



UNSW Course Outline

ACCT5931 Sustainable Management Accounting - 2024

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General Course Information

Course Code : ACCT5931

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

This course introduces emergent thinking on the interface between financial and business performance with a focus on adding value to, and through the business, rather than emphasising financial control. The link between strategy and sustainable resource management is highlighted,

in focusing on the effective use of an organisation's financial and other resources to create value for key stakeholders. Through the lens of sustainable financial management, the course presents an integrated way of thinking about and analysing the key drivers of value in organisations.

Course Aims

The course aims to explore the organisational drivers of economic, social and environmental performance, using strategic management accounting tools to implement and manage strategic and sustainability objectives.

The course further aims to develop students' ability to work effectively in teams, conduct applied business analysis, and communicate persuasively. Successful completion of the course requires students to prepare for weekly seminars independently by reviewing assigned course materials in advance. Students will then participate in team learning activities during weekly seminars and in the development of their case-based team project, including delivering team reports and oral presentations.

Relationship to Other Courses

This course is offered by the School of Accounting, Auditing & Taxation within the Master of Commerce degree. In order to enrol in this course, the following pre-requisite must have been satisfied: ACCT5996: Management Accounting and Business Analysis. The course is not available to students who have completed ACCT3583 or ACCT3593 in the last three years.

Course Learning Outcomes

| Course Learning Outcomes | Program learning outcomes |
|--|---|
| CLO1 : Evaluate the business strategies of contemporary organisations, based on an understanding of their internal and external environments. | <ul style="list-style-type: none"> • PL01 : Business Knowledge • PL02 : Problem Solving • PL05 : Responsible Business Practice |
| CLO2 : Design appropriate performance measures, based on an understanding of the organisation's environmental context, business-level strategy, and sustainability objectives. | <ul style="list-style-type: none"> • PL01 : Business Knowledge • PL02 : Problem Solving |
| CLO3 : Analyse the benefits and risks from strategic initiatives utilising economic, social, and environmental perspectives. | <ul style="list-style-type: none"> • PL01 : Business Knowledge • PL02 : Problem Solving • PL05 : Responsible Business Practice |
| CLO4 : Learn within teams – to collaborate with team members, to assume leadership and to manage differences and conflicts. | <ul style="list-style-type: none"> • PL04 : Teamwork |
| CLO5 : Conduct applied business research – to acquire, analyse and present knowledge. | <ul style="list-style-type: none"> • PL02 : Problem Solving • PL03 : Business Communication |
| CLO6 : Communicate knowledge and insights – to inform and persuade through professional business presentations and reports. | <ul style="list-style-type: none"> • PL03 : Business Communication |

| Course Learning Outcomes | Assessment Item |
|--|--|
| CLO1 : Evaluate the business strategies of contemporary organisations, based on an understanding of their internal and external environments. | <ul style="list-style-type: none"> • Assessment 1: Individual Video Blogs • Assessment 2: Team Case Project • Assessment 3: Final Examination |
| CLO2 : Design appropriate performance measures, based on an understanding of the organisation's environmental context, business-level strategy, and sustainability objectives. | <ul style="list-style-type: none"> • Assessment 2: Team Case Project • Assessment 3: Final Examination |
| CLO3 : Analyse the benefits and risks from strategic initiatives utilising economic, social, and environmental perspectives. | <ul style="list-style-type: none"> • Assessment 1: Individual Video Blogs • Assessment 2: Team Case Project • Assessment 3: Final Examination |
| CLO4 : Learn within teams – to collaborate with team members, to assume leadership and to manage differences and conflicts. | <ul style="list-style-type: none"> • Assessment 2: Team Case Project |
| CLO5 : Conduct applied business research – to acquire, analyse and present knowledge. | <ul style="list-style-type: none"> • Assessment 1: Individual Video Blogs • Assessment 2: Team Case Project |
| CLO6 : Communicate knowledge and insights – to inform and persuade through professional business presentations and reports. | <ul style="list-style-type: none"> • Assessment 1: Individual Video Blogs • Assessment 2: Team Case Project |

Learning and Teaching Technologies

Moodle - Learning Management System

Learning and Teaching in this course

This course requires students be prepared to engage in a substantial amount of self-directed learning, including reading and preparation prior to class. Seminars, a textbook and course readings kit, and other resources are 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 Sustainable Management Accounting. It is up to you to decide how much work you complete in each course component: preparing for seminars; completing assessments; studying for exams; seeking assistance to extend and clarify your understanding. You should identify an approach suited to your learning style and course goals. Seminar and practice questions are provided to guide your learning process. The teaching team has put a great deal of thought into the development and presentation of this course. As such, it is expected that students may experience a flexible, but directed, learning approach to Sustainable Management Accounting.

