Due date	In Week 5 – 25 minutes total time	Between week 3 and week 10 as allocated by your lecturer	Planned for Saturday 15th October – to be advised	In class in week 14	26th October 2011 Each student must check all details with CPA Australia
% Weighting	10%	10%	30%	20%	30%
Grading method	Zero for non-completion. Mark out of 10 based on responses to questions in relating to Modules 1 and 2. This assessment task tests understanding of basic concepts. Students who perform poorly in this assessment will be encouraged to review Modules 1 & 2 and to seek assistance where necessary.	Mark out of 10 based on marking criteria. Feedback sheet provided as the final page of this Unit Outline gives the marking criteria	Assessed and graded on Modules 1-5. Exam comprises multiple choice questions and also short answer questions that require written response in relation to issues arising from short case studies to be provided in the exam.	Mark out of 20 based on marking criteria sheet available on Blackboard – based on three components – the issue being addressed, the presentation and the report. See details below.	Assessed by CPA Australia in accordance with rigorous CPA Australia international examination procedures.
Submission method	Written paper submitted in class at completion of assessment.	Presentation in allocated class	Hand in exam paper	Presentation in allocated class. Each student to submit an individual contribution sheet for peer review.	In accordance with CPA Australia examination procedures as advised to enrolled CPA candidates by CPA Australia
Feedback	Marked papers will be shown to students in the second class after the assessment. Marking and feedback will be discussed in class.	Feedback sheet with comments and mark out of 10 to be handed to all students 2 weeks after the presentation week.	Return papers and questions for review and discussion in class. Feedback on common mistakes improved approaches during Unit Revision class.	Feedback sheet with comments and mark out of 20 to be given to students 2 weeks after presentation week – to be picked up from office. Marks posted on blackboard.	In accordance with CPA Australia examination procedures as advised to enrolled CPA candidates by CPA Australia
Estimated student workload (hours)*	30 minutes plus student study time – 12 hours.	12 hours	Cumulative over prior weeks in semester plus own revision time	30 hours for group	Cumulative over prior weeks in semester plus own revision time Estimate 200 hours
Learning outcomes assessed	1 2 3 6	1 2 3 4 5 8	1 2 3 4 5 6 7	1 2 3 4 5 6 7	1 2 3 4 5 6 7
Graduate capabilities assessed	1 2 3 5	1 2 3 4 5 8	1 2 3 4 5 8	1 2 3 4 5 6 8	1 2 3 4 5 6 8

* Estimated student workload hours will vary from student to student.

Further Assessment Information

Class attendance is compulsory	0%
1 Short answer Quiz (in class)	10%
2 Minor presentation by each student	10%
3 Mid Semester Exam	30%
4 Group Presentation and Report	20%
5 CPA Examination 26 October 2011	30%
TOTAL	100%

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

- Attend a satisfactory number of classes and satisfactorily attempt all assessment components
- Obtain at least a PASS assessment in the CPA external examination
- Obtain a pass for the 70% Macquarie University assessment (1 to 4 above).

Assessment Task 3 (mid-semester exam) and Assessment Task 5 (CPA Australia) final examination which are included as assessment tasks for this unit will provide assurance that:

- i) the product belongs to the student and
- ii) the student has attained the knowledge and skills tested in the exam.

The Macquarie university examination policy details the principles and conduct of examinations at the University. The policy is available at:
<http://www.mq.edu.au/policy/docs/examination/policy.htm>

Note that CPA Australia exams are conducted under the rules of CPA Australia.

(1) Short Answer Quiz (10%)

A 25 minute short answer quiz (closed book) will be required to be completed by students in week 5 based on module material from Module 1 and Module 2 including readings. Marks will be provided to students in week 7.

There will be not be a supplementary quiz. Quiz weighting will be added onto the mid-semester exam weightings, but only if legitimate reasons arise (see information on special consideration on p.13).

(2) In Class Minor Presentation (10%)

This comprises a single newly developed (by you) multiple choice question that you write and present. The total duration of the presentation and explanation **MUST NOT EXCEED** 5 minutes. There is no word limit but obviously total words will reflect the time limit in a realistic way. You should 'hand in' all presentation materials and additional explanation materials at the start of your presentation. This must be attached to the Feedback cover sheet – which must be **STAPLED** as the front page of your 'handed in' materials. You will receive feedback within 2 weeks.

When creating your question and explanation you are required to use class content, the CPA104 materials and any further relevant research. You need to write a UNIQUE and NEWLY DEVELOPED multiple choice question. You must also write a clear explanation clearly identifying which answers are wrong and why and which answers are correct and why. This Minor Presentation may require you to undertake additional research, reading and thought, and you will be marked on the quality of the work that was undertaken. Detailed marking criteria are on the Feedback Sheet which comprises the final page of this unit outline. This will be discussed in class before presentations commence.

