



**FACULTY OF BUSINESS AND ECONOMICS  
DEPARTMENT OF ACCOUNTING AND FINANCE**

**ACCG201 Organisational Planning and Control  
Unit Outline**

**Semester and Year: First Semester, 2010**

**Unit convenor: Dr. Vicki Baard**

**Prerequisites: ACCG200**

Students in this unit (ACCG201) must read this unit outline carefully as it contains important information about the unit. If anything in it is unclear, please consult the Unit Convenor of the unit.

**ABOUT THIS UNIT**

**Unit Description**

- 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 is worth 3 credit points, which means that the workload is about 9 hours per week. This workload includes a 2-hour lecture and 1-hour tutorial, and is applied across the 15 weeks during the semester, that is, the 13 teaching weeks plus the 2 mid-semester recess weeks. Please see page 7 for further details.

**Unit Rationale**

- 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>Unit Convenor</i>			
▪ Dr. Vicki Beard	E4A237	9850 9192	<a href="mailto:vbaard@efs.mq.edu.au">vbaard@efs.mq.edu.au</a>
<i>Unit Administrator</i>			
▪ Ms Anne Sardesai	E4A221	9850 8517	<a href="mailto:asardesai@efs.mq.edu.au">asardesai@efs.mq.edu.au</a>
<i>Other Lecturers and Staff</i>			
▪ 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 on 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.

Students needing help 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. **Please note 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 also be provided on Blackboard).

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

## CLASSES

The total contact hours per week for this unit are 3 hours and these contact hours consist of Lectures and Tutorials. Unit materials are learnt by attending lectures and tutorials and through independent learning. The lectures provide a general overview of the topics highlighting a number of concepts and techniques and tutorials complement lectures by providing opportunities to further explore all relevant concepts and techniques.

### Lectures

Students must attend a two-hour (1 x 2hr) lecture every week; lecture attendance is thus compulsory. Non-attendance of lectures may result in students not being successful in

this unit; lecture-related work is an assessment in this unit. 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://learn.mq.edu.au> The lecture will also be available via ilecture after the last lecture on Friday.

## **Tutorials**

Each student must register for a tutorial group. There will be one one-hour (1 x 1hr) tutorial each week from weeks 2 to 13. Students must finalise their tutorial enrolment by the 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. Tutorials provide an opportunity for students to earn marks toward tutorial assignments, tutorial participation, in-tutorial quizzes and research reports.

### ***Absences in lectures and tutorials***

1) Students who are absent from University for at least three (3) consecutive days duration within a study period and as a consequence, cannot complete unit requirements, namely, tutorial-related work, in-tutorial quizzes work, lecture-related work and the formal examination must apply for Special Consideration. A copy of the form should also be shown to your tutor, if appropriate, upon return to the tutorial for noting in the attendance records.

The full policy is located at:

[http://www.mq.edu.au/policy/docs/special\\_consideration/policy.html](http://www.mq.edu.au/policy/docs/special_consideration/policy.html)

The form is available at:

<http://www.reg.mq.edu.au/Forms/APScons.pdf>

2) Students who are absent in lectures and tutorials for two (2) consecutive days or less duration within a study period and as a consequence cannot attend lectures and tutorials and complete tutorial-related work, in-tutorial quizzes and lecture-related work must apply for Consideration. Students must lodge an 'Advice of Absence' form (available at the unit website) and attach supporting documentation (e.g. medical certificate) and lodge it at reception on Level 1 of E4A. Students must complete this form upon return to the tutorial. A copy of the form should also be shown to your tutor for noting in the attendance records. If the student is absent in the tutorial in Week 13, the student must lodge the form at Level 1 of E4A or electronically to the Unit Convenor by Monday of Week 14.

## REQUIRED TEXTS AND MATERIALS

- Davidson *et al.* **Management: Core Concepts and Applications** (2<sup>nd</sup> Edition), John Wiley & Sons, 2009.
  - Please note if you are repeating this unit, then you can use the custom publication prepared by Maria Dyball, *ACCG201 Organisational Planning and Control*; it is fully compatible with the Davidson *et al.* text.
- Summers, J. and Smith, B. **Communication Skills Handbook for Accounting** (3<sup>rd</sup> Edition) John Wiley & Sons, Australia, 2010. (*Please note that this book is shrink-wrapped with the Davidson et al. text and therefore should not be purchased separately.*)
  - If you are repeating this unit, then this text will be available for purchase separately.
- Langfield-Smith, K., Thorne, H. & Hilton, R. W. **Management Accounting: Information for Managing and Creating Value** (5<sup>th</sup> Edition) McGraw-Hill, 2008.

The required texts can be purchased from the Macquarie University Co-op Bookshop. Hard copies of the texts will also be made available through Closed Reserve in the library.

## UNIT WEB PAGE

Blackboard CE6 is a program available at <http://learn.mq.edu.au/> through which students will be able to access resources to assist them throughout the semester. You must regularly visit the website and use it as a resource centre to assist with your learning. 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

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 learning 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.

### **The learning outcomes of this unit are (that is, as a result of satisfactorily completing this unit, you will be able to):**

#### **1. Unit-specific knowledge**

- a. Identify, recognise and define the key terms (basic concepts) used in organisational planning and control;
- b. Describe the internal and external environmental challenges of organisations;
- c. Describe the strategic management process and formulate organisational strategies;
- d. Effectively design organisational structures to facilitate the attainment of organisational strategies;
- e. Prepare and evaluate financial performance reports for responsibility centres and determine appropriate transfer prices under a variety of scenarios;
- f. Recognise and employ traditional and contemporary approaches to measuring and managing performance essential to organisational planning and control processes;
- g. Identify and understand theories and dynamics of motivation to explain employee work behaviour;
- h. Apply appropriate management accounting technologies to effectively and efficiently manage suppliers, customers, costs and quality to support organisational strategies; and,
- i. Extend the application of management (and financial) accounting technologies to account for an organisation's environmental and social impacts.

**In addition to the unit (discipline)-specific learning objectives and outcomes, all academic programs at Macquarie seek to develop students' skills and knowledge (graduate capabilities) in a range of areas. Please refer to the matrix on page 6.**

### What skills and knowledge (capabilities) can I develop by doing the assessments in ACCG201?

Capabilities	Learning Outcomes	Assessments					
		Tutorial Assignment	Tutorial Participation	Research Report	Quizzes	Test your Knowledge	Formal Exam
<b>Discipline (Unit)-Specific Knowledge</b>	Identify, recognise and illustrate management and management accounting concepts and techniques	√	√	√	√	√	√
<b>Critical, Analytical &amp; Integrative Thinking</b>	Question, analyse, evaluate, reason logically and think independently when applying management accounting principles, concepts and techniques to understanding the world around you.	√	√	√	√	√	√
<b>Problem-Solving &amp; Research Capability / Capable of Professional &amp; Personal Judgement and Initiative</b>	Apply knowledge, evaluate ideas and information and recommend solutions to problems that apply to a range of organisations operating in the world around you.	√	√		√	√	√
	Produce management and management accounting information either graphically, quantitatively and/or qualitatively to facilitate operational decisions relating to stakeholders, products and processes.	√	√	√	√		√
<b>Effective Communication / Creative and Innovative</b>	Effectively communicate orally, in writing, or using visual communication, and in creative ways.	√	√	√	√	√	√
	Express ideas with clarity and vigour and present information in a coherent and integrated way.	√	√	√	√		√
<b>Engaged and ethical local and global citizens</b>	Demonstrate respect, sensitivity and be open-minded to the ideas of your peers from different cultural backgrounds.	√	√	√			
	Employ ethical and honest conduct in academic, social and workplace activities.	√	√	√	√	√	√
<b>Socially and environmentally active and responsible</b>	Learn with your peers – to cooperate with others, to assume leadership and to manage differences and conflicts.		√	√			
	Work pro-actively and accept responsibility for your learning processes.	√	√	√	√	√	√
<b>Commitment to Continuous learning</b>	Demonstrate effective time management, work organisation skills and self-assess your own learning.	√	√	√	√	√	√

## TEACHING AND LEARNING STRATEGY

The teaching strategy in ACCG201 recognises that students learn independently and assume responsibility for the learning process, and with academic integrity. The teaching philosophy is articulated as follows:

### **Lectures – large group learning (2 hours each teaching week)**

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. Reference to real-life examples are also referred to in lectures to assist students in the application of these frameworks and practices in organisations. It is therefore also useful for students to follow current developments where possible to enrich their learning experience. The lectures are interactive where students can engage with their fellow students and the lecturer, and complete individual and group activities. Students are provided with a week-by-week list of the topics to be covered, please see page 14 of this outline. Students are expected to read the readings corresponding to the weekly topics prior to attending lectures. Students should also access the corresponding lecture slides and bring them to the lectures. Lectures are also available should students want to listen to the lectures again.

### **Independent learning – learning by doing (about 6 hours each teaching week and 9 hours each week during the 2-week mid-semester recess)**

ACCG201 relies heavily on independent learning where students read the relevant chapter, revise the lecture notes, prepare answers to the pre-set tutorial questions and for their oral presentations, and extend themselves by doing additional reading, questions, exercises and problems.

### **Tutorials –small group learning (1 hour each teaching week beginning in Week 2)**

Tutorials constitute a critical learning experience of this unit and students must attend them. The tutor will facilitate a highly student-centred discussion of answers to pre-set tutorial questions. Tutorial questions are made available to students in advance; please refer to pages 14 and 15. To fully participate in discussions, it is essential that students prepare written responses to all of the tutorial questions assigned. In addition there will be in-class individual and/or group exercises. Students will also be required to orally present on a topic. A tutorial is also an active forum to present to the tutor difficulties you encountered when preparing for the pre-set tutorial questions. Ask your tutor questions and further guidance on how to approach questions.

### **After the lectures and tutorials – the learning continues**

At the end of each week, solutions to qualitative questions (review, analysis, application, advanced questions) and, solutions to quantitative questions will be posted on the unit website. The solutions to qualitative and some quantitative questions are presented in a video format. Review your tutorial notes, compare your answers to the model solutions, consult with staff during consultation hours, and attend Peer-Assisted Learning (PAL) sessions.

## LECTURES AND TUTORIALS ETIQUETTE

Students must 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. Students will be given a break during lecture time and must return to the lecture at a time stipulated by the lecturer. If you have a recurring problem that makes you late, or forces you to leave early, then have the courtesy to discuss this with your lecturer or tutor.

**Mobile phones must be turned off during lectures and tutorials, not simply set to “silent”, unless required during lectures for lecture-related work.**

## RELATIONSHIP BETWEEN ASSESSMENT AND LEARNING OUTCOMES

Assessments are a means for certifying the standards achieved by each student, and provide students with constructive feedback on their learning progress. Assessments in this unit assist student in developing capabilities outline on page 6 defined as learning outcomes. There is an emphasis on continuous assessment to encourage students to learn constantly and consistently throughout the semester.

