Year and Session: 2012, Second Session
Unit convenor: Aleksandra Pop-Vasileva
Prerequisites: ACCG861 and ACCG860
Credit points: 4 credit points

Students in ACCG613 should read this unit guide carefully at the start of session. It contains important information about the unit. If anything in it is unclear, please consult the unit Convenor.

ABOUT THIS UNIT

This is a 4 credit point unit forming part of the Master of Accounting (Professional) or Master of Accounting (CPA Extension) program.

This unit examines how cost information is generated and used within organizations. To this end, a number of different costing and budgeting techniques are explained and demonstrated. As well as understanding the mechanics of each technique, it is important that students can recognise which technique is most appropriate for particular situations.

The unit provides a solid foundation in management accounting as a stand alone unit, or provides a conceptual basis for further study in another degree or as an elective in the CPA or CA programs.

This unit constitutes part of the core curriculum of studies required by CPA Australia and The Institute of Chartered Accountants in Australia.

TEACHING STAFF

Convenor: Aleksandra Pop- Vasileva
Location: E4A Room 352
Phone: 9850 4854
Email: aleks.pop-vasileva@m2.edu.au

Lecturer: Mark Runnalls
Location: E4A Room 345
Phone: 9850 1927
Email: mark.runnalls@mq.edu.au

Please note all correspondence with teaching staff must be sent using the official email address above. In addition only emails from mq.edu.au domains will be answered so please use your MQ student email address.
CONSULTATION TIMES

Students should contact their individual lecturer (either via email or in person) to determine a mutually convenient time in which to hold any consultation, if required.

Full time staff members will be available for two hours per week to conduct consultations. To avoid waiting it is better to email and agree a time with the staff member. Please note that staff will only answer student emails sent from their official Macquarie University student email accounts.

Consultation times

Aleksandra Pop-Vasileva  Thursday, 1pm to 3pm
Mark Runnalls  Wednesday, 4pm to 5pm

You are encouraged to seek help at a time that is convenient to you from a staff member teaching on this unit during their regular consultation hours. In special circumstances, an appointment may be made outside regular consultation hours. Staff will not conduct any consultations by email. You may, however, phone staff during their consultation hours.

In order to gain access to staff located at levels 1, 2 and 3 of building E4A during their consultation hours please ring the staff member from the phones available in the lobby (phone numbers of relevant staff members will be provided on Blackboard and are available next to the phones).

Students experiencing significant difficulties with any topic in the unit must seek assistance immediately.

CLASSES

This unit is structured around attendance at one 3 hour class per week. The class timetable can be found on the University web site http://www.timetables.mq.edu.au, with the following classes offered:

<table>
<thead>
<tr>
<th>Class</th>
<th>Day</th>
<th>Time</th>
<th>Venue</th>
<th>Lecturer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Tuesday</td>
<td>6 pm – 9 pm</td>
<td>C5A 301</td>
<td>Mark Runnalls</td>
</tr>
<tr>
<td>2</td>
<td>Wednesday</td>
<td>12 pm – 3 pm</td>
<td>C5A 301</td>
<td>Lydia Walker</td>
</tr>
<tr>
<td>3</td>
<td>Wednesday</td>
<td>3 pm – 6 pm</td>
<td>C5A304</td>
<td>Mark Runnalls</td>
</tr>
<tr>
<td>4</td>
<td>Thursday</td>
<td>9 am – 12 pm</td>
<td>C4A 315</td>
<td>Mark Runnalls</td>
</tr>
<tr>
<td>5</td>
<td>Thursday</td>
<td>3 pm – 6 pm</td>
<td>C5A 301</td>
<td>Aleksandra Pop-Vasileva</td>
</tr>
<tr>
<td>5</td>
<td>Friday</td>
<td>9 am – 12 pm</td>
<td>C4A318</td>
<td>Lisa Jackson</td>
</tr>
</tbody>
</table>

You MUST attend only the class in which you are registered. In the event that you have to attend an alternative class for a particular week, you are required to notify the lecturer. Class attendance is highly recommended and expected.
**Changes to classes can only be completed ONLINE during week 1.** Changes will only be permitted if vacancies exist within classes. No further changes will be allowed after the end of Week 1. Please do not email or ask academic staff for class changes.

**Absences from the Classes**
Students who are absent from University for at least three (3) consecutive days duration within a study period and as a consequence, cannot complete unit requirements, namely, tutorial-related work, in-tutorial tests, the research report and the formal examination must apply for Special Consideration.

The full policy is located at: http://www.mq.edu.au/policy/docs/special_consideration/policy.html

Students can submit their request online by visiting: http://ask.mq.edu.au. Further information, including submission instructions, can be found at: http://ask.mq.edu.au/kb.php?record=ce7c4e38-4f82-c4d7-95b1-4e2ee8fd075f

If at any time you feel that you would like to consult a counsellor, please contact Campus Wellbeing on 9850 7497.

**Documentary Evidence**
Special Consideration applications must be supported by evidence to demonstrate the severity of the circumstance(s) and that substantial disruption has been caused to the student’s capacity for effective study. The Professional Authority Form can be used to obtain evidence of the disruption to the student’s capacity for effective study.

Students can access the form online via http://ask.mq.edu.au

If the student is absent in the tutorial in Week 13, the student MUST lodge the special consideration request by Monday of Week 14.

**PRIZES**

- Department of Accounting and Corporate Governance Prize for Excellence in ACCG613 Intermediate Managerial Accounting.

**REQUIRED AND RECOMMENDED TEXTS**

**Prescribed Text:**
TECHNOLOGY USED AND REQUIRED

Students will be required to complete a number of Excel based assignments. To complete these assignments, and prepare for the final exam (which contains an Excel component), students will need access to a computer, running Microsoft Excel. These resources are available in the university’s computer rooms or, alternatively, student’s can complete the assignments at home. In addition, students will need access to email in order to receive, and then submit these assignments.

UNIT WEB PAGE

The unit will have a World Wide Web site accessed through Macquarie University OnlineLearning @MQ, using the URL https://ilearn.mq.edu.au/login/MQ/ (this must be entered exactly). Further technical information on the use of iLearn can be found at the above url’s, students will be required to log into this application using their Macquarie OneID.

The unit Web site is only available to students enrolled in ACCG613. It will be Students will be able to access the unit web page by the use of their normal university user/password details. Please contact the IT Help Desk in the Library if you have any difficulties accessing the unit web page:

- Phone: (02) 9850 HELP (4357) or Freecall: 1800 063 191
- Face to Face: IT Help Desk, Level 1, University Library
- Email: Just Ask. Form http://www.lib.mq.edu.au/justask/
- 24/7 Email: ithelp@mq.edu.au

The Website will contain important unit materials, including: Course details (Unit Outline); announcements; lecture notes; solutions to homework questions and online quizzes.

LEARNING OUTCOMES

The learning outcomes of this unit are:

1) Critically analyse data, determining relevant information and costing techniques for the purposes of making decisions.
2) Critique the assumptions, constraints and limitations of management accounting concepts and demonstrate their understanding of such concepts in respect to real-world examples.
3) Demonstrate effective written and oral communication.
4) Demonstrate an understanding of Excel spreadsheet tools to solve managerial problems.

5) Clearly summarise and present current issues on management accounting, and articulate them in a group setting.

6) Demonstrate an awareness and understanding of ethical issues affecting the role of a management accountant.

**Graduate Capabilities**

In addition to the discipline-based learning objectives, all academic programs at Macquarie seek to develop the capabilities the University's graduates will need to develop to address the challenges, and to be effective, engaged participants in their world.

This unit contributes to this by developing the following graduate capabilities:

1. Discipline specific knowledge and skills by
   - Developing an appreciation of the role management accounting plays in supporting managerial decision making.
   - Developing the ability to apply discipline-specific theoretical knowledge in practical situations.
   - Connecting management accounting theory and practice.

2. Critical, Analytical and Integrative Thinking in relation to specific management accounting cases and problems

3. Effective communication

4. Creative and Innovative by seeking to develop in students the need to consider various solutions to management accounting problems

**Teaching and Learning Strategy**

The unit is structured around a 3 hour session. Most weeks this will consist of a seminar combined with some interactive/group/student initiated work.

Seminars will provide students with the main concepts and techniques and homework provides the opportunity to apply the concepts to problems and exercises. It is recommended students have a thorough understanding of the homework.

To this end, some time will be set aside each week to handle any queries, problems etc arising from the homework material related to the previous week’s lecture. Most benefit will be gained from these sessions if you have attempted the homework and identified any problems you wish to raise.

Not all homework questions will be specifically covered in class. Rather, answers to homework questions will be available for students to go through themselves, at their own pace. Students should be prepared to ask their lecturer specific questions about any aspect of the solutions they do not understand. Answers to homework questions will be available at the end of each week from the unit web site.
Students are encouraged to read the prescribed chapter in the textbook prior to attending each seminar in order to gain maximum benefit from the course. Lecture notes/slides will be made available each week prior to a seminar through the unit website. Please download these and bring them to class each week.

Active participation in class is encouraged and expected of every student. This helps clarify your ideas and understanding, as well as enhancing your communication skills.

RELATIONSHIP BETWEEN ASSESSMENT AND LEARNING OUTCOMES

The group presentation will help to achieve learning outcomes 1, 2, 3& 4.
Seminar participation will help to achieve learning outcomes 1-4.
The marks will be awarded based on the following criteria:
- Attendance at seminars. Students are expected to attend all 13 seminars.
  To be recorded as having attended a seminar, students must be in the seminar room for the entire duration of the class.
- The extent to which each student has prepared for each class.
- The ability of students to complete set tasks during classes.
- The ability of students to actively participate in group discussions.
- The willingness of students to co-operate with and assist other students in their learning.

The weekly assignments will help to achieve learning outcomes 1- 3, 5 & 6 and will be collected on a random basis.
Note: the week 4 in class assignment is an early diagnostic of students’ understanding of the concepts being taught. If a student experiences difficulties in handling this task then they are advised to seek additional assistance in one of the consultation times listed on the unit website.

Information concerning each student’s final participation mark will be made available on the unit webpage prior to the date of the final examination.
The final grade will be determined after consideration of performance in all aspects of the course.
# Relationship Between Assessment and Learning Outcomes

<table>
<thead>
<tr>
<th>Assessment Task 1</th>
<th>Assessment Task 2</th>
<th>Assessment Task 3</th>
<th>Assessment Task 4</th>
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</thead>
<tbody>
<tr>
<td>Title/Name</td>
<td>Assessed Coursework</td>
<td>Presentation</td>
<td>Assignment (Excel Spreadsheet)</td>
</tr>
<tr>
<td>Description</td>
<td>3 random collections, marked equally</td>
<td>Students will be assigned to groups and choose a presentation topic from a list provided in week 1</td>
<td>Four excel assignments. Covers topics 2, 4, 7 and 8</td>
</tr>
<tr>
<td>Due date</td>
<td>Each seminar</td>
<td>Week 2 to week 12 inclusive</td>
<td>Weeks 5, 8, 11 and 12</td>
</tr>
<tr>
<td>% Weighting</td>
<td>20%</td>
<td>10%</td>
<td>20%</td>
</tr>
<tr>
<td>Grading method</td>
<td>6.67 marks each based on marking guide provided</td>
<td>Comprises 3 marks for presentation techniques and 7 marks for presentation content</td>
<td>5 marks for each assignment</td>
</tr>
<tr>
<td>Submission method</td>
<td>In class – typed &amp; printed assignments</td>
<td>20 minute presentation to class and written report up to five pages, handed in at class</td>
<td>Email your answer sheets</td>
</tr>
<tr>
<td>Feedback (type, method, date)</td>
<td>In class, a week following submission</td>
<td>Immediate</td>
<td>File graded and returned in the following week via student email</td>
</tr>
<tr>
<td>Estimated student workload (hours)</td>
<td>3 hours per week</td>
<td>2 hours per week</td>
<td>6 hours per week</td>
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<tr>
<td>Learning outcomes assessed</td>
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<td>2</td>
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<tr>
<td>Graduate capabilities assessed</td>
<td>Assessment Task 1</td>
<td>Assessment Task 2</td>
<td>Assessment Task 3</td>
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<tr>
<td>Disciple Specific Knowledge and Skills</td>
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<tr>
<td>Critical, Analytical and Integrative Thinking</td>
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<tr>
<td>Effective Communication</td>
<td>√</td>
<td>√</td>
<td>√</td>
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<tr>
<td>Creative and Innovative</td>
<td>√</td>
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</table>
ASSESSMENT TASK 1: Assessed Coursework (Random weekly assignments 20%)

There will be Three (3) random weekly assignments “collected” by lecturers during the semester in class. Emailed homework will not be accepted. The unit convenor will determine which weeks’ work will be collected and this will vary from seminar group to seminar group. This requires students to complete the ‘seminar questions’ as outlined on pages 17-18 for every week. No assignments submitted after this time will be accepted.

Each assignment is worth 6.67 marks. Five questions are asked per week, these are the seminar questions, see pages 17-18. Marks are awarded based on accuracy, correct formatting and layout of the answer. Each question is worth 2 marks each (ie a total of 10) and the total number of marks is divided by 2 to give the score for that week (ie a possible 5). Please note, homework must be typed, stapled together with your name and student ID plainly visible. Handwritten, unstapled homework or homework without your name and ID visible will not be accepted.

In addition each week review questions are set, these, as their name suggests are there for you to review and revise your understanding of the lecture. They do not form part of your homework and will not be collected or assessed.

A mark of zero (work not submitted) - Students who fail to submit their assignment in the week when due will receive a mark of zero.

Students can expect to receive feedback concerning each assignment in the next seminar conducted following the submission of the assignment, unless unavoidable circumstances arise. Students are advised to attend consultations if they have specific questions about the homework or marks received.

The first random assignment is an early diagnostic of students’ understanding of the concepts being taught. If a student experiences difficulties in handling this task then they are advised to seek additional assistance in one of the consultation times listed on the unit website.

- All assignments and weekly assignments must be submitted in accordance with the unit outline. Extensions will NOT normally be granted.
- Late submissions:
  - Work submitted after the due date will be penalised at 10% per working day or part thereof.
  - Online quizzes must be completed in the time period specified in the unit outline – no extensions will be granted as feedback will be provided in the following week’s seminar.

ASSESSMENT TASK 2: Presentation (10%)

Group or team work is common in the workplace. The ability to communicate, discuss, debate and present complex ideas and solutions in a concise way are critical
skills. Students will be assigned to groups tasked with preparing a presentation based on a case study from the textbook. One group will present each week from week 3 to week 12. Group presentation case studies can be seen in the table on page 18.

Students are marked on both presentation (three (3) marks) and content (seven (7) marks). Students have a maximum of 20 minutes to report to the class on the case study, presentations can be in any format. Marks will be deducted if the time allowed is exceeded. Presentation marks are awarded for voice, eye contact, body positioning, and interaction with the audience. It is recommended that all group members present. Content marks are awarded based on the answers provided to the case study.

**ASSESSMENT TASK 3: Assignment - Excel spreadsheet (20%)**

These assignments are submitted electronically, computer marked and then returned electronically within 5 days. A feedback comment is accessible for each cell that is incorrect. The feedback will identify whether the incorrect cell is an Excel or a management accounting error.

Spreadsheet skills are a necessary and useful attribute for a management accountant. In order to enhance these skills, it is **compulsory to submit** electronically, four spreadsheets as answers to four assignment questions. The due dates for these spreadsheet exercises are noted on the Seminar Outline. Important procedural information about the Spreadsheet Exercises follows:

| A computer program marks the Excel assignments. You must follow instructions in this unit assessment outline and/or the notes from iLearn. |

**Receiving Assignments:**
1. The four assignments will be emailed to your university email account at the beginning of the semester. If you do not know how to use your university email account, please talk to IT Helpdesk on 02 9850 4357.
2. Please note that you MUST use your university email account. Assignments and marked answers will only be sent to this email address.
3. You must NOT change the file names provided – they contain your student ID for the marking program. You may make a working copy of the file but you may NOT copy any part or sheet to a new file.
4. Files are created using Excel 2007. You MUST return your answers as Excel 2007 files. The files contain macros and named ranges required by the marking program and these should be left intact. The files have an extension of “.xlsm”, which denotes an Excel 2007 files with macros.

**Notes and “Videos”:**
1. Notes on the format and marking of the assignment are on iLearn. The notes contain general information relating to all assignments and additional information for each assignment.
2. A file called Videosetup.exe is on the server (read the instructions on iLearn for accessing this file on the server and for using the video program). COPY this file to your USB and run this file to install the videos on your own computer. DO NOT RUN the file from the server!

Emailing Assignments:
1. You must email the assignments with the Excel file as an attachment as per the following notes. Assignments without the correct file name will NOT be marked.
2. Use your university email facilities and attach your answer file to the email. The subject of the email MUST be ACCG613 (all capitals and no spaces).
3. Send the email to fbe.submission@mq.edu.au. You will receive an email stating whether or not you have submitted the file correctly – please check your emails to ensure that the file has been accepted.
4. If your assignment is due and the university email system is not working, you may drop the file in to a drop box provided at the website ebis.net.au. This is a last resort and must only be used if the university email system is not working. To use the drop box:
   a. In Internet Explorer, type in the web address as http://ebis.net.au
   b. Select Students from the tabs at the top of the home page
   c. Click on the link Go to assignment Drop box
   d. Select ACCG613 as the destination, browse and attach the file and complete the remaining parts of the form.
   e. Click the Upload Files button. You will receive an automatic receipt emailed to the email address you have entered on the form
5. Late assignments will not be accepted.

Marked Assignments:
1. Marked assignments will be emailed to you AFTER the due date and after any late assignments (with permission) have been received.
2. Please read the notes and FAQs on iLearn for information on the marking system.

Help Session for using Excel
From students’ comments about their performance in the Computer Lab portion of the Final Exam, and staff observation of students during the exam, it is evident that many students could use Excel more efficiently, thus freeing more time in the Exam to work on the problem.

An Excel HELP session will be conducted in the computer labs on Saturday, 18 August, 2012 9am-5pm, in E4B 118. This session will cover Excel Basics and is strongly recommended for students who have little or no experience with Excel. The session will also explore using Excel efficiently. Attendance is strongly recommended if you are not a regular user of Excel.

You need to register for the session as soon as possible. To register, you MUST email fbe-begc@mq.edu.au with the Subject Heading ‘ACCG613 Excel Help’. In the body of the email please provide your name and student ID.

The number of computer terminals is limited, so ONLY students who have registered will be allowed a place in the HELP session.
ASSESSMENT TASK 4: Final Examination (50%)

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

i) The product belongs to the student, and
ii) The student has attained the knowledge and skills tested in the exam.

Final examination using Excel in the Computer Labs. This examination will be 2 hours in duration and tests the understanding of the use of Excel as well as management accounting techniques. This examination consists of Three (3) questions requiring calculations and possibly journal entries.

1. In addition, there is a written final examination, this is a 2 hour (plus 10 minute reading time) final examination for this unit will be held during the University Examination period.

The University Examination period will be notified to you in due course.

You are expected to present yourself for examination at the time and place designated in the University Examination Timetable. The timetable will be available in Draft form approximately eight weeks before the commencement of the examinations and in Final form approximately four weeks before the commencement of the examinations. http://www.timetables.mq.edu.au/exam

The only exception to not sitting an examination at the designated time is because of documented illness or unavoidable disruption. In these circumstances you may wish to consider applying for Special Consideration. The University’s policy on special consideration process is available at http://www.mq.edu.au/policy/docs/special_consideration/policy.html

If a Supplementary Examination is granted as a result of the Special Consideration process the examination will be scheduled after the conclusion of the official examination period.