You will be marked according to your level of research and preparation, your understanding, accuracy, comprehensiveness and ability to explain the key issues to your fellow students, and your use of presentation aids. A schedule of presentation times will be set for every student. A hard copy of your question and presentation materials must be handed to your lecturer before delivering your presentation.

You are expected to display your knowledge and the communication skills at a standard expected of a postgraduate student. All students must present before Week 8 – all feedback to students will be finalised at or before the classes of Week 11. If you are unable to attend your scheduled presentation day, you will be allocated another day to do your presentation, but only if legitimate reasons arise (see information on special consideration on page 13).

(3) Mid-Term Examination, time & venue to be advised
Sat 15 October 2011 (30%)

The 80 minute (plus 10 mins reading time) exam will consist of multiple choice (70%) and short answer (30%) style questions based on previously unseen case study material. The examination will cover Modules 1 to 5 and will provide a strong assessment component in the unit and an opportunity for you to trial your skills in an exam scenario. The exam will be fully open book exam, conducted under the same conditions as the CPA final exam. Due to the nature of this exam attendance is compulsory and no other times for sitting will be available. There will be no supplementary exam. Absence from the mid-semester examination will, upon receipt of adequate documentation, increase the weighting on the final CPA exam to 60%. You must lodge an Advice of Absence together with documentary evidence to support your absence with the Master of Accounting administration staff at MQC within 5 working days of the examination.

You will receive full feedback about this exam in the Class 11 revision classes. You will receive your own marked exam script (this will be re-collected at the end of the class) for review and discussion. Additionally, there will be a full exploration of all multiple choice questions and answers that were in the exam.

(4) Group Presentation and Report (20%)

You are required to prepare and present a single **Group Presentation and report** as a MEMBER of a GROUP of students. The group's presentation materials and written document as well as a peer review assessment sheet must be submitted at the time

of the presentation. You will be assessed on the technical aspects of the presentation as well as the presentation and teamwork skills demonstrated. This is explained further below.

In this assessment task, your lecturer will become facilitator and assessor only. YOU will take responsibility for all aspects of developing a Group Case Study – the ideas, the group's preparation, and the group's presentation and communication skills. Details will be discussed in Class 6. At that time groups will be finalised and general approaches discussed. The fundamental approach is that of taking full professional responsibility.

As a group you will be required to define as a "Case Study" a strategic management accounting problem and then to discuss the issues and approaches required to reach strategic and operational solutions. You may use any of the methods discussed in the CPA104 materials – and you are encouraged to research beyond those materials in order to score an excellent mark. Your group is expected to be innovative in both the Case Study definition (with the best approach being one that leads to realistic definition of problems) and in utilising management accounting techniques and communication skills to reach a solution. You will be expected to present your group's Case Study to the class late in the semester – including a PowerPoint, or similar, presentation. Case Study resolutions must include concepts and issues that have developed throughout the unit. The written Report (excluding the related presentation materials) should be 2000 words excluding data and/or appendices and references.

As this Case Study activity is deliberately 'open ended' it really provides you with a unique opportunity to build or find an interesting problem that will form the basis of your Case Study and to 'solve' the problem(s) from a strategic management accounting viewpoint. You will be free to communicate with your lecturer as you develop the problem – but you must resolve the approach to problem resolution yourself. Communication and effective approaches to persuading management (in this case your Class) will be crucial in order to obtain good marks.

You will be required to hand in your written Case Study and solution as well as a copy of all presentation and communication aids. The presentation is to be no longer than 15 minutes. You will be marked on the overall quality of your work, your presentation and the effectiveness of your communication of the problem in the presentation. The quality of the written, handed in document will also be marked as part of the 20% assessment.

GROUP MARK ALLOCATION. In all normal circumstances the group mark will be the same for all group members. Group members are required to sign the MQU Group Presentation cover sheet. If, in any group, there are complaints that a group member has not contributed approximately equally then the complaint will need to be reported in writing to the Lecturer. Following such a report the whole group will meet with the Lecturer to discuss the issue and the Lecturer may re-allocate marks appropriately. In the event that any group member does not attend such a meeting then the necessary re-allocation decision will be made on the basis of discussions with those who do attend.

Marks will be provided to students by email two weeks after the presentations are finalised and papers will be available for collection at the MCQ campus.

Please comply with the following guidelines for the Group Assignment

ASSESSMENT TASK 4 GUIDELINES

Task Objective

This is a group activity for students to apply a range of SMA tools/methods/concepts considered within this unit to 'issues', 'opportunities' or 'problems' confronting an actual or theoretical organisation. Students are to be creative in their approach to this task. For example, you may select a company that has a known problem or opportunity (as researched by you in the media etc) which can be addressed by SMA concepts.

Task "Audience"

The scenario is that each group is a "firm" of consultants that is to present its research and findings to a senior management group of the subject company (ie your lecturer and colleague students).

The duration of the presentation should not exceed 10 minutes per group member. All students within the group **MUST** present – the management need to be convinced by the whole team and also about the ability of all team members in relation to the presentation and the issues.

Subject Organisation

This is at the discretion of each group. It may be a created company (based on real issues) or it may be an international or Australian organisation – profit or not-for-profit. It does not need to be a publicly listed company. It is recommended that if a real company is used then a stock exchange listed entity is used as the subject organisation because there is publicly available information available.

Content and Assessment

There are **three** components of the assessment task and **equal weighting** will be given to each:

- The report – including quality of analysis & recommendations and structure/readability/professional presentation of the document.
- The quality, realism and validity of the defined "issue" being addressed and, of the chosen SMA concept(s) being applied to the subject organisation
- And of course very importantly, the actual presentation in which you must demonstrate your communication skills both oral (the spoken part and your ability to clearly explain issues and hold the interest of your audience) and visual (through the presentation and graphics etc)

The Report

The report is to be about 2000 words long excluding numerical data and appendices. This written report will be read by members of the senior management group in their own time. You should not and **MUST NOT** simply read this report aloud as your

presentation – to do so will result in a FAIL grade with respect to the presentation component.

The format of the report should be:

- Title Page (also include student names and IDs)
- Executive Summary (an overview of the purpose, approaches taken, findings and recommendations)
- Table of Contents
- Background (why and how you will approach the 'issue; - with relevant 'scene setting' discussion)
- Central Issue and Approaches (this can be headed however you wish – you may have multiple headings depending on what work you have undertaken.)
- Summary Recommendations
- References
- Appendices

At the start of the presentation all parts of the presentation and the report are to be submitted with required covers sheets etc. Everything should be submitted as a single **STAPLED package by the whole GROUP**.

(5) CPA Exam 26 October 2011 (checking details is YOUR responsibility)
(30%)

Note that exam details including content, location, date and time are all set by CPA Australia. As a student enrolled in the CPA Program **YOU are responsible for ensuring that you are in possession of the latest CPA Australia information**. As at the time of writing CPA Australia has advised as follows in the CPA 104 Study Materials:

- The CPA Examination is a three hour (plus reading time – understood to be 15 minutes) open book exam containing two sections:
- Section A – 60 multiple choice questions (approximate 70% weighting).
- Section B –Short answer, written response questions based on two unseen case studies with 4 to 6 associated questions (approximate 30% weighting).

CPA EXAMINATION RESULTS NOTIFICATION – YOUR RESPONSIBILITY

As a student enrolled in the CPA component of the Master of Accounting (CPA Extension) program **YOU are required to submit your CPA Examination results at the end of each semester to the Master of Accounting office**. You will be notified by email from the Master of Accounting office on how to supply their CPA examination results to the university and deadlines for submission. This information is also available on the Accounting website at <http://www.accg.mq.edu.au/postgraduate/quicklinks>

If you DO NOT submit you CPA examination results by the deadline for submission you may receive a Fail grade.

You will be notified by email through your official Macquarie University student email account.

ACADEMIC HONESTY

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

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

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

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

GRADES

Macquarie University uses the following grades in coursework units of study:

HD - High Distinction

D - Distinction

CR - Credit

P - Pass

F - Fail

Grade descriptors and other information concerning grading are contained in the Macquarie University Grading Policy which is available at:

<http://www.mq.edu.au/policy/docs/grading/policy.html>

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 Coordinator.

Macquarie University's Academic Senate has a set of guidelines on the distribution of grades across the range from fail to high distinction. Your final result will include one of these grades plus a Standardised Numerical Grade (SNG). The SNG is not a summation of the individual assessment components.

To be awarded a specific grade, students are required to perform at an equivalent standard in the final examination and the overall assessment mark in the unit.

GRADING APPEALS AND FINAL EXAMINATION SCRIPT VIEWING

If, at the conclusion of the unit, you have performed below expectations, and are considering lodging an appeal of grade and/or viewing your final exam script please refer to the following website which provides information about these processes and the cut off dates in the first instance. Please read the instructions provided concerning what constitutes a valid grounds for appeal before appealing your grade.

[http://www.businessandconomics.mq.edu.au/for/new and current students/undergraduate/admin_central/grade_appeals](http://www.businessandconomics.mq.edu.au/for/new_and_current_students/undergraduate/admin_central/grade_appeals).

SPECIAL CONSIDERATION

The University is committed to equity and fairness in all aspects of its learning and teaching. In stating this commitment, the University recognises that there may be circumstances where a student is prevented by unavoidable disruption from performing in accordance with their ability. A special consideration policy exists to support students who experience serious and unavoidable disruption such that they do not reach their usual demonstrated performance level. The policy is available at: http://www.mq.edu.au/policy/docs/special_consideration/procedure.html

STUDENT SUPPORT SERVICES

Macquarie University provides a range of Academic Student Support Services. Details of these services can be accessed at <http://www.student.mq.edu.au>.

[Individual Unit Convenors may wish to add Unit/ Faculty specific support eg BESS, Room, PAL, E4B Consultation Room.]

IT CONDITIONS OF USE

Access to all student computing facilities within the Faculty of Business and Economics is restricted to authorised coursework for approved units. Student ID cards must be displayed in the locations provided at all times.

Students are expected to act responsibly when utilising University IT facilities. The following regulations apply to the use of computing facilities and online services:

- Accessing inappropriate web sites or downloading inappropriate material is not permitted. Material that is not related to coursework for approved unit is deemed inappropriate.
- Downloading copyright material without permission from the copyright owner is illegal, and strictly prohibited. Students detected undertaking such activities will face disciplinary action, which may result in criminal proceedings.

Non-compliance with these conditions may result in disciplinary action without further notice.

Students must use their Macquarie University email addresses to communicate with staff as it is University policy that the University issued email account is used for official University communication.

**APPENDIX 1
SCHEDULE OF CLASSES AND TOPICS**

Week	Week Beginning Monday	Classes	Presentation
1	8 th August	Introduction Course outline and assessment CME : Business Communication Workshop	
2	15 th August	Module 1 Management Accounting: Supporting the Value Creation Process	
3	22 nd August	Module 2 Creating Organisational Value	Minor 1
4	29 th August	Module 2 continued Creating Organisational Value	Minor 2
5	5 th September	Short answer quiz (in class, 10% of marks) Module 3 Managing Performance Measures	
6	12 th September	Module 4 Techniques for creating and managing value	Minor 3
7	19 th September	Module 4 continued Techniques for creating and managing value	Minor 4
8	26 th September	Module 5 Project Management	Minor 5
9	3 rd October	Case Studies Module Revision	Minor 6
10	10 th October	No Classes – Study Week	Study Period

	Saturday 15th October	Mid Semester Exam – 30% of marks	
11	17th October	Mid Semester Examination Review Revision and review of exam and subject module material and discussion re presenting and writing a case study	
12	24th October	No Classes – CPA Exam Period CPA Exam 26 th October 2011	Study Period
13	31st October	No Classes – CPA Exam Period	Study Period
14	7th November	Group Case Study Presentations	Major
15	14th November	Group Case Study Presentations	Major

APPENDIX 2**minor presentation feedback and indicative marks****ACCG908 Strategic Management Accounting S2 2011****Minor Presentation Feedback and Indicative Marks**

This sheet will be used to give you your feedback for your minor presentations. You must **STAPLE** this page to the front of your minor presentation and your explanation materials.

Family Name _____ First Name _____ Student Number _____

Presentation Date _____ Name used in class _____

Please read this assessment sheet in conjunction with Task 2 as outlined in this Unit Outline. Note that your indicative mark will be subject to adjustment (upwards or downwards) as all students' marks are to be standardised, within Macquarie University assessment policies.

You will receive this sheet soon after all in-class presentations have been completed. Your lecturer may also keep a copy – but you should keep the original safe.

THE STANDARD AT WHICH YOU PERFORMED (half marks may be awarded)

	Scale	Awarded
Comply with time limit for presentation (5 mins max) yes=1 no=0	1 0	
Presentation Materials – as presented AND handed in <ul style="list-style-type: none"> • Clear and easy to read with clear precise explanation • Some errors in presentation materials/difficult to read • Poor quality materials/hard copy materials not submitted at time of presentation 	2 1 0	
Communication with audience <ul style="list-style-type: none"> • Clear, engaged with audience at an appropriate level • Some engagement with audience, communication fair • Read entire presentation, little engagement with audience 	2 1 0	
Depth of materials explored, displayed level of understanding of concepts, ability to explain issues and ability to answer related questions from class audience <ul style="list-style-type: none"> • Excellent understanding displayed including by creating issues not necessarily drawn only from CPA study guide • Superior understanding displayed by development of quality issues with good explanations • Good understanding with issues based on issues drawn from CPA study materials • Fair understanding displayed in relation to materials demonstrating simple concepts • Poor understanding, explanations not clear or unable to answer questions satisfactorily • No real attempt to address any relevant matters 	5 4 3 2 1 0	
Total	10	

Other comments by your lecturer: