MACQUARIE UNIVERSITY | FACULTY OF BUSINESS AND ECONOMICS

ACCG301
Organisational Planning and Control
Semester 2, 2010

Department of Accounting and Finance

Macquarie University
Faculty of Business and Economics
Unit Outline

Semester and Year: **Second Semester, 2010**

Unit Co-ordinator: **Rahat Munir**

Prerequisite: **ACCG200**

Credit Points: **Three (3)**

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

ABOUT THIS UNIT

- This unit enables students to gain an understanding of strategies, organisational structures, performance measurement systems, motivation and sustainability from a management accounting perspective. The primary objective of this unit is to understand 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 and systems deliver attributes that are valued by customers, and that employees continue to be motivated for its successful implementation. The unit demonstrate that management accounting plays a very significant role in supporting and directing these requirements for successful implementation of organisational strategies, structures and systems.

  Achievement of the unit's objectives should enable students to be able to propose coherent strategies, design suitable organisational structures and employ various approaches to measuring and managing performance. In addition, students should be able to apply appropriate management accounting technologies to effectively and efficiently manage suppliers, customers, costs and quality to support organisational strategies. These outcomes contribute to the development of critical, analytical and integrative thinking and the ability to be aware of environmental and social impacts on organisational planning and control practices.

- This unit has 3 credit points, which means that the workload is about 9 hours per week. The workload include the 3 hour lecture and tutorial, and is applied across the 15 weeks during the semester, that is, the 13 teaching weeks plus the 2 mid-semester recess weeks.

- This unit constitutes part of the core curriculum of studies required by ICAA/CPA/NIA. It is one of three undergraduate units in cost and management accounting. It is a prerequisite to the elective unit, ACCG330 Strategic Management Accounting.

TEACHING STAFF

	Room	Telephone	Email
Unit Coordinator			**accg301@mq.edu.au**
▪ Mr. Rahat Munir	E4A340	9850 4765	
Deputy Unit Coordinator			
▪ Ms. Aleks Pop-Vasileva	E4A 253A	9850 4854	
Teaching Administrator			
▪ Ms. Cissy Zhan	E4A 350A	9850 4832	
Other Tutors			
▪ Sessional staff			Details on unit website (Blackboard)

UNIT EMAIL

Please note that any correspondence with the Unit Coordinator, Deputy Unit Coordinator and Teaching Administrator should be through using official email account of this unit: **accg301@mq.edu.au**. Please note that staff will not answer emails sent to them on their personal email address.

CONSULTATION TIMES

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 email. You may, however, phone staff during their consultation hours.

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

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

CLASSES

Classes in ACCG301 are composed 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 one two-hour lecture every week (1 x 2 hours). Lecture slides will be uploaded at the unit's Web site on Tuesday *i.e.* one/two days before the lecture. The lecture will also be available via iLecture after the lecture on Thursday. The URL is: http://learn.mq.edu.au

TUTORIALS

Each student must register for a tutorial. There will be a one-hour tutorial each week (1 x 1 hour) from weeks 2 to 13. Students must finalise their tutorial enrolment by end of Week 2. Attendance in tutorials is compulsory. 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 and in-tutorial quizzes.

The timetable for classes for ACCG301 is 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 Teaching Administrator using this unit's official email address: accg301@mq.edu.au. Other staff members will not deal with tutorial changes.

Absences in 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, *viz*, tutorial-related work, in-tutorial quizzes 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

   The form is available at:
   http://www.reg.mq.edu.au/Forms/APSCon.pdf

2) Students who are absent in tutorials for two (2) consecutive days or less duration within a study period and as a consequence cannot attend tutorials and complete tutorial-related work and in-tutorial quizzes must apply for Consideration. Students must lodge an **'Advice of Absence'** form (available at: http://www.businessandeconomics.mq.edu.au/for/new_and_current_students/undergraduate/how_do_i/absences) and attach supporting documentation (e.g. medical certificate) and lodge it at BESS, Level 1 of E4B. 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 BESS, Level 1 of E4B or electronically to the Teaching Administrator by Monday of Week 14.

