



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

ACCG 201 Organisational Planning and Control

Unit Outline – Semester 1, 2008

Lecturer in Charge: Mr. Cary Di Lernia

Unit Administrator: Mr. Rahat Munir

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

Students should read this outline carefully at the start of semester as 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

This unit focuses on how organisations plan and control performance. We explore how organisations formulate strategies for value creation, and the importance of organisational structure, responsibility accounting concepts, performance measurement systems, motivation, and the management of customer and supplier relationships in maintaining sustainable competitive advantage. As a feature of increasing importance in modern economies, we will also explore how management accounting technologies can assist in the management of environmental and social issues confronting organisations.

This is a 3 credit point unit.

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

Staff	Room	Phone	Email
Cary Di Lernia (<i>Lecturer-in-Charge</i>)	E4A 220	9850 6479	cary.dilernia@mq.edu.au
Rahat Munir (<i>Unit Administrator</i>)	E4A 651	9850 4765	rmunir@efs.mq.edu.au
Shrutika Chugh	TBA		
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The most reliable way to contact staff is via email. Please note however that staff will only answer emails sent from official Macquarie University email accounts.

Details regarding staff consultation hours will be provided on Blackboard CE6, available at <http://online.mq.edu.au/>. Full-time members of staff will be available to conduct consultations at designated times for two hours per week. In special circumstances, an appointment may be made outside regular consultation hours. Casual staff members may also be available for consultation.

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). **Any students experiencing significant difficulties with any topic in the course should seek assistance immediately.**

CLASSES

Lectures

Students are expected to attend a one-hour lecture every week. Lecture slides will be made available prior to the lectures on Blackboard.

Tutorials

Students must attend a two-hour tutorial each week from weeks 2 to 13. **It is an assessment requirement that students attend at least 10 of the 12 tutorials in this unit.** Where a student is absent they must complete an 'Advice of Absence or Other Circumstances' form and inform their tutor once they have submitted this form to the Student Enquiry Service at the Lincoln Building.

Students with tutorial classes which fall on public holidays must make alternative arrangements to attend another class during the week, and must submit their homework to their tutor through ERIC. A list of rooms which can accommodate extra students will be placed on Blackboard in due course.

Students should finalise their tutorial enrolment by the end of Week 2. The timetable for classes for ACCG201 can be found at <http://www.timetables.mq.edu.au/>. Please note that any changes to tutorial classes may only be made online through eStudent by Wednesday 5 March. Students wishing to change their tutorial time should log on to eStudent and enrol in a class where there is a vacancy. Staff members **will not** deal with tutorial changes unless there are *exceptional* circumstances. **Students will not be awarded any tutorial marks unless they attend the class in which they are formally enrolled.** Questions of an administrative nature in respect of tutorial allocation and unit materials should be addressed to the Unit Administrator Mr. Rahat Munir.

Any information regarding an inability to fulfil any course requirements should be made known to a member of teaching staff at the earliest possible opportunity.

REQUIRED TEXTS AND MATERIALS

- 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.

Hard copies of these 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. Hard copies of both texts will also be made available through Closed Reserve in the library.

Additional materials including journal and newspaper articles will be provided to students in lectures or linked through Blackboard to the Library's E-Reserve.

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 semester. The following information will be available on Blackboard:

- Important announcements
- Lecture slides
- Information on assignments
- Staff consultation hours and contact details
- Selected homework and tutorial solutions
- Other relevant material.

You should check the website regularly and use it as an information and resource centre to assist with your learning.

If you don't know what your username and password are, contact the IT helpdesk located on Level 1 of the Library on 9850 6500. You should also contact the IT helpdesk if you need assistance with using Blackboard, alternatively use the help feature provided in Blackboard. 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 Mr. Rahat Munir at the earliest possible instance.

