



ACCG8121

Managerial Accounting

Session 1, In person-scheduled-weekday, North Ryde 2023

Department of Accounting and Corporate Governance

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General Information

Unit convenor and teaching staff

Unit convenor

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Level 3 Room 355, 4ER Building

TBA

Moderator

Kevin Baird

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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.

ULO5: Explain the organisational environment in which a business operates including the design, structure and strategy aspects.

General Assessment Information

Late Assessment Submission Penalty

Unless an application for [Special Consideration](#) has been submitted and approved, a **5% penalty (of the total possible mark) will be applied each day a written assessment is not submitted, up until the 7th day (including weekends)**. After the 7th day, a grade of '0' will be awarded even if the assessment is submitted. Submission time for all written assessments is set at 11.55pm. A 1-hour grace period is provided to students who experience a technical concern.

For any late submissions of time-sensitive tasks, such as scheduled tests, exams, performance assessments, and/or scheduled practical assessments/labs, students need to submit an application for [Special Consideration](#).

Assessment Tasks

| Name | Weighting | Hurdle | Due |
|-------------------------------------|-----------|--------|-----------------------------------|
| Class Participation | 15% | No | Week 2-13 |
| Final Examination | 60% | No | Weeks 14-16 (5th-23rd June, 2023) |
| Online Quiz | 10% | No | Week 8 (29 April 2023) |
| Excel Assignment | 15% | No | Week 10 (12th May 2023) |

Class Participation

Assessment Type ¹: Participatory task

Indicative Time on Task ²: 24 hours

Due: **Week 2-13**

Weighting: **15%**

This assessment task requires students to complete the weekly assignment questions and to participate in weekly activities conducted during seminars. Assessment marks will be awarded based on student's performance in relation to these weekly 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.
- Explain the organisational environment in which a business operates including the design, structure and strategy aspects.

Final Examination

Assessment Type ¹: Examination

Indicative Time on Task ²: 36 hours

Due: **Weeks 14-16 (5th-23rd June, 2023)**

Weighting: **60%**

A two-hour examination will be held during the University Examination period.

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.
- Explain the organisational environment in which a business operates including the design, structure and strategy aspects.

Online Quiz

Assessment Type ¹: Quiz/Test

Indicative Time on Task ²: 10 hours

Due: **Week 8 (29 April 2023)**

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.
- Explain the organisational environment in which a business operates including the design, structure and strategy aspects.

Excel Assignment

Assessment Type ¹: Quantitative analysis task

Indicative Time on Task ²: 10 hours

Due: **Week 10 (12th May 2023)**

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.

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

Please see assessment guide on ilearn for details.

Unit Schedule

Unit Schedule

| Week | Topic | Prescribed Reading |
|------|-----------------------------------|-----------------------|
| 1 | Introduction | Chapter 1 |
| | Basic cost concepts and terms | Chapter 2 |
| 2 | Cost Behaviour | Chapter 3 |
| | Cost Volume Profit Analysis | Chapter 18 pp.823-850 |
| 3 | Information for decision making | Chapter 19 |
| | | |
| 4 | Pricing and Product mix decisions | Chapter 20 |
| | | |
| 5 | Product costing systems | Chapter 4 |
| | Service costing (Self Study) | Chapter 6 |
| 6 | A Closer look at Overhead costs | Chapter 7 pp.277-305 |
| | | |
| 7 | Activity based costing | Chapter 8 |
| | Mid Session Break | |
| 8 | Absorption and Variable costing | Chapter 7 pp.306-311 |
| | Managing Inventory | Chapter 15 pp.673-683 |
| 9 | Budgeting | Chapter 9 |
| | | Chapter 11 pp.493-498 |
| 10 | Standard Costing for Control | Chapter 10 |
| | | Chapter 11 pp.498-513 |

| Week | Topic | Prescribed Reading |
|------|---|--|
| 11 | Performance measurement systems | Chapter 12 pp.539-545 Chapter 13 pp.587-593 |
| 12 | Strategic performance measurement systems | Chapter 14 |
| 13 | 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](#)
- [Assessment Procedure](#)
- [Complaints Resolution 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 or if you are a Global MBA student contact globalmba.support@mq.edu.au

Academic Integrity

At Macquarie, we believe [academic integrity](#) – honesty, respect, trust, responsibility, fairness and courage – is at the core of learning, teaching and research. We recognise that meeting the expectations required to complete your assessments can be challenging. So, we offer you a range of resources and services to help you reach your potential, including free [online writing and maths support](#), [academic skills development](#) and [wellbeing consultations](#).

Student Support

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

The Writing Centre

[The Writing Centre](#) provides resources to develop your English language proficiency, academic writing, and communication skills.

- [Workshops](#)
- [Chat with a WriteWISE peer writing leader](#)
- [Access StudyWISE](#)
- [Upload an assignment to Studiosity](#)
- [Complete the 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

Macquarie University offers a range of [Student Support Services](#) including:

- [IT Support](#)
- [Accessibility and disability support](#) with study
- Mental health [support](#)
- [Safety support](#) to respond to bullying, harassment, sexual harassment and sexual assault
- [Social support including information about finances, tenancy and legal issues](#)
- [Student Advocacy](#) provides independent advice on MQ policies, procedures, and processes

Student Enquiries

Got a question? Ask us via [AskMQ](#), or contact [Service Connect](#).

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.