ACCT13018 *Advanced Management Accounting*
Term 2 - 2019

Profile information current as at 17/05/2024 12:02 pm

All details in this unit profile for ACCT13018 have been officially approved by CQUniversity and represent a learning partnership between the University and you (our student). The information will not be changed unless absolutely necessary and any change will be clearly indicated by an approved correction included in the profile.

General Information

Overview
This unit supports you to critically examine advanced management accounting practices and how they may constrain or enable processes of creating, managing and measuring stakeholder value. You will analyse the design and use of management control systems and apply management control frameworks in case studies involving for-profit and/or not-for-profit organisations.

Details
Career Level: *Undergraduate*
Unit Level: *Level 3*
Credit Points: *6*
Student Contribution Band: *10*
Fraction of Full-Time Student Load: *0.125*

Pre-requisites or Co-requisites
Prerequisite: ACCT19060 Management Accounting
Important note: Students enrolled in a subsequent unit who failed their pre-requisite unit, should drop the subsequent unit before the census date or within 10 working days of Fail grade notification. Students who do not drop the unit in this timeframe cannot later drop the unit without academic and financial liability. See details in the Assessment Policy and Procedure (Higher Education Coursework).

Offerings For Term 2 - 2019

- Brisbane
- Mackay
- Melbourne
- Online
- Sydney

Attendance Requirements
All on-campus students are expected to attend scheduled classes – in some units, these classes are identified as a mandatory (pass/fail) component and attendance is compulsory. International students, on a student visa, must maintain a full time study load and meet both attendance and academic progress requirements in each study period (satisfactory attendance for International students is defined as maintaining at least an 80% attendance record).

Website
This unit has a website, within the Moodle system, which is available two weeks before the start of term. It is important that you visit your Moodle site throughout the term. Please visit Moodle for more information.

Class and Assessment Overview

Recommended Student Time Commitment
Each 6-credit Undergraduate unit at CQUniversity requires an overall time commitment of an average of 12.5 hours of study per week, making a total of 150 hours for the unit.

Class Timetable

Regional Campuses
Bundaberg, Cairns, Emerald, Gladstone, Mackay, Rockhampton, Townsville

Metropolitan Campuses
Adelaide, Brisbane, Melbourne, Perth, Sydney

Assessment Overview
1. **Written Assessment**
Weighting: 50%
2. **Written Assessment**
Weighting: 50%

Assessment Grading
This is a graded unit: your overall grade will be calculated from the marks or grades for each assessment task, based on the relative weightings shown in the table above. You must obtain an overall mark for the unit of at least 50%, or an overall grade of 'pass' in order to pass the unit. If any 'pass/fail' tasks are shown in the table above they must also be completed successfully ('pass' grade). You must also meet any minimum mark requirements specified for a particular assessment task, as detailed in the 'assessment task' section (note that in some instances, the minimum mark for a task may be greater than 50%). Consult the University's Grades and Results Policy for more details of interim results and final grades.

CQUniversity Policies

All University policies are available on the CQUniversity Policy site.
You may wish to view these policies:

- Grades and Results Policy
- Assessment Policy and Procedure (Higher Education Coursework)
- Review of Grade Procedure
- Student Academic Integrity Policy and Procedure
- Monitoring Academic Progress (MAP) Policy and Procedure – Domestic Students
- Monitoring Academic Progress (MAP) Policy and Procedure – International Students
- Student Refund and Credit Balance Policy and Procedure
- Student Feedback – Compliments and Complaints Policy and Procedure
- Information and Communications Technology Acceptable Use Policy and Procedure

This list is not an exhaustive list of all University policies. The full list of University policies are available on the CQUniversity Policy site.

Unit Learning Outcomes

On successful completion of this unit, you will be able to:

1. Develop an awareness of the organisational, social and environmental context of management accounting
2. Apply management accounting techniques to organisational cost management practices
3. Critically analyse current management accounting techniques and practices in diverse organisational contexts
4. Evaluate the effectiveness of alternative management accounting techniques.

Alignment of Learning Outcomes, Assessment and Graduate Attributes

—	N/A Level	○	Introductory Level	●	Intermediate Level	●	Graduate Level	○	Professional Level	○	Advanced Level

Alignment of Assessment Tasks to Learning Outcomes

Assessment Tasks	Learning Outcomes			
	1	2	3	4
1 - Written Assessment - 50%	●	●	●	
2 - Written Assessment - 50%		●	●	●

Alignment of Graduate Attributes to Learning Outcomes

Graduate Attributes	Learning Outcomes			
	1	2	3	4
1 - Communication	●	●		
2 - Problem Solving	●	●	●	
3 - Critical Thinking			●	●
4 - Information Literacy				●
5 - Team Work				
6 - Information Technology Competence				
7 - Cross Cultural Competence				
8 - Ethical practice				
9 - Social Innovation				
10 - Aboriginal and Torres Strait Islander Cultures				

Alignment of Assessment Tasks to Graduate Attributes

Assessment Tasks	Graduate Attributes									
	1	2	3	4	5	6	7	8	9	10
1 - Written Assessment - 50%	●	●	●							
2 - Written Assessment - 50%		●	●	●						

Textbooks and Resources

Textbooks
ACCT13018

Prescribed

Managerial Accounting
2nd edition (2019)
Authors: Mowen, Hansen, Heitger, Sands, Winata, Su
Cengage Learning
Melbourne , Victoria , Australia
ISBN: 9780170413718
Binding: Paperback

[View textbooks at the CQUniversity Bookshop](#)

IT Resources

You will need access to the following IT resources:

- CQUniversity Student Email
- Internet
- Unit Website (Moodle)
- Microsoft Office or equivalent (wordprocessing and spreadsheet)

Referencing Style

All submissions for this unit must use the referencing style: [American Psychological Association 6th Edition (APA 6th edition)](#)
For further information, see the Assessment Tasks.

Teaching Contacts

Gerard Ilott Unit Coordinator
g.ilott@cqu.edu.au

Schedule

Week 1 - 15 Jul 2019

Module/Topic	Chapter	Events and Submissions/Topic
Integrating Management Accounting	1 to 11	

Week 2 - 22 Jul 2019

Module/Topic	Chapter	Events and Submissions/Topic
Long-run decision making	12	

Week 3 - 29 Jul 2019

Module/Topic	Chapter	Events and Submissions/Topic
Performance evaluation, decentralisation, transfer pricing and rewards systems	13	

Week 4 - 05 Aug 2019

Module/Topic	Chapter	Events and Submissions/Topic
Resource management: activity-based management	14	

Week 5 - 12 Aug 2019

Module/Topic	Chapter	Events and Submissions/Topic
Inventory management and scheduling	15	

Vacation Week - 19 Aug 2019

Module/Topic	Chapter	Events and Submissions/Topic

Week 6 - 26 Aug 2019

Module/Topic	Chapter	Events and Submissions/Topic
Lean Accounting	Own readings	

Week 7 - 02 Sep 2019

Module/Topic	Chapter	Events and Submissions/Topic
Strategy - strategic management and performance systems	16 (up to page 741)	

Week 8 - 09 Sep 2019

Module/Topic	Chapter	Events and Submissions/Topic
Strategy - strategic management and performance systems (continued)	16 (from page 742)	Assessment task 1, assessing topics covered in weeks 2 to 6. **Assessment task 1** Due: Week 8 Monday (9 Sept 2019) 11:45 pm AEST

Week 9 - 16 Sep 2019

Module/Topic	Chapter	Events and Submissions/Topic
Environmental and social management accounting: its contribution to business sustainability	17 (up to page 830)	

Week 10 - 23 Sep 2019

Module/Topic	Chapter	Events and Submissions/Topic
Environmental and social management accounting: its contribution to business sustainability (continued)	17 (from page 831)	

Week 11 - 30 Sep 2019

Module/Topic	Chapter	Events and Submissions/Topic
Integrated Reporting	Own readings	

Week 12 - 07 Oct 2019

Module/Topic	Chapter	Events and Submissions/Topic
Integrated Reporting	Own readings	

Review/Exam Week - 14 Oct 2019

Module/Topic	Chapter	Events and Submissions/Topic
		Assessment task 2, assessing topics covered in weeks 7 to 12. **Assessment task 2** Due: Review/Exam Week Wednesday (16 Oct 2019) 11:45 pm AEST

Exam Week - 21 Oct 2019

Module/Topic	Chapter	Events and Submissions/Topic

Assessment Tasks

1 Assessment task 1

Assessment Type
Written Assessment

Task Description
This assessment task assesses topics covered in weeks 2 to 6.
The question for this task will be uploaded to Moodle in the Assessment block during the term. Please check Moodle and your email regularly for any updates or information relating to both assessment tasks during the term.