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

LEARNING OUTCOMES

Upon the successful completion of this unit, students should be able to demonstrate an in depth understanding of organisational strategies, their interface with organisational design and structure, the importance of responsibility accounting concepts and performance measurement systems, motivation and reward theories, and the management and control of supplier and customer relationships in managing organisational performance. Students should also gain a deeper understanding of environmental and social issues and their importance in modern organisational management, and develop an ability to address such issues prudently. A major aim is to demonstrate how management accounting technologies can constructively drive the successful execution of organisational strategies, and how they can also enable and constrain the ability of organisations to account for their environmental and social impact.

This course should improve the ability of students to conceptualise and analyse issues in organisational management. The ability of students to identify and evaluate relevant information and apply appropriate theories towards the resolution of issues presented should also be enhanced. Assessment tasks and work done in tutorials should facilitate the development of students' writing, problem-solving, interpersonal, and communication skills, as well as their creative thinking and critical analysis skills.

TEACHING AND LEARNING STRATEGY

Lectures in this course are intended to introduce students to management theories and management accounting practices that are central to organising, planning and controlling performance. It is strongly recommended that students follow current developments in the business world in order to appreciate the practical application of the theoretical concepts taught in lectures. Newspaper clippings and journal articles may be made available in lectures or through Blackboard and the Library's E-Reserve for students to develop their understanding of key management concepts beyond the textbook, *any or all of which may be assessable in the final exam.*

Tutorials will be run on a workshop basis with students being given the opportunity to apply the concepts taught in lectures to additional problems and exercises in class. The tutorials constitute a critical learning experience in this course and have been designed to establish an interactive environment in which students will be encouraged to discuss issues and problems with each other and their tutor in order to improve their

understanding of organisational management. Consistent class attendance and participation, the reading of prescribed references and the completion of homework, in-class questions and assessment items are essential for satisfactory progress in this course.

RELATIONSHIP BETWEEN ASSESSMENT AND LEARNING OUTCOMES

The assessment tasks in this unit have been carefully formulated to ensure students build the skills which will help them achieve the learning outcomes outlined above. The objective of these items is to test whether students are able to apply management theories and management accounting concepts to organisational settings in the real world.

Assessment for the unit is as follows:

Presentation	5%
Writing Assignments	10%
Tutorials	20%
Final Exam	65%
Total	100%

Students must pass their final exam in order to achieve a passing grade – if you fail the final, you fail the unit.

Final grades awarded will be determined after a consideration of performance in all aspects of the course.

Presentation (5%)

All students will be required to make a 4 to 5 minute presentation in their tutorial. Students are required to select a public corporation in the ASX 200 (list available on Blackboard), and present an analysis of the management and competitive position of the organisation. The following is a non-exhaustive list of issues you may wish to consider in your analysis based on what you will have covered in the first four weeks of semester:

- Organisational mission and objectives
- Features of the general and specific environment of the organisation
- Organisational strategy
- Leadership
- Organisational culture
- Sources of competitive advantage
- SWOT analysis
- Organisational structure

You can research your chosen company however you wish, though a good starting point will be the Aspect Financial database, available through the Macquarie University Library website. (Go to <http://www.lib.mq.edu.au/>, click on 'Databases', click on

'accounting', and then click on 'Aspect fin analysis'.) As a guide, you should include relevant recent material concerning your chosen company including newspaper articles ('Factiva', also available through the Library Databases page may be of use here), company announcements, reports or other releases to the market (available through Aspect Financial) in your presentation.

Note: While the use of powerpoint slides and overheads is encouraged, your ability to use them may be hampered by the state of technology in the room your tutorial is held.

Presentations will be evaluated by tutors based on the following criteria:

- content (analytical rather than merely descriptive, relevance to course, depth of analysis)
- organisation (introduction, sequencing of points, conclusion)
- delivery (presentation skills such as tone and clarity of voice, gestures, maintaining eye contact)
- timing
- overall presentation

Presentations will commence in Week 5. You will be required to choose a company for your presentation in your tutorial in Week 3. Tutors will schedule presentation dates, with a maximum of four (4) presentations every week. Details regarding your presentation will be recorded by your tutor and may only be changed with reasonable prior notice. If you miss your presentation week without a valid reason and an Advice of Absence form you will have forfeited your presentation mark.

Writing Assignments (10%)

You will be required to complete and submit two case study writing assignments which will be worth 5% each.

Writing Assignment # 1 is due Monday 17 March before 11pm.

Writing Assignment # 2 is due Monday 19 May before 11pm.

All assignments must first be submitted to *Turnitin*, a plagiarism detection website subscribed to by the University. All assignments must then be submitted by email to an address to be provided, **not** to individual staff teaching on the unit. Further information regarding the Writing Assignments and *Turnitin* will be released in due course via Blackboard and lectures.

If you think you may have computer difficulties it is your responsibility to make your way to the University computer labs to complete and submit your assignment on time. Assignments which have not been submitted to *Turnitin* prior to being submitted will be considered late up until the date submitted to *Turnitin* and to the email address to be

provided. Marks will be deducted at a rate of 10% for each day or part thereof that assignments are late.

Tutorials (20%)

Tutorial Assignments 10%

Students will be required to submit their homework assignments weekly in their tutorials.

Of the twelve homework assignments to be submitted, five (5) random assignments will be marked on the basis of the quality of responses provided to the case study set for homework that week on a scale between 0-5 marks.

The remaining seven (7) weeks will be marked for completeness and effort according to the following scale:

S+	(excellent)
S	(satisfactory)
S-	(unsatisfactory)
I	(incomplete)

If a single question is left unanswered the assignment will be marked Incomplete.

Weekly assignments must be typed. Marks will not be awarded for assignments which are not typed, no exceptions. The University provides computer labs for the use of students in the completion of their assignments. These computer labs are located at Buildings E4B and C5C.

Cases of plagiarism will be referred to the Lecturer in Charge in all instances, and possibly referred upwards to higher Departmental or University authority, which could result in disciplinary action being taken. Any demonstrated cases of plagiarism including, though not limited to, the copying of other students' work, textbooks, articles or previous semesters' answer guides will result in a mark of 0 being awarded for that assessment item. See <http://www.student.mq.edu.au/plagiarism/> for more details on the University's policies regarding plagiarism.

Tutorial Participation 5%

Tutorials will be held each week commencing in Week 2. Students are expected to have read the required readings and completed the homework questions as detailed in the homework questions guide prior to each tutorial. The purpose of tutorials is to reinforce key concepts, and to provide an interactive learning environment in which staff can assist students with problems they may be encountering. Students should be prepared to participate in group discussions concerning the relevant topic area and be able to make reasonable attempts at additional questions set for completion in every tutorial. The

tutorials are also aimed toward the promotion of peer assisted learning, with students required to complete specific tasks in groups and actively encouraged to assist each other in developing an understanding of the course material.

Participation marks will be awarded on the following criteria:

- The extent to which each student has prepared for each class
- The completion of set tasks during classes
- Active participation in group and class discussions
- The willingness of students to co-operate with and assist other students in their learning.

Tutorial Attendance 5%

Students that attend at least 10 of the 12 tutorials will automatically receive 5 marks towards their tutorial assessment mark. Students that attend any less than 10 tutorials will not receive any of the five (5) marks on offer. To be regarded as having attended a tutorial, students must be present no later than 5 minutes past the hour at which the tutorial is to begin without a valid reason. If you are unable to make your tutorial for any reason please contact your tutor in advance and arrange to attend another tutorial during that week. In this case you may wish to email your homework to your tutor, or hand it up at ERIC at E4B and ask for it to be placed in your tutor's pigeon hole.

Any student who misses a tutorial for a legitimate reason should complete and submit 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 (eg medical certificate). Please inform your tutor once you have submitted this form to the Student Enquiry Service.

Final Examination (65%)

A three-hour examination will take place at the conclusion of the course in the mid-year examination period. All material covered in the course will be examinable.

