ACCG613
Intermediate Managerial Accounting
S1 Evening 2016

Dept of Accounting & Corporate Governance

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General Information

Unit convenor and teaching staff
Unit Convenor
Kevin Baird
kevin.baird@mq.edu.au
Contact via accg921@mq.edu.au
E4A209
Mondays 3-5pm

Credit points
4

Prerequisites
ACCG611

Corequisites

Co-badged status

Unit description
This unit focuses on the generation of information for internal decision making and examines how cost information is developed and used within organisations. To this end, a number of different costing and budgeting techniques are explained and demonstrated in seminars. As well as understanding the mechanics of each technique, students use case studies to assist them in developing an understanding of which technique is most appropriate in particular situations.

Important Academic Dates
Information about important academic dates including deadlines for withdrawing from units are available at http://students.mq.edu.au/student_admin/enrolmentguide/academicdates/

Learning Outcomes

1. Demonstrate an understanding of management accounting concepts and apply such concepts to real-life case scenarios.
2. Critically analyse data to determine the relevant information and costing techniques required to make decisions.
3. Demonstrate effective written and oral communication skills.
4. Demonstrate an understanding of and the ability to apply Excel spreadsheet functions to solve management accounting problems.
General Assessment Information

Participation
Due: Ongoing
Weighting: 15%
Submission: Students are expected to attend the weekly seminars, have completed the weekly assignment questions, and actively participate in the activities conducted during the seminars. This assessment mark will be awarded in line with the ability of student's to meet the criteria outlined in the unit assessment guide.
Extension: No extension will be granted, except in circumstances where a disruption to studies is made and approved.
Penalties: A mark of zero will be awarded for non-attendance. Students must attend the seminars to receive marks for participation.

Class Tests
Due: Two closed book class tests will be conducted during the Week 4 and Week 10 seminars. Each test will consist of 25 multiple choice questions. The duration of each test will be 40 minutes.
Weighting: 20%
Submission: Students must attend their normal weekly seminar class to sit the tests.
Extension: No extension will be granted, except in circumstances where a disruption to studies is made and approved.
Penalties: A mark of zero will be awarded for non-attendance.

Excel assignment
Due: Students must attend a three hour session on Excel. This session will be conducted in the computer labs at the North Ryde campus. Details of how to enrol in these sessions will be provided to students in the first seminar.
Weighting: 5%
Submission: Students will be provided instructions regarding this assessment task during the three hour Excel session.
Extension: No extension will be granted, except in circumstances where a disruption to studies is made and approved.
Penalties: A mark of zero will be awarded for non-attendance. Students must attend the Excel session to receive marks for this assignment.
**Final Examination**

Due: During the university examination period (14th June to 1st July)

Weighting: 60%

Submission: A two hour invigilated closed book final exam will be held during the university final examination period. Dictionaries are not permitted. Non-programmable calculators with no text retrieval capacity are allowed.

It is essential for students to pass their final examination in order to achieve a passing grade.

If a supplementary examination is granted as a result of "Disruption to Studies" application the examination will be scheduled as per the Supplementary Examination timetable of the Faculty. Please note that the supplementary examination will be of a similar format to the final examination.

Extension: No extension will be granted, except in circumstances where a disruption to studies is made and approved.

Penalties: A mark of zero will be awarded for non-attendance.

**Assessment Tasks**

<table>
<thead>
<tr>
<th>Name</th>
<th>Weighting</th>
<th>Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participation</td>
<td>15%</td>
<td>On going</td>
</tr>
<tr>
<td>Class Tests</td>
<td>20%</td>
<td>Week 4 and 10 seminars</td>
</tr>
<tr>
<td>Excel Assignment</td>
<td>5%</td>
<td>Weeks 5-9</td>
</tr>
<tr>
<td>Final Examination</td>
<td>60%</td>
<td>Examination period</td>
</tr>
</tbody>
</table>

**Participation**

Due: **On going**

Weighting: **15%**

Students are expected to actively participate in the seminars. The assessment mark will be awarded based on the criteria outlined in the unit assessment guide.

This Assessment Task relates to the following Learning Outcomes:

- Demonstrate an understanding of management accounting concepts and apply such concepts to real-life case scenarios.
- Critically analyse data to determine the relevant information and costing techniques required to make decisions.
• Demonstrate effective written and oral communication skills.

Class Tests
Due: Week 4 and 10 seminars
Weighting: 20%

Two class tests will be conducted during the Week 4 and 10 seminars. Details are provided in the assessment guide.

This Assessment Task relates to the following Learning Outcomes:
• Demonstrate an understanding of management accounting concepts and apply such concepts to real-life case scenarios.
• Critically analyse data to determine the relevant information and costing techniques required to make decisions.
• Demonstrate effective written and oral communication skills.

Excel Assignment
Due: Weeks 5-9
Weighting: 5%

Students are required to attend a three hour session on excel. Details of the assessment task will be provided during this session.

This Assessment Task relates to the following Learning Outcomes:
• Demonstrate an understanding of and the ability to apply Excel spreadsheet functions to solve management accounting problems.

Final Examination
Due: Examination period
Weighting: 60%

A two hour final exam will be conducted during the university examination period.

This Assessment Task relates to the following Learning Outcomes:
• Demonstrate an understanding of management accounting concepts and apply such concepts to real-life case scenarios.
• Critically analyse data to determine the relevant information and costing techniques required to make decisions.
• Demonstrate effective written and oral communication skills.
Delivery and Resources

Classes
This unit is structured around attendance at one 3 hour seminar per week. The class timetable can be found on the university web site https://timetables.mq.edu.au/2016/

Required and recommended texts and/or materials

Prescribed text

This textbook is available from the Co-op Bookshop on campus.

Access to this text is essential for seminar references and for weekly assignment questions. There have been substantial changes from previous editions of the text so DO NOT RELY ON PREVIOUS EDITIONS.

Unit Web Page
The web page for this unit can be found at http://ilearn.mq.edu.au

You should contact the IT helpdesk if you need assistance with using the website. Alternatively you can use the help feature provided. Please make sure that you logout after using the website as failure to do so could allow unauthorised access to your account.

The following information will be available on the website:

* Assessment guide
* Important announcements
* Seminar notes
* Staff contact details and consultation hours
* Solutions to weekly assignment questions
* Other relevant material

You are encouraged to check the website regularly and use it as an information and resource centre to assist your learning.

Unit Schedule

ACCG613 SEMINAR PROGRAM—SESSION 1 2016

<table>
<thead>
<tr>
<th>Seminar week</th>
<th>Week commencing</th>
<th>Topic</th>
<th>Prescribed references</th>
</tr>
</thead>
</table>

http://unitguides.mq.edu.au/unit_offerings/55256/unit_guide/print
<table>
<thead>
<tr>
<th>Week</th>
<th>Date</th>
<th>Topic</th>
<th>Chapters</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>29th February</td>
<td><strong>Introduction</strong>&lt;br&gt;Basic cost concepts and terms</td>
<td>Chapter 1 (pp.4-22)&lt;br&gt;Chapter 2</td>
</tr>
<tr>
<td>2</td>
<td>7th March</td>
<td><strong>Cost behaviour</strong>&lt;br&gt;Cost Volume Profit Analysis</td>
<td>Chapter 3&lt;br&gt;Chapter 18 (pp. 796-815; 818-824)</td>
</tr>
<tr>
<td>3</td>
<td>14th March</td>
<td><strong>Decision Making 1</strong></td>
<td>Chapter 19 (pp.844-865; 869-872)</td>
</tr>
<tr>
<td>4</td>
<td>21st March</td>
<td><strong>Class Test 1</strong>&lt;br&gt;Decision Making 2</td>
<td>Chapter 20 (pp.914-917; 922-925)</td>
</tr>
<tr>
<td>5</td>
<td>28th March</td>
<td><strong>Product Costing Systems</strong></td>
<td>Chapter 4</td>
</tr>
<tr>
<td>6</td>
<td>4th April</td>
<td><strong>Service Costing</strong></td>
<td>Chapter 6</td>
</tr>
<tr>
<td>7</td>
<td>25th April</td>
<td><strong>A Closer Look at Overhead Costs</strong></td>
<td>Chapter 7 (pp.272-302)</td>
</tr>
<tr>
<td>8</td>
<td>2nd May</td>
<td><strong>Activity Based Costing</strong></td>
<td>Chapter 8</td>
</tr>
<tr>
<td>9</td>
<td>9th May</td>
<td><strong>Research in Management Accounting</strong></td>
<td>Additional reading will be available on iLearn</td>
</tr>
<tr>
<td>10</td>
<td>16th May</td>
<td><strong>Budgeting</strong></td>
<td>Chapter 9 (including Appendix)&lt;br&gt;Chapter 11 pp. 486 – 492</td>
</tr>
</tbody>
</table>

**MID-SESSION BREAK (From 9th April to 25th April)**

http://unitguides.mq.edu.au/unit_offerings/55256/unit_guide/print
Policies and Procedures

Macquarie University policies and procedures are accessible from Policy Central. Students should be aware of the following policies in particular with regard to Learning and Teaching:

Academic Honesty Policy  
http://mq.edu.au/policy/docs/academic_honesty/policy.html

New Assessment Policy in effect from Session 2 2016  
http://mq.edu.au/policy/docs/assessment/policy_2016.html. For more information visit  
http://students.mq.edu.au/events/2016/07/19/new_assessment_policy_in_place_from_session_2/

Assessment Policy prior to Session 2 2016  

Grading Policy prior to Session 2 2016  

Grade Appeal Policy  

Complaint Management Procedure for Students and Members of the Public  

Disruption to Studies Policy  
The Disruption to Studies Policy is effective from March 3 2014 and replaces the Special Consideration Policy.

In addition, a number of other policies can be found in the Learning and Teaching Category of Policy Central.

Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct:  
https://students.mq.edu.au/support/student_conduct/

Results

Results shown in iLearn, or released directly by your Unit Convenor, are not confirmed as they are subject to final approval by the University. Once approved, final results will be sent to your student email address and will be made available in eStudent. For more information visit ask.mq.edu.au.
Graduate Capabilities

Discipline Specific Knowledge and Skills

Our graduates will take with them the intellectual development, depth and breadth of knowledge, scholarly understanding, and specific subject content in their chosen fields to make them competent and confident in their subject or profession. They will be able to demonstrate, where relevant, professional technical competence and meet professional standards. They will be able to articulate the structure of knowledge of their discipline, be able to adapt discipline-specific knowledge to novel situations, and be able to contribute from their discipline to inter-disciplinary solutions to problems.

This graduate capability is supported by:

Learning outcomes

- Demonstrate an understanding of management accounting concepts and apply such concepts to real-life case scenarios.
• Critically analyse data to determine the relevant information and costing techniques required to make decisions.
• Demonstrate an understanding of and the ability to apply Excel spreadsheet functions to solve management accounting problems.

Assessment tasks
• Participation
• Class Tests
• Excel Assignment
• Final Examination

Critical, Analytical and Integrative Thinking

We want our graduates to be capable of reasoning, questioning and analysing, and to integrate and synthesise learning and knowledge from a range of sources and environments; to be able to critique constraints, assumptions and limitations; to be able to think independently and systemically in relation to scholarly activity, in the workplace, and in the world. We want them to have a level of scientific and information technology literacy.

This graduate capability is supported by:

Learning outcomes
• Demonstrate an understanding of management accounting concepts and apply such concepts to real-life case scenarios.
• Critically analyse data to determine the relevant information and costing techniques required to make decisions.
• Demonstrate effective written and oral communication skills.

Assessment tasks
• Participation
• Final Examination

Problem Solving and Research Capability

Our graduates should be capable of researching; of analysing, and interpreting and assessing data and information in various forms; of drawing connections across fields of knowledge; and they should be able to relate their knowledge to complex situations at work or in the world, in order to diagnose and solve problems. We want them to have the confidence to take the initiative in doing so, within an awareness of their own limitations.

This graduate capability is supported by:
Learning outcomes

- Demonstrate an understanding of management accounting concepts and apply such concepts to real-life case scenarios.
- Critically analyse data to determine the relevant information and costing techniques required to make decisions.
- Demonstrate effective written and oral communication skills.

Assessment tasks

- Participation
- Class Tests
- Final Examination