



## UNSW Course Outline

# ACCT5937 CPA Strategic Management Accounting - 2024

Published on the 17 Jan 2024

## General Course Information

Course Code : ACCT5937

Year : 2024

Term : Term 1

Teaching Period : T1

Is a multi-term course? : No

Faculty : UNSW Business School

Academic Unit : School of Accounting, Auditing and Taxation

Delivery Mode : In Person

Delivery Format : Standard

Delivery Location : Kensington

Campus : Sydney

Study Level : Postgraduate

Units of Credit : 6

### Useful Links

[Handbook Class Timetable](#)

## Course Details & Outcomes

### Course Description

Strategic management accounting is a key component of the overall skills base of today's professional accountant. This course examines the management accountant's strategic and value creating role in dynamic organisations operating in the global business environment.

This course highlights the management accounting tools and techniques of value chain analysis and project management that have become increasingly important in contemporary operating environments.

This course is delivered in conjunction with CPA Australia.

## **Course Aims**

This course aims to equip students with the knowledge and skills required to become a trusted business partner to the management team and to contribute to strategy development and implementation, and ultimately, create customer and shareholder value.

# Course Learning Outcomes

Course Learning Outcomes	Program learning outcomes
CL01 : Apply the strategic management process and organisational and industry value analysis to understand value drivers, cost drivers and the reconfiguring of value chains	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL02 : Problem Solving</li> </ul>
CL02 : Explain the role of the management accountant as a trusted adviser and a business partner in supporting strategy development and the day-to-day operations of an organization	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL03 : Business Communication</li> </ul>
CL03 : Understand stakeholders' various decision-making needs and provide adaptive information solutions	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL02 : Problem Solving</li> </ul>
CL04 : Design an effective budgeting system that incorporates uncertainty to assist in strategy implementation	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL02 : Problem Solving</li> </ul>
CL05 : Discuss the role of project selection, planning, monitoring and completion in strategy implementation	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL02 : Problem Solving</li> </ul>
CL06 : Explain the role of performance measurement and control systems in value creation, strategy implementation and monitoring performance to improve strategies	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL02 : Problem Solving</li> <li>• PL05 : Responsible Business Practice</li> </ul>
CL07 : Apply strategic management accounting tools and techniques to improve the contribution and sustainability of value-creating activities.	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL02 : Problem Solving</li> <li>• PL05 : Responsible Business Practice</li> </ul>

Course Learning Outcomes	Assessment Item
CL01 : Apply the strategic management process and organisational and industry value analysis to understand value drivers, cost drivers and the reconfiguring of value chains	<ul style="list-style-type: none"> <li>• Assessment 1: Quizzes</li> <li>• Assessment - 2: Business Report</li> </ul>
CL02 : Explain the role of the management accountant as a trusted adviser and a business partner in supporting strategy development and the day-to-day operations of an organization	<ul style="list-style-type: none"> <li>• Assessment 1: Quizzes</li> </ul>
CL03 : Understand stakeholders' various decision-making needs and provide adaptive information solutions	<ul style="list-style-type: none"> <li>• Assessment 1: Quizzes</li> </ul>
CL04 : Design an effective budgeting system that incorporates uncertainty to assist in strategy implementation	<ul style="list-style-type: none"> <li>• Assessment 1: Quizzes</li> </ul>
CL05 : Discuss the role of project selection, planning, monitoring and completion in strategy implementation	<ul style="list-style-type: none"> <li>• Assessment 1: Quizzes</li> </ul>
CL06 : Explain the role of performance measurement and control systems in value creation, strategy implementation and monitoring performance to improve strategies	<ul style="list-style-type: none"> <li>• Assessment - 2: Business Report</li> <li>• Assessment 1: Quizzes</li> </ul>
CL07 : Apply strategic management accounting tools and techniques to improve the contribution and sustainability of value-creating activities.	<ul style="list-style-type: none"> <li>• Assessment 1: Quizzes</li> </ul>

## Learning and Teaching Technologies

Moodle - Learning Management System | CPA Australia learning materials

## Learning and Teaching in this course

Please note that this course is delivered based on CPA Australia materials, and students are required to take the relevant CPA Exam in order to complete this course.

# Assessments

## Assessment Structure

Assessment Item	Weight	Relevant Dates	Program learning outcomes
Assessment 1: Quizzes Assessment Format: Individual	70%	Start Date: During Seminar in weeks 3, 5 and 7 Due Date: During Seminar in weeks 3, 5 and 7	• PLO1 : Business Knowledge • PLO2 : Problem Solving • PLO5 : Responsible Business Practice
Assessment - 2: Business Report Assessment Format: Individual	30%	Start Date: Not Applicable Due Date: 02/04/2024 12:00 PM	• PLO1 : Business Knowledge • PLO2 : Problem Solving • PLO3 : Business Communication

## Assessment Details

### Assessment 1: Quizzes

#### Assessment Overview

This task requires students to demonstrate their understanding of the key readings and concepts studied throughout the course and their ability to apply those concepts.