To pass the course a student's overall performance must be satisfactory, and additionally they must pass the final examination.

The University Examination period in First Half Year 2008 is from 9 – 27 June.

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 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 this process is available at <http://www.reg.mq.edu.au/Forms/APSCon.pdf>. Although applications may be considered they are not automatically granted. 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.

ADDITIONAL INFORMATION

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 semester.

Grading appeals and exam script viewing

If, at the conclusion of the course, you have performed below expectations, and are considering lodging an appeal of grade and/or wish to view your 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 on the web is 1000 16 July; viewing 17 and 18 July) and

b) if necessary lodge a Grade Review application (in person or by proxy) with the Division by 1700 on 21 July

For further information on these two processes please refer to www.efs.mq.edu.au/ss/grade_appeals.

CPA Australia Policy on Conceded Passes

“The number of conceded passes acceptable in a three year Bachelor degree is restricted to two. No more than one conceded pass is acceptable for subjects in the core curriculum unless a more advanced subject has been passed in the same area. This applies to all grades issued from 1 January 2005. This is a change of policy from 1 January 2002 until 31 December 2004, where the number of conceded passes acceptable in a three year Bachelor degree was restricted to three.”

https://www.cpaaustralia.com.au/cps/rde/xchg/SID-3F57FECB-0927B50B/cpa/hs.xsl/800_25102_ENA_HTML.htm viewed 15 February 2008. The policy is available on the CPA website at www.cpacareers.com.au.

Information for transfer students

Students transferring to Macquarie University who wish to have qualifications obtained at other tertiary institutions considered for accreditation by the professional accounting bodies (CPA Australia and ICAA) are reminded that it is the student’s responsibility to ensure that these qualifications are accepted by the professional bodies.

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 standardized 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 performance 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 will also receive a higher final scaled mark. For an explanation of the policy see p. 44 of the 2008 Handbook. 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.

STUDENT SUPPORT SERVICES

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

CLASSROOM ETIQUETTE

Students are expected to arrive at classes on time, certainly not later than five minutes past the hour, and not to depart until the class 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 tutor.

Students are expected to have prepared for the class and be willing to make a positive contribution to class and group discussions.

Mobiles should be turned off during classes, not simply set to “silent”.

PLAGIARISM AND CHEATING

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 Disciplinary Committee.

Plagiarism is simply a type of cheating. Any confirmed cheating may result in serious penalties, including deduction of marks, failure in the unit, and/or referral to the University Disciplinary Committee.

To cheat in the context of university assignments, tests and examinations is to attempt to gain an unfair advantage by violating the principles of intellectual and scholarly integrity. Cheating also encompasses plagiarism, which is the appropriation or imitation of another person’s ideas and manner of expressing them.

WHAT IS CHEATING?

You will be guilty of cheating if you do any of the following:

1. Copy from another student during a test or examination. This is cheating whether or not there is collusion between the students involved. Collusion with another student who wishes to cheat from you exposes both parties to penalties under University Regulations.

2. Use or paraphrase the work of others, including any document, audio-visual or computer-based material, when preparing an assignment or writing an examination, and pretend it is your own work by not acknowledging where it came from.
3. Copy from another student's coursework whether that copying be with or without the knowledge of that student. This includes:
 - copying all or part of someone else's assignment
 - allowing someone else to copy all or part of your assignment
 - having someone else do all or part of an assignment for you
 - doing all or part of someone else's assignment for them.
4. Make up data and fabricate results in research assignments.
5. Impersonate someone else in an examination or test, or arrange such impersonation.
6. Use forbidden material in a test or examination, whether in printed or electronic form. For example, attempting to use a non-standard calculator in a restricted calculator examination.

WHY IS IT WRONG?

If you take and use the work of another person without clearly stating or acknowledging your source, you are falsely claiming that material as your own work and committing an act of plagiarism. This is wrong because:

- it violates the principle of intellectual and scholarly integrity.
- it devalues the grades and qualifications gained legitimately by other students.

