



ACCG8121

Managerial Accounting

Session 1, Weekday attendance, North Ryde 2020

Department of Accounting & Corporate Governance

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General Information

Unit convenor and teaching staff

Lecturer

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See iLearn for consultation schedule

Lecturer

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Credit points

10

Prerequisites

(ACCG611 or ACCG6011) and admission to MAccg or MAccLead or MAccg(Adv) or MCom or MProfAcc or MProfAccgLead

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. A number of different costing and budgeting techniques are explained, and students are required to apply these techniques to case study scenarios. By the end of this unit, students will have developed a sophisticated level of understanding of which techniques are most appropriate in a particular situation. Students will also have developed their excel, problem-solving, communication and presentation skills.

Important Academic Dates

Information about important academic dates including deadlines for withdrawing from units are available at <https://www.mq.edu.au/study/calendar-of-dates>

Learning Outcomes

On successful completion of this unit, you will be able to:

ULO2: Critically analyse data to determine the relevant information and costing techniques required to make decisions.

ULO1: Apply management accounting concepts to assess and solve real-life case scenarios.

ULO3: Apply effective written and oral communication skills.

ULO4: Apply Excel spreadsheet functions to complete managerial accounting tasks.

Assessment Tasks

Coronavirus (COVID-19) Update

Assessment details are no longer provided here as a result of changes due to the Coronavirus (COVID-19) pandemic.

Students should consult [iLearn](#) for revised unit information.

[Find out more about the Coronavirus \(COVID-19\) and potential impacts on staff and students](#)

Delivery and Resources

Coronavirus (COVID-19) Update

Any references to on-campus delivery below may no longer be relevant due to COVID-19.

Please check here for updated delivery information: https://ask.mq.edu.au/account/pub/display/unit_status

Prescribed Textbook

Langfield-Smith, K., Thorne, H., Smith, D. and Hilton, H. (2018). Management Accounting, Information for Creating and Managing Value, 8th edition, McGraw-Hill Australia. 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 Webpage

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:

1. Assessment guide
2. Important announcements
3. Seminar notes
4. Staff contact details and consultation hours
5. Solutions to weekly assignment questions
6. Other relevant material

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

Delivery format and other details

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/>

Unit Schedule

Coronavirus (COVID-19) Update

The unit schedule/topics and any references to on-campus delivery below may no longer be relevant due to COVID-19. Please consult [iLearn](#) for latest details, and check here for updated delivery information: https://ask.mq.edu.au/account/pub/display/unit_status

Seminar/Week	Topic	Prescribed references
1	Introduction to managerial accounting Basic cost concepts and terms	Chapter 1 Chapter 2
2	Cost behaviour and CVP analysis	Chapter 3 Chapter 18 (pp.858 - 887)
3	Decision making 1	Chapter 19 (pp.906 - 929; pp.932 - 938)
4	Decision making 2	Chapter 20 (pp. 980-984; pp. 986 - 991)
5	Product costing systems	Chapter 4
6	Service costing	Chapter 6

7	Class test (10%) A closer look at overhead costs	Chapter 7(pp. 290 - 322)
Mid Session Break		
8	Activity based costing	Chapter 8
9	Budgeting	Chapter 9 Chapter 11 (pp. 522 - 528)
10	Standard costing	Chapter 10 Chapter 11 (pp.529 - 544)
11	Financial performance measurement systems	Chapter 12 (pp.570-577) Chapter 13 (pp.622-629)
12	Strategic performance measurement systems	Chapter 14
13	Revision	

Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central \(https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central\)](https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central). Students should be aware of the following policies in particular with regard to Learning and Teaching:

- [Academic Appeals Policy](#)
- [Academic Integrity Policy](#)
- [Academic Progression Policy](#)
- [Assessment Policy](#)
- [Fitness to Practice Procedure](#)
- [Grade Appeal Policy](#)
- [Complaint Management Procedure for Students and Members of the Public](#)
- [Special Consideration Policy](#) (**Note:** *The Special Consideration Policy is effective from 4 December 2017 and replaces the Disruption to Studies Policy.*)

Students seeking more policy resources can visit the [Student Policy Gateway \(https://students.mq.edu.au/support/study/student-policy-gateway\)](https://students.mq.edu.au/support/study/student-policy-gateway). It is your one-stop-shop for the key policies you need to know about throughout your undergraduate student journey.

If you would like to see all the policies relevant to Learning and Teaching visit [Policy Central \(http](#)

[s://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central](https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/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/study/getting-started/student-conduct>

Results

Results published on platform other than [eStudent](#), (eg. iLearn, Coursera etc.) 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 or if you are a Global MBA student contact globalmba.support@mq.edu.au

Student Support

Macquarie University provides a range of support services for students. For details, visit <http://students.mq.edu.au/support/>

Learning Skills

Learning Skills (mq.edu.au/learningskills) provides academic writing resources and study strategies to help you improve your marks and take control of your study.

- [Getting help with your assignment](#)
- [Workshops](#)
- [StudyWise](#)
- [Academic Integrity Module](#)

The Library provides online and face to face support to help you find and use relevant information resources.

- [Subject and Research Guides](#)
- [Ask a Librarian](#)

Student Services and Support

Students with a disability are encouraged to contact the [Disability Service](#) who can provide appropriate help with any issues that arise during their studies.

Student Enquiries

For all student enquiries, visit Student Connect at ask.mq.edu.au

If you are a Global MBA student contact globalmba.support@mq.edu.au

IT Help

For help with University computer systems and technology, visit http://www.mq.edu.au/about_us/offices_and_units/information_technology/help/.

When using the University's IT, you must adhere to the [Acceptable Use of IT Resources Policy](#). The policy applies to all who connect to the MQ network including students.