The Macquarie university examination policy details the principles and conduct of examinations at the University. The policy is available at: http://www.mq.edu.au/policy/docs/examination/policy.htm

It is essential for students to pass their final examination in order to achieve a passing grade.
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<th>Week</th>
<th>Seminar Week commencing</th>
<th>Topic</th>
<th>Reference</th>
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<td>1</td>
<td>30&lt;sup&gt;th&lt;/sup&gt; July</td>
<td>Introduction and Course Overview</td>
<td>Chapter 1</td>
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<td></td>
<td></td>
<td>The management accounting environment</td>
<td>Chapter 2</td>
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<td>Cost Concepts</td>
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<tr>
<td>2</td>
<td>6&lt;sup&gt;th&lt;/sup&gt; August</td>
<td>Cost behaviour</td>
<td>Chapter 3</td>
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<tr>
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<td>Cost drivers, variable/fixed costs; cost estimation</td>
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<tr>
<td>3</td>
<td>13&lt;sup&gt;th&lt;/sup&gt; August</td>
<td>Cost volume profit analysis</td>
<td>Chapter 18 pp. 911-940</td>
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<tr>
<td></td>
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<td>Breakeven point, target net profit, management decision making; multiple products and tax effects.</td>
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<tr>
<td>4</td>
<td>20&lt;sup&gt;th&lt;/sup&gt; August</td>
<td>Decision making</td>
<td>Chapter 19 Chapter 20 Appendix pp. 1053-1056</td>
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<tr>
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<td>Short versus long term; relevant costs; allocating joint production costs</td>
<td></td>
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<tr>
<td>5</td>
<td>27&lt;sup&gt;th&lt;/sup&gt; August</td>
<td>Costing systems</td>
<td>Chapter 4 Excel Assignment 1 Due 5 pm Monday 27&lt;sup&gt;th&lt;/sup&gt; August</td>
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<td>Product costing – purpose; allocating overhead costs.</td>
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<td>Types of product costing systems:</td>
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<td>- job order costing</td>
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<td>- process costing</td>
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<tr>
<td>6</td>
<td>3&lt;sup&gt;rd&lt;/sup&gt; September</td>
<td>Service Costing and Variable &amp; Absorption Costing</td>
<td>Chapter 6 Chapter 7 pp. 338-344</td>
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<td>Cost classification and cost flows</td>
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<tr>
<td>7</td>
<td>10&lt;sup&gt;th&lt;/sup&gt; September</td>
<td>Budgeting:</td>
<td>Chapter 9 Chapter 11 pp. 548 – 554, page 564 &amp; pp. 568 – 570</td>
</tr>
<tr>
<td></td>
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<td>Purposes of budgeting; budget development; behavioural consequences.</td>
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<tr>
<td></td>
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<td>Flexible budgets; Activity based budgeting</td>
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</tbody>
</table>

