



# ACCG8121

## Managerial Accounting

Session 2, Special circumstances 2021

*Department of Accounting & Corporate Governance*

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#### **Disclaimer**

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#### **Session 2 Learning and Teaching Update**

The decision has been made to conduct study online for the remainder of Session 2 for all units WITHOUT mandatory on-campus learning activities. Exams for Session 2 will also be online where possible to do so.

This is due to the extension of the lockdown orders and to provide certainty around arrangements for the remainder of Session 2. We hope to return to campus beyond Session 2 as soon as it is safe and appropriate to do so.

Some classes/teaching activities cannot be moved online and must be taught on campus. You should already know if you are in one of these classes/teaching activities and your unit convenor will provide you with more information via iLearn. If you want to confirm, see the list of [units with mandatory on-campus classes/teaching activities](#).

Visit the [MQ COVID-19 information page](#) for more detail.

## General Information

Unit convenor and teaching staff

Unit Convenor

Lu Jiao

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Unit Moderator

Nandini Krishna Kumar

[accg8121@mq.edu.au](mailto:accg8121@mq.edu.au)

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.

## General Assessment Information

### Late submissions of assignments

Sometimes unavoidable circumstances occur that might prevent you from submitting an assignment on time and, in that case, you may be eligible to lodge a [Special Consideration request](#).

Unless a [Special Consideration request](#) has been submitted and approved, please note that no extensions to assignment deadlines will be granted. Assignments that are submitted late will attract a late penalty:

1. There will be a deduction of 10% of the total available marks made from the total awarded mark for each 24 hour period or part thereof that the submission is late.
2. No assignment will be accepted more than 72 hours after the due date and time (incl. weekends) after the original due date.
3. No late submissions will be accepted for timed assessments (e.g., quizzes, online tests) or for tasks with a weighting of 10% or less of the total unit assessment.

## Assessment Tasks

Name	Weighting	Hurdle	Due
<a href="#">Online Final Exam</a>	60%	No	During the final exam period
<a href="#">Online Quiz</a>	10%	No	Week 8
<a href="#">In-class Question Submission</a>	15%	No	Ongoing
<a href="#">Excel Assignment</a>	15%	No	See iLearn announcement for due date

### Online Final Exam

Assessment Type <sup>1</sup>: Examination

Indicative Time on Task <sup>2</sup>: 36 hours

Due: **During the 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.

## Online Quiz

Assessment Type <sup>1</sup>: Quiz/Test

Indicative Time on Task <sup>2</sup>: 10 hours

Due: **Week 8**

Weighting: **10%**

Students will be required to complete an online quiz to be held during the session. Students are to refer to iLearn for quiz information.

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.

## In-class Question Submission

Assessment Type <sup>1</sup>: Participatory task

Indicative Time on Task <sup>2</sup>: 24 hours

Due: **Ongoing**

Weighting: **15%**

This assessment task requires students to complete in-class questions as required by your lecturers. Students are required to submit their answers after the class for marking and feedback. Refer to the assessment guide for detailed information for this assessment item.

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 <sup>1</sup>: Quantitative analysis task

Indicative Time on Task <sup>2</sup>: 10 hours

Due: **See iLearn announcement for due date**

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.

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<sup>1</sup> 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.

<sup>2</sup> 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

<u>Seminar week</u>	Week commencing:	Topic	Prescribed references
1	26 Jul	Introduction Basic cost concepts and terms	Chapter 1 Chapter 2
2	2 Aug	Cost behaviour Cost Volume Profit Analysis	Chapter 3 Chapter 18 pp. 858-887
3	9 Aug	Information for decision making	Chapter 19 pp.906-929; 932-938
4	16 Aug	Pricing and product mix decisions	Chapter 20

5	23 Aug	Product Costing Systems Service costing (self study)	Chapter 4 Chapter 6 (self study)
6	30 Aug	A Closer Look at Overhead Costs	Chapter 7 pp.290-322
7	6 Sep	Activity Based Costing	Chapter 8
MID-SESSION BREAK (From 13 Sep to 26 Sep)			
8	27 Sep	Absorption and variable costing Managing Inventory	Chapter 7 pp.323-328 Chapter 15 pp. 710-720
9	5 Oct	Budgeting	Chapter 9 Chapter 11 pp. 522 – 528
10	11 Oct	Standard Costing for Control	Chapter 10 Chapter 11 pp. 529-544
11	18 Oct	Performance measurement systems	Chapter 12 pp.570-577; Chapter 13 pp.622-629
12	25 Oct	Strategic performance measurement systems	Chapter 14
13	1 Nov	Revision	

## Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central \(https://policies.mq.edu.au\)](https://policies.mq.edu.au). 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](#)

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

throughout your undergraduate student journey.

To find other policies relating to Teaching and Learning, visit [Policy Central \(https://policies.mq.edu.au\)](https://policies.mq.edu.au) and use the [search tool](#).

## Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: <https://students.mq.edu.au/admin/other-resources/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](https://ask.mq.edu.au) or if you are a Global MBA student contact [globalmba.support@mq.edu.au](mailto: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](https://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](https://ask.mq.edu.au)

If you are a Global MBA student contact [globalmba.support@mq.edu.au](mailto: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/](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.