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".**

PRIZES

Details regarding prizes for this unit are located at:
http://www.businessandeconomics.mq.edu.au/undergraduate_degrees/prizes_scholarships

REQUIRED AND RECOMMENDED TEXTS AND/OR MATERIALS

- Davidson *et al*. **Management: Core Concepts and Applications** (2nd Edition), John Wiley & Sons, 2009.

- Langfield-Smith, K., Thorne, H. & Hilton, R. W. **Management Accounting: Information for Managing and Creating Value** (5th Edition) McGraw-Hill, 2009.

- Summers, J. and Smith, B. **Communication Skills Handbook for Accounting** (3rd 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.)*

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.

TECHNOLOGY USED AND REQUIRED

All Macquarie units use Blackboard. The Blackboard uses features particular to certain browsers and/or require some additional software. You can check that your computer's software and hardware meets Macquarie University Blackboard standard requirements at https://learn.mq.edu.au/webct/RelativeResourceManager/25994001/Public%20Files/uw/software.html.

UNIT WEB PAGE

The web page for this unit can be found at: **http://learn.mq.edu.au/**. Consult the web page frequently where you will find important information posted, including essential announcements. The following information will be available on Blackboard:

• Unit Outline	• Announcements
• Lecture slides	• iLecture
• 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. 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. 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 Teaching Administrator (email: accg301@mq.edu.au).

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

LEARNING OUTCOME S

The learning outcomes of this unit are:

1. competently access, discuss and use the key theories of organisational strategy;
2. describe and interpret interdependencies between organisational design, structure and strategy;
3. discuss the key theories of motivation;

4. describe how management accounting technologies constructively drive and support the attainment of an organisation's strategies regarding managing costs, inventory, customers and suppliers;
5. demonstrate how performance measurement systems (financial and non-financial) are used to evaluate performance of a range of business units/responsibility centres and of managers taking into account allocated costs and common costs; and,
6. determine how management (and financial) accounting technologies enable or constrain the ability of an organisation to account for its environmental and social impacts.

GRADUATE CAPABILITIES

In addition to the discipline-based learning objectives, all academic programs at Macquarie seek to develop the capabilities the University's graduates will need to develop to address the challenges, and to be effective, engaged participants in their world. This unit contributes to this by developing the following graduate capabilities:

1. Discipline specific knowledge and Skills

a. identify, recognise and define the key terms of 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 accounting technologies to account for an organisation's environmental and social impacts.

2. Critical, Analytical and Integrative Thinking
3. Problem Solving & Research Capability
4. Creative and Innovative
5. Effective Communication
6. Commitment to Continuous learning

TEACHING AND LEARNING STRATEGY

The teaching strategy in ACCG301 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 hour each teaching week)
Lectures are intended to provide an overview of conceptual frameworks and management accounting practices that are critical to the core themes of the unit, and students must attend them. 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.

Independent learning – learning by doing (about 6 hours each teaching week and 9 hours each week during the 2-week mid-semester recess)
ACCG301 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 research project, 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 attendance in tutorials is compulsory. The tutor will facilitate a highly student-centred discussion of answers to pre-set tutorial questions, case studies and critical thinking activities. These tutorial questions, case studies and critical thinking activities are made available to students in advance; please refer to page 9 and 10 (column 5). In addition there will be in-class individual and/or group exercises. 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 tutorials – the learning continues
At the end of each week, solutions to quantitative questions will be posted on the unit website. Review your tutorial notes, compare your answers to the suggested solutions and consult with staff during consultation hours.