PREVENTING CHEATING

All students and staff have a responsibility to prevent, discourage and report cheating.

Typically students cheat because they are having difficulty with the unit content, the language of the unit, or both. Cheating and/or plagiarism can be a temptation when students are experiencing difficulty with a heavy workload in the unit and seek to save time by using other's work.

To avoid having students resort to cheating, the University provides many services to help students with their course or to make thoughtful decisions about whether to continue. Within the Division of Economic and Financial Studies, students should first seek assistance from their tutor and/or lecturer. The University also offers help through the Dean of Students or the University Health and Counseling Services.

There is a difference between getting help and cheating. You are encouraged to get help if you need assistance to understand the material and any set work so that you are in a better position to create your own answers.

HOW TO PLAY IT SAFE

To maintain good academic practice, so that you may be given credit for your own efforts, and so that your own contribution can be properly appreciated and evaluated, you should acknowledge your sources and you should *ALWAYS*:

- (i) State clearly in the appropriate form where you found the material on which you have based your work, using the system of reference specified by the Division in which your assignment was set;
 - (ii) Acknowledge the people whose concepts, experiments or results you have extracted, developed or summarised, even if you put these ideas into your own words;
 - (iii) Avoid excessive copying of passages by another author, even where the source is acknowledged. Find another form of words to show that you have thought about the material and understood it, but remember to state clearly where you found the ideas.
- There is nothing wrong with working with other students in a group; indeed sometimes you will be encouraged to do so. But after a certain point, each student must work on their own to produce their own written answers. If no specific guidelines for group-work have been given, a reasonable interpretation is that it is acceptable for two or more students to discuss a problem among themselves or with a staff member. The group may then agree that the answer should include certain points. But then each member of the group must independently write their own answer to the problem.

PENALTIES

Students who are guilty of cheating and plagiarism will be penalised. Depending on the nature of the offence, the unit coordinator will determine the penalty. For example, extensive plagiarism may result in zero marks for an assignment. Repeat offences will be referred to the University Discipline Committee and may result in failure or exclusion from the University.

(This material has been compiled from the existing plagiarism documents of Macquarie University and the University of Auckland.)

LECTURE SCHEDULE

Week	Commencing	Topic	Readings
1	February 25 th	The dynamic new workplace	Management – 3 rd Edition, Ch. 1
2	March 3 rd	Environment and diversity	Management – 3 rd Edition, Ch. 2
3	March 10 th	Strategic management	Management – 3 rd Edition, Ch. 8
* Monday March 17th - Writing Assignment # 1 Due			
4	March 17 th	Organisational structures	Management – 3 rd Edition, Ch. 10
5	March 24 th	Organisational design, work processes and the Learning Organisation	Management – 3 rd Edition, Ch. 11; Article on the Learning Organisation
6	March 31 st	Responsibility accounting, financial performance reports and transfer pricing	Langfield-Smith et al., Ch. 12
7	April 7 th	Performance measurement systems: Traditional	Langfield-Smith et al., Ch. 13, pp. 613-626
* April 14th – April 27th inclusive Mid-Semester Break			
8	April 28 th	Performance measurement systems: Contemporary	Langfield-Smith et al., Ch. 14
9	May 5 th	Motivation and rewards	Management – 3 rd Edition, Ch. 14
10	May 12 th	Managing suppliers and quality	Langfield-Smith et al., Ch. 16 pp. 746-761 and 768-775
* Monday May 19th - Writing Assignment # 2 Due			
11	May 19 th	Managing costs and time for customer value	Langfield-Smith et al., Ch. 15 pp. 693-718 and Ch. 16 pp. 761-768
12	May 26 th	Environmental and social management accounting	Langfield-Smith et al., Ch. 17; Ch. 6 Management – 3 rd Edition, pp.156-162
13	June 2 nd	Review	