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

<b>Assessment</b>	<b>Weighting</b>	<b>Type</b>
<b><u>Tutorial Related Work</u></b>	<b><u>20%</u></b>	
Tutorial Assignments	10%	Individual
Tutorial Participation	10%	Individual, with a peer, and/or in groups
<b><u>Research Report</u></b>	<b><u>5%</u></b>	With another student in the tutorial
<b><u>In-Tutorial Quizzes</u></b>	<b><u>15%</u></b>	
Quiz 1	5%	Individual
Quiz 2	5%	
Quiz 3	5%	
<b><u>Lecture Related Work</u></b> 'Test Your Knowledge'	<b><u>10%</u></b>	Individual
<b><u>Formal Examination</u></b>	<b><u>50%</u></b>	Individual
<b><u>TOTAL</u></b>	<b><u>100%</u></b>	

**Please refer to the unit website and the Communication Skills Handbook to assist with assessments.**

If you are absent from a lecture and/or tutorial and miss an assessment, you must comply with requirements as stated on page 3. Compliance could result in: 1) an adjustment as to how your tutorial-related/lecture-related work marks are calculated, and/or, 2) an increase in the weighting of your final examination mark.

## **TUTORIAL RELATED WORK - 20%**

### **Tutorial Assignments - 10%**

The tutor will award a mark toward tutorial assignments based on the quality and completeness of written answers to pre-set tutorial questions (see page 16 for detailed criteria).

The tutor will randomly collect four (4) written answers to pre-set tutorial questions during the semester. Each assignment will earn for the student a mark of 2.5% and will count toward the 10% assessment mark.

### **Tutorial participation - 10%**

Student participation is an essential feature of a successful tutorial. The tutor will calculate a student's participation mark over the required 10 tutorial week attendance. A student who attends more than the required 10 tutorials and actively participates in each of those tutorials has a better opportunity to earn higher participation marks (see page 17 for detailed criteria). Students will be awarded a mark based on a number of criteria including quality of content, clarity of expression, quality peer assessment and frequency of participation. Additional resources to assist you with tutorial participation are posted on the website.

This assessment is based on students attending the (full) tutorial, demonstrating satisfactory preparation of the assigned tutorial work by participating actively and constructively in tutorial discussions and activities. Students will be randomly selected in the tutorials to answer pre-set tutorial questions and will be provided opportunities to fully engage in tutorial individual and/or group work.

**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 and activities will be taken into account in awarding the final tutorial participation mark.**

### **Please note the following with regards to public holidays that affect tutorials:**

- Week commencing the 29<sup>th</sup> of March: Friday the 2<sup>nd</sup> of April is Good Friday and there will be no lectures or tutorial classes on this day. 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.
- Week commencing the 26<sup>th</sup> of April: Monday the 26<sup>th</sup> of April is ANZAC day and there will be no tutorial classes on this day. 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.

### **Research Report – 5%**

The objective of the research report is to encourage students to further develop their written communication skills in creative ways, express information in a coherent and integrated manner, and to analyse and interpret data about a ‘real’ organisation. This assessment provides students with an opportunity to self assess their own learning through the quality of their work completed for this report.

Each student will be required to work with another student from the same tutorial to compile a Research Report consisting of a maximum of 1000 words. At the tutor’s discretion and to manage the number of students in the tutorial, students could be assigned to a group of 3 students. Tutors will randomly assign students with another students and schedule report submission dates in the tutorial in Week 4, allowing a maximum of three (3) submissions each week.

Students will be required to submit a research report once during the semester on a particular concept or technique covered in the unit. Submissions will occur in the tutorials in Weeks 5, 8, 9, 11, 12, 13. Detailed criteria are on page 18. For additional relevant information refer to the unit website, specifically the ‘Web Links’ and ‘Additional Material’. Students will receive feedback on their reports in the tutorial the week after the report has been submitted.

The topics for the corresponding weeks are as follows:

<b>Week</b>	<b>Topic</b>
<b>5</b>	Describing an organisation’s external environment – what are the threats and opportunities?
<b>8</b>	Showcasing an organisation’s mission, objectives, corporate and business strategies
<b>9</b>	Financial performance indicators in an organisation’s annual report – their relevance and understandability
<b>11</b>	Information on employees in an organisation’s annual report – its relevance and understandability
<b>12</b>	Information on suppliers and partners in an organisation’s annual report – its relevance and understandability
<b>13</b>	Information on customers in an organisation’s annual report – its relevance and understandability

### **QUIZZES – 15%**

As a way of consolidating the desired learning outcomes for some of the topics covered in the unit, there will be 3 (three) in-class quizzes during the semester with each quiz worth 5% each, for a total of 15%. The discursive question in each quiz will be in a format and difficulty similar to final examination questions. All quizzes will be conducted at the beginning of the tutorial class. Feedback on the quizzes will be provided to students in the tutorial two weeks from the date the quiz was undertaken. For example if you complete the quiz on the 8<sup>th</sup> of March, you will receive the feedback on the 22<sup>nd</sup> of March.

