



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

**ACCG201 Organisational Planning and Control
Unit Outline**

Semester and Year: Second Semester, 2008

Unit convenor: Dr. Maria Cadiz Dyball

Prerequisites: [ACCG105 (P) or ACCG101 (P) or (ACCG100 (P) and ACCG101)] or [ACCG105 and BBA103 and 30cp] and ACCG200

Students enrolled in ACCG201 should carefully read this unit outline at the start of semester. It contains very important information about the unit. If anything in it is unclear, please consult the lecturer-in-charge of the unit.

ABOUT THIS UNIT

- The 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 one of three undergraduate units in cost and management accounting.

TEACHING STAFF

	Room Number	Telephone	Email
<i>Lecturer-in-Charge</i>			
▪ Dr. Maria Cadiz Dyball	E4A207	9850 9176	mdyball@efs.mq.edu.au
<i>Unit Administrator</i>			
▪ Ms Julie Fell	E4A219	9850 9193	jfell@efs.mq.edu.au
<i>Other Lecturers and Staff</i>			
▪ Ms. Roslinda Lim	E4A242	9850 9173	rlim@efs.mq.edu.au
▪ Mr. Cary Di Lernia	E4A220	9850 6479	cdilerni@efs.mq.edu.au
▪ Mr. Rahat Munir	E4A651	9850 4765	rmunir@efs.mq.edu.au
▪ Sessional staff	To be announced		

CONSULTATION

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.** Sessional 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. Please note however that staff will only answer emails sent from official Macquarie University email accounts. You may, however, phone staff during their consultation hours.

In order to gain access to staff during their consultation hours please ring the staff member from the phones available in the lobby area on levels 1, 2 and 3 of building E4A (phone numbers will be provided on Blackboard).

Students experiencing significant difficulties with any topic in the unit are strongly encouraged to seek assistance immediately.

CLASSES

LECTURES

Students are expected to attend a one-hour lecture every week. Lecture slides will be available prior to the lectures, the Friday of the week before the lectures, at the unit's 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 two-hour tutorial each week from weeks 2 to 13. Students should finalise their tutorial enrolment by end of Week 2.

The timetable for classes for ACCG201 can be found on the University web site at: <http://www.timetables.mq.edu.au/> . Tutorial changes can **ONLY** be made through e-student. Students wishing to change tutorial times should log onto e-student and enrol in a class where there is a vacancy. All questions of an administrative nature in respect of tutorial allocation should be addressed to the Unit Administrator. Other staff members will not deal with tutorial changes.

It is also an assessment requirement that students attend at least 10 of the 12 tutorials in this unit. Where a student is absent he/she must complete, an 'Advice of Absence or Other Circumstances' form and follow the steps set out in the form. A copy of the form should also be shown to your tutor. Students should complete this form as soon as possible but no later than the last tutorial in Week 13.

REQUIRED TEXTS

- Campling, J., Poole, D., Weisner, R., Schermerhorn Jr, J. R., **Management** (3rd Asia-Pacific Edition), John Wiley & Sons, 2008.
- 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. **Management** (3rd Asia-Pacific Edition) is also available as an E Book from www.buyWiley.com.au. While the hard copy includes a free E Book copy, the E Book alone is not available at the Co-op Bookshop. Hard copies of both texts will also be made available through Closed Reserve in the library.

UNIT WEB PAGE

Blackboard CE6 is a program available at <http://online.mq.edu.au/> through which students will be able to access resources to assist them throughout the semester. The following information will be available on Blackboard:

- Unit outline
- Important announcements
- Lecture slides
- Information on assessments
- Staff consultation hours and contact details

- Selected tutorial solutions
- Other relevant material

You are strongly encouraged to regularly visit the website and use it as a resource centre to assist with your learning.

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. If you have contacted the helpdesk in regard to your username and password and you are still unable to login to Blackboard you should then contact the Unit Administrator.

The IT helpdesk will also be able to assist you with using Blackboard. Please note that there is also a help feature in Blackboard and you may refer to this instead for assistance in using Blackboard.

Please remember to log out when you have finished using Blackboard. Failure to do so could result in unauthorised access to your Blackboard account.

OBJECTIVES, LEARNING OUTCOMES AND CAPABILITIES

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;
4. To demonstrate how management accounting technologies constructively drive and support the attainment of an organisation's strategy; and,
5. To explain how management (and financial) accounting technologies enable or constrain the ability of an organisation to account for its environmental and social impacts.

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;

4. Apply appropriate management accounting technologies to support organisational strategies; and,
5. Extend the application of management (and financial) accounting technologies to account for an organisation's environmental and social impacts.

You will also be capable of:

1. logical and analytical reasoning - analyzing, and interpreting data and information in various forms;
2. communicating and conveying your views in forms effective with different audiences, and
3. being open-minded, sensitive to others and inclusive, and being open to other cultures and perspectives.

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. Please note that there will be *'virtual' lectures in Week 8, starting October 7*. Students should access the corresponding lecture slides and listen to the ilecture.

The tutorials constitute a critical learning experience of this unit and students should be attending the tutorials. Attendance of 10 out of 12 tutorials will earn for the student a mark of 4%. The tutor will facilitate a highly student-centred discussion of answers to pre-set tutorial questions. In addition there will be in-class individual and/or group exercises. Each student will also be provided an opportunity to orally present on a topic. Oral presentations earn a maximum of 5% of the total marks.

To encourage and recognise contributions in tutorial activities, 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. To fully participate in discussions, it is essential that, prior to a tutorial, you attend the lectures, read the relevant chapter of the textbooks and prepare written responses to all of the tutorial questions assigned. Students should also actively engage in additional in-class activities.

Please note that there will be tutorials in the afternoon of September 19, Conception Day.

LECTURES AND TUTORIALS ETIQUETTE

Students are expected to arrive at lectures and tutorials on time, certainly not later than five minutes past the first hour, and not to depart until the session ends. If you have a

recurring problem that makes you late, or forces you to leave early, have the courtesy to discuss this with your lecturer or tutor.

Mobiles should be turned off during lectures and tutorials, not simply set to “silent”.

ASSESSMENT

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

Assessment	
<i>Tutorial related work</i>	15%
<i>Quizzes</i>	25%
<i>Final Examination</i>	60%
TOTAL	100%

Tutorial related work - 15%

Tutorial related work is comprised of the following assessments:

Tutorial attendance	4%
Oral presentation	5%
Tutorial participation	6%
Total	15%

Tutorial attendance – 4%

The objective of this assessment is to encourage students to attend tutorials, which constitute a critical learning experience for this unit. Students should attend at least 10 of the 12 tutorials in this unit to earn a mark of 4. Students who do not meet this requirement will automatically be awarded a mark of 0 for tutorial attendance. If there are legitimate reasons that prevent you from attending the required 10 tutorials, you should lodge an ‘Advice of Absence or Other Circumstances’ form (available at <http://www.reg.mq.edu.au/Forms/USSAbsence.pdf> or from the Student Enquiry Service at Level 1 of the Lincoln Building) and attach any supporting documentation (e.g. medical certificate). Please also provide a copy of this form to your tutor as soon as possible.

This assessment is also based on you attending the (full) tutorial. Students should be in the classroom at five minutes past the first hour of the tutorial and stay during the entire duration of the tutorial. If a student attends only a portion of the tutorial, the tutor will mark the student absent unless there is prior advice of a legitimate reason to the tutor.

Please note that there will be tutorials in the afternoon of Friday, September 19, Conception Day. Monday, October 6 is a public holiday and students attending tutorials

on this day are encouraged to attend other tutorials during the week. A list of tutorials with spare seats will be posted on the website in due course.

Oral presentation – 5%

All students will be required to orally present in the tutorial for a maximum of 5 minutes. The objective of the oral presentation is to encourage students to further develop their oral communication and presentation skills and to analyse and interpret data about a ‘real’ organisation. Students will be required to present to the class once during the semester on a particular concept covered in the unit.

Presentations will commence in Week 4 and end in Week 12. Tutors will schedule presentation dates in the tutorial in Week 3, allowing a maximum of four (4) presentations each week. Your presentation schedule may only be changed by your tutor with at least a week’s prior notice and a legitimate reason, or if due to illness with copies of an Advice of Absence Form and supporting medical certificate. Failure to comply with these conditions will result in a mark of 0 for your oral presentation.

The topics and their corresponding weeks are as follows:

Week	Topic
4	Showcasing a leading business practitioner – what makes a good manager?
5	Describing an organisation’s external environment – what are the threats and opportunities?
6	Describing an organisation’s internal environment – what are its strengths and weaknesses?
7	Showcasing an organisation’s mission, objectives, corporate and business strategies
8	An organisation’s structure - does it support its corporate and business strategies?
9	Financial performance indicators in an organisation’s annual report – its relevance and understandability
10	Information on employees in an organisation’s annual report – its relevance and understandability
11	Information on suppliers and partners in an organisation’s annual report – its relevance and understandability
12	Information on customers in an organisation’s annual report – its relevance and understandability

The criteria for the oral presentation include, among others: clear objectives and structure; in-depth coverage of objectives; reliable inclusion of evidence; clear demonstration of key concepts; appropriate length, and excellent presentation style.

The marking sheet and other relevant information relating to the presentation will be posted on the website in due course.

Tutorial participation -6%

The objective of this assessment is to provide students with an opportunity to demonstrate that they are continually working to achieve the learning outcomes of the unit. The ability to participate in tutorial discussions and activities presumes that the

student has come to class prepared by attending the lectures, reading the relevant chapter in the textbook and attempting the pre-set tutorial questions. Constant attempts by the student to actively and constructively participate in tutorial activities also helps in developing capabilities to analyse and reason, communicate, and be sensitive to others' opinions and viewpoints.

Students will be awarded a mark based on a number of criteria including quality of content, clarity of expression and frequency of participation.

The marking criteria and other relevant information relating to participation will be posted on the website in due course.

Quizzes – 25%

As a way of consolidating the desired learning outcomes for some of the topics covered in the unit, there will be 4 (four) in-class quizzes during the semester worth 6.25% each for a total of 25%. The quizzes will be for about 15 minutes only. They will be in a format similar to final examination questions. The schedule and topic coverage of the quizzes are as follows:

Week	Possible topics covered in:
4 starting August 25	Campling et al., – Chapters 1, 2 & 8
6 starting September 8	Campling et al., – Chapters 10 and 11
9 starting October 13	Langfield-Smith et al. - Chapters 12, 13-pp.613-626 only & 14.
11 starting October 27	Campling et al., – Chapter 14; Langfield-Smith et al. - Chapters 15 pp. 693-718 only & 16.

Final Examination – 60%

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 Second Half Year 2008 is from November 19 to December 5, 2008.

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. The relevant website is

<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 2008 *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 p. 44 of the 2008 *Handbook of Undergraduate Studies*. The standard grading scheme is as follows:

0 – 45	Fail
46 – 49	Pass Conceded*
50 – 64	Pass
65 – 74	Credit
75 – 84	Distinction
85 – 100	High Distinction

* when this subject is not a prerequisite for later units.

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 at the first instance. Please read the instructions provided concerning what constitutes a valid grounds for appeal before appealing your grade.

http://www.efs.mq.edu.au/student_support/important_processes/important_processes_grade_appeal_and_exam_script_viewing

If you believe that an error has occurred that has affected your final grade (and you have evidence to support this) you may:

- a) *view your exam script* (deadline to register using the weblink above is at 1000 December 22; viewing is scheduled for: Tuesday, December 23 (1000 - 2000), Wednesday, December 24 (0730 - 1130) and Monday, January 5, 2009 (0730 - 1130)), and
- b) if necessary *lodge a Grade Review application* (in person or by proxy) with the Division of Economic and Financial Studies by 1230 Monday, January 5, 2009.

STUDENT SUPPORT SERVICES

Peer Assisted Learning (PAL) Support

PAL is a FREE program that is offered to all students in this unit for this semester. PAL is a weekly 1 hour class led by a student leader who has previously performed well in this unit. PAL leaders help to facilitate your learning and provide examples, activities, case studies and assist with exam preparation. To sign up for PAL please go to ERIC (E4B 106) in Weeks 1 and 2 of the semester.

