

GENERIC TOPIC FOR COURSE PARTICIPANTS ELECTING TO UNDERTAKE ASSIGNMENT BASED ASSESSMENT

“The tools and techniques that were covered in the Strategic Cost Management and the Strategic Business Analysis course are very useful in providing decision-oriented information to senior management in my organisation and such information will ultimately enhance its corporate value.”

Discuss the above statement in depth, by reviewing, comparing and contrasting recent approaches to management accounting, and the applicability of such in the organisation you work for. Do you agree with the statement? Please indicate if such tools and techniques are already in use **in your organisation**, and if so, describe them in detail. If not, discuss their applicability, and your possible role in introducing some key tools and techniques and bringing about organisational change.

Your assignment must clearly mention what **Topic** from the course is being discussed (*it can be from either SCM or SBA or both*) and demonstrate the applicability of **at least one tool or techniques** that was discussed in the topic(s).

Length: 3,000 words, **including** bibliography, notes, figures and tables.

Format

- 1. Text:** Only in *word format*.
- 2. Tables:** Only pasted to your Word document from Excel as a *Microsoft Excel Workshop object (not as a picture)*.
- 3. Figures:** Can be pasted to your Word document as a *picture*.
- 4. References:** Must be only in *Harvard referencing format* (see details later)- **Min 10 references**

Assessment: A pass mark of 50% or above is required to satisfy the educational requirements for CMA certification and membership.

Due Date: After One Month after completion of CMA programme and a Maximum Three Months from date of completion of programme attended.

Note: Late assignments will not be accepted, unless in exceptional circumstances. ***Those who miss the Assignment deadline without prior approval will FAIL the subject/course. In order to re-submit the assignment, candidates must re-enrol in the subject/course again.***

- You can implement relating to SWOT and Gap Analysis, Industry and Competitive Analysis, Balanced Scorecard, etc.
- A student can also use a regular company or organisation he/she has worked in the past.
- If a student has never held a job, or has never worked before, then they could not be CMAs as 5-years' experience is required.

Use of AI Resources (Chat GPT, etc.):

AI is an important resource that many professionals and students use for researching a topic, and the ABC(ANZ) encourages its use in assignments. **HOWEVER**, students must properly reference its use in the same manner as for any other reference (see below) in the following format:

Author (year), "Keyword(s) used", version number, date accessed the source, URL.

Therefore, if ChatGPT is used for any paragraph, calculation, etc., the reference will be as follows:

Open AI (2025), "Activity Based Costing in Food Manufacturing", *ChatGPT Version 2.0*,
<https://askgpt.app/ww>

All research articles that are referenced by the AI tool, must be in the Harvard referencing format as shown below. Just giving a URL will not suffice.

Please note that Plagiarism rules (shown below) also apply when using Chat GPT (i.e., what percentage of plagiarism is acceptable in a research assignment)

Please also note that AI platforms often hallucinate (give very wrong or illogical information) and students must review whatever is taken from AI sources.

IF THESE RULES ARE NOT FOLLOWED, A STUDENT WILL AUTOMATICALLY FAIL THE ASSIGNMENT.

Referencing

1. **All references must be in the Harvard Style, e.g. the following sentence will be referenced as follows:**

A greater focus on market forces is also becoming evident, and this orientation has been stressed by a number of researchers and investigative bodies (Nelson et al, 1998; Moore & Diamond, 1995; Elliott, 1992).

2. **The Bibliography will show as follows (in alphabetical sequence):**

Elliott, R. K. (1992), "The third wave brakes on the shores of Accounting", *Accounting Horizons*, 12 (3), pp. 61-85.

Moore, M. R. and Diamond, M. A. (1995), *The Strategic Planning Partnership among Business Schools and Accounting Program Stockholders*, Plenary session at the 19th Annual Meeting of the Federation of Schools of Accounting, Las Vegas, NV.

Nelson, I. T., Bailey, J.A. and Nelson, A. T. (1998) "Changing Accounting Education with Purpose: Market Based Strategic Planning for Departments of Accounting". *Issues in Accounting Education* 13 (2), pp 23-44.

3. **You should make every attempt to source at least 5-10 relevant and more recent journal articles, especially from (but not limited to) the following Journals:**
 - a. Journal of Applied Management Accounting Research
 - b. Management Accounting Frontiers
 - c. Journal of Cost Management
 - d. Journal of Management Accounting Research
 - e. Harvard Business Review
 - f. Sloan Management Review
 - g. Long Range Planning

Plagiarism

With the advent of the Internet and Google, plagiarism in assignments has become a serious issue.

Any one of the following is considered plagiarism:

1. turning in someone else's work as your own
2. copying words or ideas from someone else without giving credit
3. failing to put a quotation in quotation marks
4. giving incorrect information about the source of a quotation
5. changing words but copying the sentence structure of a source without giving credit
6. copying so many words or ideas from a source that it makes up the majority of your work, whether you give credit or not. *[There is a lack of consensus or clear-cut-rules on what percentage of plagiarism is acceptable in a research assignment. Going by the convention, usually a text similarity below 15% is acceptable by ABC(ANZ) and a similarity of >25% is considered as high percentage of plagiarism.]*

Therefore, even though a student enumerates ALL the sources used on the Reference page of the paper, he/she would plagiarize as per points (3) and (6).