The schedule and topic coverage of the quizzes are as follows:

Quiz	Week No.	Time	Question Design	Possible topics covered in:
1	3 starting March 8 <sup>th</sup>	20 mins	Multiple Choice, True/False and Discursive	Concepts & techniques learnt in ACCG200 that are relevant to ACCG201 Davidson <i>et al.</i> Chapter 1
2	7 starting April 19 <sup>th</sup>	20 mins	Discursive	Davidson <i>et al.</i> Chapter 5 and 7
3	10 starting May 10 <sup>th</sup>	20 mins	Calculative and/or Discursive	Langfield-Smith <i>et al.</i> - Chapter 12, Chapter 13-pp.650-666, Chapter 14.

### **LECTURE RELATED WORK - 10%**

Student engagement with their peers and the lecturer, and lecture-activities are critical to a successful interactive learning environment during lectures. To promote active learning by students in lectures ‘Test Your Knowledge’ activities using “*clickOn*” Audience Response System Technology will occur during lectures. This assessment is based on students attending the full 2-hour lecture, demonstrating their knowledge of the management and management accounting concepts, techniques and practices, and the application thereof to real-life examples, as discussed during the lecture. It is therefore important that students are prepared for lectures which include printing, reading and bringing your lecture slides to the lecture.

To participate in this assessment, students will need to complete a registration process with no registration costs; these registration procedures are available on Blackboard and on page 19 of this outline. Students should register in week 1. Please note that you will need to use your mobile phone to respond to “*clickOn*” questions, however submitting a response will not incur any costs for you. In weeks 2, 3 and 4 students will have the opportunity to become familiar with the “*clickOn*” technology, including how to use it and experience the feedback that students will receive when interacting with this technology. From week 5 of the semester, the scores students receive from ‘Test Your Knowledge’ questions will accumulate and provide a result for the lecture-related work.

It is assumed that all students have a mobile phone to participate in this assessment. Students, who do not have a mobile phone, must make themselves known to the lecturer. Forms for responding to the ‘Test Your Knowledge’ questions will be made available to these students to facilitate their participation in this assessment.

### **FINAL EXAMINATION – 50%**

There will be one examination paper, of 3 hours duration that will be held during the University Examination period at the end of the semester. The University Examination period in the First Half Year of 2010 is from the 9<sup>th</sup> of June to 25<sup>th</sup> June, 2010.

The rationale for a final examination in this unit is to achieve an independent verification and assurance that students have attained the unit specific knowledge and skills that support the development of their graduate capabilities as indicated on page 6 of this unit outline.

The design of the examination paper incorporates both calculative and discursive questions, based on key themes of the unit. The nature of these questions will focus on the transformation of information rather than elicit information reproduction. Examples of this include the analysis, evaluation and application of theoretical knowledge to scenarios, analysis of quantitative data and the generation of recommendations based on the analysis and so forth. It is therefore important for students to note that their answers must be formulated with care and that the regurgitation of as much information as possible does not necessarily represent complete and high quality answers to the questions set.

**Resources to assist with exam preparation include:**

- Unit Website
- Chapter 7: Examination Techniques in prescribed text, Communication Skills Handbook for Accounting.
- Details including the structure of questions (number of questions), the value per section and topics associated with the questions will be announced in Week 13. The appropriate lecture slides will also be available on Blackboard.