LECTURE AND TUTORIAL SCHEDULE

Week	Commencing	Topic	Readings and Lecturer	Pre-set Tutorial Questions/Case Studies/ Critical thinking activities
1	August 2	Managing and the manager's job	Davidson *et al.* Chapter 1 ***Rahat Munir***	
2	August 9	The internal environment: culture and diversity	Davidson *et al.* Chapter 3 – ***Rahat Munir***	Davidson *et al.* Chapter 1 Question (Q) 4, Q5, Q13, Q15 **Case Study:** Leading by examples: Roger Corbett's formula*
3	August 16	The external environment of management	Davidson *et al.* Chapter 5 – ***Rahat Munir***	Davidson *et al.* Chapter 3 Q9, Q13, Q19, Q20 **Case Study:** Retail: big plans in store* **Critical thinking activity:** Opening a new restaurant*
4	August 23	Managing strategy and strategic planning	Davidson *et al.* Chapter 7 – ***Aleks Pop-Vasileva***	***In-tutorial Quiz 1*** Davidson *et al.* Chapter 5 Q3, Q6, Q9, Q11 **Case Study:** Clear the decks* **Critical thinking activity:** The changing environment of retailing*
5	August 30	Organising	Davidson *et al.* Chapter 9 – ***Aleks Pop-Vasileva***	Davidson *et al.* Chapter 7 Q2, Q9, Q12, Q13 **Case Study:** Progress in the paper war* **Critical thinking activity:** How to enter the copying business*
6	September 6	Financial performance reports and transfer pricing	Langfield-Smith *et al*., Management Accounting Chapter (Ch.) 12 ***Aleks Pop-Vasileva***	Davidson *et al.* Chapter 9 Q10, Q11, Q14, Q15 **Case Study:** Bob's Appliances* **Critical thinking activity:** The Price of cost-cutting (page 299 of Davidson *et al*)
7	September 13	Financial performance measures for investment centres	Langfield –Smith *et al*., Ch. 13, pp. 650-666 ***Rahat Munir***	Langfield-Smith *et al*. Ch. 12 - 12.22, 12.24, 12.25, 12.28, 12.29,12.37, 12.38,12.40
		September 18 to October 4	**Mid Semester Recess**	

8	October 5	Contemporary measures to measuring and managing performance	Langfield-Smith *et al*., Ch. 14 ***Rahat Munir***	***In-tutorial Quiz 2*** Langfield-Smith *et al*. Ch. 13 -13.10, 13.12, 13.30, 13.31, 13.33, 13.34, 13.35 **Case study:** CASE 13.47 divisional performance reporting and evaluation; ethics (answer questions 1&2)
9	October 11	Managing and motivating individual behaviour	Davidson *et al.* Chapter 12 ***Aleks Pop-Vasileva***	Langfield-Smith *et al*. Ch. 14 – 14.4, 14.9, 14.13, 14.16, 14.26, 14.27, 14.28, 14.30
10	October 18	Managing suppliers, inventory and quality	Langfield-Smith *et al*., Ch. 15 pp. 735-754 and Ch. 16, pp.813-821 ***Aleks Pop-Vasileva***	Davidson *et al.* Chapter 12 Q14, Q17, Q21, Q22 **Case Study:** Why should I work for you? ***** **Critical thinking activity:** Increasing motivation*
11	October 25	Managing customers and costs	Langfield-Smith *et al*., Ch. 15 pp. 754-765 and Ch. 16 pp. 794-810 ***Aleks Pop-Vasileva***	***In-tutorial Quiz 3*** Langfield-Smith *et al.* Chs. 15 & 16 – 15.13, 15.33, 15.34, 16.21, 16.39, 16.40, 16.42 **Case Study:** CASE 16.60 Measuring and managing quality costs: manufacturer
12	November 1	Sustainability and management accounting	Langfield-Smith *et al*., Ch. 17 ***Rahat Munir***	Langfield-Smith *et al*. Chs. 15 & 16 – 15.23, 15.27, 15.38, 15.39, 16.31, 16.33, 16.36, 16.44
13	November 8	Review	***Rahat Munir***	Langfield-Smith *et al*. Ch. 17 – 17.6, 17.11, 17.19, 17.30, 17.33, 17.39, 17.40 **Case Study:** CASE 17.53 Environmental performance indicators; sustainability reporting: insurance company (answer questions 1, 2 & 3)

*** These case studies and critical thinking activities can be down-loaded from unit's website (Blackboard).**

Answers to pre-set calculative questions in the textbook by Langfield-Smith *et al*. will be posted on the Blackboard the week after they are discussed in the tutorials.

RESEARCH AND PRACTICE

This unit gives you opportunities to conduct your own research. Students enrolled in this unit will undertake a research project on one of the topics listed on page 15. The research project aims to provide students an opportunity to develop literature review skills, written communication skills in creative ways, express information in a coherent and integrated manner, and to analyse and interpret data about a 'real' organisation. Details of the research project are given in page 14-15.

RELATIONSHIP BETWEEN ASSESSMENT AND LEARNING OUTCOMES

The assessment tasks for **ACCG301** are summarised as follows:

Assessment summary

Assessment Item	Weighting	Type
Tutorial related work		
Tutorial assignments	*15%*	*Individual*
Tutorial participation	*5%*	*Individual, with a peer and/or in groups*
Total	***20%***	
Research Report	***15%***	*Group*
In-tutorial Quizzes	***15%***	*Individual*
Final Examination	***50%***	*Individual*
TOTAL	**100%**	

Assessments in this unit assist students in developing capabilities outlined on page 6-7 as Learning Outcomes. There is emphasis on continuous assessment to encourage students to learn constantly and consistently throughout the semester. Please refer to the matrix on page 13. Details of the assessment tasks, their rationale, due dates, grading method, submission method, feedback procedure and estimated student workload are outlined on page 12.

If you are absent from a tutorial and miss an assessment, you must comply with requirements as stated on p.4. Compliance could result in: 1) an adjustment as to how your tutorial participation marks are calculated, and/or, 2) an increase in the weighting of your final examination mark.

Quiz 1 is early low risk diagnostic task which will be conducted in week 4. The aim of this task is to provide academic staff with important feedback on teaching and student learning. Students who will be identified as being at risk must make use of the "Consultation Times" and/or contact Unit-Coordinator (accg301@mq.edu.au) for academic counselling.

	Assessment Task 1	Assessment Task 2	Assessment Task 3	Assessment Task 4
Title/Name	Tutorial Activities (Assignments & Participation)	Research Report	In-tutorial Quizzes	Final Exam
Description	Weekly sub-mission of written answers to pre-set tutorial questions provided on p. 9-10 In-class group work and discussions and presentations	Undertake a research project on one of the topic listed on page 15	3 in-tutorial quizzes in week 4, 8 and 11. Each quiz 15 minutes. Quiz 1: MCQ and/ or discursive Quiz 2: MCQ and/ or discursive Quiz 3: Calculative and /or discursive	Covers all learning outcomes
Due date	Each week from weeks 2 to 13	Due dates provided on page 15	Quiz 1: Early diagnostic Week 4: 23 August Quiz 2: Week 8: 5 October Quiz 3: Week 11: 25 October	Examination Period
% Weighting	**Home Assignments: 1.5% each Total: 15%** **Participation: Total 5%**	**15%**	**5% each Total: 15%**	**50%**
Grading method	Refer to marking criteria for tutorial assessments at page 20 and marking criteria for tutorial participation at page 21	Refer to marking criteria at page 22	Refer to marking criteria on unit webpage	Final Examination Mark as per university policy and procedures (refer to handbook and faculty website)
Submission method	In-tutorials	In-tutorials	In-tutorials (first 15 minutes of the tutorial time)	As per university policy and procedures (refer to handbook and faculty website)
Feedback *(type, method, date)*	Marked assignments together with feedback sheet (page 20) returned to students within two weeks Consolidated class assessments & participation marks will be posted on Blackboard in week 14.	Marked research reports together with feedback sheet (page 21) returned to students through BESS in week 14/15 (Exact date will be posted on Blackboard in week 13)	Marked quizzes returned to students within two weeks after the quiz date	As per university policy and procedures (refer to handbook and faculty website)
Estimated student workload (hours)	Reading chapter and attempting pre-set questions 2 hours per week	6 hours	Reading chapters and taking a quiz 2 hours	Discretion of the student (continuous learning throughout the semester and additional study in the weeks before the exam)

