



ACCG8121

Managerial Accounting

Session 2, In person-scheduled-weekday, North Ryde 2023

Department of Accounting and Corporate Governance

Contents

<u>General Information</u>	2
<u>Learning Outcomes</u>	2
<u>General Assessment Information</u>	3
<u>Assessment Tasks</u>	4
<u>Delivery and Resources</u>	7
<u>Unit Schedule</u>	7
<u>Policies and Procedures</u>	8

Disclaimer

Macquarie University has taken all reasonable measures to ensure the information in this publication is accurate and up-to-date. However, the information may change or become out-dated as a result of change in University policies, procedures or rules. The University reserves the right to make changes to any information in this publication without notice. Users of this publication are advised to check the website version of this publication [or the relevant faculty or department] before acting on any information in this publication.

General Information

Unit convenor and teaching staff

Unit convenor

Nandini Krishna Kumar

nandini.kumar@mq.edu.au

Contact via nandini.kumar@mq.edu.au

Level 3 Room 355, 4ER Building

TBA

Moderator

Kevin Baird

kevin.baird@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.

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

General Assessment Information

Assessment task 1: Class Participation 15%

This assessment item contains two components. The first component relates to virtual work experience (VWE). The students are required to prepare a report based on a self-reflection on the selected work program through the VWE platform. This component accounts for 5% of the total assessment. Students should refer to ilearn for more details about this assessment component.

The second component relates to class participation. Students are expected to actively participate in class discussions. The participation mark will be a result of attempting to participate, as well as the quality and frequency of that participation. It is expected that students attend all the classes. Students are expected to arrive at the class on time and to remain in the class for their duration unless prior arrangements have been made with your teacher. The quality of class participation (10%) will be assessed by staff using the following criteria:

- The extent to which each student has prepared for each class.
- The ability of students to complete set tasks in classes. Students will be required to make submissions during the class therefore please bring your laptop to class. Since these are class tasks, no extensions will be granted and a mark of ZERO will be awarded if the answers are not submitted. If a student has an approved special consideration, then another submission will be randomly marked. Students should note that the submissions made will be scanned by Turnitin for similarity. TWO of these submissions will be selected at random for marking. (5% in total).
- The ability of students to actively participate in group discussions.
- The ability of students to co-operate with and assist other students in their learning.
- The ability of students to express their ideas in class.
- The ability of students to articulate their thoughts.
- The performance of students on group tasks completed during class.
- Information concerning each student's final participation mark will be made available on the subject website prior to the date of the final examination.

Assessment task 2: Quiz (10%)

Quiz will be conducted during the workshop in week 8. The quiz will cover the topics covered in Week 1 to Week 6. Further information will be provided via announcements on the ilearn website.

Assessment task 3: Excel Assignment (15%)

Students are required to listen to an online lecture provided on the ilearn website regarding excel skills. The excel assessment task is available on ilearn.

The assignment must be submitted by clicking on 'submit excel assignment' on the ilearn website. The assignment must be submitted by **11.55pm on Friday 13th Oct 2023**.

For enquiries in relation to the excel assignment, please contact Ms Nicky Bull via nicole.bull@mq.edu.au. More details about the excel assignment will be uploaded on ilearn during the session.

Assessment task 4: Final examination (60%)

A final examination is included as an assessment task for this unit to provide assurance that:

1. the product belongs to the student and
2. the student has attained the knowledge and skills tested in the exam.

A final examination for this unit will be held during the University Examination period.

All material covered in the course will be examinable. Further details on the final exam will be made available via the unit website late in the session. The use of a dictionary in the final examination is not permitted.

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	Weeks 2 to 12
Quiz/Test	10%	No	Week 8 Workshop
Excel Assignment	15%	No	Week 10 Friday 13 Oct 2023 11.55pm
Final Examination	60%	No	6 Nov- 24 Nov 2023

Class Participation

Assessment Type ¹: Participatory task

Indicative Time on Task ²: 24 hours

Due: **Weeks 2 to 12**

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.

Quiz/Test

Assessment Type ¹: Quiz/Test

Indicative Time on Task ²: 10 hours

Due: **Week 8 Workshop**

Weighting: **10%**

Students will be required to complete a quiz/test 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 Friday 13 Oct 2023 11.55pm**

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.

Final Examination

Assessment Type ¹: Examination

Indicative Time on Task ²: 36 hours

Due: **6 Nov- 24 Nov 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.

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

The unit will comprise of 3 hours of teaching per week. 1 hour of lecture will be prerecorded and posted on ilearn and 2 hours will be in the form of a face-to-face workshop. Students are expected to watch the prerecorded lecture for 1 hour and attend the 2 hour workshop. The workshop will comprise of discussion of selected homework questions and completion of in-class questions for submission. Students should attend the workshop they are enrolled in.

Unit Schedule

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

		Chapter 11 pp.498-513
16 Oct	Performance measurement systems	Chapter 12 pp.539-545
		Chapter 13 pp.587-593
23 Oct	Strategic performance measurement systems	Chapter 14
30 Oct	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.