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

You must 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. **Please note that should you be granted a supplementary exam, the structure of this exam may be different to that of the final exam. Therefore power point slides relating to this exam will be posted on Blackboard titled: "Supplementary Exam"**

## 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 **2010 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.

## DETERMINATION OF OVERALL GRADE

Please refer to page 521 of the 2010 Handbook of Undergraduate Studies.

## 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. The following website provides an additional source of information:

[http://www.efs.mq.edu.au/current/ug/admin\\_central/grade\\_appeals](http://www.efs.mq.edu.au/current/ug/admin_central/grade_appeals)

## 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 be accessed at <http://www.student.mq.edu.au>.

**LECTURE AND TUTORIAL SCHEDULE**

Week	Commencing	Topic	Reference	Preset Tutorial Questions
1	22 February	Managing and the Manager's Job	Davidson <i>et al.</i> Chapter 1	
2	1 March	The Internal Environment: culture and diversity	Davidson <i>et al.</i> Chapter 3	Davidson <i>et al.</i> Chapter 1 Question (Q) 5, Q13, Case Study – The Australian manager: leader or manager or both?
3	8 March	The External Environment of Management	Davidson <i>et al.</i> Chapter 5	<b><i>In-tutorial Quiz</i></b> Davidson <i>et al.</i> Chapter 3 Q6, Q20, Case Study – Big moves for Big Blue
4	15 March	Managing Strategy and Strategic Planning	Davidson <i>et al.</i> Chapter 7	Davidson <i>et al.</i> Chapter 5 Q3, Q11, Case Study – Striking a balance
5	22 March	Organising	Davidson <i>et al.</i> Chapter 9	Davidson <i>et al.</i> Chapter 7 Q1, Q9, Case Study – Scenario planning at Shell
6	29 March	<b>TUESDAY LECTURE ONLY THIS WEEK. STUDENTS IN FRIDAY LECTURE TO ACCESS ILECTURE AND SLIDES</b> Financial performance reports and transfer pricing	<b>Students in Friday 2<sup>nd</sup> April tutorials are encouraged to attend other tutorials with extra seating – details on Website</b> Langfield –Smith <i>et al.</i> Management Accounting Chapter 12	Davidson <i>et al.</i> Chapter 9 Q5, Q9, Q16, Case Study – Reorganising the Australian Army
<b>5 April to 16 April Mid-Semester Recess</b>				

7	19 April	Financial Performance Measures for Investment Centres	Langfield –Smith <i>et al.</i> Chapter 13, pp. 650-666	<b><i>In-tutorial Quiz.</i></b> Langfield-Smith <i>et al.</i> Ch. 12 - 12.1, 12.15, 12.33, 12.42, 12.45
8	26 April	Contemporary Measures for Measuring and Managing Performance	<b>Students in Monday 26<sup>th</sup> April tutorials are encouraged to attend other tutorials with extra seating – details on Website</b> Langfield –Smith <i>et al.</i> Chapter 14	Langfield-Smith <i>et al.</i> Ch. 13 -13.2, 13.10, 13.20, 13.39, 13.43, 13.44
9	3 May	Managing and Motivating Individual Behaviour	Davidson <i>et al.</i> Chapter 12	Langfield-Smith <i>et al.</i> Ch. 14 – 14.1, 14.8, 14.14, 14.30, 14.34, 14.40
10	10 May	Managing Suppliers, Inventory and Quality	Langfield-Smith <i>et al.</i> Chapter 15 pp. 735-754 Chapter 16 pp. 813-821	<b><i>In-tutorial Quiz</i></b> Davidson <i>et al.</i> Chapter 12 Q7, Q15, Case Study – Meredith Connell Barristers and Solicitors
11	17 May	Managing Customers and Costs	Langfield-Smith <i>et al.</i> Chapter 15 pp. 754-765 Chapter 16 pp. 794-810	Langfield-Smith <i>et al.</i> Chs. 15 & 16 – 15.5, 15.41, 15.46, 16.60
12	24 May	Sustainability and Social Management Accounting	Langfield-Smith <i>et al.</i> , Chapter 17	Langfield-Smith <i>et al.</i> Chs. 15 & 16 – 15.21, 15.38, 15.39, 15.51, 16.46, 16.54
13	31May	Review		Langfield-Smith <i>et al.</i> Ch. 17 – 17.34, 17.39, 17.40, 17.44, 17.47

