



ACCT13018 Advanced Management Accounting

Term 2 - 2023

Profile information current as at 29/04/2024 05:19 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 make use of advanced accounting techniques to assess and control business projects and strategies.

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 - 2023

- Online

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. **Online Test**

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](#).

Previous Student Feedback

Feedback, Recommendations and Responses

Every unit is reviewed for enhancement each year. At the most recent review, the following staff and student feedback items were identified and recommendations were made.

Feedback from Student evaluations

Feedback

More workshop questions would be useful.

Recommendation

The workshops will be gradually expanded to include more follow-up questions.

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
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Alignment of Assessment Tasks to Learning Outcomes

Assessment Tasks	Learning Outcomes			
	1	2	3	4
1 - Written Assessment - 50%	•	•	•	
2 - Online Test - 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				

Textbooks and Resources

Textbooks

ACCT13018

Prescribed

Horngren's Cost Accounting, Enhanced eBook

Global Edition, 17th edition (2021)

Authors: Datar, Srikant M., Rajan, Madhav V.

Pearson

Sydney , NSW , Australia

ISBN: 9781292363202

Binding: eBook

[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 7th Edition \(APA 7th edition\)](#)

For further information, see the Assessment Tasks.

Teaching Contacts

Gerard Ilott Unit Coordinator

g.ilott@cqu.edu.au

Schedule

Week 1 - 10 Jul 2023

Module/Topic	Chapter	Events and Submissions/Topic
Data Analytics	11	

Week 2 - 17 Jul 2023

Module/Topic	Chapter	Events and Submissions/Topic
Business Strategy and the Balanced Scorecard	13	

Week 3 - 24 Jul 2023

Module/Topic	Chapter	Events and Submissions/Topic
Long-Term Pricing Decisions	14	

Week 4 - 31 Jul 2023

Module/Topic	Chapter	Events and Submissions/Topic
Customer Profitability Analysis	15	

Week 5 - 07 Aug 2023

Module/Topic	Chapter	Events and Submissions/Topic
The Balanced Scorecard and Product Quality	20	
Vacation Week - 14 Aug 2023		
Module/Topic	Chapter	Events and Submissions/Topic
Week 6 - 21 Aug 2023		
Module/Topic	Chapter	Events and Submissions/Topic
Inventory management and scheduling	21	
Week 7 - 28 Aug 2023		
Module/Topic	Chapter	Events and Submissions/Topic
Capital Budgeting	22	
Week 8 - 04 Sep 2023		
Module/Topic	Chapter	Events and Submissions/Topic
Project Accounting	e-Reading Lists	Assessment task 1 Due: Week 8 Friday (8 Sept 2023) 11:55 pm AEST
Week 9 - 11 Sep 2023		
Module/Topic	Chapter	Events and Submissions/Topic
Management Control Systems	23	
Week 10 - 18 Sep 2023		
Module/Topic	Chapter	Events and Submissions/Topic
Performance Measurement	24	
Week 11 - 25 Sep 2023		
Module/Topic	Chapter	Events and Submissions/Topic
Integrated Reporting	e-Reading Lists	
Week 12 - 02 Oct 2023		
Module/Topic	Chapter	Events and Submissions/Topic
Integrated Reporting	Own readings	
Review/Exam Week - 09 Oct 2023		
Module/Topic	Chapter	Events and Submissions/Topic
		Assessment task 2, assessing topics covered in weeks 7 to 12.
Exam Week - 16 Oct 2023		
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 1 to 6.

The question for this task will be uploaded to Moodle in the Assessment block during the term. You will be required to demonstrate advanced skills in report writing and spreadsheet modelling.

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 Friday (8 Sept 2023) 11:55 pm AEST

Return Date to Students**Weighting**

50%

Assessment Criteria

A marking criteria sheet will be provided with the Assessment Task Questions, indicating how marks will be allocated. Broadly, the criteria will reflect the following:

- Quality of your analysis: 60%
- Quality of your modelling: 20%
- Quality of your written presentation: 20%.

Referencing Style

- [American Psychological Association 7th Edition \(APA 7th edition\)](#)

Submission

Online

Submission Instructions

Submit via the secure link in Moodle.

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

2 Online Test

Assessment Type

Online Test

Task Description

The online test can assess all modules in this unit. The details of the duration of the test and the modules being assessed will be announced during Week 10 in Moodle.

Assessment Due Date

The scheduled time for the online test will be announced during term. Please watch Moodle for announcements.

Return Date to Students

The results of the online test will be made available following the certification of all grades.

Weighting

50%

Assessment Criteria

No Assessment Criteria

Referencing Style

- [American Psychological Association 7th Edition \(APA 7th edition\)](#)

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.

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