MNGT5311
Accounting for
Strategic Decision Making

Course Outline
Session 4, 2015

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PART A: COURSE-SPECIFIC INFORMATION

2. STAFF CONTACT DETAILS
Lecturer in charge: A/Professor Paul Andon
Quadrangle 3094
Telephone: 9385 5821
Email: p.andon@unsw.edu.au

Lecturer in charge: Professor Clinton Free
Quadrangle 3080
Telephone: 9385 9705
Email: c.free@unsw.edu.au

Consultation times will be posted on the course’s Moodle site.

3. COURSE DETAILS

3.1 Teaching Times and Locations
Updated information about class times and locations can be found on the AGSM website and by logging in to the Google Calendar.

3.2 Units of Credit
MNGT5311 Accounting for Strategic Decision Making is worth 6 units of credit.

3.3 Summary of Course
This course examines the design and use of management accounting tools for effective strategic management. Strategic-level management is about envisaging and realizing sustainable competitive advantage. To make decisions in aid of achieving sustainable competitive advantage, senior managers need business and market intelligence derived from a variety of analysis tools and frameworks. This course introduces you to a suite of strategically relevant management accounting frameworks and issues pertinent to these strategic analysis and decision making demands.

3.4 Course Aims and Relationship to Other Courses
This course aims to introduce you to a variety of accounting and control tools, concepts and issues pertinent to strategic management for sustainable competitive advantage.

In order to enrol in this course, the following pre-requisite must have been satisfied - MNGT5211: Core Accounting ‘Accounting and Financial Management’.
### 3.5 Student Learning Outcomes

<table>
<thead>
<tr>
<th>MBA Program Learning Goals and Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Learning Goal 1: Business Management Knowledge</strong></td>
</tr>
<tr>
<td>Students should be able to identify and apply current knowledge of disciplinary and interdisciplinary theory and professional practice to general management and business within diverse situations</td>
</tr>
<tr>
<td><strong>Learning Goal 2: Critical Thinking</strong></td>
</tr>
<tr>
<td>Students should understand and be able to identify, research and analyse complex issues and problems in business and develop appropriate solutions</td>
</tr>
<tr>
<td><strong>Learning Goal 3: Communication</strong></td>
</tr>
<tr>
<td>Students should be able to produce written documents and oral presentations that communicate effectively complex disciplinary ideas and information for the intended audience and purpose</td>
</tr>
<tr>
<td><strong>Learning Goal 4: Teamwork</strong></td>
</tr>
<tr>
<td>Students should be able to participate collaboratively and responsibly in teams and to reflect upon their own contribution to the team and on the necessary processes and knowledge within the team to achieve specified outcomes</td>
</tr>
<tr>
<td><strong>Learning Goal 5: Responsible Business</strong></td>
</tr>
<tr>
<td>Students should be able to appraise ethical, environmental and sustainability considerations in decision making and in practice in business</td>
</tr>
<tr>
<td>Students should be able to consider the social and cultural implications of management practices and of business activities</td>
</tr>
<tr>
<td><strong>Learning Goal 6: Leadership</strong></td>
</tr>
<tr>
<td>Students should be able to reflect upon their own personal leadership style and the leadership needs of business and of teams</td>
</tr>
<tr>
<td><strong>Learning Goal 7: International Perspective</strong></td>
</tr>
<tr>
<td>Students should understand the needs of undertaking business within a global context</td>
</tr>
<tr>
<td>Students should be able to apply business management knowledge to business situations within global markets with due recognition for differences in cultural, legal, commercial and other issues</td>
</tr>
<tr>
<td><strong>Learning Goal 8: Risk Management</strong></td>
</tr>
<tr>
<td>Students should be able to demonstrate an understanding of the limits in precision and the risks associated with business models</td>
</tr>
<tr>
<td>Students should be able to appraise risk and to develop risk mitigation strategies applicable to business undertaken within uncertain and volatile environments</td>
</tr>
</tbody>
</table>

For more information on the Postgraduate Coursework Program Learning Goals and Outcomes, see Part B of the course outline.