**ACCG201 ORGANISATIONAL PLANNING AND CONTROL**  
**Tutorial Assignments (2.5% each): Marking Criteria and Feedback Sheet**

**STUDENT NAME:** \_\_\_\_\_ **SID:** \_\_\_\_\_

**TUTORIAL NO:** \_\_\_\_\_ **TUTOR NAME:** \_\_\_\_\_

<b>I have awarded your tutorial assignment a mark out of two and a half (2.5):</b>						
This is because your presentation achieved the listed criteria at a (√):						
- <b>High Distinction (HD)</b> Excellent level of quality (greater than 2.1)						
- <b>Distinction (D)</b> Very Good level of quality (1.87 – 2.1)						
- <b>Credit (Cr)</b> Good level of quality (1.65-1.86)						
- <b>Pass (P)</b> Fair level of quality (1.25-1.6)						
- <b>Fail (F)</b> Poor level of quality (less than 1.25)						
	<b>HD</b>	<b>D</b>	<b>CR</b>	<b>P</b>	<b>F</b>	
Attempted all questions.						Attempted less than half of the questions.
Answers to questions are fairly correct.						Answers to questions are not correct.
Supporting arguments and/or calculations are provided.						Supporting arguments and/or calculations are not provided.
Student used his/her own words to answer questions and/or made proper citations.						Student used sentences in the textbook or from lecture notes without proper citation.
Answers are clearly written.						Answers to questions are difficult to read.

**Comments**

<b>Well done – keep up the good work!</b>	
<b>Keep on trying!</b>	
<b>Please see an ACCG201 Staff during consultation hours</b>	
<b>Please attend a PAL session</b>	
<b>Please learn about proper citation</b> <a href="http://www.accg.mq.edu.au/Accg_docs/pdf/postgraduate_coursework/Harvard_Referencing_System.pdf">http://www.accg.mq.edu.au/Accg_docs/pdf/postgraduate_coursework/Harvard_Referencing_System.pdf</a>	

**ACCG201 ORGANISATIONAL PLANNING AND CONTROL**  
**Tutorial Participation (10%)**  
**Marking Criteria**

<b>Mark</b>	<b>Criteria</b>
<b>10 - 8.5 (HD)</b>	Very frequently and consistently made insightful comments and questions.
	Very frequently and consistently provided high quality answers to pre-set tutorial questions.
	Very frequently and consistently participated in tutorial discussions and activities.
	Was not disruptive in class.
	Gave excellent feedback to or asked about contents of oral presentation.
	Attended at least 10 tutorials.
<b>8.4 – 7.5 (D)</b>	Very frequently and consistently provided high quality answers to pre-set tutorial questions.
	Very frequently and consistently participated in tutorial discussions and activities.
	Was not disruptive in class.
	Gave very good feedback to or asked about contents of oral presentation.
	Attended at least 10 tutorials.
<b>7.4 – 6.5 (Cr)</b>	Frequently provided good quality answers to pre-set tutorial questions.
	Frequently participated in tutorial discussions and activities.
	Was not disruptive in class.
	Attended at least 10 tutorials.
<b>6.4 - 5 (P)</b>	Occasionally provided good quality answers to pre-set tutorial questions.
	Frequently participated in tutorial discussions and activities.
	Was not disruptive in class.
	Attended at least 10 tutorials.
<b>4.9- 4.5 (PC)</b>	Very rarely provided good quality answers to pre-set tutorial questions
	Participated in tutorial discussions and activities
	Was not disruptive in class
	Attended at least 10 tutorials.
<b>4.4- 3.5 (F)</b>	Participated in tutorial discussions and activities.
	Was not disruptive in class
	Attended 9 tutorials.
<b>3.4 - 2 (F)</b>	Participated in tutorial discussions and activities.
	Was not disruptive in class
	Attended 8 tutorials.
<b>1.9-1 (F)</b>	Participated in tutorial discussions and activities.
	Was not disruptive in class.
	Attended 7 tutorials.
<b>0 (F)</b>	Attended less than 7 tutorials.

