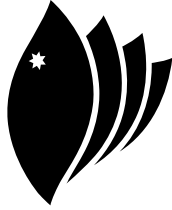


MACQUARIE  
UNIVERSITY



FACULTY OF  
BUSINESS AND ECONOMICS

ACCG200  
Fundamentals of Management Accounting

Unit Outline  
Semester 2, 2011

Department of Accounting and Corporate  
Governance

**MACQUARIE UNIVERSITY  
FACULTY OF BUSINESS AND ECONOMICS  
UNIT OUTLINE**

**Year and Semester: Semester 2, 2011**

**Unit Co-ordinator: Mr. Ranjith Appuhami**

**Prerequisites: ACCG105(P) or ACCG101(P) or ACCG106 (P)**

**Credit Points: 3**

Students in this unit should read this unit outline carefully at the start of semester. It contains important information about the unit. If anything in it is unclear, please consult one of the teaching staff in the unit.

**ABOUT THIS UNIT**

The Fundamentals of Management Accounting is the first of three undergraduate courses in cost and management accounting (the first two of which are necessary for ICAA/NIA/CPA Australia membership). The subject is worth 3 credit points.

This unit focuses on the fundamental objectives of management accounting, being to provide accounting information for *planning and control* as well as for a variety of decision making purposes. As such, it deals with various costing, budgeting and decision making techniques.

The course is split into three main components:

- i. The first component covers costing techniques.
- ii. The second component is concerned with budgeting, both the preparation of budgets and the evaluation of performance against the budget using costs for decisions making purposes.
- iii. The third component concentrates on different costs and their relevance for different decisions and it is important to be able to discriminate between relevant and irrelevant costs for any given decision.

The course will be taught from a conceptual perspective rather than a merely technical one. While a number of techniques need to be mastered, most organisations tailor a technique to suit their own circumstances. Consequently students must understand when

a particular technique is appropriate and also how to adapt and apply it to a given situation.

### TEACHING STAFF

Role	Room Number	Telephone	Email
<b>Unit Co-ordinator (UC)</b> <ul style="list-style-type: none"> <li>Mr. Ranjith Appuhami</li> </ul>	E4A 315	9850 7295	<a href="mailto:accg200@mq.edu.au">accg200@mq.edu.au</a>
<b>Deputy Unit Co-ordinator (DUC)</b> <ul style="list-style-type: none"> <li>Ms. Amy Tung</li> </ul>	E4A 253	9850 8478	
<b>Teaching Administrator (TA)</b> <ul style="list-style-type: none"> <li>Mr. Edo Setiaprsojo</li> </ul>	To be advised (see unit website)		
<b>Other Lecturers and Staff</b>	To be advised (see unit website)		

The most efficient way to contact staff is via email **using your student email account**. Please use this form of contact in the first instance for general course enquiries. We will only receive emails sent to the subject email account [accg200@mq.edu.au](mailto:accg200@mq.edu.au)

All general queries regarding the course should be directed to Mr. Ranjith Appuhami, as well as any information regarding your inability to fulfil any course requirements, which should be made known at the earliest possible opportunity.

### CONSULTATION TIMES

Details regarding staff consultation hours will be provided on the unit webpage.

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 e-mail. 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 are strongly must seek assistance immediately.

## CLASSES

Students should attend three hours of face-to-face teaching per week consisting of a two hour lecture and a one hour tutorial.

Please note that any changes to tutorial classes must be made online through e-student. Students wishing to change their tutorial time should log on to e-student and enrol in a class where there is a vacancy. Staff members **WILL NOT** deal with tutorial changes unless there are exceptional circumstances. It is each student's responsibility to know which tutorial group they have been allocated to. **Students will not be awarded any tutorial marks unless they attend the class in which they are formally enrolled.** If on a rare occasion students are unable to attend the tutorial in which they are enrolled they may attend an alternative tutorial during the week. If this occurs they should get the tutor to sign and date their work at the end of the class and then pass this signed work on to their regular tutor. This should not occur frequently as the failure to attend the tutorial in which you are formally enrolled will impact on the participation mark awarded. The timetable for classes can be found on the University web site at:

<http://www.timetables.mq.edu.au/>

## PRIZES

- Details of prizes for this unit are available at:  
[http://www.businessandconomics.mq.edu.au/undergraduate\\_degrees/prizes\\_scholarships](http://www.businessandconomics.mq.edu.au/undergraduate_degrees/prizes_scholarships)

## REQUIRED AND RECOMMENDED TEXTS AND/OR MATERIALS

*Management Accounting, Information for creating and managing value*, by Kim Langfield-Smith, Helen Thorne and Ronald W. Hilton, 5th Edition, 2009, McGraw-Hill.

Access to this text is essential for lecture references and for tutorial questions. There have been substantial changes to the 5<sup>th</sup> edition of this text, especially in the end of chapter questions. **DO NOT RELY ON PREVIOUS EDITIONS.**

This text can be purchased from the Macquarie University Co-op Bookshop and is available in the Macquarie Library.

## TECHNOLOGY USED AND REQUIRED

Students are required to use information technology in this unit. Students will need to use electronic access to Blackboard (unit web page) for all information related to the unit including downloading unit outline and other materials required for class assignments. Students also need to use Microsoft Excel (where applicable) to complete their Excel assignments. Please refer to page 15 for detailed information about Excel assignments.

## UNIT WEB PAGE

The web page for this unit can be found at: <http://learn.mq.edu.au>

### Username and Password

The username and password for the website is the same username and password for your Macquarie University e-mail account. **If you don't know what your username and password** are then contact the IT helpdesk located on Level 1 of the Library. The phone number for the helpdesk is 9850 6500. If you have contacted the helpdesk in regard to your username and password and you are still unable to login **then** you should contact Ms Amy Tung at the earliest possible instance.

You should also contact the IT helpdesk if you need assistance with using the website. Alternatively use the help feature provided. **Make sure that when you have finished using the website that you log out. Failure to do so could allow unauthorised access to your account.**

The following information will be available on the website:

- **Important announcements**
- **Lecture notes and additional tutorial material**
- **Staff consultation hours**
- **Staff contact details**
- **Tutorial and revision question solutions**
- **Additional tutorial question solutions**
- **Other relevant material.**

You are encouraged to regularly check the website and use it as an information and resource centre to assist with your learning.

## **LEARNING OUTCOMES**

The learning objectives of this unit are:

- 1) To enable students to distinguish between management and financial accounting and to introduce them to the various product costing, budgeting, and decision making techniques.
- 2) To improve the ability of students to analyse and conceptualise management accounting issues.
- 3) To improve the problem solving skills of students.
- 4) To improve the ability of students to work within groups on set tasks.
- 5) To develop the written and verbal communication skills of students.

## **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

- a) Critically analyse data and determine relevant information for the purposes of making decisions.
- b) Discriminate between the various costing techniques available and critically appraise them.
- c) Demonstrate an understanding of budgeting techniques and the behavioural issues associated with budgeting practices.
- d) Critique the assumptions, constraints and limitations of management accounting concepts and demonstrate their understanding of such concepts in respect to real-world examples.
- e) Solve problems by identifying and selecting appropriate courses of action.
- f) Demonstrate effective written and oral communication.
- g) Clearly summarise and present current issues on management accounting.
- h) Express and justify viewpoints, and articulate them in a group setting.
- i) Demonstrate an awareness and understanding of ethical issues affecting the role of a management accountant.

### 2 Critical, Analytical and Integrative Thinking

- 3 Problem Solving and Research Capability
- 4 Creative and Innovative
- 5 Effective Communication
- 6 Engaged and Ethical Local and Global citizens
- 7 Socially and Environmentally Active and Responsible
- 8 Capable of Professional and Personal Judgement and Initiative
- 9 Commitment to Continuous Learning

#### **TEACHING AND LEARNING STRATEGY**

The course is structured around a 2 hour lecture and a 1 hour tutorial per week. Lectures are intended to provide students with an overview of the main concepts and techniques. Lectures may not cover all of the material and students are expected to read all of the prescribed references (see pages 20 - 21) prior to the lecture. Tutorials will be run on a workshop basis with students being given the opportunity to apply the concepts to additional problems and exercises. The tutorials are designed to provide an interactive environment in which students will be able to discuss issues and problems with each other, and their tutor, in order to improve their understanding of the material. Regular class attendance, reading of prescribed references and the completion of tutorial and revision questions are essential for satisfactory progress in this course.

Lecture slides and additional material for tutorials and lectures will be available to download via the unit website. You ***must bring*** copies of the relevant material to lectures and tutorials each week. Any other announcement regarding the unit will also be available from the website. ***Please check the website regularly.***

#### **RESEARCH AND PRACTICE**

In addition to the course materials and textbook, students are encouraged to consult different sources and search for external reading materials and practical reports. This will enhance their understanding of the unit concepts and support their learning process.

## **RELATIONSHIP BETWEEN ASSESSMENT AND LEARNING OUTCOMES**

The requirements for students are to complete weekly assignments, tutorial participation, 2 (two) in-class quizzes, 2 (two) Excel assignments and the final examination.

The following table highlights the relationship between these assessment tasks and the unit learning outcomes.



	<b>Assessment Task 1</b>	<b>Assessment Task 2</b>	<b>Assessment Task 3</b>	<b>Assessment Task 4</b>	<b>Assessment Task 5</b>
<b>Title</b>	<b>Weekly Assignments</b>	<b>Tutorial Participation</b>	<b>In-class Quizzes</b>	<b>Excel Assignments</b>	<b>Final Examination</b>
<b>Relevant pages in Unit Outline</b>	Page 14	Pages 14-15	Page 13	Page16	Page 16
<b>Description</b>	<b>Five (5)</b> pre-set tutorial weekly assignments (worth <b>2.5% each</b> ) will be collected randomly from students by the tutors. Best four (4) of these five (5) will be selected to give a total mark out of 10%.	Each student to express her/his involvement in and contribution to the tutorial by attendance and participation	There are <b>two (2)</b> In-class quizzes in total: <b>Quiz 1 (7.5%)</b> (Early Diagnostic Task) <b>Quiz 2 (7.5%)</b>	There are <b>two (2)</b> excel assignments ( <b>worth 5% each</b> ) will be emailed to your student email account.	A 3 hour final examination for this unit will be held during the University Examination period.
<b>Due date</b>	During tutorial classes throughout the semester	During tutorial classes throughout the semester	Two quizzes will be held during tutorial classes.  <b>Quiz 1 – Week 3</b> (Commencing August 15 <sup>th</sup> ). <b>Quiz 2 – Week 9</b> (commencing 10 <sup>th</sup> October)	Weeks 6 and 11.	During the university exam period (i.e. from 14 <sup>th</sup> November to 2 <sup>nd</sup> December)
<b>% Weighting</b>	<b>10%</b>	<b>10%</b>	<b>15%</b>	<b>10%</b>	<b>55%</b>

	<b>Assessment Task 1</b>	<b>Assessment Task 2</b>	<b>Assessment Task 3</b>	<b>Assessment Task 4</b>	<b>Assessment Task 5</b>
<b>Title</b>	<b>Weekly Assignments</b>	<b>Tutorial Participation</b>	<b>In-class Quizzes</b>	<b>Excel Assignments</b>	<b>Final Examination</b>
<b>Grading method - marking criteria/ standards</b>	Assessment marks will be awarded based on the quality and <b>genuine</b> effort of work collected.	Students are expected to prepare, attend and participate in at least 10 of the 12 tutorials.	Both Quiz 1 and Quiz 2 will consist of multiple-choice questions. Marks for each Quiz will be awarded based on accuracy.	Assessment marks will be awarded based on accuracy and correct use of Excel.	It is essential for students to pass their final examination in order to achieve a passing grade.
<b>Submission method</b>	Collected by tutors during the semester	Be able to make reasonable attempts to attend and participate during tutorials	Collected by tutors during the tutorial class time.	You must use your <b>student email account</b> to submit your assignment file. You must submit your assignment via email to: <a href="mailto:fbe.submission@mq.edu.au">fbe.submission@mq.edu.au</a>	You are expected to present yourself for examination at the time and place designated in the University Examination Timetable.
<b>Feedback (type, method, date)</b>	Students can expect to receive feedback concerning each assignment in the next tutorial conducted following the submission of the	Information concerning each student's final participation mark will be made available on the unit webpage prior to the date of the final examination.	Feedback on the quizzes will be provided to students in the tutorial two weeks from the date the quiz was undertaken.	The assignments will be marked and returned to your student's email account in the week following submission unless otherwise advised.	Along with unit result. When the university announce and publish the semester results