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

LECTURE SCHEDULE

Week	Commencing	Topic	Readings and Lecturer
1	August 4	The dynamic new workplace	Campling et al., Management (Campling et al.) Chapter (Ch.). 1 <i>Maria Dyball (MD)</i>
2	August 11	Environment and diversity	Campling et al., Ch. 2 - <i>MD</i>
3	August 18	Strategic management	Campling et al., Ch. 8 - <i>Rahat Munir (RM)</i>
4	August 25	Organisational structures	Campling et al., Ch. 10 – <i>Cary diLernia (CD)</i>
5	September 1	Organisational design and work processes	Campling et al. Ch. 11 <i>MD</i>
6	September 8	Responsibility accounting, financial performance reports and transfer pricing	Langfield-Smith et al., Management Accounting (Langfield –Smith et al.) Ch. 12 – <i>RM</i>
7	September 15	Performance measurement systems: Traditional	Langfield –Smith et al., Ch. 13, pp. 613-626 – <i>Roslinda Lim (RL)</i>
September 20 – October 6 inclusive is Mid-Semester Break			
8	October 7	VIRTUAL LECTURES – STUDENTS TO ACCESS ILECTURE AND SLIDES Performance measurement systems: Contemporary	Langfield-Smith et al., Ch. 14
9	October 13	Motivation and rewards	Campling et al., Ch. 14 - <i>CD</i>
10	October 20	Managing suppliers and quality	Langfield-Smith et al., Ch. 16 pp. 746-761 and 768-775 - <i>RL</i>
11	October 27	Managing costs and time for customer value	Langfield-Smith et al., Ch. 15 pp. 693-718 and Ch. 16 pp. 761-768 - <i>RM</i>
12	November 3	Environmental and social management accounting	Langfield-Smith et al., Ch. 17; Campling et al., pp.156-162 - <i>CD</i>
13	November 10	Review	<i>MD</i>

TUTORIAL QUESTIONS

The tutorial questions are the questions that students should answer before tutorials. The answers to these questions will assist students to actively participate in the tutorials and prepare for the quizzes and final examination.

Answers to calculative tutorial questions from the Langfield-Smith et al. text will be provided on the website.

Week 2 - commencing August 11

- 1) Campling et al. - Short-response questions 3 & 4 (p.28)
- 2) Case for critical thinking: The rise of the remote worker (p.30)

Week 3 - commencing August 18

- 1) Campling et al. – Short-response questions 2 & 4 (p.54)
- 2) Management at work exercise – Increasing New Zealand’s Competitiveness (attached)

Week 4 - commencing August 25 – *QUIZ1*

- 1) Campling et al. – Short-response questions 1 & 2 (p.237)
- 2) Application question 5 (p.237)
- 3) Management at work exercise – Surfing over the mountain (attached)

Week 5 Week commencing September 1

- 1) Campling et al. – Short-response questions 1 & 4 (p.292)
- 2) Case: Small Business Development Corporation (attached)

Week 6 Week commencing September 8 – *QUIZ2*

- 1) Campling et al. - Short-response questions 2 & 3 (p.315)
- 2) Case study: Assessing workflow issues across Wesley Mission’s Structure (attached – please note: in the case study the adjective “behavioural” to describe organisational design should be equated with “adaptive” as described in the textbook.

Week 7 Tutorial

Week commencing September 15

1) Langfield-Smith et al. (12.2, 12.11, 12.13, 12.28, 12.36, 12.38, 12.39, 12.45)

Week 8 Tutorial

Week commencing October 7 (TUESDAY)

1) Langfield-Smith et al. (13.7, 13.11, 13.33, 13.41 (table on p.643, please change column label 'Megamarket' to 'Little River Division'), 13.44, 13.46)

Week 9 TutorialWeek commencing October 13 - *QUIZ3*

1) Langfield-Smith et al. (14.4, 14.12, 14.14, 14.17, 14.24, 14.30, 14.34, 14.38)

Week 10 Tutorial

Week commencing October 20

- 1) Campling et al. – Short-response questions 3 & 4 (p. 407)
- 2) Case for critical thinking – McDonald's Malaysia: retaining your workers (pp.408-409).

Week 11 TutorialWeek commencing October 27 – *QUIZA*

1) Langfield-Smith et al. (16.12, 16.29, 16.32, 16.38, 16.43, 16.45, 16.54)

Week 12 Tutorial

Week commencing November 3

1) Langfield-Smith et al. (15.28, 15.33, 15.35, 15.46, 16.35, 16.52)

Week 13 Tutorial

Week commencing November 10

1) Langfield-Smith et al. (17.1, 17.3, 17.9, 17.27, 17.29, 17.35)