**ACCG201 ORGANISATIONAL PLANNING AND CONTROL**  
**Research Report (5%): Marking Criteria and Feedback Sheet**

**STUDENT NAME:** \_\_\_\_\_ **SID:** \_\_\_\_\_  
**STUDENT NAME:** \_\_\_\_\_ **SID:** \_\_\_\_\_

**TUTORIAL NO:** \_\_\_\_\_ **TUTOR NAME:** \_\_\_\_\_

<b>I have awarded your report a mark out of five:</b>						
This is because your presentation achieved the listed criteria at a (√):						
<b>- High Distinction (HD)</b> Excellent level of quality (4.5 – 5)						
<b>- Distinction (D)</b> Very Good level of quality (4)						
<b>- Credit (Cr)</b> Good level of quality (3 - 3.5)						
<b>- Pass (P)</b> Fair level of quality (2.5)						
<b>- Fail (F)</b> Poor level of quality (less than 2.5)						
	<b>HD</b>	<b>D</b>	<b>CR</b>	<b>P</b>	<b>F</b>	
Introduction: Clear objectives and structure of report. (1)						No clear objectives and structure of report.
Demonstrated an in-depth understanding of the topic. (2)						Knowledge of the topic not demonstrated.
Effective analysis and interpretation of data about the 'real' organisation or person.(3)						Superficial analysis and inadequate interpretation of data about 'real' organisation or person.
Clear and logical development of argument. (2)						Argument very difficult to follow.
Inclusion of reliable evidence.(2)						Evidence is inaccurate or extremely questionable
Conclusion: Clear summary of the main points or findings of the research conducted.(1)						No clear summary of the main points or findings of the research conducted.
Used proper citation and Harvard Referencing.(1)						Did not use proper citation and Harvard Referencing.
Word constraint respected.(1)						Report exceeded 1000 words.
Effective use of pictures, figures and tables, graphs (if applicable) in the report.(1)						Pictures, figures and tables, graphs added no value to the report.
Presented information, in written form, in an excellent professional, coherent and integrated manner. (1)						Presented information in an unprofessional manner, lacking coherency and integration.

**Additional Tutor Comments (if applicable):**

*Registration Instructions for Students*

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The teaching team has chosen to use the *clickOn* Audience Response System in lectures this Semester.

Please note that you will need to use your mobile phone to respond to *clickOn* questions, however submitting a response to *clickOn* won't cost you anything (see below).

Following are the steps you will need to take to use *clickOn*:

**Step 1:** Register as a user at <http://clickon.johnwiley.com.au/>. Be sure you provide your correct mobile phone and email details (please use your university student email address).

**Step 2:** After you register, you will be sent a confirmation email containing an activation link. Your *clickOn* account will not be activated until you click this link, so please be sure to look for the confirmation email after you register.

**Step 3:** Store the following “contacts” and numbers corresponding to response choices in your address book

(Note: The term AANSR has been used so as the response choices display at the top of your address book so you can easily locate them).

**AANSR1 - 0730188691**

**AANSR2 - 0730188692**

**AANSR3 - 0730188693**

**AANSR4 - 0730188694**

**AANSR5 - 0730188695**

**Step 4:** During a lecture you simply open your contacts/address book and, when you see a question on the screen at the front of the class, speed dial the number corresponding to your response choice. You will not be charged for calls to *clickOn* response numbers.