**MID-SEMESTER BREAK NO CLASSES**
<table>
<thead>
<tr>
<th>Week</th>
<th>Date</th>
<th>Topic</th>
<th>Chapters</th>
<th>Assignments</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>2nd October</td>
<td><strong>Standard costing for control:</strong></td>
<td>Chapter 10, Chapter 11, pp. 555-568</td>
<td>Assignment 2, Excel, Due 5 pm Monday 2nd October</td>
</tr>
<tr>
<td></td>
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<td>Standard setting</td>
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<td>Variances:</td>
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<tr>
<td></td>
<td></td>
<td>- direct materials and direct labour</td>
<td></td>
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<td></td>
<td></td>
<td>- Fixed and variable overhead</td>
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<tr>
<td></td>
<td></td>
<td>Appraisals of standard costing systems</td>
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<tr>
<td></td>
<td>8th October</td>
<td><strong>Overhead costs</strong></td>
<td>Chapter 7, pp. 305 – 337</td>
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<td>Allocating:</td>
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<td></td>
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<td>- overhead costs</td>
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<td></td>
<td>- service department costs</td>
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<tr>
<td>10</td>
<td>15th October</td>
<td><strong>Activity based costing (ABC)</strong></td>
<td>Chapter 8</td>
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<tr>
<td>11</td>
<td>22nd October</td>
<td><strong>Decentralisation/ROI and RI</strong></td>
<td>Chapter 12, pp. 600-613, Chapter 13, pp. 651-660</td>
<td>Assignment 3, Excel, Due 5 pm Monday 22nd October</td>
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<td>12</td>
<td>29th October</td>
<td><strong>Performance Measurement Systems/ Reward Systems</strong></td>
<td>Chapter 13, pp. 664-671, Chapter 14</td>
<td>Assignment 4, Excel, Due 5 pm Monday 29th October</td>
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<td>13</td>
<td>5th November</td>
<td><strong>Unit Summary</strong></td>
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<tr>
<td>Seminar Week commencing:</td>
<td>Questions</td>
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<tr>
<td><strong>Week 2</strong> 6(^{th}) August</td>
<td>Seminar questions: 1.18, 1.24, 1.28, 2.22, 2.29, 2.38 (part 1,2,3). Revision questions: 1.2, 1.15, 1.29, 2.5, 2.11, 2.26, 2.33. No case study set</td>
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<td><strong>Week 3</strong> 13(^{th}) August</td>
<td>Seminar questions: 3.2, 3.19, 3.26, 3.29, 3.41. Revision questions: 3.6, 3.10, 3.21, 3.23, 3.24 3.30. Case study: 2.42</td>
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<td><strong>Week 6</strong> 3(^{rd}) September</td>
<td>Seminar questions: 4.5, 4.9, 4.23, 4.28, 4.35. Revision questions: 4.1, 4.4, 4.8, 4.13, 4.39. Case study: 4.42</td>
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<td><strong>Week 7</strong> 10(^{th}) September</td>
<td>Seminar questions: 6.4, 6.24, 6.30, 6.34. 7.30 Revision questions: 6.6, 6.14, 6.23, 7.41, 7.42 Case study: 7.43</td>
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<td><strong>Week 9</strong> 8(^{th}) October</td>
<td>Seminar questions 10.11, 10.15, 10.33, 11.22, 11.34. Revision questions: 10.15, 10.24, 10.29, 11.8, 11.24. Case study: 10.46</td>
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<td><strong>Week 10</strong> 15(^{th}) October</td>
<td>Seminar questions: 7.9, 7.22, 7.31, 7.38, 7.40. Revision questions: 7.6, 7.14, 7.24, 7.31, 7.27. Case study: 7.44</td>
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| Week 11 | Seminar questions: 8.10, 8.17, 8.27, 8.28, 8.34.  
|         | Revision questions: 8.3, 8.6, 8.10, 8.32, 8.37.  
| 22nd October | **Case study: 8.48** |
| Week 12 | Seminar questions: 12.5, 12.11, 12.25, 13.32, 13.38.  
| 29th October | Revision questions: 12.3, 12.6, 13.28, 13.33, 13.34.  
|            | **Case study: 13.42** |
|            | **No case study** |

- Note: Unless otherwise specified Appendixes to chapters are not included in the prescribed reading.
- All seminar questions are from the set text (Langfield-Smith et al., 6th edition)
- Seminar questions must be completed before class. Three random collections of these questions will be collected by your lecturer and contribute to your seminar assessment mark.
- The revision questions should be attempted as soon as possible after the seminar.
- Detailed solutions of the seminar questions, the revision questions, and any additional seminar questions will be available on the unit website at the end of each week. Any student encountering difficulties in understanding concepts or the solutions provided should see a staff member in their consultation hours as soon as possible.