Other Professional Outcomes

Nil

Additional Course Information

Nil

Assessments

Assessment Structure

| Assessment Item | Weight | Relevant Dates | Program learning outcomes |
|---|--------|--|---|
| Assessment 1: Individual Video Blogs Assessment Format: Individual | 20% | Start Date: Not Applicable Due Date: Weeks 4 & 8 | <ul style="list-style-type: none">• PL01 : Business Knowledge• PL02 : Problem Solving• PL03 : Business Communication• PL05 : Responsible Business Practice• PL06 : Global and Cultural Competence |
| Assessment 2: Team Case Project Assessment Format: Group | 30% | Start Date: Not Applicable Due Date: Weeks 6 & 10 | <ul style="list-style-type: none">• PL01 : Business Knowledge• PL02 : Problem Solving• PL03 : Business Communication• PL04 : Teamwork• PL05 : Responsible Business Practice• PL06 : Global and Cultural Competence• PL07 : Leadership Development |
| Assessment 3: Final Examination Assessment Format: Individual | 50% | Start Date: Not Applicable Due Date: Not Applicable | <ul style="list-style-type: none">• PL01 : Business Knowledge• PL02 : Problem Solving• PL03 : Business Communication• PL05 : Responsible Business Practice• PL06 : Global and Cultural Competence |

Assessment Details

Assessment 1: Individual Video Blogs

Assessment Overview

This task requires students to engage with seminar preparation material to develop and apply a basic understanding of the key concepts, ideas or frameworks that will be covered in greater

depth during the upcoming weekly seminar.

Assesses: PLO1, PLO2, PLO3, PLO5, PLO6

Course Learning Outcomes

- CLO1 : Evaluate the business strategies of contemporary organisations, based on an understanding of their internal and external environments.
- CLO3 : Analyse the benefits and risks from strategic initiatives utilising economic, social, and environmental perspectives.
- CLO5 : Conduct applied business research – to acquire, analyse and present knowledge.
- CLO6 : Communicate knowledge and insights – to inform and persuade through professional business presentations and reports.

Detailed Assessment Description

Being able to reflect on and discuss current business events in a theoretically informed manner is a valuable skill for business professionals, including management accountants. For this assessment, you will prepare and submit a video blog recording before your assigned seminar in Weeks 4 and 8. You will need to discuss a short recent news article which will be provided on Moodle. This assessment will give you an opportunity to practice applying your knowledge of SMA concepts to the specific organisational context, and critically reflect on the organisational practices described in the news article provided.

Required:

Each of the two (2) real-life blog posts will be graded out of 10 for a total grade out of 20%. For each blog recording, you are required to:

- Read the news article provided on Moodle and prepare your response to the reflection prompt.
- Record a video of you speaking, in which you: 1) introduce yourself; and 2) directly address the reflection prompt.
- Upload your video file to your UNSW OneDrive, following the instructions provided on Moodle.
- Submit the URL link to your recording via the Moodle assignment link before your assigned seminar in Weeks 4 and 8.

Your recording should be between 1-2 minutes in length.

Assignment submission Turnitin type

Not Applicable

Assessment 2: Team Case Project

Assessment Overview

This task requires students to work in teams to conduct business research and then to apply and integrate analytical frameworks to make sense of uncertainties in real business contexts and reach appropriate conclusions.

Assesses: PLO1, PLO2, PLO3, PLO4, PLO5, PLO6, PLO7

Course Learning Outcomes

- CLO1 : Evaluate the business strategies of contemporary organisations, based on an understanding of their internal and external environments.
- CLO2 : Design appropriate performance measures, based on an understanding of the organisation's environmental context, business-level strategy, and sustainability objectives.
- CLO3 : Analyse the benefits and risks from strategic initiatives utilising economic, social, and environmental perspectives.
- CLO4 : Learn within teams – to collaborate with team members, to assume leadership and to manage differences and conflicts.
- CLO5 : Conduct applied business research – to acquire, analyse and present knowledge.
- CLO6 : Communicate knowledge and insights – to inform and persuade through professional business presentations and reports.

Detailed Assessment Description

The Team Case Project has two components with equal assessment weighting:

1. Team Case Report (15%)

- Please prepare a 10-page review of a company's strategy for the Board and Management team.
- Your report is due **at the beginning of your enrolled seminar time in Week 6** (recharge week) and should be submitted via the Moodle link.
- Each team member must also submit a personal reflection and peer evaluation survey via the Moodle link **by the end of Week 6**.

2. Team Case Presentation (15%)

- Please prepare a 15-minute presentation of a Strategy Map and Balanced Scorecard for the Board and Management Team of the company.
- Presentations will be given **during your enrolled seminar time in Week 10** (final week) and a copy of your slides should be submitted via the Moodle link in advance.
- Each team member must present, and must also submit a personal reflection and peer evaluation survey via the Moodle link **by the end of Week 10**.

Assignment submission Turnitin type

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

Assessment 3: Final Examination

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, PLO3, PLO5, PLO6

Course Learning Outcomes

- CL01 : Evaluate the business strategies of contemporary organisations, based on an understanding of their internal and external environments.
- CL02 : Design appropriate performance measures, based on an understanding of the organisation's environmental context, business-level strategy, and sustainability objectives.
- CL03 : Analyse the benefits and risks from strategic initiatives utilising economic, social, and environmental perspectives.

Detailed Assessment Description

Further information and supporting resources will be provided prior to the Final Exam period.

Assignment submission Turnitin type

Not Applicable

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.

This course will have an invigilated exam held on UNSW's Kensington campus. The exam will be conducted on Inspira, an online assessment platform. It is a mandatory requirement that you attend the exam on-campus (even if you are only attending online classes) and that you come with a fully charged laptop with Safe Exam Browser (SEB) installed. For information about On-Campus Invigilated Exams requirements and conditions please visit [here](#).

Further instructions on how to prepare for this exam will be provided to you during the term.

Grading Basis

Standard

Requirements to pass course

In order to pass this course, you must:

- achieve a composite mark of at least 50 out of 100;
- meet any additional requirements described in the Assessment Summary section.

You are expected to attempt all assessment requirements in the course.

Course Schedule

| Teaching Week/Module | Activity Type | Content |
|------------------------------------|---------------|---|
| Week 1 : 12 February - 18 February | Seminar | Week 1: Introduction to Sustainable Management Accounting |
| Week 2 : 19 February - 25 February | Seminar | Week 2: Analysing the External Environment |
| Week 3 : 26 February - 3 March | Seminar | Week 3: Analysing the Internal Environment |
| Week 4 : 4 March - 10 March | Seminar | Week 4: Developing Strategy |
| | Assessment | Individual Video Blog #1 |
| Week 5 : 11 March - 17 March | Seminar | Week 5: Measuring Strategic Performance |
| Week 6 : 18 March - 24 March | Other | Recharge Week - NO SEMINAR |
| | Assessment | Team Case Report |
| Week 7 : 25 March - 31 March | Seminar | Week 7: Managing Performance Using a Balanced Scorecard |
| Week 8 : 1 April - 7 April | Seminar | Week 8: Integrating Sustainability in Strategy |
| | Assessment | Individual Video Blog #2 |
| Week 9 : 8 April - 14 April | Seminar | Week 9: Managing Sustainability Performance |
| Week 10 : 15 April - 21 April | Assessment | Team Case Presentations |

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

Nil

Course Resources

Prescribed Resources

Course textbook: *Strategic Management Essentials*, Dess, Murray, Orr, Butler, Bezemer. Wiley Publishing.

Required readings: Available via Moodle/Leganto.

Course Website: The website for this course is on Moodle. You are required to have a zPass and pin to access this website. In addition, you must be enrolled in the course to access the website. The website will contain announcements (including with regard to Assessments) 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.

Recommended Resources

TBA during the term

Additional Costs

Nil anticipated additional costs.

Course Evaluation and Development

Student feedback received informally and via the myExperience survey is essential for the ongoing improvement of this course. Recent changes that we have made to this course in response to student feedback include the incorporation of a "recharge week" during which no seminars are scheduled, to better allow student teams to collaborate on their group-based assessment, and the introduction of assessment exemplars to give students a clearer sense of expected standard of submitted work.

Staff Details

| Position | Name | Email | Location | Phone | Availability | Equitable Learning Services Contact | Primary Contact |
|----------|-------------------|-------|-----------------|-------|--------------|-------------------------------------|-----------------|
| Lecturer | Jonathan Yue n | | Microsoft Teams | TBA | TBA | Yes | 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>