	Assessment Task 1	Assessment Task 2	Assessment Task 3	Assessment Task 4
Learning outcomes assessed				
1		√		
2		√		
3			√	√
4	√	√		√
5	√		√	√
6	√		√	
Graduate capabilities assessed				
1a	√		√	
1b				√
1c			√	
1d		√		
1e	√		√	
1f			√	
1g	√			√
1h			√	√
1i	√			
2		√		
3		√		
4		√		
5		√		√
6	√			√

Tutorial Related Work – 20%

Tutorial assignments – 15%

The objective of this assessment is to provide students with an opportunity to demonstrate that they are working continuously throughout the semester to achieve the learning outcomes of the unit. The tutor will award a mark toward tutorial assignments based on the quality and completeness of written answers to pre-set tutorial questions, case studies and critical thinking activities. Tutorial assignments coversheet together with detailed criteria for assessing your work are on page 20.

The tutor will collect written answers to pre-set tutorial questions, case studies and critical thinking activities at the beginning of every tutorial. Details of pre-set questions, case studies and critical thinking activities are provided on page 9 and 10 (column 5). Case studies and questions for critical thinking activities can be down-loaded from the Blackboard. Each assignment will earn for the student a mark of 1.5% and best 10 weekly assignments out of 12 will count toward the 10% assessment marks. Late submission will not be accepted for marking, *i.e.*, a mark of **ZERO** will be assigned accordingly.

Tutorial participation – 5%

Student participation is an essential feature of a successful tutorial. Tutorials are designed to provide an interactive environment in which students will be able to discuss key concepts with each other (individually or in groups), and their tutor, in order to improve their understanding of the management and management accounting. Critical thinking activities (given on page 9-10, column 5) are set for group discussion in the tutorials. Students are advised to come prepared with the questions for critical thinking activities to actively participate in tutorial discussions, through the provision of high quality answers and insightful comments that lead to further discussion and problem solving. 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 21 for detailed criteria).

The 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 also be randomly selected in the tutorials to answer pre-set tutorial questions and will be provided opportunities to fully engage in tutorial individual as well as 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.

Research Report - 15%

Students will undertake a research project on one of the topic listed below. The objective of the project is to provide students an opportunity 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 gain in-depth knowledge of the concepts underpinning this unit through the quality of their work completed for this research project. Students should be able to make sense of the concepts and re-interpret knowledge to provide well-considered responses to questions. This provides further opportunity for students to develop their critical analysis skills, problem-solving skills and creative thinking skills from the assessment tasks.

Students will work in small groups. At the tutor's discretion students will be assigned to a group of at the most 3 students. Tutors will randomly assign students with other students and schedule report submission dates in the tutorial in Week 4, allowing a maximum of three submissions each week. The report must be of professional quality, typed, double-spaced, Ariel 12-point font with 1" margin. It is expected that the report will be presented as a logical argument based on sound analysis of the facts and not on opinion or speculation. Point-form analysis is not acceptable. The report must be short, that is, fewer than **SIX** double-spaced typed pages, concise and to the point. Excessive length, excessive verbosity, lack of precision or otherwise poor writing skill will affect the grade.

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 8, 9, 10, 11, 12 & 13. Research report coversheet together with detailed criteria for assessing you report are on page 22. Late submission will not be accepted for marking, *i.e.*, a mark of **ZERO** will be assigned accordingly.

The topics for the corresponding weeks are as follows:

Week Due	Topic	Additional Information
8 starting October 5	Describing an organisation's internal and external environment – what are the strengths, weaknesses, opportunities and threats?	You are required to find a real organisation with sufficient information (*i.e.* annual report, website & published media information) to assist you in analysing their internal and external environment.
9 starting October 11	Showcasing an organisation's mission, vision, objectives, corporate and business strategies	You are required to find a real organisation with sufficient information to assist you in showcasing the mission, vision, objectives, corporate and business strategies.
10 starting October 18	An organisation's structure - does it support its corporate and business strategies?	You are required to find a real organisation with sufficient information to assist you in showcasing the organisational structure and its corporate and business strategies.
11 starting October 25	Financial and Non-financial performance indicators in an organisation's annual report – its relevance and understandability	For topics 11, 12 and 13 you are required to find an annual report for an organisation of your choice. Please ensure that the company you select has sufficient information for you to complete this task.
12 starting November 1	Information on employees and customers in an organisation's annual report – its relevance and understandability	
13 starting November 8	Information on suppliers and competitors 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 three (3) in-class quizzes during the semester with each quiz worth 5% for a total of 15%. Quiz one (1) is early low risk diagnostic assessment task that will provide the unit teaching staff with feedback on students that may require further assistance to be successful in the unit. The quizzes will either consists of multiple choice and/or discursive and/or calculative questions. The discursive questions in quizzes will be in a format and difficulty similar to final examination questions. Feedback on the quizzes will be provided in the tutorial two teaching weeks from the date the quiz was undertaken. For example, feedback on Quiz 2 held in Week 8 will be provided in Week 10. The schedule and topic coverage of the quizzes are as follows:

	Week No.	**Possible topics covered**	**Time (minutes)**	**Type of Questions**
Quiz 1	4 starting August 23	Concepts and techniques learnt in ACCG200 that are relevant to ACCG301– Topics 1, 2 & 3 Davidson *et al.* - Chapters 1, 3 and 5	15	Multiple choice and/or discursive
Quiz 2	8 starting October 5	Topics 4, 5, 6 & 7 Davidson *et al.* - Chapters 7 & 9 Langfield-Smith *et al.* - Chapters 12 and 13 (pp. 650-666)	15	Multiple choice and/or discursive
Quiz 3	11 starting October 25	Topics 8, 9 & 10 Davidson *et al.* – Chapter 12 Langfield-Smith *et al.* - Chapters 14, 15 (pp. 735-754) & 16 (pp. 813-821)	15	Calculative and/or Discursive

Final Examination – 50%

There will be final examination, of 3 hours duration, to be sat during the end of semester examination period. A final examination is included as an assessment task for this unit to provide assurance that:

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

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 2010 is from the 17th of November to 3rd December, 2010. More details will be announced in due course in the final lecture in Week 13.

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.mq.edu.au/policy/docs/special_consideration/policy.html (see page 18 also).

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

ACADEMIC HONESTY

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

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

Further information on the academic honesty can be found in the Macquarie University Academic Honesty Policy at:
http://www.mq.edu.au/policy/docs/academic_honesty/policy.html

GRADES

All final grades in the Department of Accounting and Finance are determined by a grading committee and are not the sole responsibility of the Unit Coordinator.

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

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

Please also refer to relevant pages in the 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.

http://www.businessandeconomics.mq.edu.au/for/new_and_current_students/undergraduate/admin_central/grade_appeals.

SPECIAL CONSIDERATION

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

STUDENT SUPPORT SERVICES

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

IT CONDITIONS OF USE

Access to all student computing facilities within the Faculty of Business and Economics is restricted to authorised coursework for approved units. At all times, student ID cards must be displayed in the locations provided.
Students are expected to act responsibly at all times when utilising University IT facilities. The following regulations apply to the use of computer labs and online services:

- Accessing inappropriate web sites, or downloading inappropriate material, are not permitted, material that is not related to coursework in units authorised to use these facilities is deemed inappropriate.

- Downloading copyright material without permission from the copyright owner is illegal, and strictly prohibited. Students detected undertaking such activities will face disciplinary action, which may possibly result in criminal proceedings.