**Academic Honesty**

The nature of scholarly endeavour, dependent as it is on the work of others, binds all members of the University community to abide by the principles of academic honesty. Its fundamental principle is that all staff and students act with integrity in the creation, development, application and use of ideas and information. This means that:

- all academic work claimed as original is the work of the author making the claim
- all academic collaborations are acknowledged
- academic work is not falsified in any way
- when the ideas of others are used, these ideas are acknowledged appropriately.

Further information on the academic honesty can be found in the Macquarie University Academic Honesty Policy at http://www.mq.edu.au/policy/docs/academic_honesty/policy.html
GRADES

Macquarie University uses the following grades in coursework units of study:

HD - High Distinction
D - Distinction
CR - Credit
P - Pass
F - Fail

Grade descriptors and other information concerning grading are contained in the Macquarie University Grading Policy which is available at: http://www.mq.edu.au/policy/docs/grading/policy.html

GRADING APPEALS AND FINAL EXAMINATION SCRIPT VIEWING

If, at the conclusion of the unit, you have performed below expectations, and are considering lodging an appeal of grade and/or viewing your final exam script please refer to the following website which provides information about these processes and the cut off dates in the first instance. Please read the instructions provided concerning what constitutes a valid grounds for appeal before appealing your grade.

http://www.businessandeconomics.mq.edu.au/for/new_and_current_students/undergraduate/admin_central/grade_appeals

SPECIAL CONSIDERATION

The University is committed to equity and fairness in all aspects of its learning and teaching. In stating this commitment, the University recognises that there may be circumstances where a student is prevented by unavoidable disruption from performing in accordance with their ability. A special consideration policy exists to support students who experience serious and unavoidable disruption such that they do not reach their usual demonstrated performance level. The policy is available at: http://www.mq.edu.au/policy/docs/special_consideration/procedure.html

STUDENT SUPPORT SERVICES

Macquarie University provides a range of Academic Student Support Services. Details of these services can be accessed at http://www.student.mq.edu.au.

Further, CME staff conduct workshops which focus on study skills and writing skills specifically for MAcc students, see www.accq.mq.edu.au/ss/macc/timetables for the timetable.

Other University services available include (note these operate on a session basis):

1. WRITING SKILLS PROGRAM:
This program is open to all Macquarie students and offers:

- FREE short course on essay writing in weeks 6-10 each session FREE
- individual consultations on academic writing (by appointment)

For more information check the website at:
http://www.ling.mq.edu.au/support/writing_skills/index.htm

2. COMMUNICATION FOR ACADEMIC AND PROFESSIONAL PURPOSES (CAPP):
The CAPP program is open to all Macquarie students who have a language background other than English. It offers:

- FREE workshops on pronunciation and grammar
- FREE individual 30 minute consultations on academic writing (by appointment)
- Units for credit on academic writing and research skills (CAPP100 abd CAPP101)

For more information check the CAPP Notice Board (C5A Level 5) at the start of session or contact:
jean.brick@ling.mq.edu.au

3. INTERNATIONAL STUDY SKILLS ADVISER:
This offers the following services:

- FREE individual or small group consultations on academic writing (by appointment)
- FREE workshops run throughout session on topics such as:
  o Understanding and preparing assignments
  o Improving academic writing
  o Proofreading techniques
  o Essay writing; report writing and referencing

For more information check the website at:
http://www.international.mq.edu.au/StudentServices/StudySupport/index.html

**IT CONDITIONS OF USE**

Access to all student computing facilities within the Faculty of Business and Economics is restricted to authorised coursework for approved units. Student ID cards must be displayed in the locations provided at all times.

Students are expected to act responsibly when utilising University IT facilities. The following regulations apply to the use of computing facilities and online services:

- Accessing inappropriate web sites or downloading inappropriate material is not permitted. Material that is not related to coursework for approved unit is deemed inappropriate.
- Downloading copyright material without permission from the copyright owner is illegal, and strictly prohibited. Students detected undertaking such activities will face disciplinary action, which may result in criminal proceedings.

Non-compliance with these conditions may result in disciplinary action without further notice.
Students must use their Macquarie University email addresses to communicate with staff as it is University policy that the University issued email account is used for official University communication.