



ACCG8121

Managerial Accounting

Session 1, In person-scheduled-weekday, North Ryde 2024

Department of Accounting and Corporate Governance

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General Information

Unit convenor and teaching staff

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Wednesday 1-2pm

Moderator

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Credit points

10

Prerequisites

(Admission to GradCertAccgPrac or GradDipAccgPrac) OR ACCG6011

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.

Assessment Tasks

Name	Weighting	Hurdle	Due
Excel Assignment	10%	No	11:55pm Friday 10th May
Class Participation	20%	No	Weeks 1-13 and VWE due 11:55pm Friday 12th April
Class Test	10%	No	Week 7 seminar
Final Examination	60%	No	Final exam period (3rd-21st June)

Excel Assignment

Assessment Type ¹: Quantitative analysis task

Indicative Time on Task ²: 10 hours

Due: **11:55pm Friday 10th May**

Weighting: **10%**

Students are required to listen to an online lecture provided on ilearn regarding excel skills. The excel assessment task will be available on ilearn.

On successful completion you will be able to:

- Apply Excel spreadsheet functions to complete managerial accounting tasks.

Class Participation

Assessment Type ¹: Participatory task

Indicative Time on Task ²: 24 hours

Due: **Weeks 1-13 and VWE due 11:55pm Friday 12th April**

Weighting: **20%**

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.

Class Test

Assessment Type ¹: Quiz/Test

Indicative Time on Task ²: 10 hours

Due: **Week 7 seminar**

Weighting: **10%**

Students will be required to complete a class test during the session. The class test will cover the topics covered in Weeks 1 to 6. Further information will be provided via announcements on iLearn.

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: **Final exam period (3rd-21st June)**

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

Students are required to attend a 3 hour seminar each week (Weeks 1-13).

Students are also expected to purchase the Langfield-Smith textbook - see details below.

Access to this text is **essential for lecture references and for the weekly seminar questions. It will be assumed that students have access to this textbook as the lecturers go through the answers to selected seminar questions during class.** This text can be purchased online from booktopia

<https://www.booktopia.com.au/coop>

- **Print Book (ISBN: 9781743767603)** <https://www.booktopia.com.au/management-accounting-kim-langfield-smith/book/9781743767603.html>
- **eBook (ISBN: 9781743767634)** <https://www.vitalsource.com/en-au/products/management-accounting-kim-langfield-smith-david-v9781743767634>

Unit Schedule

Seminar week	Week commencing	Topic	Prescribed references
1	19th February	Introduction Basic cost concepts and terms	Chapter 1 Chapter 2
2	26th February	Cost behaviour Cost Volume Profit Analysis	Chapter 3 Chapter 18 pp. 823-843; 845-850
3	4th March	Information for decision making	Chapter 19 pp. 871-893; 898-899.
4	11th March	Pricing and product mix decisions	Chapter 20 pp. 928-930; 935-938; 945-954
5	18th March	Product Costing Systems Service costing (self study)	Chapter 4 Chapter 6
6	25th March	A Closer Look at Overhead Costs	Chapter 7 pp.277-305
7	1st April	Activity Based Costing CLASS TEST	Chapter 8
8	8th April	Absorption and variable costing Managing Inventory VWE due 11:55pm Friday 12 th April	Chapter 7 pp. 306-311 Chapter 15 pp. 673-683
MID-SESSION BREAK (From 15th April to 26th April)			
9	29th April	Budgeting	Chapter 9 Chapter 11 pp. 493-498
10	6th May	Standard Costing for Control Excel due 11:55pm Friday 10th May	Chapter 10 Chapter 11 pp. 498-513

11	13th May	Performance measurement systems	Chapter 12 pp. 539-545; Chapter 13 pp. 587-593
12	20th May	Strategic performance measurement systems	Chapter 14
13	27th May	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.

Unit information based on version 2024.06 of the [Handbook](#)