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

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

ACCG301 ORGANISATIONAL PLANNING AND CONTROL
Tutorial Assignments (1.5% each): Marking Criteria and Feedback Sheet

STUDENT NAME:_____ **SID:**_____

TUTORIAL NO:_____ **TUTOR NAME:**_____

I have awarded your tutorial assignment a mark out of 1.5	
This is because your presentation achieved the listed criteria at a (√):	
- High Distinction (HD) Excellent level of quality (1.28 –1.5)	
- Distinction (D) Very Good level of quality (1.12)	
- Credit (Cr) Good level of quality (0.98)	
- Pass (P) Fair level of quality (0.75)	
- Fail (F) Poor level of quality (less than 0. 67)	

	HD	**D**	**CR**	**P**	**F**	
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

Well done – keep up the good work!	
Keep on trying!	
Please see an ACCG301 Staff during consultation hours	
Please learn about proper citation **http://www.accg.mq.edu.au/Accg_docs/pdf/postgraduate_coursework/Harvard_Referencing_System.pdf**	

ACCG301 ORGANISATIONAL PLANNING AND CONTROL

Tutorial Participation (5%)

Marking Criteria

Mark	Criteria
10 - 8.5 (HD)	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.
	Very actively participated in group work/discussions.
	Attended at least 10 tutorials.
7.5 - 8.4 (D)	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.
	Very actively participated in group work/discussions.
	Attended at least 10 tutorials.
6.5– 7.4 (Cr)	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.
5-6.4 (P)	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.
4.5- 4.9 (PC)	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.
3.5- 4.4 (F)	Participated in tutorial discussions and activities.
	Was not disruptive in class
	Attended 9 tutorials.
2-3.4 (F)	Participated in tutorial discussions and activities.
	Was not disruptive in class
	Attended 8 tutorials.
1.9-1 (F)	Participated in tutorial discussions and activities.
	Was not disruptive in class.
	Attended 7 tutorials.
0 (F)	Attended less than 7 tutorials.

ACCG301 ORGANISATIONAL PLANNING AND CONTROL
Research Report Cover Sheet (15%): Marking Criteria and Feedback

STUDENT NAME:_____ SID:_____
Individual Contribution:_____%
STUDENT NAME:_____ SID:_____
Individual Contribution:_____%
STUDENT NAME:_____ SID:_____
Individual Contribution:_____%

TUTORIAL NO:_____ TUTOR NAME:_____

I have awarded your report a mark out of 15	
This is because your presentation achieved the listed criteria at a (√):	
- High Distinction (HD) Excellent level of quality (12.75 – 15)	
- Distinction (D) Very Good level of quality (11.25)	
- Credit (Cr) Good level of quality (9.75)	
- Pass (P) Fair level of quality (7.5)	
- Fail (F) Poor level of quality (less than 6.75)	

	HD	**D**	**CR**	**P**	**F**	
Introduction: Clear objectives and structure of report.						No clear objectives and structure of report.
Demonstrated an in-depth understanding of the topic.						Knowledge of the topic not demonstrated.
Effective analysis and interpretation of data about the 'real' organisation.						Superficial analysis and inadequate interpretation of data about 'real' organisation.
Clear and logical development of argument.						Argument very difficult to follow.
Inclusion of reliable evidence.						Evidence is inaccurate or extremely questionable
Conclusion: Clear summary of the main points or findings of the research conducted.						No clear summary of the main points or findings of the research conducted.
Used proper citation and Harvard Referencing.						Did not use proper citation and Harvard Referencing.
Word constraint respected.						Report exceeded 4 pages.
Effective use of pictures, figures and tables, graphs (if applicable) in the report.						Pictures, figures and tables, graphs added no value to the report.
Presented information, in written form, in an excellent professional, coherent and integrated manner.						Presented information in an unprofessional manner, lacking coherency and integration.

Additional Comments: