Australian School of Business

School of Accounting

ACCT3583 MANAGEMENT ACCOUNTING 2

ACCT3593 MANAGEMENT ACCOUNTING 2 (HONOURS)

COURSE OUTLINE
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1. COURSE STAFF

1.1 Staff Members and Contact Details

Contact details for lecturer-in-charge and teaching staff:

<table>
<thead>
<tr>
<th>Teaching Staff</th>
<th>Room Number</th>
<th>Telephone</th>
<th>e-mail</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lecturer-in-charge</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ms. Linda Chang</td>
<td>Quad 3074</td>
<td>9385 5817</td>
<td><a href="mailto:linda.chang@unsw.edu.au">linda.chang@unsw.edu.au</a></td>
</tr>
<tr>
<td>Lecturing Staff</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ms. Linda Chang</td>
<td>Quad 3074</td>
<td>9385 5817</td>
<td><a href="mailto:linda.chang@unsw.edu.au">linda.chang@unsw.edu.au</a></td>
</tr>
<tr>
<td>Dr. Mandy Cheng</td>
<td>Quad 3056A</td>
<td>9385 6343</td>
<td><a href="mailto:m.cheng@unsw.edu.au">m.cheng@unsw.edu.au</a></td>
</tr>
<tr>
<td>Dr. Yee Shih Phua</td>
<td>Quad 3062</td>
<td>9385 5812</td>
<td><a href="mailto:y.phua@unsw.edu.au">y.phua@unsw.edu.au</a></td>
</tr>
<tr>
<td>Honours Program Lecturer-in-charge</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dr. Mandy Cheng</td>
<td>Quad 3056A</td>
<td>9385 6343</td>
<td><a href="mailto:m.cheng@unsw.edu.au">m.cheng@unsw.edu.au</a></td>
</tr>
<tr>
<td>Other Teaching Staff</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ms. Nicolette Landsbergen</td>
<td>Quad 3089</td>
<td>9385 6283</td>
<td><a href="mailto:n.landsbergen@unsw.edu.au">n.landsbergen@unsw.edu.au</a></td>
</tr>
<tr>
<td>Ms. Deirdre Tshien</td>
<td>Quad 3089</td>
<td>9385 6283</td>
<td>To be advised</td>
</tr>
<tr>
<td>Ms. Yichelle Zhang</td>
<td>Quad 3089</td>
<td>9385 6283</td>
<td>To be advised</td>
</tr>
<tr>
<td>Mr. Jonathan Yuen</td>
<td>Quad 3089</td>
<td>9385 6283</td>
<td>To be advised</td>
</tr>
</tbody>
</table>

1.2 Communication and Consultation with Staff

Students will be notified of staff consultation hours during the first tutorial in Week 1. You are encouraged to seek help at a time that is convenient to you from any staff member teaching this course during their regular consultation hours. Each staff member will be available for up to three hours per week to conduct consultations on a drop-in basis or via phone (please note that students who drop-in will be given priority over people who call). Staff will not conduct extensive consultations by e-mail.

Please note that common etiquette must be observed when conducting any written communication with staff members. We will not accept any written communication that does not contain your name and student identification number, and/or uses short hand or text/SMS language. Please be aware that staff members will only address any (small) email queries in their consultation times, after they have dealt with drop-in students and phone queries.

2. INFORMATION ABOUT THE COURSE

2.1 Teaching Times and Locations

<table>
<thead>
<tr>
<th>Lecture Location</th>
<th>Lect No.</th>
<th>Day</th>
<th>Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Science Theatre</td>
<td>Lect A</td>
<td>Wednesday</td>
<td>13:00-15:00</td>
</tr>
<tr>
<td>Science Theatre</td>
<td>Lect B</td>
<td>Thursday</td>
<td>10:00-12:00</td>
</tr>
<tr>
<td>Webster Theatre A</td>
<td>Lect C</td>
<td>Wednesday</td>
<td>18:00-20:00</td>
</tr>
</tbody>
</table>

Tutorial times and locations can be found on WebCT Vista.
2.2 Units of Credit

ACCT 3583 Management Accounting 2 has a total of 6 units of credit.

2.3 Relationship of this Course to Other Course Offerings

This course is offered by the School of Accounting and may form part of an accounting major, double major or disciplinary minor within the Bachelor of Commerce or Bachelor of Economics degree. In order to enrol in this course, the following prerequisite must have been satisfied – ACCT 2522 Management Accounting 1. This course also constitutes part of the core curriculum of studies required by CPA Australia.

2.4 Approach to Learning and Teaching

At university, the focus is on self-directed search for knowledge. Lectures, tutorials, textbooks, exams and other resources are all provided to help you learn. You are therefore required to attend all lectures and tutorials, and read all required readings in order to fully grasp and appreciate the concepts of Management Accounting 2.

It is up to you to choose how much work you will do in each part of the course: preparing for classes; completing assignments; studying for exams; and seeking assistance or extra work to extend and clarify your understanding. You must choose an approach that best suits your learning style and goals in this course. Tutorial questions and self-study questions are provided to guide your learning process.

The teaching staff have put a great deal of thought into the development and presentation of this course so students may experience a flexible but directed learning approach to Management Accounting 2.

