



ACCG8121

Managerial Accounting for Decision Making

Session 1, In person-scheduled-weekday, North Ryde 2025

Department of Accounting and Corporate Governance

Contents

<u>General Information</u>	2
<u>Learning Outcomes</u>	2
<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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General Information

Unit convenor and teaching staff Kevin Baird kevin.baird@mq.edu.au
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. Students will develop knowledge of costing techniques, budgeting and performance measurement systems and apply this knowledge to case study scenarios. By the end of this unit, students will have developed a sophisticated level of understanding of which costing techniques are most appropriate in a particular situation. Students will also have developed their excel, problem-solving and communication 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
Formal and observed learning: Exam	50%	No	Exam Period
Professional practice: Case analysis	30%	No	Weeks 2-13
Skills development: Excel	20%	No	04/05/2025

Formal and observed learning: Exam

Assessment Type ¹: Examination

Indicative Time on Task ²: 35 hours

Due: **Exam Period**

Weighting: **50%**

The purpose of this assessment is for you to formally demonstrate the expertise you have gained in this unit. You will participate in a 2-hour exam held during the University Examination period. Important information about the exam will be made available on the unit iLearn page. You should also review the [MQ Exams website](#) for general tips. **Deliverable:** Formal exam Individual assessment

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.

Professional practice: Case analysis

Assessment Type ¹: Case study/analysis

Indicative Time on Task ²: 30 hours

Due: **Weeks 2-13**

Weighting: **30%**

The purpose of this assessment is for you to develop skills in applying your knowledge of costing techniques, budgeting and performance measurement systems to case-based scenarios. You

will actively engage in an in-depth analysis of case studies in seminars. **Skills in focus:** - Critical Thinking - Problem solving - Discipline Knowledge **Deliverable:** Written submissions [max: 1,500 words] Individual assessment

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.

Skills development: Excel

Assessment Type ¹: Quantitative analysis task

Indicative Time on Task ²: 30 hours

Due: **04/05/2025**

Weighting: **20%**

The purpose of this assessment is for you to develop Excel skills critical to the managerial accounting practice. You will employ Excel spreadsheet functions to complete key managerial tasks. **Skills in focus:** - Digital skills [Excel] **Deliverable:** Written submission Individual assessment

On successful completion you will be able to:

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

Delivery

Students are required to enrol in a face-to-face workshop. Each workshop will be for a duration of 3 hours and will comprise of a discussion of selected homework questions, case study analysis and lectures. Students should attend the workshop they are enrolled in.

Required Textbook

Management Accounting, Information for creating and managing value, by Kim Langfield-Smith, David A. Smith, Paul Andon, Ronald W. Hilton and Helen Thorne, 9th Edition, 2021, McGraw-Hill.

Access to this text is **essential for lecture references and for tutorial questions**. 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

ACCG8121 SEMINAR PROGRAM—SESSION 1 2025

Seminar week	Week commencing	Topic	Prescribed references
1	24th February	Introduction	Chapter 1
		Basic cost concepts and terms	Chapter 2
2	3rd March	Cost behaviour	Chapter 3
		Cost Volume Profit Analysis	Chapter 18 pp. 823-843; 845-850
3	10th March	Information for decision making	Chapter 19 pp. 871-893; 898-899.
4	17th March	Pricing and product mix decisions	Chapter 20 pp. 928-930; 935-938; 945-954

5	24th March	Product Costing Systems	Chapter 4
		Service costing (self study)	Chapter 6
6	31st March	A Closer Look at Overhead Costs	Chapter 7 pp.277-305
7	7th April	Activity Based Costing	Chapter 8
MID-SESSION BREAK (From 14th April to 27th April)			
8	28th April	Absorption and variable costing	Chapter 7 pp. 306-311
		Managing Inventory Excel due 11:55pm Sunday 4th May	Chapter 15 pp. 673-683
9	5th May	Budgeting	Chapter 9
			Chapter 11 pp. 493-498
10	12th May	Standard Costing for Control	Chapter 10
			Chapter 11 pp. 498-513
11	19th May	Performance measurement systems	Chapter 12 pp. 539-545; Chapter 13 pp. 587-593
12	26th May	Strategic performance measurement systems	Chapter 14
13	2nd June	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 connect.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 the [Service Connect Portal](#), 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 2025.04 of the [Handbook](#)