



ACCG8121

Managerial Accounting

Session 2, Special circumstance 2020

Department of Accounting & Corporate Governance

Contents

<u>General Information</u>	2
<u>Learning Outcomes</u>	3
<u>Assessment Tasks</u>	3
<u>Delivery and Resources</u>	5
<u>Unit Schedule</u>	5
<u>Policies and Procedures</u>	6

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Notice

As part of [Phase 3 of our return to campus plan](#), most units will now run tutorials, seminars and other small group learning activities on campus for the second half-year, while keeping an online version available for those students unable to return or those who choose to continue their studies online.

To check the availability of face-to-face and online activities for your unit, please go to [timetable viewer](#). To check detailed information on unit assessments visit your unit's iLearn space or consult your unit convenor.

General Information

Unit convenor and teaching staff

Lecturer

Kevin Baird

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Room 209 / 4 Eastern Road

Tuesdays 10-12

Lecturer

Nandini Kumar

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Lecturer

Jessica Chen

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Lecturer

Carmel Emanuel

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Room 211 / 4 Eastern Road

Lecturer (Excel)

Nicky Bull

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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:

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

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

ULO3: Apply effective written and oral communication skills.

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

Assessment Tasks

Name	Weighting	Hurdle	Due
In-class Question Submission	15%	No	Random collection (Weeks 2-13)
Online Quiz	10%	No	Week 8 TBA
Excel Assignment	15%	No	6pm Friday 16th October
Online Final Exam	60%	No	Session 2 Final Exam period

In-class Question Submission

Assessment Type ¹: Participatory task

Indicative Time on Task ²: 24 hours

Due: **Random collection (Weeks 2-13)**

Weighting: **15%**

This assessment task requires students to complete class questions in Zoom and submit their answers after the class for marking and feedback.

On successful completion you will be able to:

- Apply management accounting concepts to assess and solve real-life case scenarios.
- Critically analyse data to determine the relevant information and costing techniques required to make decisions.
- Apply effective written and oral communication skills.

Online Quiz

Assessment Type ¹: Quantitative analysis task

Indicative Time on Task ²: 10 hours

Due: **Week 8 TBA**

Weighting: **10%**

A three-hour workshop session will be held, during which session students will be required to use Excel spreadsheet functions to complete managerial accounting tasks.

On successful completion you will be able to:

- Apply management accounting concepts to assess and solve real-life case scenarios.
- Critically analyse data to determine the relevant information and costing techniques required to make decisions.
- Apply effective written and oral communication skills.

Excel Assignment

Assessment Type ¹: Quantitative analysis task

Indicative Time on Task ²: 10 hours

Due: **6pm Friday 16th October**

Weighting: **15%**

Students are provided with a recorded Excel virtual session, providing instructions and online materials (video tutorials, digital handouts, and Excel template). Students are then required to complete an Excel assignment addressing the key learning outcomes.

On successful completion you will be able to:

- Apply Excel spreadsheet functions to complete managerial accounting tasks.

Online Final Exam

Assessment Type ¹: Examination

Indicative Time on Task ²: 36 hours

Due: **Session 2 Final Exam period**

Weighting: **60%**

A two-hour online open book final exam will be held during the University Examination period. All key topics will be examinable.

On successful completion you will be able to:

- Apply management accounting concepts to assess and solve real-life case scenarios.
- Critically analyse data to determine the relevant information and costing techniques required to make decisions.
- Apply effective written and oral communication skills.

¹ If you need help with your assignment, please contact:

- the academic teaching staff in your unit for guidance in understanding or completing this type of assessment
- the [Writing Centre](#) for academic skills support.

² Indicative time-on-task is an estimate of the time required for completion of the assessment task and is subject to individual variation

Delivery and Resources

See assessment guide on ilearn for details.

Unit Schedule

Seminar week	Week commencing:	Topic	Prescribed references
1	27th July	Introduction Basic cost concepts and terms	Chapter 1 Chapter 2
2	3rd August	Cost behaviour Cost Volume Profit Analysis	Chapter 3 Chapter 18 (pp. 858-887)

3	10th August	Decision Making 1	Chapter 19 (pp.906-929; 932-938)
4	17th August	Decision Making 2	Chapter 20 (pp.980-984; 986-991)
5	24th August	Product Costing Systems	Chapter 4
6	31st August	Service costing	Chapter 6
7	7th September	A Closer Look at Overhead Costs	Chapter 7 (pp.290-322)
MID-SESSION BREAK (From 12th September to 27th September)			
8	28th September	Activity Based Costing	Chapter 8
9	5th October	Budgeting	Chapter 9 Chapter 11 pp. 522 – 528
10	12th October	Standard Costing for Control	Chapter 10 Chapter 11 pp. 529-544
11	19th October	Performance measurement systems	Chapter 12 pp.570-577; Chapter 13 pp.622-629
12	26th October	Strategic performance measurement systems	Chapter 14
13	2nd November	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://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central) (<http://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.