

THE UNIVERSITY OF  
NEW SOUTH WALES



Australian School of Business  
School of Accounting

**ACCT 3583**  
**MANAGEMENT ACCOUNTING 2**

**COURSE OUTLINE**  
**SUMMER SCHOOL, 2009**

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## 1. STAFF MEMBER AND CONTACT DETAILS

| Course Coordinator   | Office   | Telephone |
|--|--|-----------|
| Dr. Kar Ming Chong   | Quad 3096  | 9385-5916 |
| E-mail   | Consultation Hours   |           |
| <a href="mailto:km.chong@unsw.edu.au">km.chong@unsw.edu.au</a> | Tuesday, 3.00-4.00pm<br>Thursday, 3.00-4.00pm<br>or by appointment |           |

Consultations are conducted on a drop-in basis or via phone, with priority for drop-ins. The staff member will not conduct extensive consultations by e-mail. Common etiquette must be observed when conducting any written communication with the staff member. **Any written communication that does not contain the student's name and student identification number, and/or uses short hand or text/SMS language will not be accepted. Students must use their official university email address only when corresponding with staff.** Please note that the staff member will only address short email queries in their consultation times, after he has dealt with drop-in students and phone queries.

## 2. COURSE DETAILS

### 2.1 Teaching Time And Location

| Location | Day                | Time             |
|----------|--------------------|------------------|
| LAW 203  | Tuesday & Thursday | 12:00PM - 3:00PM |

### 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. It builds on the knowledge from Management Accounting 1 and therefore, to enrol in this course, the following pre-requisite must have been satisfied – ACCT 2522 Management Accounting 1. This course constitutes part of the core curriculum of studies required by CPA Australia but not the Institute of Chartered Accountants in Australia (ICAA).

### 2.4 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, namely, shareholders, customers, employees, suppliers, the community and the natural environment. I 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. I 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.

## 2.5 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 will 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;
11. A capacity to reflect on your own strengths and weaknesses as a learner; and
12. An ability to make professional business presentations.

### *Australian School of Business (ASB) Graduate Attributes*

This course contributes to your development of the following ASB Graduate Attributes, which are the qualities, skills and understandings we want you to have by the completion of your degree:

| <b>Course Learning Outcomes</b> | <b>ASB Graduate Attributes</b>                              |
|---------------------------------|---|
| 1-4,7-10                        | 1. Critical thinking and problem solving                    |
| 12                              | 2. Communication  |
| 6                               | 3. Teamwork and leadership                                  |
| 2-4                             | 4. Social, ethical and global perspectives                  |
| 1-4,7-10                        | 5. In-depth engagement with relevant disciplinary knowledge |
| 5, 11                           | 6. Professional skills                                      |

### **3. LEARNING AND TEACHING ACTIVITIES**

#### **3.1 Approach to Learning and Teaching in the Course**

At university, the focus is on self-directed search for knowledge. Seminars, textbooks, exams and other resources are all provided to help you learn. You are therefore required to attend all seminars, 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 do in each part of the course: preparing for seminars; 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. Seminar questions and self study questions are provided to guide your learning process.

#### **3.2 Learning Activities and Teaching Strategies**

##### *Seminars*

Seminars (six hours per week) will be held every Tuesday and Thursday. The seminars constitute the core learning experience of this course. There will be no (or minimal) lectures during the seminar as this is a **reading course** conducted in a seminar-style. The purposes of seminars are to (1) discuss concepts that are critical to the core themes of the course, (2) discuss the essential Management Accounting 2 frameworks and (3) provide guidance on how these frameworks can be applied to specific organisational contexts. In seminars, students will be required 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. To maximise the benefits of attending seminars, students must read and attempt the relevant study materials before attending seminars.

Seminar readings, questions and instructions will be posted on WebCT Vista in the week prior to the seminar being held. Seminar solutions (if relevant) will be posted on WebCT Vista a week after the seminar has been conducted. Only key point solutions to discursive questions will be provided. To assist in the development of key research and analysis skills, some of these seminar questions will require students to conduct additional research using library resources.

### *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 seminars 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**

Information and policies on the topic above can be found in the ‘A-Z Student Guide’ (see <https://my.unsw.edu.au/student/atoz/ABC.html>). In particular, students must be acquainted with these topics: ‘Attendance and Absence’, ‘Academic Misconduct’, ‘Assessment Information’, ‘Examinations’, ‘Special Consideration’, ‘Student Responsibilities’, ‘Workload’, and policies such as ‘Occupational Health and Safety’.

### **4.1 Keeping Informed**

You should take note of all announcements made in seminars 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.

## **5. 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 course coordinator) **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 detail 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 course coordinator of this course.

## 5.2 Assessment Overview

The composite mark for **ACCT 3583** will be calculated as follows:

| Assessment Item                     | Weight      | Learning Outcomes assessed | ASB Graduate Attributes assessed |
|-------------------------------------|-------------|----------------------------|----------------------------------|
| Seminar Preparation & Participation | 10%         | 1-5,7-10                   | 1,2,4,5                          |
| Group Presentation 1                | 5%          | 1,6,9,10,12                | 2,3,5,6                          |
| Group Assignment                    | 15%         | 1,2,6-8,10                 | 1,2,3,5,6                        |
| Group Presentation 2                | 10%         | 2-4,6,9,10,12              | 2,3,4,5,6                        |
| Final Examination                   | 60%         | 1-5,8-11                   | 1,2,4,5,6                        |
| <b>TOTAL</b>                        | <b>100%</b> |                            |                                  |

## Seminar Preparation and Participation (10%)

Given that this is a reading course conducted in a seminar-style, the effectiveness of the seminar depends on students' preparations beforehand, i.e., reading the materials and attempting the questions. To encourage discussions in seminar and to ensure that questions have been attempted, students will be assessed on their level of seminar participation.

The main purpose of seminar participation is to develop students' oral communication skills. This assessment covers seminars 1 to 12. Participation is defined as the act of initiating and/or continuing discussions, and generating constructive questions or comments. Attendance does not constitute participation. Allocation of marks will be based on the fail, pass, credit, distinction or high distinction grade.

## Group Assessments

The group assessments comprise of two group presentations and one group assignment. The main purposes of group assessments are to develop students' (1) communication skills (both written and oral) and (2) teamwork and leadership skills.

The group assessments will be undertaken by a group of 5 students<sup>1</sup>. The composition of group must be finalised **by the end of seminar 2** (preferably earlier) and submitted to the lecturer in writing. Any students who have not formed a group by the end of seminar 3 may have to present and complete the assignment individually (and must therefore suffer the consequences of having additional workload). Please note that it is the student's responsibility to organise a group.

- **Group Presentation 1 (5%)**

|  |  |
|--|--|
| <i>Location/time:</i>  | Group presentation 1 will be held in seminars 4 and 5 in the seminar room. The first presentation will start at 12.20pm.                 |
| <i>Duration:</i>   | Between 10 – 15 minutes.   |
| <i>Topics covered:</i>   | Materials from seminar 4 or 5 and a related additional reading for each group to present.  |
| <i>Format:</i>   | The group must choose two group members to present. Once those members have presented, they can't present again in group presentation 2. |
| <b><i>Note: There is no "special consideration" for group presentations.</i></b> |  |

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<sup>1</sup> Depending on seminar size and other circumstances a group can have up to 4 or 6 members.

- **Group Presentation 2 (10%)**

|                        |   |
|------------------------|---|
| <i>Location/time:</i>  | Group presentation 2 will be held in seminars 9 and 10 in the seminar room. The first presentation will start at 12.20pm.   |
| <i>Duration:</i>       | Between 15 – 20 minutes.  |
| <i>Topics covered:</i> | Materials from seminar 9 or 10 and a related additional reading for each group to present.  |
| <i>Format:</i>         | <b>Please note that part of your mark for the group presentation 2 is peer-assessed.</b> Refer to the appendix of this course outline for more details.<br>The group members who did not present in seminar 4/5 will be required to present. Members who presented in seminar 4/5 cannot present again. |

*Note: There is no “special consideration” for group presentations.*

- **Group Assignment (15%)**

|                        |   |
|------------------------|---|
| <i>Due date:</i>       | 12.15pm, Tuesday, 5 <sup>th</sup> January, 2010.  |
| <i>Topics covered:</i> | All materials in seminars 1, 2 and 3. Significant amount of applied research is required.   |
| <i>Format:</i>         | Group work. <b>Please note that part of your mark for the group assignment is peer-assessed.</b> Refer to the appendix of this course outline for more details. |

*Note: There is no “special consideration” for the group assignment.*

Significant amount of applied research is required for the group to be acquainted with the company’s business environment, operations and strategies. Students are expected to conduct their own business research, then apply knowledge gained from this course to critically analyse and evaluate this information, and compared it to the information in the past report. Because many business contexts are ambiguous in nature, this assignment is targeted at evaluating and providing feedback on students’ ability to apply and integrate various analytical frameworks found in seminars 1 to 3 of this course to make sense of uncertainties in various business contexts, and reach the appropriate conclusions. Details regarding the nature of the group assignment are provided in the appendix.

### **Final Examination (60%)**

Students are required to sit a final examination paper in this course. The exam will be held on **Friday, 29<sup>th</sup> January, 2010**. The time and location of the exam will be provided closer to the exam day. Students will be advised of the general format and content of the final examination in seminar 12.

### 5.3 Special Consideration and Supplementary Examinations

If you intend to apply for Special Consideration, you must read the UNSW Policy and Process for Special Consideration and the Australian School of Business (ASB) Policy and Process for Special Consideration.

The UNSW Policy and Process for Special Consideration is available at: <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 supplementary assessments;
- 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 course coordinator as well;
- 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.

The ASB Policy and Process for Special Consideration in Undergraduate Courses is available at: <http://wwwdocs.fce.unsw.edu.au/fce/current/StudentSuppExamProcedure.pdf>

Further information for undergraduate students is on the ASB website - see '[Policies and Guidelines for Current Students](#)'

## 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, web site, 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](http://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

- *Text Book – Management Accounting 2, 2009, School of Accounting, Cengage Custom Publishing.*  
*NOTE: You need to buy the 2009 edition (Blue Cover)*
- *ACCT 3583 Course Materials and Readings (Summer School, 2009).*

Both the textbook and the supplementary reading materials are available at the UNSW Bookshop.

### 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 course coordinator 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.

### 7.3 Other Resources, Support and Information

The University and the Australian School of Business (ASB) provide a wide range of support services for students, including:

- Learning and study support:
  - [www.business.unsw.edu.au/edu](http://www.business.unsw.edu.au/edu)
  - [www.lc.unsw.edu.au](http://www.lc.unsw.edu.au)
- Counselling support:
  - [www.counselling.unsw.edu.au](http://www.counselling.unsw.edu.au)
- Library training and support services:
  - <http://info.library.unsw.edu.au>
- Disability support services:
  - [www.studentequity.unsw.edu.au/disabil.html](http://www.studentequity.unsw.edu.au/disabil.html)
- IT service desk support:
  - [www.its.unsw.edu.au/support/support\\_home.html](http://www.its.unsw.edu.au/support/support_home.html)

## 8. COURSE EVALUATION AND DEVELOPMENT

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](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.

## 9. COURSE SCHEDULE

| Seminar   | Date/Day               | Lecture Topics   |
|---|------------------------|--|
| 1   | 01/12/2009<br>Tuesday  | Introduction plus the external environment: general and industry environment   |
| 2   | 03/12/2009<br>Thursday | The internal environment: resources, capabilities, and core competencies   |
| 3   | 08/12/2009<br>Tuesday  | Strategy development and analysis  |
| 4   | 10/12/2009<br>Thursday | Implementing strategy via strategic performance measurement systems – part 1 <ul style="list-style-type: none"> <li>• <i>Group presentation 1</i></li> </ul>             |
| 5   | 15/12/2009<br>Tuesday  | Implementing strategy via strategic performance measurement systems – part 2 <ul style="list-style-type: none"> <li>• <i>Group presentation 1 (continued)</i></li> </ul> |
| 6   | 17/12/2009<br>Thursday | Managing shareholder value and relationships   |
| <b>University Break (18<sup>th</sup> December 2009 – 3<sup>rd</sup> January 2010)</b> |                        |  |
| 7   | 05/01/2010<br>Tuesday  | Managing customer value and relationships <ul style="list-style-type: none"> <li>• <i>Group assignment due in seminar (12.15pm the latest)</i></li> </ul>                |
| 8   | 07/01/2010<br>Thursday | Managing supplier value and relationships  |
| 9   | 12/01/2010<br>Tuesday  | Managing employee value and intellectual capital <ul style="list-style-type: none"> <li>• <i>Group presentation 2</i></li> </ul>   |
| 10  | 14/01/2010<br>Thursday | Managing social and environmental stakeholders <ul style="list-style-type: none"> <li>• <i>Group presentation 2 (continued)</i></li> </ul>                               |
| 11  | 19/01/2010<br>Tuesday  | Strategic risk management  |
| 12  | 21/01/2010<br>Thursday | Management control   |

## APPENDIX: GROUP ASSIGNMENT

### Required:

The group assignment is to be based on Harvey Norman Ltd. (HN thereafter)\*. For HN, please:

- Part 1: Analyse the firm's current **external** environment, specifically, the **general** and **industry** environment. Identify 2-3 general factors that are most important to the firm. For the industry environment, apply the Porter's five forces of competition – discussing one main point for each force. Based on your analyses, outline the opportunities and threats for the firm;
- Part 2: Analyse the firm's current **internal** environment, specifically, the **resources**, **capabilities** and **core competencies**. Identify 2 tangible resources (where one of the resources must be a financial resource) and 1 intangible resource. Identify 2-3 capabilities and 1 core competency for the firm; and
- Part 3: Outline **two** business-level strategic recommendations for the firm. Your recommendations will need to be justified within the context of HN's current strategies and your earlier analyses in Parts 1 and 2 above. In addition, briefly discuss HN's corporate-level strategy.

\*Focus on HN's operations in Australia only. In addition, please examine the retail-business of the firm only (not the franchising business).

### Format for Your Assignment:

- The assignment must be typed. Font must be size 12 and Times New Roman style. Use one-and-a-half line spacing and justified-paragraph style for alignment. For footnotes, use font size 10 and single-line spacing. Margins on all sides must be exactly 2.5cm wide.
- Maximum length of assignment is 8 pages. Any writing in excess of the page limit will not be marked. The 8 pages **do not include** the end-text references and appendices. **Executive summary, footnotes, introduction and conclusion are included in the 8-page limit.** The executive summary must have its own separate page.
- The recommended "page distribution" is as follows:

|                   |  |
|-------------------|--|
| Part 1: External  | Approx. 3 pages  |
| Part 2: Internal  | Approx. 2.5 pages  |
| Part 3: Strategic | Approx. 1 page   |
| Introduction      | Approx. 0.5 page   |
| Conclusion        | Approx. 0.5 page   |
| Executive summary | Approx. 0.5 page (must be in a separate page by itself only) |

- Footnotes should be reserved for points of clarification, **not referencing**. Marks may be deducted for inappropriate uses of footnotes and appendices. Appendices should be used only for the following:
  - list of major assumptions, if any;
  - list of calculations and formula, if any.
- Only in-text and end-text references must be used. No other referencing style is permitted.
- Consult the course coordinator if you are unsure about any of the above formatting requirements as marks will be deducted for not complying with the formatting.

### **Submission Details:**

- A hardcopy of the assignment is to be submitted by 12.15pm on Tuesday, 5th January in the seminar. Any assignment received after this time will be considered late and subject to the **penalty of 10% of the assignment's mark (/40) per day**. Last minute printing difficulties, computer failure or transportation problems will not constitute an adequate excuse for lateness.
- Please keep a copy of the group's work.
- A group assignment cover page must be attached to the assignment (see page 24 of course outline). All group members must sign the cover page. The page should clearly indicate the group members' names and student IDs, the lecturer and the time and location of the seminar. **Failure to do any one of the item indicated above will incur a 5-mark penalty.**
- Individual marks will be allocated based on the marking scheme specified on page 18 of course outline. Fill in the peer evaluation form individually (see page 22 of course outline) and hand it to the course coordinator in seminar 7 (or earlier).
- Please note that the assignment must be stapled on the top left-hand side of the page. Elaborate binding and plastic covers for the assignment will not be accepted. Assignments that are not stapled or otherwise bound together may not be accepted.
- Marking scheme for the group assignment is provided on page 16 of the course outline.

|  |
|--|
| <b>Group Assignment Marking Scheme</b> |
|--|

Assignment, like other types of assessments (e.g., presentations, in-class quiz), is designed to test your knowledge of the topics covered during the session. To do well in any assessment, you need to demonstrate that you have understood the topics and, in the case of an assignment, be able to apply the knowledge in a particular context, in this case, Harvey Norman Ltd. (HN).

A report must contain an executive summary, introduction, main body and conclusion. Executive summary is a plan for the report (i.e., what you intend to write in the report) **AND** a summary of findings. The body of the report provides the opportunity for you to demonstrate your understanding of the topics. Information in the appendix is of secondary importance (and rarely read). The page limit is imposed to highlight the importance of succinctness and editing skills.

| Comments  | Mark |
|---|------|
| <p style="text-align: center;"><b>Part One (/10)</b></p> <ul style="list-style-type: none"> <li>• Analyse the external environment – general and industry. Given the page limit, you will not be able to cover all segments of the general environment, hence the instruction. Did you specify the type of segment?</li> <li>• With the industry analysis, you need to cover all of Porter’s five forces because these forces have more direct influences on HN compared to the general environment. Did you discuss each force in relation to the points mentioned in the textbook (choose one as per instruction)? Was it low, medium or high for each force? Did you conduct an industry-level or firm-level analysis?</li> <li>• Did you identify the opportunities and threats for HN? Did you explain why the trends in the general environment or the forces in the industry environment are opportunities and threats to HN? Did you use the key words, “opportunities” and “threats”, so that the reader can <u>clearly</u> identify a trend or force as either an opportunity or a threat without having to resort to mental acrobatics?</li> </ul> |      |
| <p style="text-align: center;"><b>Part Two (/10)</b></p> <ul style="list-style-type: none"> <li>• Analyse the internal environment – resources, capabilities and core competency. Did you specify each type of resource category? Did you specify whether a resource is a tangible or intangible resource?</li> <li>• A capability signifies action or doing something (i.e., verb), as opposed to a thing (i.e., resource) (noun). Did you list HN’s capabilities before discussing them?</li> <li>• Did you identify the major strengths and weaknesses of either the resources or capabilities? Did you use the key words, “strength” and “weakness”, so that the reader can <u>clearly</u> identify a resource or capability as either a strength or weakness without having to resort to mental acrobatics?</li> <li>• Did you apply the four criteria to explain why a capability is a core competency? Did you discuss each criterion?</li> </ul>  |      |

|  |  |
|--|--|
| <p style="text-align: center;"><b>Part Three (/10)</b></p> <ul style="list-style-type: none"> <li>• There is a purpose to parts 1 and 2 and that is to provide input to this part. As per lecture and textbook, the purpose of conducting a SWOT analysis is to enable a company to formulate its strategies. Therefore, a good response to this question will <u>explicitly link</u> the opportunities, threats, strengths and weaknesses to the recommended strategies for HN.</li> <li>• Is there a link between the SWOT analysis and recommended strategies? If yes, can the reader make the link <u>easily</u> without, once again, resorting to mental acrobatics?</li> <li>• Generally: What strategy can HN formulate to capitalise on the opportunities and/or strengths? What strategy can HN formulate to counter or nullify the threats and/or weaknesses? How can HN capitalise on its core competency to direct its future performance (i.e., strategy)?</li> </ul>   |  |
| <p style="text-align: center;"><b>Writing and Formatting Skills (/10)</b></p> <p>These skills are important. If you can't master these skills, how are you going to communicate your ideas to the other person? Please don't buy into the myth that content and English expressions are mutually exclusive. <u>Poor English expressions and grammar will affect content because there will be no content if the reader can't understand what you're trying to communicate.</u> Please don't expect the reader to re-read your work – it should be clear from the first reading. Formatting skills include the use of appropriate headings (i.e., main and sub-headings).</p> <p>I have also classified students' writing skills into three categories:</p> <p><i>Excellent:</i> Keep up the good work! You make reading such a pleasure.<br/> <i>Moderate:</i> Acceptable for a third-year university student. However, you still need to find ways to improve your English skills.<br/> <i>Low:</i> Your writing skills are below par. Find ways to improve your English.</p> <p style="text-align: right;">This report is rated:</p> |  |
| <p>Others (additional comments)</p> <p>Deductions for:</p>   |  |
| <p><b>Total (/40)</b></p>  |  |

## Peer Evaluation Marking Scheme

In order to provide an opportunity for substantial individual contributions to group 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:

|              |          |
|--------------|----------|
| Simone       | 8        |
| Tran         | 10       |
| JoJust Group | 6        |
| Zoe          | 10       |
| Angelina     | <u>6</u> |
| Total        | 40       |

**STEP 3:** relative contribution

|              |    |              |
|--------------|----|--------------|
| Simone       | 8  | = 20%        |
| Tran         | 10 | = 25%        |
| JoJust Group | 6  | = 15%        |
| Zoe          | 10 | = 25%        |
| Angelina     | 6  | = <u>15%</u> |
|              |    | 100%         |

**STEP 4:** half the mark of the assignment (i.e.  $14/2=7$ ) will be peer assessed.

|              |   |
|--------------|---|
| Simone       | 7 |
| Tran         | 7 |
| JoJust Group | 7 |
| Zoe          | 7 |
| Angelina     | 7 |

**STEP 5:** Pool of Marks

$$5 \text{ (group size)} \times 7 \text{ marks} = 35 \text{ marks}$$

**STEP 6:** relative pool of mark contribution

|              |    |              |    |           |
|--------------|----|--------------|----|-----------|
| Simone       | 8  | = 20%        | 35 | 7         |
| Tran         | 10 | = 25%        | 35 | 8.75      |
| JoJust Group | 6  | = 15%        | 35 | 5.25      |
| Zoe          | 10 | = 25%        | 35 | 8.75      |
| Angelina     | 6  | = <u>15%</u> | 35 | 5.25      |
|              |    | <b>100%</b>  |    | <b>35</b> |

| <b>STEP 7:</b> | <b>STEP 4</b> | <b>STEP 6</b> | <b>TOTAL</b>   |
|----------------|---------------|---------------|----------------|
|                | <b>MARK</b>   | <b>MARK</b>   | <b>MARK</b>    |
| Simone         | 7             | 7             | <b>14</b>      |
| Tran           | 7             | 9             | <b>16 → 14</b> |
| JoJust Group   | 7             | 5             | <b>12</b>      |
| Zoe            | 7             | 9             | <b>16 → 14</b> |
| Angelina       | 7             | 5             | <b>12</b>      |

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.

## Group Peer Evaluations for Group Presentation 2

*A copy of this form is to be individually submitted to the lecturer in seminar 9 or 10 (or earlier).*

**NAME:** \_\_\_\_\_

**ID:** \_\_\_\_\_

**SIGNATURE:** \_\_\_\_\_

Please provide a mark of 0, 5 or 10 for each member of your group, including yourself, which reflects the relative contribution of each member.

| <b>Group Member</b>                 | <b>Student ID</b> | <b>Mark out of 10</b> |
|-------------------------------------|-------------------|-----------------------|
| 1.<br>Insert <b>your</b> name here. |                   |                       |
| 2.                                  |                   |                       |
| 3.                                  |                   |                       |
| 4.                                  |                   |                       |
| 5.                                  |                   |                       |

**Any comments that may be relevant to the marker:**

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## Group Peer Evaluations for Group Assignment

*A copy of this form is to be individually submitted to the lecturer in seminar 7 (or earlier).*

**NAME:** \_\_\_\_\_

**ID:** \_\_\_\_\_

**SIGNATURE:** \_\_\_\_\_

Please provide a mark of 0, 5 or 10 for each member of your group, including yourself, which reflects the relative contribution of each member.

| <b>Group Member</b>                 | <b>Student ID</b> | <b>Mark out of 10</b> |
|-------------------------------------|-------------------|-----------------------|
| 1.<br>Insert <b>your</b> name here. |                   |                       |
| 2.                                  |                   |                       |
| 3.                                  |                   |                       |
| 4.                                  |                   |                       |
| 5.                                  |                   |                       |

**Any comments that may be relevant to the marker:**

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**GROUP ASSIGNMENT COVER SHEET  
SCHOOL OF ACCOUNTING, UNSW  
ACCT 3583 – MANAGEMENT ACCOUNTING 2**

*A. STUDENTS TO COMPLETE*

|                           |                        |
|---------------------------|------------------------|
| <b>Student ID Number:</b> | <b>Student's Name:</b> |
| <b>Student ID Number:</b> | <b>Student's Name:</b> |
| <b>Student ID Number:</b> | <b>Student's Name:</b> |
| <b>Student ID Number:</b> | <b>Student's Name:</b> |
| <b>Student ID Number:</b> | <b>Student's Name:</b> |
| <b>Student ID Number:</b> | <b>Student's Name:</b> |
| <b>Lecturer's Name:</b>   |                        |
| <b>Seminar Day/Time:</b>  | <b>Date Submitted:</b> |
| <b>Assignment Name:</b>   |                        |

***Declaration***

I declare that this assessment item is my own work, except where acknowledged, and has not been submitted for academic credit elsewhere, and acknowledge that the assessor of this item may, for the purpose of assessing this item:

- Reproduce this assessment item and provide a copy to another member of the University and/or;
- Communicate a copy of this assessment item to a plagiarism checking service (which may then retain a copy of the assessment item on its database for the purpose of future plagiarism checking).

I certify that I have read and understood the University Rules in respect of Student Academic Misconduct.

**Signatures of all group members:**

**Date:**

*B. MARKER TO COMPLETE*

**Mark/Grade**

**Comments**