Assesses: PLO1, PLO2

#### Course Learning Outcomes

- CL01 : Apply the strategic management process and organisational and industry value analysis to understand value drivers, cost drivers and the reconfiguring of value chains
- CL02 : Explain the role of the management accountant as a trusted adviser and a business partner in supporting strategy development and the day-to-day operations of an organization
- CL03 : Understand stakeholders' various decision-making needs and provide adaptive information solutions
- CL04 : Design an effective budgeting system that incorporates uncertainty to assist in strategy implementation
- CL05 : Discuss the role of project selection, planning, monitoring and completion in strategy implementation
- CL06 : Explain the role of performance measurement and control systems in value creation, strategy implementation and monitoring performance to improve strategies
- CL07 : Apply strategic management accounting tools and techniques to improve the contribution and sustainability of value-creating activities.

#### Detailed Assessment Description

This assessment comprises three quizzes undertaken during your regular seminar times.

### Assessment information

Please note: 30% of your course mark is based on your CPA Australia exam outcome. As such, the 70% assessment weight for your quizzes will be scaled down by 70%; which means the actual weighting of this assessment is  $0.7 \times 70\% = 49\%$ . Please refer to "Requirement to pass course" of this course outline for further information.

### Assignment submission Turnitin type

This is not a Turnitin assignment

## **Assessment - 2: Business Report**

### Assessment Overview

This task requires students to write a business report while demonstrating their ability to apply key concepts introduced in the course.

Assesses: PLO1, PLO2, PLO3

### Course Learning Outcomes

- CLO1 : Apply the strategic management process and organisational and industry value analysis to understand value drivers, cost drivers and the reconfiguring of value chains
- CLO6 : Explain the role of performance measurement and control systems in value creation, strategy implementation and monitoring performance to improve strategies

### Detailed Assessment Description

Please note: 30% of your course mark is based on your CPA Australia exam outcome. As such, the 30% assessment weight for your Business Report will be scaled down by 70%; which means the actual weighting of this assessment is  $0.7 \times 30\% = 21\%$ . Please refer to "Requirement to pass course" of this course outline for further information.

### Assessment information

Assignment details will be provided during term.

### Assignment submission Turnitin type

This assignment is submitted through Turnitin and students can see Turnitin similarity reports.

## **General Assessment Information**

As a student at UNSW you are expected to display [academic integrity](#) in your work and interactions. Where a student breaches the [UNSW Student Code](#) with respect to academic integrity, the University may take disciplinary action under the Student Misconduct Procedure. To assure academic integrity, you may be required to demonstrate reasoning, research and the

process of constructing work submitted for assessment.

To assist you in understanding what academic integrity means, and how to ensure that you do comply with the UNSW Student Code, it is strongly recommended that you complete the [Working with Academic Integrity](#) module before submitting your first assessment task. It is a free, online self-paced Moodle module that should take about one hour to complete.

You are expected to complete all assessment tasks for your courses in the School of Accounting, Auditing & Taxation. In some courses, there will be a minimum pass mark required on the final exam due to the need to assure individual mastery of specific course learning outcomes for accounting accreditation requirements. Where applicable this is explained in the assessment section of this course outline.

### **Grading Basis**

Standard

### **Requirements to pass course**

*The final exam will be administered and invigilated by CPA Australia. Students must enroll in this exam and comply with all CPA Australia requirements. Students should achieve at least a "Pass" grade in the CPA final exam. If students do not pass the CPA final exam, students will not pass this course. That is, even if you receive a course mark greater than 50, you will receive a fail grade (FL) if you do not pass your CPA Australia exam on Strategic Management Accounting.*

*It is the responsibility of students to ensure that they are in possession of the latest CPA Australia information. Information about the exams can be found here: <https://www.cpaaustralia.com.au/your-cpa-program/exams-and-assessment>. Schedule your exam at <https://www.cpaaustralia.com.au/your-cpa-program/exams-and-assessment/schedule-your-exam>.*

*Schedule your exam date that does not clash with the teaching period of your ongoing courses.*

*The result from the CPA exam will be translated to the mark of the 30% exam component of this course. The translated mark will depend on the grade received.*

# Course Schedule

Teaching Week/Module	Activity Type	Content
Week 1 : 12 February - 18 February	Seminar	CPA Module 1: Introduction to strategic management accounting
Week 2 : 19 February - 25 February	Seminar	CPA Module 2: Information for decision making
Week 3 : 26 February - 3 March	Screening	CPA Module 3: Planning, budgeting and forecasting Quiz 1
Week 4 : 4 March - 10 March	Seminar	CPA Module 4: Project management
Week 5 : 11 March - 17 March	Seminar	CPA Module 5: Performance management Quiz 2
Week 6 : 18 March - 24 March	Seminar	CPA Module 6, Part I: Tools for creating and managing value
Week 7 : 25 March - 31 March	Screening	CPA Module 6, Part 2: Tools for creating and managing value Quiz 3.
Week 8 : 1 April - 7 April	Other	No formal class (Easter Monday). Self-paced learning: CPA Case Study. Assignment due on Tuesday, April 2nd.
Week 9 : 8 April - 14 April	Seminar	CPA Case Study and Revision.