The following table shows how your Course Learning Outcomes relate to the overall Program Learning Goals and Outcomes, and indicates where these are assessed:

<table>
<thead>
<tr>
<th>Program Learning Goals and Outcomes</th>
<th>Course Learning Outcomes</th>
<th>Course Assessment Item</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>This course helps you to achieve the following MBA Program Learning Goals</strong></td>
<td><strong>On successful completion of the course, you should be able to:</strong></td>
<td><strong>This learning outcome will be assessed in the following items:</strong></td>
</tr>
<tr>
<td>1 Business Management Knowledge</td>
<td>• Recognise and apply selected strategic accounting tools and frameworks to a variety of business settings.</td>
<td>• Syndicate projects</td>
</tr>
</tbody>
</table>
## Program Learning Goals and Outcomes

<table>
<thead>
<tr>
<th>Program Learning Goals and Outcomes</th>
<th>Course Learning Outcomes</th>
<th>Course Assessment Item</th>
</tr>
</thead>
</table>
| 2 Critical Thinking                | • Analyse and evaluate specific business problems with a range of strategic accounting tools and frameworks.  
• Tailor strategic accounting tools and frameworks in response to specific business problems. | • Syndicate projects  
• Final examination |
| 3 Communication                   | • Effectively communicate business ideas and knowledge. | • Syndicate projects  
• Final examination |
| 4 Teamwork                         | • Work collaboratively and responsibly in team settings. | • Syndicate projects  
• Final examination |
| 5 Responsible Business            | • Appraise ethical considerations relating to the application of strategic accounting tools and frameworks. | • Final examination |
| 6 Leadership                       | • Research and concisely communicate thought leadership on strategic accounting issues. | • Syndicate projects |
| 7 International Perspective       | • Examine the application of strategic accounting tools through international cases and examples. | • Syndicate projects |
| 8 Risk Management                 | • Appreciate the limits of learned accounting tools and frameworks.  
• Apply selected strategic accounting tools for appraising strategic risks and formulating mitigation strategies. | • Final examination |

## 4. ASSESSMENT

### 4.1 Formal Requirements

In order to pass this course, you must:

- Achieve a composite mark of at least 50; and
- Make a satisfactory attempt at all assessment tasks.

### 4.2 Assessment Summary

<table>
<thead>
<tr>
<th>Assessment Component</th>
<th>Weight</th>
<th>Program Learning Goals and Outcomes Addressed</th>
<th>Due Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Syndicate Project 1</td>
<td>30%</td>
<td>1, 2, 3, 4, 6, 7</td>
<td>TBA</td>
</tr>
<tr>
<td>Syndicate Project 2</td>
<td>40%</td>
<td>1, 2, 3, 4, 6, 7</td>
<td></td>
</tr>
<tr>
<td>Final Exam</td>
<td>30%</td>
<td>1, 2, 3, 4, 5, 8</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
4.3 Assessment Details

**Syndicate Projects 1 and 2**

**Weight:** Project 1: 30%; Project 2: 40%

**Due:** Date and time TBA

This assessment will be undertaken by syndicates of four students and will relate to a nominated organisation. Details regarding the nature and content of the case study are to be provided in a separate hand-out in the first class.

For guidelines on formatting and presenting the Syndicate Case Project, see [http://www.asb.unsw.edu.au/currentstudents/agsmmba/academicinformation/assessmentsandexaminations/Pages/default.aspx](http://www.asb.unsw.edu.au/currentstudents/agsmmba/academicinformation/assessmentsandexaminations/Pages/default.aspx)

**Final examination**

**Weight:** 30%

**Date:** Date and time TBA

Students will be advised of the specific format and content covered by the final examination during the Week 12 seminar. There will be a variety of questions, both discursive and practical. The final examination may contain multiple choice questions, calculation-based questions, and/or essay style questions.

4.4 Assessment Format

For guidelines on formatting and presenting your assignment, see [http://www.asb.unsw.edu.au/currentstudents/agsmmba/academicinformation/assessmentsandexaminations/Pages/default.aspx](http://www.asb.unsw.edu.au/currentstudents/agsmmba/academicinformation/assessmentsandexaminations/Pages/default.aspx)

4.5 Assignment Submission Procedure

You should be reminded to keep a copy of all work submitted for assessment and to keep your returned marked assignments.

4.6 Late Submission

AGSM MBA Programs applies a daily penalty of 5% to late assignments. This policy was reviewed in October 2009 in light of the fact that certain schools within the Australian School of Business apply a 10% penalty. The decision of AGSM MBA Programs following this review was that current 5% penalty is appropriate to all of our programs and will remain unchanged.

Refer to policy at: [http://www.asb.unsw.edu.au/currentstudents/agsmmba/academicinformation/assessmentsandexaminations/Pages/default.aspx](http://www.asb.unsw.edu.au/currentstudents/agsmmba/academicinformation/assessmentsandexaminations/Pages/default.aspx)

**Quality Assurance**

The ASB is actively monitoring student learning and quality of the student experience in all its programs. A random selection of completed assessment tasks may be used for quality assurance, such as to determine the extent to which program learning goals are being achieved. The information is required for accreditation purposes, and aggregated findings will be used to inform changes aimed at improving the quality of ASB programs. All material used for such processes will be treated as confidential and will not be related to course grades.
5. COURSE RESOURCES

There is no prescribed text book.

All materials will be provided through the course’s Moodle website. This can be accessed at: http://moodle.telt.unsw.edu.au

6. COURSE EVALUATION AND DEVELOPMENT

Mid- and end-of-Session feedback is sought from students about the courses offered in the AGSM MBA Program, and continual improvements are made based on this feedback. The mid-Session feedback is collected in weeks 3 or 4, and communicated to students in the class following its collection. Significant changes to courses and programs within the Program based on end-of-Session feedback are communicated to subsequent cohorts of students.

7. COURSE SCHEDULE

<table>
<thead>
<tr>
<th>Seminar</th>
<th>Unit Topic</th>
</tr>
</thead>
</table>
| 1       | Course introduction, The Strategic Scorecard  
|         | Presentation from syndicate case organisation |
| 2       | Enacting strategy with the balanced scorecard |
| 3       | Knowing and managing your business processes |
| 4       | Knowing and managing your customers |
| 5       | Knowing and managing your suppliers |
| 6       | **Syndicate Project 1 Presentations** |
| 7       | Controlling strategy: Management control systems and internal control |
| 8       | Rewarding performance: Management incentives and executive compensation |
| 9       | Risk management |
| 10      | Fraud examination |
| 11      | Corporate governance, the role of the board and course review |
| 12      | **Syndicate Project 2 Presentations** |
PART B: KEY POLICIES, STUDENT RESPONSIBILITIES AND SUPPORT

1. PROGRAM LEARNING GOALS AND OUTCOMES

The Australian School of Business Program Learning Goals reflect what we want all students to BE or HAVE by the time they successfully complete their degree, regardless of their individual majors or specialisations. For example, we want all our graduates to HAVE a high level of business knowledge, and a sound awareness of ethical, social, cultural and environmental implications of business. As well, we want all our graduates to BE effective problem-solvers, communicators and team participants. These are our overall learning goals for you.

You can demonstrate your achievement of these goals by the specific outcomes you achieve by the end of your degree (e.g. be able to analyse and research business problems and propose well-justified solutions). Each course contributes to your development of two or more program learning goals/outcomes by providing opportunities for you to practise these skills and to be assessed and receive feedback.

Program Learning Goals for undergraduate and postgraduate students cover the same key areas (application of business knowledge, critical thinking, communication and teamwork, ethical, social and environmental responsibility), which are key goals for all ASB students and essential for success in a globalised world. However, the specific outcomes reflect different expectations for these levels of study.

We strongly advise you to choose a range of courses which assist your development of these skills, e.g., courses assessing written and oral communication skills, and to keep a record of your achievements against the Program Learning Goals as part of your portfolio.

**MBA Program Learning Goals and Outcomes**

**Learning Goal 1: Business Management Knowledge**
Students should be able to identify and apply current knowledge of disciplinary and interdisciplinary theory and professional practice to general management and business within diverse situations

**Learning Goal 2: Critical Thinking**
Students should understand and be able to identify, research and analyse complex issues and problems in business and develop appropriate solutions

**Learning Goal 3: Communication**
Students should be able to produce written documents and oral presentations that communicate effectively complex disciplinary ideas and information for the intended audience and purpose

**Learning Goal 4: Teamwork**
Students should be able to participate collaboratively and responsibly in teams and to reflect upon their own contribution to the team and on the necessary processes and knowledge within the team to achieve specified outcomes

**Learning Goal 5: Responsible Business**
Students should be able to appraise ethical, environmental and sustainability considerations in decision making and in practice in business
Students should be able to consider the social and cultural implications of management practices
Learning Goal 6: Leadership
Students should be able to reflect upon their own personal leadership style and the leadership needs of business and of teams.

Learning Goal 7: International Perspective
Students should understand the needs of undertaking business within a global context. Students should be able to apply business management knowledge to business situations within global markets with due recognition for differences in cultural, legal, commercial and other issues.

Learning Goal 8: Risk Management
Students should be able to demonstrate an understanding of the limits in precision and the risks associated with business models. Students should be able to appraise risk and to develop risk mitigation strategies applicable to business undertaken within uncertain and volatile environments.

2. ACADEMIC HONESTY AND PLAGIARISM

The University regards plagiarism as a form of academic misconduct, and has very strict rules regarding plagiarism. For UNSW policies, penalties, and information to help you avoid plagiarism see: [http://www.lc.unsw.edu.au/plagiarism/index.html](http://www.lc.unsw.edu.au/plagiarism/index.html) as well as the guidelines in the online ELISE and ELISE Plus tutorials for all new UNSW students: [http://info.library.unsw.edu.au/skills/tutorials/InfoSkills/index.htm](http://info.library.unsw.edu.au/skills/tutorials/InfoSkills/index.htm).

To see if you understand plagiarism, do this short quiz: [http://www.lc.unsw.edu.au/plagiarism/plagquiz.html](http://www.lc.unsw.edu.au/plagiarism/plagquiz.html).

For information on how to acknowledge your sources and reference correctly, see: [http://www.lc.unsw.edu.au/onlib/ref.html](http://www.lc.unsw.edu.au/onlib/ref.html).

For the ASB Harvard Referencing Guide, see the ASB Referencing and Plagiarism webpage (ASB >Learning and Teaching>Student services> Referencing and plagiarism).

3. STUDENT RESPONSIBILITIES AND CONDUCT

Students are expected to be familiar with and adhere to university policies in relation to class attendance and general conduct and behaviour, including maintaining a safe, respectful environment; and to understand their obligations in relation to workload, assessment and keeping informed.

AGSM MBA Programs and UNSW policies

In general, UNSW policies apply to staff and students of AGSM MBA Programs. Where there are additional points or procedures which apply specifically to AGSM MBA Programs they are set out on the AGSM website: [http://www.asb.unsw.edu.au/currentstudents/agsmmba/studentresources/studentsrightsandresponsibilities/Pages/default.aspx](http://www.asb.unsw.edu.au/currentstudents/agsmmba/studentresources/studentsrightsandresponsibilities/Pages/default.aspx).

If students are in doubt about the policy or procedure relating to a particular matter they should seek advice from the Student Experience.

‘Student Responsibilities’, ‘Workload’ and policies such as ‘Occupational Health and Safety’.

3.1 Workload

It is expected that you will spend at least ten hours per week studying this course. It is expected that you will spend at least ten hours per week studying this course. This time should be made up of reading, research, working on exercises and problems, and attending classes. In periods where you need to complete assignments or prepare for examinations, the workload may be greater.

Over-commitment has been a cause of failure for many students. You should take the required workload into account when planning how to balance study with employment and other activities.

3.2 Attendance

Your regular and punctual attendance at lectures and seminars is expected in this course. University regulations indicate that if students attend less than 80% of scheduled classes they may be refused final assessment.

http://www.asb.unsw.edu.au/currentstudents/agsmmba/academicinformation/enrolmentinformation/Pages/default.aspx#class attendance

3.3 General Conduct and Behaviour

You are expected to conduct yourself with consideration and respect for the needs of your fellow students and teaching staff. Conduct which unduly disrupts or interferes with a class, such as ringing or talking on mobile phones, is not acceptable and students may be asked to leave the class. More information on student conduct is available at: https://my.unsw.edu.au/student/atoz/BehaviourOfStudents.html.

3.4 Occupational Health and Safety

UNSW Policy requires each person to work safely and responsibly, in order to avoid personal injury and to protect the safety of others. For more information, see http://www.ohs.unsw.edu.au.

3.5 Keeping Informed

You should take note of all announcements made in lectures, tutorials or on the course web site. From time to time, the University will send important announcements to your university e-mail address without providing you with a paper copy. You will be deemed to have received this information. It is also your responsibility to keep the University informed of all changes to your contact details.

4. SPECIAL CONSIDERATION AND SUPPLEMENTARY EXAMINATIONS

You must submit all assignments and attend all examinations scheduled for your course. You should seek assistance early if you suffer illness or misadventure which affects your course progress. For both general and specific information on ‘special considerations’ contact Student Experience and the lecturer-in-charge: Also see
General Information on Special Consideration:

1. All applications for special consideration must be **lodged online through myUNSW within 3 working days of the assessment due date** (Log into myUNSW and go to My Student Profile tab > My Student Services channel > Online Services > Special Consideration). You will then need to submit the originals or certified copies of your completed Professional Authority form (pdf - download here) and other supporting documentation to Student Central. For more information, please study carefully the instructions and conditions at: https://my.unsw.edu.au/student/atoz/SpecialConsideration.html.

2. Please note that documentation may be checked for authenticity and the submission of false documentation will be treated as academic misconduct.

3. Applications will **not** be accepted by teaching staff. Student Experience will be automatically notified when you lodge an online application for special consideration.

4. Decisions and recommendations are only made by Student Experience, **not** by tutors.

5. Applying for special consideration **does not** automatically mean that you will be granted a supplementary exam or other concession.

Special Consideration and the Final Exam:

Applications for special consideration in relation to the final exam are considered by an AGSM Student Experience panel to which lecturers-in-charge provide their recommendations for each request.

If you attend the regular final exam, you are extremely unlikely to be granted a supplementary exam. Hence if you are too ill to perform up to your normal standard in the regular final exam, **you are strongly advised not to attend**. However, granting of a supplementary exam in such cases is not automatic. You would still need to satisfy the criteria stated above.

5. **STUDENT RESOURCES AND SUPPORT**

The University and the ASB provide a wide range of support services for students, including:

- **AGSM Student Experience**
  Advice and direction on all aspects of enrolment, timetables and graduation.
  Ground Floor – Blue Counter, AGSM Building (G27),
  Ph: 9931 9400
  E: studentexperience@agsm.edu.au

- **Moodle eLearning Support:**
For online help using Moodle, follow the links:
https://student.unsw.edu.au/moodle

For login issues

**UNSW IT Service Centre**
Hours: Monday to Friday: 8.00 a.m. to 8.00 p.m.
       Saturday and Sunday: 11 a.m. to 2.00 p.m.
Email: ITServiceCentre@unsw.edu.au
Phone: +61 2 9385 1333

For assistance in using Moodle, including how to upload assessments.

**The AGSM eLearning Coordinator**
Hours: Monday-Friday, 9.00 a.m. to 5.00 p.m.
Email: elearning@agsm.edu.au
Phone: +61 2 9931 9541

For help with technical issues and problems.

**External TELT Service Centre**
Hours: Monday to Friday: 7.30 a.m. to 9.30 p.m.
       Saturday and Sunday: 8.30 a.m. to 4.30 p.m.
Email: externalteltsupport@unsw.edu.au
Phone: +61 2 9385 3331

- **ASB Education Development Unit (EDU)**
  http://www.asb.unsw.edu.au/learningandteaching
  Academic writing, study skills and maths support specifically for ASB students. Services include workshops, online and printed resources, and individual consultations. EDU Office: Room GO7, Ground Floor, ASB Building (opposite Student Centre); Ph: 9385 5584; Email: edu@unsw.edu.au Consultation online booking: https://booking.online.unsw.edu.au/booking/asb_consultation.login Visit us on Facebook: www.facebook.com/educationdevelopmentunit

- **UNSW Learning Centre** www.lc.unsw.edu.au Academic skills support services, including workshops and resources, for all UNSW students. See website for details.

- **Library training and search support services:**
  http://info.library.unsw.edu.au/web/services/services.html

- **IT Service Centre:** Technical support for problems logging in to websites, downloading documents etc. https://www.it.unsw.edu.au/students/index.html
  UNSW Library Annexe (Ground floor)

- **UNSW Counselling and Psychological Services**
  http://www.counselling.unsw.edu.au
  Free, confidential service for problems of a personal or academic nature; and workshops on study issues such as ‘Coping With Stress’ and ‘Procrastination’.
  Office: Level 2, Quadrangle East Wing; Ph: +61 2 9385 5418

- **Student Equity & Disabilities Unit** http://www.studentequity.unsw.edu.au
  Advice regarding equity and diversity issues, and support for students who have a disability or disadvantage that interferes with their learning.
  Office: Ground Floor, John Goodsell Building; Ph: +61 2 9385 4734