	<b>Assessment Task 1</b>	<b>Assessment Task 2</b>	<b>Assessment Task 3</b>	<b>Assessment Task 4</b>	<b>Assessment Task 5</b>
<b>Title</b>	<b>Weekly Assignments</b>	<b>Tutorial Participation</b>	<b>In-class Quizzes</b>	<b>Excel Assignments</b>	<b>Final Examination</b>
	assignment				
<b>Estimated student workload (hours)</b>	30 minutes - 4 hours for each assignment	1 hour	5 hour for each quiz	2-5 hours for each assignment	40 hours
<b>Learning outcomes assessed</b>					
<b>1</b>			✓		✓
<b>2</b>			✓	✓	✓
<b>3</b>	✓	✓	✓	✓	
<b>4</b>	✓	✓			
<b>5</b>	✓	✓			
<b>Graduate capabilities assessed</b>					
<b>1a</b>	✓		✓	✓	✓
<b>1b</b>	✓		✓	✓	✓
<b>1c</b>	✓		✓	✓	✓
<b>1d</b>	✓		✓	✓	✓
<b>1e</b>	✓		✓	✓	✓
<b>1f</b>	✓		✓	✓	✓
<b>1g</b>	✓		✓	✓	✓
<b>1h</b>	✓		✓	✓	✓
<b>2</b>	✓		✓		✓

	<b>Assessment Task 1</b>	<b>Assessment Task 2</b>	<b>Assessment Task 3</b>	<b>Assessment Task 4</b>	<b>Assessment Task 5</b>
<b>Title</b>	<b>Weekly Assignments</b>	<b>Tutorial Participation</b>	<b>In-class Quizzes</b>	<b>Excel Assignments</b>	<b>Final Examination</b>
<b>3</b>	✓		✓		✓
<b>4</b>		✓			✓
<b>5</b>		✓	✓	✓	✓
<b>6</b>		✓			✓
<b>7</b>		✓			
<b>8</b>		✓		✓	
<b>9</b>	✓				✓

## ASSESSMENT

In-class quizzes:	15%
Random weekly assignments:	10%
Tutorial participation:	10%
Excel assignments:	10%
End of semester examination:	<u>55%</u>
<b>Total</b>	<b>100%</b>

The final grade will be determined after consideration of performance in all aspects of the course.

**It is essential for students to pass their final examination in order to achieve a passing grade.**

### **IN-CLASS QUIZZES – Week 3 and Week 9 (15%)**

Two in-class quizzes will be conducted during the semester. Each quiz is worth 7.5% of the total assessment. Quiz 1 consists of multiple-choice questions and is a diagnostic task, which is expected to provide feedback to students and unit co-ordinator to address potential challenges in the learning and teaching process. Quiz 2 will also consist of multiple-choice questions. Quizzes will always be conducted at the beginning of the tutorials and students must be in their designated tutorial to sit the quizzes. Feedback on quizzes will be provided to students two weeks after the quiz is held.

Please note that:

- Students must bring their **student ID** cards with them to sit the quizzes.
- Students can only sit the quizzes in their **enrolled tutorials**.

Summarised information of the quizzes is as follows:

<b>Quiz No.</b>	<b>Week No.</b>	<b>Time allowed</b>	<b>Nature of questions</b>	<b>Possible chapters covered</b>	<b>Weight</b>
1	Week 3 - Commencing 15 <sup>th</sup> August	20 mins	Multiple-choice	1, 2 and 3	7.5 %
2	Week 9 - Commencing 10 <sup>th</sup> October	20 mins	Multiple-choice	4, 6 and 7	7.5 %

***This assessment task will help to achieve graduate capabilities 1-3 & 5.***

## **RANDOM WEEKLY ASSIGNMENTS (10%)**

There will be **five (5)** random weekly assignments collected by tutors during the semester. The tutor will determine which weeks' assignments will be collected and this may vary from tutorial class to tutorial class. This requires students to complete the 'tutorial questions' as outlined on pages 22-23 for every week. These collections must be submitted to your tutor by the end of your normal tutorial. No assignments submitted after this time will be accepted.

Assessment marks for the weekly assignments will be awarded based on the quality and **genuine** effort of work collected. Maximum of 2.5 mark for each assignment will be calculated based on the following marking criteria.

**2.5** mark for excellent work – Obvious that they have correct answers to practical questions and that they have put extra effort into discussion questions as opposed to shorter textbook answers.

**2** mark for good work – A reasonable attempt at all of the questions set and answers to questions are fairly correct.

**1.5** mark satisfactory work – A reasonable attempt at all of the questions set and answers to two or more questions are not correct.

**1** mark for unsatisfactory work – incomplete parts of questions and / or poor attempt at discussion questions.

**0.5** mark for incomplete work – no attempt made at one or more questions.

**A mark of zero** (work not submitted) - Students who fail to submit their assignment in the designated tutorial will receive a mark of zero.

By the end of semester students should have up to 5 assignments marked. The **best 4 of these** will count with the marks awarded for each being added to give a total mark out of 10. Students can expect to receive feedback concerning each assignment in the next tutorial conducted following the submission of the assignment, unless unavoidable circumstances arise. Should the assignments not be returned in the next tutorial, students will be informed as to when they will be returned.

**Note: One, or more, of the five random collections will be on or before week four (commences on the 22<sup>nd</sup> of August 2011). This will serve as a basis to identify students who are experiencing difficulties in the course. Students identified as experiencing problems will be asked to make an appointment with a staff member during their consultation time.**

*This assessment task will help to achieve graduate capabilities 1-9.*

## **TUTORIAL PARTICIPATION (10%)**

These marks will be awarded based on the following criteria:

- Attendance at tutorials. **Students are expected to attend at least 10 of the 12 tutorials.** To be recorded as having attended a tutorial, students must be in the tutorial room for the entire duration of the class.
- The extent to which each student has prepared for each class (i.e. attempted the tutorial question).
- The quality of the tutorial work prepared by each student.
- 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.

Any student who misses a tutorial needs to provide medical or other evidence to their tutor at the first available opportunity. Tutorials will be held each week commencing in week 2. The purpose of the tutorials is to reinforce key concepts, and to provide an interactive learning environment in which staff can identify and assist students with problems that they may be encountering. The tutorials are also aimed towards the promotion of peer assisted learning, with students required to complete specific tasks in groups and actively encouraged to assist each other in developing an understanding of the course material.

Students are expected to have read the required readings and completed the 'tutorial questions' prior to each tutorial (as outlined on pages 20-21). They should be prepared to participate in group discussions concerning the relevant topic area and be able to make reasonable attempts at additional questions during tutorials. Information concerning each student's final participation mark will be made available on the unit webpage prior to the date of the final examination.

**NB Copies of the additional material that will be covered during tutorials will be made available on the subject website. All students must bring a copy of these questions with them to tutorials.**

The purpose of this assessment task is to motivate each student to express her/his involvement in and contribution to the tutorial main objectives (i.e. *this assessment task will help to achieve graduate capabilities 1-9*).

## **TWO EXCEL ASSIGNMENTS (10%)**

The excel assignment questions will be emailed to your student email account after week 3. The excel assignments will be due in weeks 6 and 11.

<b>Topic</b>	<b>Due in</b>	<b>Time and Date for submission</b>
Job Costing	Week 6	Friday 6pm 9 <sup>th</sup> September
Activity Based Costing	Week 11	Friday 6pm 28 <sup>th</sup> October

Assignments not submitted by the due time and date will receive **zero marks**. You must use your **student email account** to submit your assignment file.

You must submit your assignment via email to:

[fbe.submission@mq.edu.au](mailto:fbe.submission@mq.edu.au)

Please mention “ACCG200” as the subject in your email.

The assignments will be marked and returned to your student’s email account in the week following submission unless otherwise advised. Please check your student email account every week during semester. Please refer to the “Excel Assignments” folder in the unit blackboard for more details.

*This assessment task will help to achieve graduate capabilities 1, 5, & 8.*

## **FINAL EXAMINATION (55%)**

A 3 hour final examination for this unit will be held during the University Examination period. The University Examination period in second Semester 2011 is from 14<sup>th</sup> November to 2<sup>nd</sup> December.

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

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. Information about unavoidable disruption and the special consideration process is available at:  
[http://www.mq.edu.au/policy/docs/special\\_consideration/policy.html](http://www.mq.edu.au/policy/docs/special_consideration/policy.html)



Although requests will be considered they are not automatically granted. Consideration in the final examination will **ONLY** be given to those students who have satisfactory: attendance at tutorial classes; and results in respect to the weekly and major assignments, participation, presentation, and in-line quizzes.

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. (Individual Faculties may wish to signal when the Faculty's Supplementary Examinations are normally scheduled.)

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>

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.

***This assessment task will help to achieve graduate capabilities outcomes 1-6 & 9.***

## **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](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>

All final grades in the Department of Accounting and Corporate Governance are determined by a grading committee and are not the sole responsibility of the Unit Coordinator.

Students will be awarded one of these grades plus a Standardised Numerical Grade (SNG). The SNG is not necessarily a summation of the individual assessment components.

The final grade and SNG that are awarded reflect the corresponding grade descriptor in the Grading Policy.

In addition, there is a requirement to pass the final examination to be awarded a final grade of a Pass or a higher grade.

Please also refer to relevant pages in the Handbook of Undergraduate Studies.

## **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/new\\_and\\_current\\_students/undergraduate\\_current\\_students/how\\_do\\_i/grade\\_appeals](http://www.businessandeconomics.mq.edu.au/new_and_current_students/undergraduate_current_students/how_do_i/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](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>.

### **PEER ASSISTED LEARNING (PAL)**

Peer Assisted Learning (PAL) is a FREE program that is offered to all students in this unit for this semester. PAL is a weekly 1 hour class led by a student leader who has previously done well in this unit. PAL leaders help to facilitate your learning and provide examples, activities, case studies and assist with exam preparation. To sign up for PAL please go to BESS (E4B 106) in Weeks 1 and 2 of semester.

## **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.

ACCG200 FUNDAMENTALS OF MANAGEMENT ACCOUNTING  
LECTURE AND TUTORIAL PROGRAM—SEMESTER 2 2011

Lecture Week	Lecture Week commencing:	Topic	Text Topic Number
1	1 <sup>st</sup> August	<p><b>Introduction and Course Overview</b>  <b>The management accounting environment</b>            Role of management accounting; typical functions of a management accounting system; the changing environment of management accounting; professional accounting bodies and professional ethics.</p> <p><b>Cost Concepts</b>            Management accounting information; cost classification; value chain; costs in manufacturing and service businesses; product costs</p>	<p>Chapter 1</p> <p>Chapter 2</p>
2	8 <sup>th</sup> August	<p><b>Cost Behaviour</b>            Cost drivers, variable/fixed costs; cost estimation</p>	Chapter 3
3	15 <sup>th</sup> August	<p><b>Costing Systems</b>            Product costing – purpose; allocating overhead costs.            Types of product costing systems:</p> <ul style="list-style-type: none"> <li>- job order costing</li> <li>- process costing</li> </ul> <p><b>Quiz 1</b></p>	Chapter 4
4	22 <sup>nd</sup> August	<p><b>Service Costing</b>            Cost classification and cost flows</p>	Chapter 6
5	29 <sup>th</sup> August	<p><b>Overhead Costs</b>            Allocating:</p> <ul style="list-style-type: none"> <li>- Overhead costs</li> <li>- Service department costs</li> </ul>	Chapter 7, pp. 305 – 337

6	5 <sup>th</sup> September	<b>Variable and Absorption Costing</b> <b>Excel Assignment 1</b>	Chapter 7, pp. 338 – 344
7	12 <sup>th</sup> September	<b>Activity Based Costing (ABC)</b>	Chapter 8
<b>MID-SEMESTER BREAK NO CLASSES</b>			
8	4 <sup>th</sup> October Mon 3 <sup>rd</sup> October is a public Holiday	<b>Budgeting:</b> <ul style="list-style-type: none"> <li>• Purposes of budgeting; budget development; behavioural consequences.</li> <li>• Flexible budgets; Activity based budgeting</li> </ul>	Chapter 9  Chapter 11 pp. 548 – 554, page 564 & pp. 568 – 570
9	10 <sup>th</sup> October	<b>Standard Costing for Control:</b> Standard setting Variances: <ul style="list-style-type: none"> <li>- Direct materials and direct labour</li> <li>- Fixed and variable overhead</li> </ul> Appraisals of standard costing systems  <b>Quiz 2</b>	Chapter 10 Chapter 11, pp. 555-568
10	17 <sup>th</sup> October	<b>Cost Volume Profit Analysis</b> Breakeven point, target net profit, management decision making; multiple products and tax effects.	Chapter 18 pp. 911-940
11	24 <sup>th</sup> October	<b>Decision Making</b> Short versus long term; relevant costs; allocating joint production costs  <b>Excel Assignment 2</b>	Chapter 19
12	31 <sup>st</sup> October	<b>Decision Making Continued</b> Pricing and product mix decisions	Chapter 20
13	7 <sup>th</sup> November	<b>Unit Summary</b>	

## TUTORIAL QUESTIONS

All tutorial questions are from the recommended text for the unit (Langfield-Smith, 5<sup>th</sup> edition).

**Preset tutorial questions must be completed before class. Five assignments (answers to preset tutorial questions) will be collected at random by your tutor for marking. The best four (04) out of these five (05) collected assignments will contribute to your weekly assignments mark.**

**The revision questions should be attempted as soon as possible after the tutorial.**

Detailed solutions of the tutorial questions, the revision questions, and any additional tutorial 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.

<b>Tutorial Week commencing:</b>	<b>Questions</b>
<b>Week 2</b> 8 <sup>th</sup> August	Tutorial questions: 1.13, 1.15, 1.28, 1.32, 2.11, 2.31, 2.35 <i>Revision questions:</i> 1.2, 1.5, 1.29, 2.5, 2.22, 2.26, 2.33, 2.38 (parts 1 – 3)
<b>Week 3</b> 15 <sup>th</sup> August	Tutorial questions: 3.7, 3.8, 3.28, 3.29, 3.33, 3.43, 3.46 <i>Revision questions:</i> 3.6, 3.23, 3.30, 3.35, 3.44, 3.45
<b>Week 4</b> 22 <sup>nd</sup> August	Tutorial questions: 4.3, 4.4, 4.10, 4.11, 4.16, 4.24, 4.31, 4.33, 4.44 <i>Revision questions:</i> 4.5, 4.1, 4.4, 4.8, 4.9, 4.13, 4.25, 4.34, 4.39
<b>Week 5</b> 29 <sup>th</sup> August	Tutorial questions: 6.11, 6.15, 6.16, 6.20, 6.32, 6.39, 6.48 <i>Revision questions:</i> 6.10, 6.18, 6.35, 6.38, 6.45, 6.52
<b>Week 6</b> 5 <sup>th</sup> September	Tutorial questions: 7.1, 7.2, 7.16, 7.19, 7.30, 7.42, 7.44, 7.47 <i>Revision questions:</i> 7.2, 7.5, 7.17, 7.19, 7.28, 7.47, 7.36, 7.37, 7.38,
<b>Week 7</b> 12 <sup>th</sup> September	Tutorial questions: 7.22, 7.24, 7.39, 7.50 <i>Revision questions:</i> 7.23, 7.25, 7.51
<b>Week 8</b> 4 <sup>th</sup> October	Tutorial questions: 8.7, 8.9, 8.11, 8.12, 8.19, 8.22, 8.30, 8.38, 8.47 <i>Revision questions:</i> 8.6, 8.4, 8.19, 8.24, 8.29, 8.45, 8.47  3 <sup>rd</sup> Monday is a public holiday. If you have a Monday tutorial please try and attend another tutorials in that week. Check with the tutor first to see if there is room in the tutorial.

<b>Week 9</b> 10 <sup>th</sup> October	Tutorial questions: 9.1, 9.5, 9.14, 9.16, 9.27, 9.29, 9.31, 11.41, 11.47 <i>Revision questions:</i> 9.18, 9.19, 9.25, 9.29, 9.38, 11.1, 11.3, 11.18, 11.21, 11.29
<b>Week 10</b> 17 <sup>th</sup> October	Tutorial questions: 10.5, 10.7, 10.24, 10.40, 10.50, 11.35, 11.45 <i>Revision questions:</i> 10.2, 10.22, 10.27, 10.31, 10.49, 11.31, 11.48, 11.50
<b>Week 11</b> 24 <sup>th</sup> October	Tutorial questions: 18.1, 18.8, 18.27, 18.32, 18.33, 18.37, 18.44 <i>Revision questions:</i> 18.8, 18.16, 18.24, 18.30, 18.38, 18.47, 18.50
<b>Week 12</b> 31 <sup>st</sup> October	Tutorial questions: 19.4, 19.10, 19.16, 19.24, 19.31, 19.46, 19.50 <i>Revision questions:</i> 19.1, 19.6, 19.36, 19.38, 19.39, 19.43, 19.48, 19.51, 19.55,
<b>Week 13</b> 7 <sup>th</sup> November	Tutorial questions: 20.5, 20.24, 20.25, 20.36, 20.38, 20.46, 20.48 <i>Revision questions:</i> 20.1, 20.14, 20.15, 20.16, 20.25, 20.48, 20.51