3. COURSE AIMS AND OUTCOMES

3.1 Course Aims

This course is concerned with the ways in which tangible and intangible resources are leveraged and combined, through organisational strategies and processes, to create organisational competence and deliver ‘value’ for a diversity of organisational stakeholders. We focus on shareholders, customers, employees, suppliers, the community and the natural environment. We also consider how value can be created from managing the relationships among various stakeholders, as well as the ways in which a ‘balance’ can be achieved, both in the short- and long-terms. We aim to introduce these issues, to encourage critical thinking, and to impart a set of competencies that will enable such issues to be addressed with confidence and creativity in a professional and work-based context. The course draws upon contemporary and international research, professional literatures, case studies and the applied research experiences of course participants to explore the issue of Management Accounting 2.
3.2 Student Learning Outcomes

Content-based Learning Outcomes

As a result of satisfactorily completing this course, you will be able to:

1. **Formulate and implement strategies** based on an understanding of the external environment, and the identification/management of the main categories of organisational resources;

2. **Create organisational value** via the analysis and management of **stakeholder relationships**, with a focus on shareholders, customers, suppliers, employees, the society and the environment;

3. Understand the ways in which organisational strategies and resource management decisions impact upon various forms of stakeholder value both in the short- and long-terms; and

4. Appreciate the complementary nature of the various management accounting techniques and how managerial decisions must be made within the confines of stakeholder value framework.

Desired Skills-based Outcomes

As a result of satisfactorily completing this course, you should achieve the following skills:

5. A capacity to learn independently and to assume responsibility for the learning process;

6. A capacity to learn within teams – to co-operate with team members, to assume leadership and to manage differences and conflicts;

7. A capacity to conduct applied business research – acquiring, analysing and presenting knowledge;

8. A capacity to tolerate ambiguity in managerial and organisational problem-solving;

9. A capacity to think critically about informing literatures (both research and practitioner-based literature) and extant organisational practices;

10. An ability to apply knowledge to specific organizational contexts; and

11. A capacity to reflect on your own strengths and weaknesses as a learner.
3.3 Teaching Strategies

The course consists of lectures and tutorials.

Lectures

Each student is required to register for a lecture time via myUNSW. Lectures (two hours per week) will be held each Wednesday and Thursday (except as specified in the course timetable – see Section 9 of the course outline). The purpose of lectures is to introduce and explain concepts that are critical to the core themes of the course. Furthermore, lectures are aimed at providing students with the essential Management Accounting 2 frameworks and provide guidance on how these frameworks can be applied to specific organisational contexts.

In order to maximise the benefits of attending lectures, students are expected/encouraged to read the relevant study materials thoroughly before attending lectures. Lecture notes will be posted on WebCT Vista in the week prior to the lecture being held.

Tutorials

Each student is required to register for a tutorial group via myUNSW. Tutorials (one hour per week) will be held each week from Weeks 1 to 12. The tutorials constitute the core learning experience of this course. During tutorials, students will be encouraged to discuss and critique accounting concepts in a team environment, present their findings in front of the class, as well as apply their knowledge to solve business problems via homework questions and class exercises.

Tutorial questions will be posted on WebCT Vista in the week prior to the tutorial being held. It is essential that, prior to a tutorial, you read the relevant course materials and prepare written responses to any tutorial questions assigned. Tutorial solutions will be posted on WebCT Vista a week after the tutorials have ended. Please note that we will only provide key point solutions to discursive questions.

To assist in the development of key research and analysis skills, some of these tutorial questions will require students to conduct additional research using library resources.

Tutorial times and locations can be found at myUNSW.

Self-Study

Self-study is a key element of the learning design of this course. From time to time, self-study materials will be posted on WebCT Vista to facilitate deeper learning of core elements of the course. The aim of these self-study questions is to encourage students to assume responsibility in the learning process, and to make the tutorials more effective. Thus onus is on students to review and complete these materials. Staff will be available in consultation hours to assist with difficulties experienced with self-study materials.
4. STUDENT RESPONSIBILITIES AND CONDUCT

4.1 Preparation for and Performance in Class

It is a requirement of this course that all students attempt the assigned weekly readings and tutorial questions prior to attending class. The importance of adequate preparation prior to each tutorial, including the completion of all self-study questions cannot be overemphasised, as the effectiveness and usefulness of the tutorial depends to a large extent on students’ active participation during the tutorial.

4.2 Workload

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.

4.3 Attendance

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

4.4 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 making and/or receiving mobile phones calls, is not acceptable and students may be asked to leave the class. More information on student conduct is available at: www.my.unsw.edu.au.

4.5 Keeping Informed

You should take note of all announcements made in lectures, tutorials or on WebCT Vista. 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. Specific announcements will also be made via WebCT Vista. It is also your responsibility to keep the University informed of all changes to your contact details.
5. LEARNING ASSESSMENT

5.1 Formal Requirements

All assessment tasks are considered compulsory. This ensures that you have every opportunity to illustrate your knowledge of the course material. Failure to complete an assessment task may result in students being refused permission to sit the final examination, and being given an “Unsatisfactory Fail” (UF) grade for this course.

To be eligible for a passing grade in this course, students must:

(a) Achieve composite mark of at least 50% AND
(b) Satisfactorily complete all assessment tasks (or submit appropriate documentation relating to your failure to complete a task to the Lecturer-in-charge) AND
(c) Achieve a satisfactory level of performance in the final exam. This usually means a minimum mark of 50%. Any student having an overall mark of 50 or more but less than 50% in the final examination will be given an UF grade.

Please note that there will only be ONE supplementary final exam. It is the student’s responsibility to ensure that he or she is available on the date of the supplementary exam. Please see section 5.3 for more detailed explanations of the special consideration and supplementary exam process.

NOTE: A “pass conceded” (PC) grade may only be granted by the Faculty Assessment Committee, and not the Head of Department or the Lecturer-in-charge of this course.

5.2 Assessment Overview

The composite mark for Management Accounting 2 will be calculated as follows. (Honours students are to be advised separately.)

<table>
<thead>
<tr>
<th>Assessment Item / Due date</th>
<th>Weight</th>
<th>Item Assesses Learning Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Random homework checks</td>
<td>5%</td>
<td>1,2, 3, 8, 9, and 10</td>
</tr>
<tr>
<td>In-class quiz (Week 4)</td>
<td>5%</td>
<td>1, 2, 3, 5, 8, 9 and 10</td>
</tr>
<tr>
<td>In-lecture test (Week 8)</td>
<td>15%</td>
<td>2, 3, 4, 5, 8, 9 and 10</td>
</tr>
<tr>
<td>Syndicate case study (due Week 10)</td>
<td>20%</td>
<td>1-11</td>
</tr>
<tr>
<td>Final examination</td>
<td>55%</td>
<td>1-5, 8-11</td>
</tr>
<tr>
<td>TOTAL</td>
<td>100%</td>
<td></td>
</tr>
</tbody>
</table>
Random homework checks (5%)

Your tutor will choose three weeks at random in which to review your written answers to the assigned tutorial homework questions. Your final homework preparation mark will comprise the two best reviews. Each review is worth a maximum of two marks (this will be scaled to a proportion of 5% at the end of the semester). The answers do not need to be 100% correct to receive full marks.

<table>
<thead>
<tr>
<th>Tutorial Preparation Marking Guideline:</th>
</tr>
</thead>
<tbody>
<tr>
<td>2 marks</td>
</tr>
<tr>
<td>1 mark</td>
</tr>
<tr>
<td>0 mark</td>
</tr>
</tbody>
</table>

Please note that:

- Your homework will not be reviewed if you are more than fifteen minutes late for your assigned tutorial;
- If you’re absent on the week of the review, you will need to provide suitable documentation for your absence before your tutor will agree to review your work at a later stage during the semester;
- If you know in advance that you are going to be absent from your assigned tutorial you may choose to show your homework to your tutor in their consultation time, prior to the tutorial in which the homework may be checked;
- Other tutors cannot review your work; and
- Plagiarism rules apply for homework checks.

In-class Quiz (5%)

The aim of this in-class quiz is to provide you with ongoing feedback relating to your understanding and learning progress within the course. This assessment tests both technical and analytical skills learned in this course.

Location/time: An in-class quiz will be held during the Week 4 tutorial (the week starting 18 August). The test will start at 25 minutes into the tutorial.

*You can only sit the quiz in your enrolled tutorial.* Students who come in late for the quiz will not be given extra time. Students who miss the quiz entirely will not be given a chance to re-sit the quiz.

Duration: 15 minutes. Please make sure you arrive at your tutorial on time.

Topics covered: All materials up to and including Week 3 lecture and Week 4 tutorial (Strategy development and analysis).

Format: Closed-book exam. Multiple-choice questions. More details to be advised later.

*Note: there is no “special consideration” for your quiz or “supplementary in-class quiz.”*
In-lecture Test (15%)  
The aim of this in-lecture test is to provide you with ongoing feedback relating to your understanding and learning progress within the course. This assessment tests both technical and analytical skills learned in this course.

Location/time: An in-lecture test will be held during the Week 8 lecture (the week starting 15 September). The test will start at 5 minutes into the lecture.

Students must attend their enrolled lecture for the test. If you are absent from your enrolled lecture you will not be allowed to sit the test at a later lecture time. If you know in advance that you will be unable to attend your lecture time you must contact the lecturer-in-charge before 5pm, 29 August 2008 to make alternative arrangements.

Duration: 40 minutes. Please make sure you arrive at your lecture on time.

Topics covered: Materials from Week 4 lecture (Implementing strategy via strategic performance measurement systems) to Week 7 lecture (Managing Supplier value and relationships).


Note: there is no “special consideration” for your test or “supplementary in-lecture test”.

Syndicate Case Study (20%)  
The case study will be undertaken by syndicates of 4-5 students within the same tutorial group. Self and peer assessment will be involved in the determination of the final mark.

Due dates:  
First draft submission: 4pm, 2 September (Tuesday Week 6).  
Groups are required to submit a draft copy of their assignment to WebCT Vista before the due date. Refer to Section 10 of this course outline for more details.

Final submission: 4pm, 7 October (Tuesday Week 10).  
Groups are required to submit a hard copy AND a soft copy of their assignment to WebCT Vista before the due date. Refer to Section 10 of this course outline for more details.

Topics covered: All materials up to and including Week 5 lecture (Week 6 tutorial): “Managing shareholder value and relationships”. Significant amount of applied research is required.

Format: Team work. Please note that part of your mark for the syndicate case study is peer-assessed. Refer to Section 10 of this course outline for more details.

Note: there is no “special consideration” for your case study.
Final Examination (55%)

Students are required to sit a final examination paper in this course. The exam will be held during the examination period at the end of session. University administration will issue a final examination timetable later in the session, which will provide the date, time and location(s) of the exam.

Students will be advised of the general format and content of the final examination in Week 12.

5.3 Special Consideration and Supplementary Examinations

The School of Accounting follows the UNSW policy and process for Special Consideration (see https://my.unsw.edu.au/student/atoz/SpecialConsideration.html). Specifically:

• Applications for special consideration (including supplementary examinations) **must go through UNSW Central administration** (within 3 working days of the assessment to which it refers) – applications will **not** be accepted by staff in the School of Accounting;

• Applying for special consideration does **not** automatically mean that you will be granted additional assessment or that you will be awarded an amended result;

• If you are making an application for special consideration (through UNSW Central Administration) you must send all documentations of your special consideration application (including medical certificates) to the lecturer-in-charge as well; and

• Please note that a register of applications for Special Consideration is maintained. History of previous applications for Special Consideration is taken into account when considering each case.

ASB Policy and Process for Special Consideration and Supplementary Exams

In the ASB, requests for special consideration are determined by a Faculty wide panel which will advise the Lecturer-in-Charge of appropriate action.

If the Faculty panel (see above) grants a special consideration request, this may entitle the student to sit a supplementary examination. In such cases the following procedures will apply:

• Supplementary exams will be scheduled centrally and will be held approximately two weeks after the formal examination period. Actual date will be advised by mid-semester.

• Where a student is granted a supplementary examination as a result of a request for special consideration, the student’s original exam (if completed) will not be marked and only the mark achieved in the supplementary examination will count towards the final grade.
Further information concerning supplementary examinations is available on the ASB website.

- Usually only unexpected/sudden illness/misadventure constitutes grounds for special considerations.
- The following reasons are usually **not sufficient** for special consideration:
  - Headache during the assessment;
  - Away due to work or personal commitments (it is your responsibility to manage your timetable);
  - Traffic/weather;
  - Multiple assessments on the same day; and
  - A vague and unspecified medical condition – your application AND your medical certificate MUST clearly specify the nature and the severity of your medical conditions. Please note that all medical records received are kept confidential.
- Please note that if your special consideration application is approved, your original assessment will NOT be marked and you **MUST sit for the supplementary assessment**. There will be no other form of special consideration. **In other words, if you apply for special consideration, you must be prepared to sit the supplementary assessment.** Supplementary exam is NOT a backup plan for your lack of preparation.
6. ACADEMIC HONESTY AND PLAGIARISM

The University regards plagiarism as a form of academic misconduct, and has very strict rules regarding plagiarism. For full information regarding policies, penalties and information to help you avoid plagiarism see: http://www.lc.unsw.edu.au/plagiarism/index.html

Plagiarism is the presentation of the thoughts or work of another as one's own.* Examples include:

- direct duplication of the thoughts or work of another, including by copying work, or knowingly permitting it to be copied. This includes copying material, ideas or concepts from a book, article, report or other written document (whether published or unpublished), composition, artwork, design, drawing, circuitry, computer program or software, website, Internet, other electronic resource, or another person’s assignment without appropriate acknowledgement;
- paraphrasing another person’s work with very minor changes keeping the meaning, form and/or progression of ideas of the original;
- piecing together sections of the work of others into a new whole;
- presenting an assessment item as independent work when it has been produced in whole or part in collusion with other people, for example, another student or a tutor; and,
- claiming credit for a proportion a work contributed to a group assessment item that is greater than that actually contributed.†

Submitting an assessment item that has already been submitted for academic credit elsewhere may also be considered plagiarism.

The inclusion of the thoughts or work of another with attribution appropriate to the academic discipline does not amount to plagiarism.

Students are reminded of their Rights and Responsibilities in respect of plagiarism, as set out in the University Undergraduate and Postgraduate Handbooks, and are encouraged to seek advice from academic staff whenever necessary to ensure they avoid plagiarism in all its forms.

The Learning Centre website is the central University online resource for staff and student information on plagiarism and academic honesty. It can be located at:

www.lc.unsw.edu.au/plagiarism

The Learning Centre also provides substantial educational written materials, workshops, and tutorials to aid students, for example, in:

- correct referencing practices;
- paraphrasing, summarising, essay writing, and time management;
- appropriate use of, and attribution for, a range of materials including text, images, formulae and concepts.

Individual assistance is available on request from The Learning Centre.

Students are also reminded that careful time management is an important part of study and one of the identified causes of plagiarism is poor time management. Students should allow sufficient time for research, drafting, and the proper referencing of sources in preparing all assessment items.

* Based on that proposed to the University of Newcastle by the St James Ethics Centre. Used with kind permission from the University of Newcastle
† Adapted with kind permission from the University of Melbourne.
7. **STUDENT RESOURCES**

7.1 **Course Resources**

  
  **NOTE:** You need to buy the 2007 edition (Red Cover)

- *Course Materials and Reading (2008) for ACCT 3583/3593 Management Accounting 2.*

Both the textbook and the course materials and reading are available from the UNSW Bookshop from late July 2008.

As many of the readings have changed, students are **strongly encouraged** to purchase the 2007 edition of the textbook and the 2008 edition of the supplementary reading materials. It is not advisable to purchase older editions from prior years.

Students enrolled in ACCT 3593 Management Accounting 2 (Honours) will receive additional readings during the Honours tutorials. The Lecturer-in-charge for ACCT 3593 is Dr. Mandy Cheng (Quad 3056A). An additional course outline for students enrolled in ACCT 3593 Management Accounting 2 (Honours) is available on WebCT Vista.

7.2 **Course Website**

A course website will be maintained within the Vista environment. You are required to have a Unipass and Unipin to access this website. In addition, you must be enrolled in the course to access the website. The website will contain announcements, copies of the weekly questions and any other material deemed suitable by the lecturer-in-charge from time to time. We cannot place any material on the website that involves the use of student IDs or that raises issues with respect to privacy. Details regarding access to this website will be provided in class.

7.3 **Other Resources, Support and Information**

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

**Learning and Study Support:**

- **ASB Education Development Unit**

  The Education Development Unit (EDU) provides learning support and assistance to all students in the ASB, to enable them to enhance the quality of their learning. The EDU services are free, and tailored to meet the academic needs of students in the Australian School of Business.
The role of the EDU is to provide

- A range of support initiatives for students from the Australian School of Business in relation to their transition to university;
- Learning skills development, resources and activities for Business students
- Academic writing and skills workshops throughout the session;
- Printed and online study skills resources, such as referencing guides, report writing and exam preparation;
- A drop-in EDU Office containing books and resources that can be borrowed;
- A limited consultation service for students with individual or small group learning needs.

EDU Contact Details

Location Room GO7 Ground Floor,
West Wing, Australian School of Business Building
Telephone: 02 9385 5584
Email: Edu@unsw.edu.au
Website www.business.unsw.edu.au/edu

UNSW Learning Centre (http://www.lc.unsw.edu.au)
In addition to the EDU services, the UNSW Learning Centre provides academic skills support services for all UNSW students. The Learning Centre is located on Level 2 of the Library and can be contacted by phone: 9385 3890 or through their website.

Technical support:
For any technical support issues (difficulty logging in to websites, problems downloading documents, etc) you can contact the UNSW IT Service Desk at:
(02) 9385 1333 ; Email: servicedesk@unsw.edu.au

Counselling support - http://www.counselling.unsw.edu.au
Students experiencing problems of a personal or academic nature are encouraged to contact the Counselling Service at UNSW. This consultation service is free and confidential and run by professional counsellors. The Counselling Service also conducts workshops on topics such as ‘Coping With Stress’ and ‘Procrastination’. The Counselling Service is located on Level 2, Quadrangle East Wing, and can be contacted on 9385 5418.

Library training and support services - http://info.library.unsw.edu.au
• Disability Support Services

Those students who have a disability that requires some adjustment in their teaching or learning environment are encouraged to discuss their study needs with the Course Coordinator or the Equity Officer (http://www.studentequity.unsw.edu.au/disabil.html). Early notification is essential to enable any necessary adjustments to be made.

In addition, it is important that all students are familiar with University policies and procedures in relation to such issues as:

• Examination procedures and advice concerning illness or misadventure https://my.unsw.edu.au/student/academiclife/assessment/examinations/examinationrules.html

• Occupational Health and Safety policies and student responsibilities; https://my.unsw.edu.au/student/atoz/OccupationalHealth.html

8. Continual Course Evaluation and Improvement

Each year feedback is sought from students and other stakeholders about the courses offered in the School and continual improvements are made based on this feedback. UNSW’s Course and Teaching Evaluation and Improvement (CATEI) Process (http://www.ltu.unsw.edu.au/ref4-5-1_catei_process.cfm) is one of the ways in which student evaluative feedback is gathered. Significant changes to courses and programs within the School are communicated to subsequent cohorts of students.
### COURSE SCHEDULE

<table>
<thead>
<tr>
<th>Week</th>
<th>Date</th>
<th>Lecture Topics</th>
<th>Lecturer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>28&lt;sup&gt;rd&lt;/sup&gt; Jul</td>
<td>Introduction plus the external environment: opportunities, threats, industry competition and competitive analysis</td>
<td>Linda Chang</td>
</tr>
<tr>
<td>2</td>
<td>4&lt;sup&gt;th&lt;/sup&gt; Aug</td>
<td>The internal environment: resources, capabilities, and core competencies</td>
<td>Linda Chang</td>
</tr>
<tr>
<td>3</td>
<td>11&lt;sup&gt;th&lt;/sup&gt; Aug</td>
<td>Strategy development and analysis</td>
<td>Mandy Cheng</td>
</tr>
<tr>
<td>4</td>
<td>18&lt;sup&gt;th&lt;/sup&gt; Aug</td>
<td>Implementing strategy via strategic performance measurement systems&lt;br&gt;&lt;br&gt;&lt;strong&gt;In-class quiz this week! (during tutorial)&lt;/strong&gt;</td>
<td>Mandy Cheng</td>
</tr>
<tr>
<td>5</td>
<td>25&lt;sup&gt;th&lt;/sup&gt; Aug</td>
<td>Managing shareholder value and relationships</td>
<td>Yee Phua</td>
</tr>
<tr>
<td>6</td>
<td>1&lt;sup&gt;st&lt;/sup&gt; Sept</td>
<td>Managing customer value and relationships&lt;br&gt;&lt;br&gt;&lt;strong&gt;Stage 1 of assignment due this week (4pm Tuesday 2&lt;sup&gt;nd&lt;/sup&gt; September)&lt;/strong&gt;</td>
<td>Yee Phua</td>
</tr>
<tr>
<td>7</td>
<td>8&lt;sup&gt;th&lt;/sup&gt; Sep</td>
<td>Managing supplier value and relationships</td>
<td>Yee Phua</td>
</tr>
<tr>
<td>8</td>
<td>15&lt;sup&gt;th&lt;/sup&gt; Sep</td>
<td>Managing employee value and intellectual capital&lt;br&gt;&lt;br&gt;&lt;strong&gt;In-lecture test this week! (during lecture)&lt;/strong&gt;</td>
<td>Mandy Cheng</td>
</tr>
<tr>
<td>9</td>
<td>22&lt;sup&gt;nd&lt;/sup&gt; Sep</td>
<td>Managing social and environmental stakeholders</td>
<td>Mandy Cheng</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Mid-Session Break (29&lt;sup&gt;th&lt;/sup&gt; September – 3&lt;sup&gt;rd&lt;/sup&gt; October)</strong></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>6&lt;sup&gt;th&lt;/sup&gt; Oct</td>
<td>Strategic Risk Management&lt;br&gt;&lt;br&gt;&lt;strong&gt;Syndicate assignment due this week! (4pm Tuesday, 7&lt;sup&gt;th&lt;/sup&gt; October)&lt;/strong&gt;</td>
<td>Yee Phua</td>
</tr>
<tr>
<td>11</td>
<td>13&lt;sup&gt;th&lt;/sup&gt; Oct</td>
<td>Management control</td>
<td>Linda Chang</td>
</tr>
<tr>
<td>12</td>
<td>20&lt;sup&gt;th&lt;/sup&gt; Oct</td>
<td>Stakeholder value management</td>
<td>Linda Chang</td>
</tr>
</tbody>
</table>
10. SYNDICATE CASE STUDY

The syndicate case study is to be based on Australian Vintage Ltd. (see http://www.australianvintage.com.au).

Required: (total = 100 marks)

1. Analyse the current general and industry environment faced by Australian Vintage Ltd. Based on your analyses, outline the opportunities and threats faced by Australian Vintage Ltd. (25 marks)

2. Outline and analyse the resources, capabilities and core competencies of Australian Vintage Ltd. (25 marks)
   Your answer should include a comprehensive analysis of the tangible and intangible resources available to Australian Vintage Ltd (including an analysis on the company’s financial resources). You are expected also to outline the major strengths and weaknesses perceived in this organisation’s resource profile, as well as its capabilities and core competencies.

3. Outline a series of strategic recommendations for Australian Vintage Ltd. (30 marks)
   Your recommendations will need to be justified within the context of Australian Vintage Ltd’s current strategies and your earlier analyses in Part 1 and Part 2.
   In addition, clearly explain how your recommendations can help create shareholder value.

4. Design a Strategy Map and a Balanced Scorecard (BSC) for Australian Vintage Ltd. The BSC should contain objectives, measures, targets and initiatives for each of the four perspectives addressed by Kaplan and Norton. (20 marks)
   Your Strategy Map/BSC needs to reflect your strategic recommendations in Part 3. Do not include more than 16 performance measures in total. Clearly state the rationale for each of your measures.

Note: It is your responsibility to coordinate with your team members to complete the syndicate assignment.
Group Composition:

The case study will be undertaken by groups of 4-5 students within the same tutorial group\(^1\). The composition of syndicates must be finalised by the end of Week 3 tutorial (preferably earlier) and submitted to your class tutor in writing (note: the earlier you get a group together, the earlier you can start the assignment).

Each group is required to appoint one member of their group as their group leader. The group leader is responsible for submitting the assignment electronically to WebCT Vista. Please note that only the nominated group leader is allowed to submit the assignment as submission records will be tracked using the nominated group leader’s student ID number.

Any student who has not formed a group by Week 3 tutorial may have to complete an alternative assignment (and must therefore suffer the consequences of having additional workload). Please note that it is the student’s responsibility to organise a group.

Plagiarism

All group assignments submitted will be electronically examined by a similarity detection software, Turnitin\(^\circ\) for plagiarism. Turnitin\(^\circ\) checks the originality and citation practices of students’ written submissions. Upon submission, Turnitin\(^\circ\) will provide the user with an Originality Report that has a Similarity Index Score which indicates the percentage of similarity between the submitted assignment and other submitted assignments, papers, journals, and internet pages (past and present) stored in the Turnitin\(^\circ\) database (for more details, about this software, please see http://elearning.unsw.edu.au/turnitin/content/default.cfm?ss=0).

For the purpose of this subject, a Similarity Index Score above 5\% will not be accepted and may be reported for disciplinary actions (see section 6 of course outline). As such, we advise that students revise and resubmit their assignment if they receive a Similarity Index Score that is greater than 5\%.

The purpose of this exercise is to:

1. Increase students’ awareness and provide feedback about their citation practices. In pursuant of this goal, we recommend that groups submit draft copies of their assignments to the Turnitin\(^\circ\) software via WebCT Vista more than once to obtain feedback about their citation practices.

2. Detect plagiarism behaviour. As plagiarism is a serious academic offence, any case of plagiarism detected by Turnitin\(^\circ\) in the final submission will be dealt seriously (see section 6 of course outline).

\(^1\) Depending on class size you can have up to 6 members per group.
What you Need to Know about Papers Submitted to Turnitin® (source: http://elearning.unsw.edu.au/turnitin/content/TurnItInStudentSupport.cfm?ss=0):

- Student papers are submitted to the Turnitin® database and will remain in the database for an unknown/undisclosed period of time.

- Papers may be used by others to determine academic misconduct of other individuals. This may occur as long as the papers remain in the Turnitin® database. Therefore, personal details (such as your name and/or contact details which can be used to identify you) should be removed from your papers to protect your privacy. For the purpose of this subject, only the group leader’s student ID which is used for submission purposes should be used in identifying the assignment.

- Turnitin® stores your document both in its original form and in an 'electronic fingerprint' form. The electronic fingerprint of the document is used to compare against other documents submitted to Turnitin®. The original form of the document is only available to you as the original author and to the lecturer-in-charge of the course to whom you submit the document. Neither UNSW nor Turnitin® administration staff are able to view your submitted assignments.

- If another document is subsequently submitted to Turnitin® and matches the text in one of your assignments, the lecturer responsible for the new document will only be provided with the following information:
  - The name of the institution from which the matching assignment originated;
  - The course name that the matching assignment was submitted to;
  - The name and email address of the lecturer responsible for that course;
  - The file name of the matching assignment; and
  - The date the matching assignment was submitted.

  This lecturer may email your own lecturer, and request their permission to view a copy of your assignment. UNSW lecturers are advised not to disclose authorship details to any person who makes this request.
Submission Details:

- Groups are required to submit their assignments in two stages:

  **Stage 1:** Groups leaders are required to submit a draft copy of Questions 1 and 2 of the group assignment to WebCT Vista by 4pm 2 September (Tuesday Week 6).

  The purpose of this is to provide groups with an idea of how Turnitin® works and feedback about their citation practices. Groups should take this opportunity to revise and reconsider their citation practices before the final submission. Please note that because Stage 1 submissions will not be assessed, groups should feel free to revise their answers to Questions 1 and 2 before the final submission.

  *Failure to submit a draft copy of the assignment by the due date will attract a 5 mark penalty.*

  **Stage 2:** A hardcopy and a softcopy of the case study (i.e. answers to Questions 1-4) should be submitted by 4pm on 7 October 2008 (Tuesday).

  A softcopy is to be submitted to WebCT Vista for plagiarism detection purposes.

  A hardcopy of the same assignment AND the Originality Reports generated in Stage 1 and 2 are to be submitted to the School of Accounting Assignment Box on Level 1, Quadrangle Building (West wing).

  *Your assignment will not be considered as being submitted on time unless all three documents are submitted to the Assignment Box by 4pm of the due date.*

**Note:** Students are reminded to manage their time carefully. Any assignments received after 4pm 7 October will be considered late and subject to the penalty described below. Last minute printing difficulties, unacceptable Originality Reports, computer failure or transportation problems will not constitute an adequate excuse for lateness.

- The penalty of late submission is 10% per day.

- Groups are required to use their group leader’s student ID number as the file name for WebCT submission purposes:

  - For example, if your group leader’s student ID number is z1234567, then, the file name of the submitted assignment should be *z1234567_Stage1* and *z1234567_Stage2*.

- The title page in the hardcopy should clearly indicate the names of all your team members and their student numbers, your tutor, and the time and location of your class. *Failure to do so will incur a 5-mark penalty.*

- All case studies must be typed. Footnotes should be reserved for points of clarification. Marks may be deducted for inappropriate use of footnotes and appendices.

- Individual marks will be calculated based on the attached peer evaluation marking scheme.

- Please note that elaborate binding and plastic covers are not necessary, and will not result in extra marks. Assignments that are not stapled or otherwise bound together may not be accepted.

- Please keep a copy of your work.
Length:

Page limit: Maximum 12 A4 pages.

Recommended “page distribution”:

<table>
<thead>
<tr>
<th>Question</th>
<th>Approx. page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Question 1</td>
<td>2.5 pages</td>
</tr>
<tr>
<td>Question 2</td>
<td>3 pages</td>
</tr>
<tr>
<td>Question 3</td>
<td>3.5 pages</td>
</tr>
<tr>
<td>Question 4</td>
<td>¾ page for strategy map, 1¼ page for BSC</td>
</tr>
<tr>
<td>Introduction and conclusion</td>
<td>Approx. 1 page (0.5 page each)</td>
</tr>
</tbody>
</table>

The page limit excludes synopsis (or executive summary), bibliography and appendices. Footnotes, introduction and conclusion are included in the page limit. Marks will be deducted for missing or poorly written executive summary, introduction and/or conclusion, and poor referencing. Font size must be at least 12, one-and-a-half line spacing or greater (use Times New Roman and normal character spacing). Use font 10 and single line spacing for footnotes. Margins on all sides must be 2.5cm or greater.

If you choose to present your BSC in a table, you may use single spacing for Question 4 (but you must still use font 12, Times New Roman, and normal character spacing).

Appendices should be used only for the following (Note: Appendices will NOT be marked):

- List of major assumptions, if any; and
- List of calculations and formula, if any.

In-text references should be used. Consult your tutor if you are unsure about any of the above formatting requirements. Please note that any writing in excess of the page limit will NOT be marked.

Please note that penalties may also apply the following reasons:

- Failure to follow the abovementioned instructions;
- Poor spelling, grammar and formatting; and
- Inappropriate use of appendices.
Peer Evaluation Marking Scheme

In order to provide an opportunity for substantial individual contributions to team performance to be rewarded, the following marking scheme is proposed.

**STEP 1:** The case will be marked and awarded a mark out of 20 (for illustrative purpose only).

**STEP 2:** Each student will provide their seminar leader with a **rating** of their own contribution and their assessment of the individual contribution of each of the other members of their syndicate. This will be a score out of 10 that reflects the amount and **quality** of the effort made by each of the syndicate members.

**STEP 3:** The ratings provided by each team member will be collated, averaged and converted to a percentage (out of 100) to determine the proportionate contribution of each team member to the team result.

**STEP 4:** Half of the total mark awarded out of 20 will be credited to each student in the group.

**STEP 5:** The other half of the total mark will be multiplied by the number of members in the team and placed in a pool.

**STEP 6:** The pool will be allocated back to each team member based on the calculation of the proportionate contribution made by each team member.

**STEP 7:** The two marks determined in STEPS 4 and 6 will be added to give each student’s grade for the Case. **However, NO student’s grade will exceed the mark assigned by your tutor. This will represent the UPPER CAP placed on the adjustment of your mark.**

The following example will illustrate the calculation of marks.

**STEP 1:**
A five member group receives a mark of 14 out of 20 for the case.
*(NOTE: For steps 2 to 6 all calculations will be rounded to 1 decimal place)*

**STEP 2:**
The individual ratings (out of 10) from each member average as follows:

<table>
<thead>
<tr>
<th>Name</th>
<th>Rating</th>
</tr>
</thead>
<tbody>
<tr>
<td>Simone</td>
<td>8</td>
</tr>
<tr>
<td>Tran</td>
<td>10</td>
</tr>
<tr>
<td>John</td>
<td>6</td>
</tr>
<tr>
<td>Zoe</td>
<td>10</td>
</tr>
<tr>
<td>Angelina</td>
<td>6</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>40</strong></td>
</tr>
</tbody>
</table>

ACCT 3583 Management Accounting 2
**STEP 3:** relative contribution
Simone 8 = 20%
Tran 10 = 25%
John 6 = 15%
Zoe 10 = 25%
Angelina 6 = 15%
100%

**STEP 4:** half the mark of the assignment (i.e. 14/2=7) will be peer assessed.
Simone 7
Tran 7
John 7
Zoe 7
Angelina 7

**STEP 5:** Pool of Marks

5 (group size) x 7 marks = 35 marks

**STEP 6:** relative pool of mark contribution
Simone 8 = 20%  35  7
Tran 10 = 25%  35  8.75
John 6 = 15%  35  5.25
Zoe 10 = 25%  35  8.75
Angelina 6 = 15%  35  5.25
100%  35

**STEP 7:**

<table>
<thead>
<tr>
<th></th>
<th>STEP 4 MARK</th>
<th>STEP 6 MARK</th>
<th>TOTAL MARK</th>
</tr>
</thead>
<tbody>
<tr>
<td>Simone</td>
<td>7</td>
<td>7</td>
<td>14</td>
</tr>
<tr>
<td>Tran</td>
<td>7</td>
<td>9</td>
<td>16 → 14</td>
</tr>
<tr>
<td>John</td>
<td>7</td>
<td>5</td>
<td>12</td>
</tr>
<tr>
<td>Zoe</td>
<td>7</td>
<td>9</td>
<td>16 → 14</td>
</tr>
<tr>
<td>Angelina</td>
<td>7</td>
<td>5</td>
<td>12</td>
</tr>
</tbody>
</table>

As students will not be awarded a mark higher than the original group mark, thus Tran and Zoe will receive 14 rather than 16 marks.
Syndicate Peer Evaluations

*A copy of this form is to be submitted during your tutorial in Week 10. It is to be placed inside an envelope and attached to the syndicate submission.*

NAME: ________________________________

ID: __________________________________

SIGNATURE: ________________________________

Please provide a mark out of 10 for each member of your syndicate, including yourself, which reflects the relative contribution of each member.

<table>
<thead>
<tr>
<th>Syndicate Member</th>
<th>Student ID</th>
<th>Mark out of 10</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Insert your name here.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
<td></td>
</tr>
<tr>
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<tr>
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<td>5.</td>
<td></td>
<td></td>
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<tr>
<td>6.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Any other comments about syndicate performance that may be relevant to the marker: