

MACQUARIE
UNIVERSITY



FACULTY OF
BUSINESS AND ECONOMICS

ACCG301
Organisational Planning and Control

Semester 2, 2011

Department of Accounting and Corporate Governance

**MACQUARIE UNIVERSITY
FACULTY OF BUSINESS AND ECONOMICS
UNIT OUTLINE**

Year and Semester:	2011 Second Semester
Unit Convenor:	Rahat Munir
Prerequisites / Corequisites:	ACCG200
Credit Points:	3 Credit Points

Students in this unit should read this unit outline carefully at the start of semester. It contains important information about the unit. Additional materials referred to in the unit outline must be read and are considered integral parts of the unit outline. If anything in it is unclear, please consult the Unit Convenor.

ABOUT THIS UNIT

Unit Description

- The unit focuses on strategies, organisational structures, performance measurement systems, motivation and sustainability from a management accounting perspective. 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

By the end of this unit students should 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 of organisational decision making.

- 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.

Unit Rationale

- This unit constitutes part of the core curriculum of studies required by CPA Australia, the Institute of Chartered Accountants in Australia and NIA membership. It is one of three undergraduate units in cost and management accounting.

TEACHING STAFF

	Room Number	Telephone	Email
Unit Convenor (UC) ▪ Rahat Munir	E4A340	9850 4765	accg301@mq.edu.au Please note that any correspondence with the UC, DUC & TA must be sent using the official unit email account. Staff will not respond to emails sent to their individual email addresses.
Deputy Unit Convenor (DUC) ▪ Aleksandra Pop-Vasileva	E4A352	9850 4854	
Teaching Administrator (TA) ▪ Ms. Kim Lu	E4A320A	9850 4821	
Other Lecturers and Staff ▪ Sessional Staff	To be advised (see unit website)		

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 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.

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 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 the unit's website).

Students experiencing significant difficulties with any topic in the unit must seek assistance immediately. **Please note that staff will only answer emails sent from official Macquarie University email accounts.**

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; include instructor-led discussions and

other lecture activities. The tutorials complement lectures by providing opportunities to further explore all relevant concepts and techniques.

- The timetable for ACCG301 classes can be found on the University web site at: <http://www.timetables.mq.edu.au/>

Lectures

Students must attend a two-hour (1 x 2hr) lecture every week; lecture attendance is thus critical to students' learning in this unit. Non-attendance of lectures may result in students not being successful 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 at: <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 a 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.

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, Ms Ying Lu, using the official email address for this unit.

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, 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/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 and in-tutorial quizzes 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

BESS on the ground level in Building 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 in Building E4B or electronically to the Unit Convenor on or before the Monday October 14, 2011.

Compliance with (1) and (2) could result in: a) an adjustment as to how your tutorial-related/lecture-related work marks are calculated, and/or, b) an increase in the weighting of your final examination mark.

- **The semester recess is from September 19-30, 2011; there are no classes scheduled during this time.**
- **Please note that Monday the October 3, 2011 is Labour Day, is public holiday. The lecture and tutorials are cancelled on this day. Please see page 21 for additional information and also observe announcements on the unit web page concerning this public holiday. Alternative arrangements, if any, for the lecture and tutorials will be posted on the unit web site.**

REQUIRED AND RECOMMENDED TEXTS AND/OR MATERIALS

Prescribed Text

- **Cost Accounting: A Managerial Emphasis**

By Horngren, Datar, Foster, Rajan, Ittner, Wynder, Maguire and Tan
1st Australian ed. 2011, Pearson

This text can also be purchased as an e-book option available for purchase at www.pearson.com.au/highered/macquarie_uni; this website permits student to purchase the ebook and MyAccountingLab as a package. The required texts can be purchased from the Macquarie University Co-op Bookshop.

Recommended Academic Journals

Reference to papers from these journals may be referred to during lectures; specific references will be provided in the lecture notes.

- ✓ Accounting, Organisations and Society
- ✓ Accounting, Auditing and Accountability Journal
- ✓ International Journal of Operations and Production Management
- ✓ International Journal of Public Sector Management
- ✓ Journal of Small Business Management
- ✓ Management Accounting Research

Please note that these journals are available electronically through Macquarie University Library.

TECHNOLOGY USED AND REQUIRED

- Students are required to use information technology in this unit.
- Students will need to use:
 - Library databases to source materials for the research reports, which are accessed electronically;
 - Electronic (internet) access to Blackboard to download unit outlines and other materials required for class activities and assignments;
 - Microsoft word and excel (where applicable) for the research reports and selected tutorial problems).

You can check that your computer's software and hardware compatibility with 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/> through which students will be able to access resources to support your learning throughout the semester. You must regularly visit the website and use it as a resource centre to assist with your learning.

The following course materials and 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. 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.

UNIT OBJECTIVES AND LEARNING OUTCOMES

The learning objectives of this unit are to:

1. To introduce how management accounting supports planning and control activities;
2. To facilitate an understanding of the interdependencies between strategy, organisational structure and management control systems;
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 focus on students enhancing their capabilities to:

1. Identify, recognise and illustrate key management accounting concepts and techniques and apply theoretical knowledge in practical situations;
2. Recommend coherent strategies and effectively utilise organisational structures and management control systems to facilitate strategy attainment;
3. Recognise and employ traditional and contemporary approaches to measuring and managing performance (including transfer pricing) essential to organisational planning and control processes;
4. Apply appropriate management accounting technologies to effectively and efficiently manage suppliers, customers, time, capacity, costs and quality to support organisational strategies, and account for organisational environmental and social sustainability;
5. Employ capital budgeting techniques to support strategic capital investment decisions and organisational control; and
6. Identify and understand theories and dynamics of motivation to explain employee behaviour.

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 (Learning outcomes, no's' 1 to 6 identified in preceding section, page 7).
2. Critical, Analytical and Integrative Thinking
3. Problem Solving and Research Capability
4. Creative and Innovative
5. Effective Communication
6. Engaged and Ethical Local and Global citizens
7. Socially and Environmentally Active and Responsible
8. Capable of Professional and Personal Judgement and Initiative
9. 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 hours each teaching week)

The lectures are generally intended to introduce and discuss conceptual frameworks and management accounting practices that are critical to the core themes of the course. Reference to real-life examples are 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. Students may also be introduced to research relating to a specific topic. 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 pages 10 and 11 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. iLectures 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)

ACCG301 relies heavily on independent learning where students read the relevant chapter, revise the lecture notes, prepare answers to the pre-set tutorial assignments, construct their research reports, 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 10 and 11. To fully participate in discussions, it is essential that students prepare written responses to all of the tutorial questions assigned. 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, some 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, and consult with staff during consultation hours.

CLASS TIMETABLE

Week	Topic	Readings	Pre-set tutorial questions from the prescribed text	Pre-set tutorial questions from 'Readings in Management Accounting'*
1 Starting August 1	Management Accounting in Context.	Chapter 1 Lecture by: Rahat Munir		
2 Starting August 8	Managing Cost and Capacity	Chapter 8 Lecturer: Rahat Munir	Chapter 1: 1.12, 1.24, 1.25	1.2 Cost/Management Accounting: The Twenty-First Century Paradigm
3 Starting August 15	Managing Customers and Time	Chapter 10 (pp.396 – 405) Chapter 16 (pp.646 – 651) Lecture by: Rahat Munir	Chapter 8: 8.10, 8.15, 8.16, 8.23	
4 Starting August 22	Strategy, Balanced Scorecard and Strategic Profitability Analysis	Chapter 15 Lecture by: Rahat Munir	<u>In-tutorial Quiz 1</u> Chapter 10: 10.10, 10.14 Chapter 16: 16.9, 16.24	6.4 Measuring and Managing Customer Profitability
5 Starting August 29	Quality Management	Chapter 16 (pp.634 – 646) Chapter 6 (Heizer and Render.*) Lecture by: Rahat Munir	Chapter 15: 15.16, 15.18, 15.26	2.5 Strategy or Stakeholders: Which Comes First?
6 Starting September 5	Managing Inventory	Chapter 17 Lecture by: Aleksandra Pop-Vasileva	Chapter 16: 16.2, 16.17, 16.18 Chapter 6: Discussion Questions 1, 3	
7 Starting September 12	The Theory of Constraints	Chapter 16 (pp. 652 – 654) Lecture by: Rahat Munir	<u>In-tutorial Quiz 2</u> Chapter 17: 17.5, 17.8, 17.16,17.19, 17.26	
September 19-30 Mid-Semester Recess, October 3 Public Holiday				

8 Starting October 4	Capital Budgeting and Cost Analysis	Chapter 18 Lecture by: Rahat Munir	Chapter 16: 16.13, 16.25, 16.26, 16.34	
9 Starting October 10	Management Control Systems and Transfer Pricing	Chapter 19 Lecture by: Aleksandra Pop-Vasileva	Chapter 18: 18.2, 18.9 18.20,18.25	
10 October 17	Performance Measurement and Compensation	Chapter 20 Lecture by: Rahat Munir	Chapter 19: 19.14, 19.17, 19.18, 19.20	11.1 Transfer Pricing With ABC
11 Starting October 24	Motivating Employees	Chapter 16 (Robins et al.*) Lecture by: Aleksandra Pop-Vasileva	<u>In-tutorial Quiz 3</u> Chapter 20: Q.20.5, 20.20, 20.22	11.3 “Greening” With EVA
12 Starting October 31	Measuring and Reporting Sustainability	Chapter 14 Lecture by: Rahat Munir	Chapter 16: Review Questions: 14, 15, 17 Case application: Best Buy . . . best job	
13 Starting November 7	Review and Final Examination Preparation	Lecture by: Rahat Munir	Chapter 14: 14.1, 14.8, 14.37	8.3 Johnson & Johnson: A Model for Sustainability Reporting

*This material has been uploaded on the unit blackboard.

NB: There is no lecture on Monday, October 3, 2011 due to Public Holiday. Students enrolled in this lecture may attend any other lecture of this unit during that week.

RESEARCH AND PRACTICE

This unit gives you opportunities to conduct your own research and gives you practice in applying research findings in your assessments, specifically the Research Report topics listed on page 16-17

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. This unit uses research from external sources, namely management accounting academic journals listed earlier in this unit outline, to support your learning of management accounting concepts, techniques and technologies. Details of the research project are given in page 16-17.

RELATIONSHIP BETWEEN ASSESSMENT AND LEARNING OUTCOMES

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

Assessment Item	Weighting	Type
<i>Assessment task 1: Tutorial related work Tutorial assignments</i>	<i>20%</i>	<i>Individual</i>
<i>Assessment Task 2: Research Report</i>	<i>15%</i>	<i>Group</i>
<i>Assessment Task 3: In-tutorial Quizzes</i>	<i>15%</i>	<i>Individual</i>
<i>Assessment Task 4: Final Examination</i>	<i>50%</i>	<i>Individual</i>
TOTAL	100%	

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

If you are absent from a tutorial and miss an assessment, you must comply with requirements as stated on page 4-5. 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.

	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 submission of written answers to pre-set tutorial questions provided on p. 10-11 In-class group work and discussions and presentations	Undertake a research project on one of the topics listed on page 16-17	3 in-tutorial quizzes in week 4, 7 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 16-17	Quiz 1: Early diagnostic Week 4: Quiz 2: Week 7: Quiz 3: Week 11:	Examination Period
% Weighting	20%	15%	15% (5%x3)	50%
Grading method	Refer to marking criteria for tutorial assessments at page 22	Refer to marking criteria at page 23	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 (<i>type, method, date</i>)	Marked assignments will be returned to students within two weeks Consolidated class assessments & participation marks will be posted on Blackboard in week 14.	Marked research reports together will be returned to students in week 14 (Exact data will be announced in week 13 lecture)	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

	Assessment Task 1	Assessment Task 2	Assessment Task 3	Assessment Task 4
				before the exam)
Learning outcomes assessed				
1		√		
2		√		
3			√	√
4	√	√		√
5	√		√	√
6	√		√	√
Graduate capabilities assessed				
1 (Learning outcomes, no's' 1 to 6 identified on page 7).	√	√	√	√
2				√
3			√	
4		√		
5	√		√	
6			√	
7		√		√
8		√		√
9		√		√

Tutorial Related Work – 20%

Tutorial assignments – 20%

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. Late submission will not be accepted for marking, *i.e.*, a mark of **ZERO** will be assigned accordingly.

The tutor will collect 7 written answers to pre-set tutorial questions in the following manner:

- (a) 4 random collections of pre-set questions given at the end of the ‘readings in management accounting’ (column 5 on page 10 & 11). Each of this assignment is worth 3.5 marks (*i.e.* total marks 14).
- (b) 3 random collections of pre-set tutorial questions provided on page 10 & 11 (column 4). Each of these assignments will earn for the student marks of 2 (*i.e.* total marks 6).

The pre-set tutorial questions are designed to provide an interactive environment in the tutorials 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. Student participation is an essential feature of a successful tutorial. Students are advised to come prepared with the questions for class 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.

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 as well as group work.

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. 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** typed pages (including tables, figures and appendices), concise and to the point. Excessive length, excessive verbosity, lack of precision or otherwise poor writing skill will affect the grade. Student must use: (a) 1.5 line spacing, and (b) 2.5mm margins.

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 & 13. All research reports must have a 'Research Report Cover Sheet' (page 23) and a title page. The research report cover sheet can be downloaded from the unit website. 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 and requirements
8	<p>Managing Customers and Time Based on the organisation that you have selected, identify and describe their customers. Using one of Porters' competitive forces, namely "Bargaining Power of Customers", determine the extent to which the organisations' customers have the ability to influence your organisation. Discuss and evaluate the organisations' customer relation management, how they create value (e.g. costs, time, and other sources of customer value) for their customers; make recommendations based on your evaluation as to how your organisation could increase the value created for their customers. Finally, comment on the relevance and usefulness of the information that you find in relation to theoretical concepts (for example, customer profitability analyses) concerning their management of customers.</p>
9	<p>Strategy, Balanced Scorecard and Strategic Profitability Analysis Based on the organisation that you have selected, you are required to describe the organisation's mission, describe and classify the organisation's strategy, and identify its' value proposition and core competencies. Using Porters Five Forces Framework illustrate these five forces for your organisation, and provide brief comments on how these forces they influence your organisation's profit potential. Using the Balanced Scorecard as a contemporary performance measurement framework, evaluate the current financial and non-financial measures that your organisation uses. Based on your evaluation, indicate in your opinion, the extent to which the strategies have been implemented, and make recommendations concerning additional areas (with some examples of performance measures) that your organisation could include in their Balanced Scorecard.</p>
10	<p>Managing Inventory and Quality Based on the organisation that you have selected, identify and describe their suppliers. Using one of Porters' competitive forces, namely "Bargaining Power of Input Suppliers", determine the extent to which the organisation's suppliers have the ability to influence your organisation. Describe how your organisation manages their inventory and using your theoretical knowledge of conventional and contemporary approaches to inventory management, discuss and evaluate the effectiveness of your organisations' inventory management practices. Describe how your organisation manages quality and determine the effectiveness thereof. Finally, comment on the relevance and usefulness of the information that you find in relation to your theoretical knowledge on suppliers, inventory management and quality.</p>

13	<p>Measuring and Reporting Sustainability</p> <p>Many organisations are producing a dedicated Sustainability report providing details of their social and environmental performance. Based on the organisation that you have selected, briefly outline its sustainability strategy. Using the Global Reporting Initiative (GRI), specifically the Principles for Defining Report Content and Ensuring Report Quality, evaluate the content of your organisation's Sustainability Report against the GRI principles. Include a table in your report that provides some examples of performance indicators for the categories provides on page 568-570 of your text, with some comments on their usefulness to stakeholders. Based on your evaluation, make recommendations as to how your organisation's sustainability report could be improved.</p>
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Students must ensure that they plan properly for and employ appropriate time management skills for the completion of this report, reasons such as (not an exhaustive list); my computer crashed, or my printer wouldn't work at 6am this morning, my roommate took my report by accident, will not be accepted as legitimate reasons for non-submission of your research report.

Suggestions on where students could locate information to assist with the delivery of the topics

Students are encouraged to explore profiles of organisations not only in Australia but elsewhere (for example United States, United Kingdom, India, China, Singapore, Malaysia). The following links will lead you to names of companies that are listed in various stock exchanges in the world. Students may also explore not-for-profit organisations.

There will be links within the following websites to individual organisations' websites.:

Not-for-profit organisations

<http://www.probonoaustralia.com.au/directory/>

Companies listed in the Australian Stock Exchange

<http://www.asx.com.au/asx/research/listedCompanies.do?coName=A>

Companies listed in the New York Stock Exchange

http://www.nyse.com/about/listed/lc_ny_name.html

Companies listed in the London Stock Exchange

<http://www.londonstockexchange.com/prices-and-news/stocks/stocks-and-prices.htm>

Companies listed in the Shanghai Stock Exchange

http://www.sse.com.cn/sseportal/en/c03/p1274/c1503_p1274.shtml

Companies listed in the Bombay Stock Exchange

<http://www.bseindia.com/qresann/compres.asp>

Companies listed in the Singapore Stock Exchange

http://www.sgx.com/wps/portal/marketplace/mp-en/listed_companies_info/company_announcements!/ut/p/c5/04_SB8K8xLLM9MSSzPy8xBz9CP0os3gTn1DXUFNLYwMLtwA3AyMvZ3Mf09AAA_dAc6B8JE55A3czArq99KPSc_KTgPb4eeTnpuoX5EZUOjoqKgIAFOdGOQ!!/d13/d3/L2dBISEvZ0FBIS9nQSEh/

Companies listed in the Malaysian Stock Exchange

http://www.klse.com.my/website/bm/listed_companies/company_announcements/annual_reports/index.jsp

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 7 will be provided in Week 9. The schedule and topic coverage of the quizzes are as follows:

	Week No.	Possible topics covered	Time (minutes)	Type of Questions
Quiz 1	4	Concepts and techniques learnt in ACCG200 that are relevant to ACCG301– Topics 1, 2 & 3	15	Multiple choice and/or discursive
Quiz 2	7	Topics 4, 5 & 6	15	Multiple choice and/or discursive
Quiz 3	11	Topics 7, 8, 9 & 10	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. The design of the examination paper incorporates discursive, calculative and case-study type 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.

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. The University's policy on special consideration process is available at http://www.mq.edu.au/policy/docs/special_consideration/policy.html

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"**

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>

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

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

Macquarie University uses the following grades in coursework units of study:

HD –High Distinction
 D – Distinction
 CR – Credit
 P – Pass
 F – Fail

Grade descriptors and other information concerning grading are contained in the Macquarie University Grading Policy which is available at: <http://www.mq.edu.au/policy/docs/grading/policy.html>

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

Students will be awarded one of these grades plus a Standardised Numerical Grade (SNG). The SNG is not necessarily a summation of the individual assessment components.

The final grade and SNG that are awarded reflect the corresponding grade descriptor in the Grading Policy.

In addition, there is a requirement to pass the final examination to be awarded a final grade of a Pass or a higher grade.

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 in 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/new_and_current_students/undergraduate_current_students/how_do_i/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 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. Student ID cards must be displayed in the locations provided at all times.

Students are expected to act responsibly when utilising University IT facilities. The following regulations apply to the use of computing facilities and online services:

- Accessing inappropriate web sites or downloading inappropriate material is not permitted. Material that is not related to coursework for approved unit 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 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: Feedback Sheet

STUDENT NAME: _____ **SID:** _____

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

I have awarded your tutorial assignment a mark out of:						
This is because your presentation achieved the listed criteria at a (√):						
- High Distinction (HD) Excellent level of quality (85%-100%)						
- Distinction (D) Very Good level of quality (75%-84%)						
- Credit (Cr) Good level of quality (65%-74%)						
- Pass (P) Fair level of quality (50%-64%)						
- Fail (F) Poor level of quality (< 50%)						
	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
Research Report Cover Sheet: Marking Criteria and Feedback Sheet

STUDENT NAME: _____ **SID:** _____
STUDENT NAME: _____ **SID:** _____
STUDENT NAME: _____ **SID:** _____
STUDENT NAME: _____ **SID:** _____

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

I have awarded your report a mark out of fifteen:						/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 – 12.74)						
- Credit (Cr) Good level of quality (9.75 – 11.24)						
- Pass (P) Fair level of quality (7.5 – 9.74)						
- Fail (F) Poor level of quality (< 2.5)						
	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 the 'real' organisation.
Clear and logical development of argument.						No logical development of argument OR 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 1500 words.
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.

Word constraint respected yes report exceeds word limit

Additional Tutor Comments (if applicable)