## Attendance Requirements

Please note that lecture recordings are not available for this course. Students are strongly encouraged to attend all classes and contact the Course Authority to make alternative arrangements for classes missed.

## General Schedule Information

This is an intensive course and students are reminded that it is critical that they attend all classes.

Additional, optional lecture and study sessions may be scheduled during the term.

## Course Resources

### Prescribed Resources

CPA Australia learning materials

## Course Evaluation and Development

This is a new course. Students are encouraged to provide feedback during the term.



# Staff Details

Position	Name	Email	Location	Phone	Availability	Equitable Learning Services Contact	Primary Contact
Convenor	Mandy Cheng		Quad 3108	0293856343	TBA	No	Yes

## Other Useful Information

### Academic Information

#### COURSE POLICIES AND SUPPORT

The Business School expects that you are familiar with the contents of this course outline and the UNSW and Business School learning expectations, rules, policies and support services as listed below:

- Program Learning Outcomes
- Academic Integrity and Plagiarism
- Student Responsibilities and Conduct
- Special Consideration
- Protocol for Viewing Final Exam Scripts
- Student Learning Support Services

Further information is provided on the [key policies and support](#) page.

Students may not circulate or post online any course materials such as handouts, exams, syllabi or similar resources from their courses without the written permission of their instructor.

#### STUDENT LEARNING OUTCOMES

The Course Learning Outcomes (CLOs) – under the Outcomes tab – are what you should be able to demonstrate by the end of this course, if you participate fully in learning activities and successfully complete the assessment items.

CLOs also contribute to your achievement of the Program Learning Outcomes (PLOs), which are developed across the duration of a program. PLOs are, in turn, directly linked to [UNSW graduate capabilities](#). More information on Coursework PLOs is available on the [key policies and support](#) page. For PG Research PLOs, including MPDBS, please refer to the [UNSW HDR Learning Outcomes](#).

## Academic Honesty and Plagiarism

As a student at UNSW you are expected to display [academic integrity](#) in your work and interactions. Where a student breaches the [UNSW Student Code](#) with respect to academic integrity, the University may take disciplinary action under the Student Misconduct Procedure. To assure academic integrity, you may be required to demonstrate reasoning, research and the process of constructing work submitted for assessment.

To assist you in understanding what academic integrity means, and how to ensure that you do comply with the UNSW Student Code, it is strongly recommended that you complete the [Working with Academic Integrity](#) module before submitting your first assessment task. It is a free, online self-paced Moodle module that should take about one hour to complete.

### Submission of Assessment Tasks

#### SPECIAL CONSIDERATION

You can apply for special consideration when illness or other circumstances beyond your control interfere with your performance in a specific assessment task or tasks, including online exams. Students studying remotely who have exams scheduled between 10pm and 7am local time, are also able to apply for special consideration to sit a supplementary exam at a time outside of these hours.

Special consideration is primarily intended to provide you with an extra opportunity to demonstrate the level of performance of which you are capable. To apply, and for further information, see Special Consideration on the UNSW [Current Students](#) page.

Special consideration applications will be assessed centrally by the Case Review Team, who will update the online application with the outcome and add any relevant comments. The change to the status of the application immediately sends an email to the student and to the assessor with the outcome of the application.

Please note the following:

1. Applications can only be made through Online Services in myUNSW (see the UNSW [Current Students](#) page). Applications will not be accepted by teaching staff. The lecturer-in-charge/course coordinator will be automatically notified when your application is processed.
2. Applying for special consideration does not automatically mean that you will be granted a

supplementary exam or other concession.

3. If you experience illness or misadventure in the lead up to an exam or assessment, you must submit an application for special consideration, either prior to the examination taking place, or prior to the assessment submission deadline, except where illness or misadventure prevent you from doing so.
4. If your circumstances stop you from applying before your exam or assessment due date, you must apply within 3 working days of the assessment or the period covered by your supporting documentation.
5. Under the UNSW Fit To Sit/Submit rule, if you sit the exam/submit an assignment, you are declaring yourself well enough to do so and are cannot subsequently apply for special consideration.
6. If you become unwell on the day of – or during – an exam, you must stop working on your exam, advise your course coordinator or tutor and provide a medical certificate dated within 24 hours of the exam, with your special consideration application. For online exams, you must contact your course coordinator or tutor immediately via email, Moodle or chat and advise them you are unwell and submit screenshots of your conversation along with your medical certificate and application.
7. Special consideration requests do not allow the awarding of additional marks to students.

Further information on Business School policy and procedure can be found under “Special Consideration” on the [key policies and support](#) page.

## **LATE SUBMISSION PENALTIES**

For assessments other than examinations, late submission will incur a penalty of 5% per day or part thereof (including weekends) from the due date and time. An assessment will not be accepted after 5 days (120 hours) of the original deadline unless special consideration has been approved. An assignment is considered late if the requested format, such as hard copy or electronic copy, has not been submitted on time or where the ‘wrong’ assignment has been submitted.

For assessments which account for 10% or less of the overall course grade, and where answers are immediately discussed or debriefed, the LIC may stipulate a different penalty. Details of such late penalties will be available on the course Moodle page.

## **FEEDBACK ON YOUR ASSESSMENT TASK PERFORMANCE**

Feedback on student performance from formative and summative assessment tasks will be provided to students in a timely manner. Assessment tasks completed within the teaching period of a course, other than a final assessment, will be assessed and students provided with

feedback, with or without a provisional result, within 10 working days of submission, under normal circumstances. Feedback on continuous assessment tasks (e.g. laboratory and studio-based, workplace-based, weekly quizzes) will be provided prior to the midpoint of the course.

## Faculty-specific Information

### PROTOCOL FOR VIEWING FINAL EXAM SCRIPTS

UNSW students have the right to view their final exam scripts, subject to a small number of very specific exemptions. The UNSW Business School has set a [protocol](#) under which students may view their final exam script. Individual schools within the Faculty may also set up additional local processes for viewing final exam scripts, so it is important that you check with your School.

If you are completing courses from the following schools, please note the additional school-specific information:

- Students in the **School of Accounting, Auditing & Taxation** who wish to view their final examination script should also refer to [this page](#).
- Students in the **School of Banking & Finance** should also refer to [this page](#).
- Students in the **School of Information Systems & Technology Management** should also refer to [this page](#).

### COURSE EVALUATION AND DEVELOPMENT

Feedback is regularly sought from students and continual improvements are made based on this feedback. At the end of this course, you will be asked to complete the [myExperience survey](#), which provides a key source of student evaluative feedback. Your input into this quality enhancement process is extremely valuable in assisting us to meet the needs of our students and provide an effective and enriching learning experience. The results of all surveys are carefully considered and do lead to action towards enhancing educational quality.

### QUALITY ASSURANCE

The Business School 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 Business School programs. All material used for such processes will be treated as confidential.

## TEACHING TIMES AND LOCATIONS

Please note that teaching times and locations are subject to change. Students are strongly advised to refer to the [Class Timetable website](#) for the most up-to-date teaching times and locations.

## School Contact Information

The policies regarding staff contact in the School of Accounting, Auditing and Taxation are as follows:

- All questions regarding course administration should be directed to the Lecturer-in-charge.
- The full-time staff will be available for consultation starting from Weeks 2 to 10 and STUVAC period.
- Consultation hours will be advised on the course Moodle page in a consolidated timetable.
- Students are encouraged to consult with staff during online consultation sessions. Consultation will not be provided via email or phone.
- Consultation times during STUVAC period will likely vary to the regular consultation during Term and be posted on the course webpage later in the Term.

While emails to staff should be a rare occurrence as noted above, in instances where it is warranted, please make sure that:

- You use your UNSW email address when corresponding with the teaching staff on this course. Emails from other addresses (such as Hotmail, Gmail, Yahoo, 126, QQ, etc.) are not accepted and will not be replied to.
- You must use an appropriate communication level with staff. Emails and discussion forum posts that use short-hand and "Texting" language are not acceptable, and communication must be in English. If your email cannot be understood then staff will not reply.
- You must identify yourself by your full name, student ID and tutorial day and time.
- Please be aware that Staff will not necessarily reply to students to inform them if their emails are non-compliant.
- Full-time teaching staff only answer emails during regular working hours of Monday to Friday 9am-5pm. Tutoring staff often have other jobs and require 48 hours within regular business office hours to reply to emails.

Complaints about the assessment and other aspects of this course should be directed in the first instance to the Lecturer-in-Charge (or Course Convenor) and if still unsatisfied with the response received then you are directed to contact the School of Accounting, Auditing & Taxation Grievance Officer, details available here: <https://www.unsw.edu.au/business/our-schools/accounting-auditing-taxation/contact-us>