



**DIVISION OF ECONOMIC AND FINANCIAL STUDIES
DEPARTMENT OF ACCOUNTING AND FINANCE**

**ACCG201 Organisational Planning and Control
Unit Outline**

Semester and Year: First Semester, 2006

Unit convenor: Mr. Sam Jebeile

**Prerequisites: ACCG105(P) or ACCG101(P) or ACCG100(P) and
ACCG101 or ACCG105 and BBA103 and 30cp**

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

- The general focus of this unit is on how organisations plan and control performance. We explore how organisations establish strategies to create and sustain stakeholder value. Once established, a strategy requires that an organisation's structure is aligned with it, that internal business processes deliver attributes that are valued by customers, and that employees continue to be motivated for its successful implementation. We demonstrate that management accounting plays a very significant role in supporting and directing these requirements for successful implementation of organisational strategies.
- This unit has 3 credit points.
- This unit constitutes part of the core curriculum of studies required by CPA Australia and the Institute of Chartered Accountants in Australia. It is the second of three undergraduate units in cost and management accounting.

TEACHING STAFF

	Room Number	Telephone	Email
<i>Lecturer-in-Charge</i>			
▪ Sam Jebeile	E4A213	9850 8572	sam.jebeile@mq.edu.au
<i>Unit Administrator</i>			
▪ Cary Di Lernia	E4A350	98506479	cdilerni@efs.mq.edu.au
Other Lecturers and Staff			
▪ Dr. Maria Cadiz Dyball	E4A207	9850 9176	mdyball@efs.mq.edu.au
▪ Ms Barbara Nevicky	E4A352	9850 9192	bnevicky@efs.mq.edu.au
▪ Mr. Hai Yap Teoh			hteoh@efs.mq.edu.au
▪ Casuals	TBA		

Students will be notified of staff consultation hours during the first tutorial in week 2. The consultation timetable will also be made available in the unit's website. **Full-time members of staff will be available for two hours per week to conduct consultations on a drop-in basis.** Casual staff members may also be available for consultation. You are encouraged to seek help at a time that is convenient to you from a staff member teaching on this unit during their regular consultation hours. In special circumstances, an appointment may be made outside regular consultation hours. Staff will not conduct any consultations by e-mail, unless they indicate a personal preference to work remotely. You may, however, phone staff during their consultation hours.

CLASSES

LECTURES

Students are expected to attend a two-hour lecture every week. Copies of lecture slides will be available in the Economic & Financial Studies Resource and Information Centre (ERIC), and through the unit Web site. The url is: <http://online.mq.edu.au/public/ACCG201>

TUTORIALS

Each student should register for a tutorial group. There will be one one-hour tutorial each week from weeks 2 to 13. Students should finalise their tutorial enrolment by end of Week 2. It is also an assessment requirement that students attend at least 9 of the 12 tutorials in this unit. We generally expect students to provide written documentation to their respective tutors for their fourth and subsequent absences and on occasions when student missed an opportunity to earn marks toward their class participation (see page 5).

The timetable for classes for ACCG201 can be found on the University web site at: <http://www.timetables.mq.edu.au/>

All questions of an administrative nature in respect of tutorial allocation and unit materials should be addressed to the Unit Administrator.

REQUIRED TEXTS AND/OR MATERIALS

- Samson, D., & Daft, R.L., **Management** (2nd Pacific Rim Edition), Thomson, 2005.
- Langfield-Smith, K., Thorne, H. & Hilton, R. W. **Management Accounting: Information for Managing and Creating Value** (4th Edition) McGraw-Hill, 2006.

The required texts can be purchased from the Macquarie University Co-op Bookshop.

OBJECTIVES AND LEARNING OUTCOMES

The major objectives of this unit are:

1. To introduce theories of organisational strategy;
2. To facilitate an understanding of the interdependencies between organisational design and strategy;
3. To discuss various theories of motivation and the role of groups and teams to promote organisational strategy; and,
4. To demonstrate how management accounting technologies constructively drive and support the attainment of an organisation's strategy.

The learning outcomes of this unit are:

Content-based.

As a result of satisfactorily completing this unit, you will be able to:

1. Formulate strategies;
2. Effectively design organisational structures to facilitate the attainment of organisational strategies;
3. Identify useful theories of motivation to explain employee work behaviour; and,
4. Apply appropriate management accounting technologies to support organisational strategies.

Skills-based.

As a result of satisfactorily completing this unit, you will achieve the following skills:

1. A capacity to learn independently and to assume responsibility for the learning process;
2. A capacity to present, discuss and defend views;
3. A capacity to learn within teams – to co-operate with team members, to assume leadership and to manage differences and conflicts;
4. A capacity to tolerate ambiguity in problem-solving;
5. A capacity to appreciate and leverage diversity in the learning environment; and,
6. A capacity to reflect on your own strengths and weaknesses as a learner.

TEACHING AND LEARNING STRATEGY

The lectures are generally intended to introduce students to conceptual frameworks and management accounting practices that are critical to the core themes of the course.

The tutorials constitute a critical learning experience of this unit. A highly participatory teaching strategy will be adopted for each tutorial. To support this approach, class participation will be assessed as 6% of the total mark for the unit as a whole. Tutorial questions are made available to students in advance. It is essential that, prior to a tutorial, you read the relevant unit materials and prepare written responses to all of the tutorial questions assigned.

Another important learning strategy in this unit is written presentation skills and acquisition of analytical/numeracy skills. To encourage this, students will be required to complete weekly tutorial assignments for collection and grading. These written assignments and presentations comprise 9% of the unit's assessment.

The mid-semester and final examination will provide students with further opportunity to display their understanding of the conceptual frameworks and development of analytical and technical skills relating to the management accounting practices critical to the core themes of the course.

ASSESSMENT

The total marks for **ACCG201** will be calculated as follows.

Assessment	
Tutorial participation (oral)	6%
Tutorial preparation (written)	9%
Mid-Semester Examination	20%
Final Examination	65%
TOTAL	100%

Tutorial participation - 6%

Participation is an essential feature of a successful tutorial program. This assessment is based on you attending the (full) tutorial and demonstrating satisfactory preparation of the assigned tutorial work by participating actively and constructively in the tutorial. Students will be randomly selected in the tutorials to answer pre-set tutorial questions.

Students are encouraged to actively participate beyond these minimal requirements. The quality and frequency of voluntary participation in class discussions and in *ad hoc* presentations will be taken into account in awarding the final class participation mark.

It is also a class participation requirement that students attend at least 9 of the 12 tutorials in this unit. Students who do not meet this requirement will automatically be awarded a mark of 0 for class participation, regardless of quality and quantity of written and oral answers and voluntary participation.

Tutorial preparation - 9%

Preparation is a requirement of active class participation. Staff will award a mark toward tutorial preparation based on the quality of written answers to pre-set tutorial questions.

The tutor will randomly collect three (3) written answers to pre-set tutorial questions during the semester. If a student is absent on the occasion that a tutor asks for either a written answer or an oral answer in the tutorial, the student should present valid, written documentation to justify absence upon return to the tutorial. The student will then be given another (random) opportunity by the tutor. Otherwise, he/she will be awarded a mark of 0 for the missed opportunity.

It is also a tutorial preparation requirement that students attend at least 9 of the 12 tutorials in this unit. Students who do not meet this requirement will automatically be awarded a mark of 0 for tutorial preparation, regardless of quality and quantity of written and oral answers and voluntary participation.

Mid-Semester Examination– 20%

As a way of consolidating the desired learning outcomes for topics covered in lectures from Weeks 1 to 5, a mid-semester examination will be held on April 8th, 2006, Saturday of Week 6 at 10:00 am. The examination will be multiple choice, more details will be released via WebCT in due course.

Final Examination – 65%

There will be one paper, of 3 hours duration, to be sat during the end of semester examination period. The paper will contain both calculative and discursive questions, based on key themes of the unit. More details will be announced in due course in the final lecture in Week 13.

To pass the course a student's overall performance must be satisfactory, and additionally he/she must **pass** the final examination.

The University Examination period in the First Half Year 2006 is from June 12 to June 26, 2006.

You are expected to present yourself for examination at the time and place designated in the University Examination Timetable. The timetable will be available in Draft form approximately eight weeks before the commencement of the examinations and in Final form approximately four weeks before the commencement of the examinations.

<http://www.timetables.mq.edu.au/exam>

The only exception to not sitting an examination at the designated time is because of documented illness or unavoidable disruption. In these circumstances you may wish to consider applying for Special Consideration. Information about unavoidable disruption and the special consideration process is available at <http://www.reg.mq.edu.au/Forms/APSCon.pdf>

If a Supplementary Examination is granted as a result of the Special Consideration process the examination will be scheduled after the conclusion of the official examination period. You are advised that it is Macquarie University policy not to set early examinations for individuals or groups of students. All students are expected to ensure that they are available until the end of the teaching semester, that is, the final day of the official examination period.

PLAGIARISM

The University defines plagiarism in its rules: "Plagiarism involves using the work of another person and presenting it as one's own." Plagiarism is a serious breach of the University's rules and carries significant penalties. You must read the University's practices and procedures on plagiarism. These can be found in the *Handbook of Undergraduate Studies* or on the web at: <http://www.student.mq.edu.au/plagiarism/>

The policies and procedures explain what plagiarism is, how to avoid it, the procedures that will be taken in cases of suspected plagiarism, and the penalties if you are found guilty. Penalties may include a deduction of marks, failure in the unit, and/or referral to the University Discipline Committee.

UNIVERSITY POLICY ON GRADING

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). On occasion your raw mark for a unit (i.e., the total of your marks for each assessment item) may not be the same as the SNG which you receive. Under the Senate guidelines, results may be scaled to ensure that there is a degree of comparability across the university, so that units with the same past performances of their students should achieve similar results.

It is important that you realise that the policy does not require that a minimum number of students are to be failed in any unit. In fact it does something like the opposite, in requiring examiners to explain their actions if more than 20% of students fail in a unit. The process of scaling does not change the order of marks among students. A student who receives a higher raw mark than another will also receive a higher final scaled mark.

For an explanation of the policy see

<http://www.mq.edu.au/senate/MQUonly/Issues/Guidelines2003.doc> or
<http://www.mq.edu.au/senate/MQUonly/Issues/detailedguidelines.doc>.

GRADING APPEALS:

If, at the conclusion of the course, you have performed below expectations, and are considering a grade appeal, the following website provides information about the appeal process and what constitutes valid grounds for appeal. Please read it carefully before appealing your grade.

http://www.efs.mq.edu.au/services/how_grade.htm

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>.

LECTURE TIMETABLE

WEEK	STARTING	TOPIC	Readings/Lecturer
1	27 th February	Introduction – The changing paradigm of management	Samson and Daft (S&D) Chapter 1 - Sam Jebeile (SJ)
2	6 th March	Planning and Strategy	S&D, Chapter 8 – Maria Dyball (MD)
3	13 th March	The environment and corporate culture	S&D, Chapter 3 – MD
4	20 th March	Understanding organisational structures	S&D, Chapter 10 - MD
5	27 th March	Designing strategic organisational structures	S&D, Chapter 11 – Hai Yap Teoh (HYT)
6	3 rd April	Financial performance reports and transfer pricing Mid-Semester Exam - Saturday April 8	Langfield-Smith et al. (L-S), Chapter 12 -SJ
7	10 th April	Financial performance measures and reward systems	L-S, Chapter 13 – SJ
	17 th April	Mid-Semester Break (two weeks)	
8	1 st May	Contemporary approaches to measuring/managing performance	L-S, Chapter 14 –MD
9	8 th May	Controlling for learning and growth - part 1 – Motivation in organisations	S&D, Chapter 16 – Barbara Nevicky (BN)
10	15 th May	Controlling for learning and growth – part 2 – Teamwork in organisations	S&D, Chapter 18 – HYT
11	22 nd May	Controlling for internal business processes	L-S, Chapter 16, pp. 746-761; 768-775 – MD
12	29 th May	Controlling for customers	L-S, Chapters 15 & 16, pp. 695-718; 761-768. – MD
13	5 th June	Subject Review	SJ

TUTORIAL TIMETABLE, TUTORIAL AND REVIEW QUESTIONS

The tutorial questions are the questions that students should answer before tutorials. The answers to these questions will be collected randomly for purposes of assessing class written preparation.

The review questions are for students to answer as review of the week's topic. These questions will help students prepare for the mid-semester and final examinations.

Answers to calculative tutorial and review questions will be provided on WebCT.

Week 2, starting 6th March

Introduction – The changing paradigm of management

Reference: Samson and Daft (S&D), Chapter 1

Tutorial questions

1. Discussion questions 2, 4, 6, 7
2. Case Study – Electra-Quik (S&D pp.39-40) – questions 1, 2, & 3

Week 3, starting 13th March

Planning and Strategy

Reference: Samson and Daft (S&D), Chapter 8

Tutorial questions

1. Discussion questions 2, 4, 6, 7, 9
2. Case Study – Starbucks Coffee (S&D p.291) – questions 1, 2, & 3

Week 4, starting 20th March

The environment and corporate culture

Reference: Samson and Daft (S&D), Chapter 3

Tutorial questions

1. Discussion questions 3, 4, 7, 9, 10
2. Case Study – Society of equals (S&D p.115) – questions 1, 2, 3, & 4

Week 5, starting 27th March
Understanding organisational structures

Reference: Samson and Daft (S&D), Chapter 10

Tutorial questions

1. Discussion questions 2, 4, 5, 7, 9
2. Case Study – Tucker Company (S&D p.367) – questions 1, 2, & 3

Week 6, starting 3rd April
Designing strategic organisational structures

Reference: Samson and Daft (S&D), Chapter 11

Tutorial questions

1. Discussion questions 2, 3, 4, 7, 9
2. Case Study – Malard Manufacturing Company (S&D p.399) – questions 1, 2, & 3

MID SEMESTER EXAM ON APRIL 8, 2006, SATURDAY at 10:00 am.

Week 7, starting 10th April
Financial performance reports and transfer pricing

Reference: Langfield-Smith et al., (L-S et al.), Chapter 12

Tutorial questions:

Exercises: 12.38, 12.39

Problem 12.40, 12.45

Review Questions (Extra Revision – Not Part of tutorials):
12.1, 12.2, 12.3, 12.10, 12.11, 12.19, 12.36

MID-SEMESTER BREAK FOR TWO WEEKS

Week 8, starting 1st May
Financial performance measures and reward systems

Reference: L-S et al., Chapter 13

Tutorial question:

Problems: 13.41, 13.44, 13.46

Review Questions (Extra Revision – Not Part of tutorials):

13.1; 13.9; 13.10; 13.16, 13.18, 13.33, 13.34

Week 9, starting 8th May
Contemporary approaches to measuring/managing performance

Reference: L-S et al., Chapter 14

Tutorial questions:

Problems: 14.32, 14.35, 14.38

Review Questions (Extra Revision – Not Part of tutorials):

14.2; 14.4; 14.5; 14.7; 14.10; 14.11

Week 10, starting 15th May
Controlling for learning and growth - part 1 – Motivation in organisations

Reference: Samson and Daft (S&D), Chapter 16

Tutorial questions

1. Discussion questions 1,2, 6, 7, 11
2. Case Study – Bloomingdale’s (S&D p.603) – questions 1, 2, & 3

Week 11, starting 22nd May
Controlling for learning and growth - part 2 – Teamwork in organisations

Reference: Samson and Daft (S&D), Chapter 18

Tutorial questions

1. Discussion questions 3, 5, 6, 9, 12
2. Case Study – Acme Mineral Extraction Company (S&D p.674) – questions 1, 2, 3

Week 12, starting 29th May
Controlling for internal business processes

Reference: Langfield-Smith et al., (L-S et al.) Chapter 16

Tutorial questions:

Exercises: 16.32, 16.38
Problems: 16.43, 16.45, 16.54

Review Questions (Extra Revision – Not Part of tutorials):

16.2, 16.3, 16.8, 16.12, 16.26, 16.29, 16.39

Week 13, starting 5th June
Controlling for customers

Reference: L-S et al., Chapters 15 &16

Tutorial questions:

Exercises: 15.28, 15.33, 15.35, 16.35
Problems: 15.46, 16.52

Review Questions (Extra Revision – Not Part of tutorials):

15.1, 15.7, 15.16, 15.17, 15.29, 15.34, 16.20, 16.36