Assessment Due Date
Week 8 Monday (9 Sept 2019) 11:45 pm AEST

Return Date to Students
Week 10 Tuesday (24 Sept 2019)
This assessment task will be returned to students by 5pm AEST on Tuesday 24 September 2019. If you submit your assignment late, including receiving an extension, it will not be returned on this date. All late submissions are marked together. Consequently, you may only get your marked assignment back around 2 weeks after the other assignments. Further, if the marker finds unusual anomalies in your assignment, the Unit Coordinator will investigate the matter and if plagiarim is suspected, lodge a PIR. Your assignment will only be returned once this matter has been resolved. To avoid this, do your own work.

Weighting
50%

Assessment Criteria
A marking criteria sheet will be provided with the Assesment Task Questions, indicating how marks will be allocated. Please note that there is a 5% penalty per day of the potential mark for late submissions.

Referencing Style

- American Psychological Association 6th Edition (APA 6th edition)

Submission
Online

Learning Outcomes Assessed

- Develop an awareness of the organisational, social and environmental context of management accounting
- Apply management accounting techniques to organisational cost management practices
- Critically analyse current management accounting techniques and practices in diverse organisational contexts

Graduate Attributes

- Communication
- Problem Solving
- Critical Thinking

2 Assessment task 2

Assessment Type
Written Assessment

Task Description
This assessment assesses topics covered in weeks 7 to 12.
The question for this task will be uploaded to Moodle in the Assessment block during the term. Please check Moodle and your email regularly for any updates or information relating to both assessment tasks during the term.

Assessment Due Date
Review/Exam Week Wednesday (16 Oct 2019) 11:45 pm AEST
This assessment task is due Wednesday 16 October 2019 at 11:45pm AEST.

Return Date to Students

Weighting
50%

Assessment Criteria

A marking criteria sheet will be provided with the Assesment Task Questions, indicating how marks will be allocated. Please note that there is a 5% penalty per day of the potential mark for late submissions.

Referencing Style

- American Psychological Association 6th Edition (APA 6th edition)

Submission

Online

Learning Outcomes Assessed

- Apply management accounting techniques to organisational cost management practices
- Critically analyse current management accounting techniques and practices in diverse organisational contexts
- Evaluate the effectiveness of alternative management accounting techniques.

Graduate Attributes

- Problem Solving
- Critical Thinking
- Information Literacy

Academic Integrity Statement

As a CQUniversity student you are expected to act honestly in all aspects of your academic work.

Any assessable work undertaken or submitted for review or assessment must be your own work. Assessable work is any type of work you do to meet the assessment requirements in the unit, including draft work submitted for review and feedback and final work to be assessed.

When you use the ideas, words or data of others in your assessment, you must thoroughly and clearly acknowledge the source of this information by using the correct referencing style for your unit. Using others' work without proper acknowledgement may be considered a form of intellectual dishonesty.

Participating honestly, respectfully, responsibly, and fairly in your university study ensures the CQUniversity qualification you earn will be valued as a true indication of your individual academic achievement and will continue to receive the respect and recognition it deserves.

As a student, you are responsible for reading and following CQUniversity's policies, including the **Student Academic Integrity Policy and Procedure**. This policy sets out CQUniversity's expectations of you to act with integrity, examples of academic integrity breaches to avoid, the processes used to address alleged breaches of academic integrity, and potential penalties.

What is a breach of academic integrity?
A breach of academic integrity includes but is not limited to plagiarism, self-plagiarism, collusion, cheating, contract cheating, and academic misconduct. The Student Academic Integrity Policy and Procedure defines what these terms mean and gives examples.

Why is academic integrity important?
A breach of academic integrity may result in one or more penalties, including suspension or even expulsion from the University. It can also have negative implications for student visas and future enrolment at CQUniversity or elsewhere. Students who engage in contract cheating also risk being blackmailed by contract cheating services.

Where can I get assistance?
For academic advice and guidance, the Academic Learning Centre (ALC) can support you in becoming confident in completing assessments with integrity and of high standard.

What can you do to act with integrity?

Be Honest
If your assessment task is done by someone else, it would be dishonest of you to claim it as your own

Seek Help
If you are not sure about how to cite or reference in essays, reports etc, then seek help from your lecturer, the library or the Academic Learning Centre (ALC)

Produce Original Work
Originality comes from your ability to read widely, think critically, and apply your gained knowledge to address a question or problem