



# ACCT19060 *Management Accounting*

## Term 2 - 2017

Profile information current as at 14/12/2025 06:34 am

All details in this unit profile for ACCT19060 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 builds on the concepts of managerial accounting introduced in first-year accounting. The unit develops numerous cost concepts and some pricing approaches. Students should employ critical thinking skills in applying these concepts and approaches to solve problems, make management accounting decisions and evaluate the impact of these decisions on profitability. Other topics covered include activity-based costing, capacity costing, product and service costing, the allocation of support-department and common costs and of revenues of bundled products. Budgeting concepts previously studied are extended and form the basis of computing variance analyses. Spreadsheets are used as a means to enhance students' competence in applying information technology in management accounting.

#### Details

Career Level: *Undergraduate*

Unit Level: *Level 2*

Credit Points: 6

Student Contribution Band: 10

Fraction of Full-Time Student Load: 0.125

#### Pre-requisites or Co-requisites

Prerequisite: ACCT11081 or ACCT19084

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 - 2017

- Brisbane
- Distance
- Melbourne
- 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. **Online Quiz(zes)**

Weighting: 20%

#### 2. **Practical and Written Assessment**

Weighting: 30%

#### 3. **Examination**

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

Make solutions of on-line quizzes available.

##### Recommendation

A databank of questions for the on-line quizzes was developed from the publisher of the textbook's resources. This databank questions are used every term and every year and consequently cannot be made available.

#### Feedback from Student evaluations

##### Feedback

The textbook is very well written, with lots of exercises and examples.

##### Recommendation

The textbook will be used for at least three years.

## Unit Learning Outcomes

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

1. Identify and discuss what management accounting encompasses, its role in decision making and control
2. Apply numerous cost concepts and pricing approaches to management control systems to make decisions and evaluate the impact of these decisions on profitability
3. Identify, explain and prepare budgets and perform variance analyses
4. Identify what information is relevant to particular management accounting decisions and apply such information to solve problems when making these decisions
5. Produce spreadsheets to illustrate how a diverse range of pricing and costing issues impact on decision making and to demonstrate how spreadsheets can be used to support decision making in management accounting

## 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	5
1 - Online Quiz(zes) - 20%	•	•	•	•	
2 - Practical and Written Assessment - 30%		•	•	•	•
3 - Examination - 50%	•	•	•		

### Alignment of Graduate Attributes to Learning Outcomes

Graduate Attributes	Learning Outcomes				
	1	2	3	4	5
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 - Online Quiz(zes) - 20%		•	•							
2 - Practical and Written Assessment - 30%	•	•	•			•				
3 - Examination - 50%	•	•	•							

## Textbooks and Resources

### Textbooks

ACCT19060

#### Prescribed

##### Managerial Accounting

Asia-Pacific edition (2016)

Authors: Mowen, M., Hansen, D., Heitger, D., Sands, J., Winata, L., Su, S.

Cengage Learning

Sydney , New South Wales , Australia

ISBN: 9780170258616

Binding: Paperback

#### Additional Textbook Information

[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

**Natasja Steenkamp** Unit Coordinator  
[n.steenkamp@cqu.edu.au](mailto:n.steenkamp@cqu.edu.au)

## Schedule

### Week 1 - 10 Jul 2017

Module/Topic	Chapter	Events and Submissions/Topic
Introduction to Managerial Accounting	1	

### Week 2 - 17 Jul 2017

Module/Topic	Chapter	Events and Submissions/Topic
Basic managerial accounting concepts	2	

### Week 3 - 24 Jul 2017

Module/Topic	Chapter	Events and Submissions/Topic
Cost behaviour	3	Assessment task 1: on-line test 1. Opens Thursday 27 July at 1pm (assesses Chapters 1 and 2)

### Week 4 - 31 Jul 2017

Module/Topic	Chapter	Events and Submissions/Topic
Job-order costing	4	

**Week 5 - 07 Aug 2017**

Module/Topic	Chapter	Events and Submissions/Topic
Master budget and behavioural issues	7	Assessment task 1: on-line test 2. Opens Thursday 10 August at 1pm (assesses Chapters 3 and 4)

**Vacation Week - 14 Aug 2017**

Module/Topic	Chapter	Events and Submissions/Topic
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**Week 6 - 21 Aug 2017**

Module/Topic	Chapter	Events and Submissions/Topic
Activity-based costing	6	

**Week 7 - 28 Aug 2017**

Module/Topic	Chapter	Events and Submissions/Topic
Process costing	5	Assessment task 2: Part A (10% practical and written part, assessing Chapter 4)  <b>Assessment task 2</b> Due: Week 7 Tuesday (29 Aug 2017) 11:45 pm AEST

**Week 8 - 04 Sep 2017**

Module/Topic	Chapter	Events and Submissions/Topic
Standard costing: A managerial control tool	8	Assessment task 1: on-line test 3. Opens Thursday 7 September at 1pm (assesses Chapters 5 and 6)

**Week 9 - 11 Sep 2017**

Module/Topic	Chapter	Events and Submissions/Topic
Flexible budgets and overhead analysis	9	Assessment task 2: Part B (20% practical part) due Monday (11 September) at 11:45PM AEST (assesses Chapter 7)

**Week 10 - 18 Sep 2017**

Module/Topic	Chapter	Events and Submissions/Topic
Cost-volume-profit analysis: A managerial planning tool	11	

**Week 11 - 25 Sep 2017**

Module/Topic	Chapter	Events and Submissions/Topic
Short-run decision making: Relevant costing	12	Assessment task 1: on-line test 4. Opens Thursday 28 September at 1pm (assesses Chapters 9 and 11)

**Week 12 - 02 Oct 2017**

Module/Topic	Chapter	Events and Submissions/Topic
Revision		

**Review/Exam Week - 09 Oct 2017**

Module/Topic	Chapter	Events and Submissions/Topic
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**Exam Week - 16 Oct 2017**

Module/Topic	Chapter	Events and Submissions/Topic
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**Assessment Tasks**

# 1 On-line tests in Moodle

## Assessment Type

Online Quiz(zes)

## Task Description

This assessment task consists of four on-line tests, each weighs 5% of your final mark. You have a window of 48 hours in which you should do each test. Each test has a time limit of 40 minutes. Thus you have 40 minutes to start your attempt and to submit your answers. Please ensure that you save your answers throughout your attempt. Each test consists of 20 multi-choice questions.

## Number of Quizzes

4

## Frequency of Quizzes

Other

## Assessment Due Date

Due in weeks 3, 5, 8 and 11. Each test opens 1pm on the Thursday of the particular week in which the test is due. Each test is open for 48 hours only. Each test will assess the content taught in the two weeks before the test is due. Test 1 assesses chapters 1 and 2; test 2 assesses chapters 3 and 4; test 3 assesses chapters 5 and 6; and test 4 assesses chapters 9 and 11.

## Return Date to Students

Results will be available on Moodle immediately when you submit your on-line test. The answers cannot be made available.

## Weighting

20%

## Assessment Criteria

The tests are marked on-line and the answers are based on accuracy. The questions and the answers to these tests are not available after the tests.

## Referencing Style

- [American Psychological Association 6th Edition \(APA 6th edition\)](#)

## Submission

Online

## Submission Instructions

Submit within 40 minutes from starting time. You only have one attempt for each test. Please start the test at least 40 minutes before it closes at 1pm on the Saturday. The test closes at 1pm and the system will log you out automatically and submit your answers. Please ensure that you save your answers throughout your attempt. If you do not and experience problems with the technology, your answers will not be saved and you will not get a second opportunity to undertake the test. Please take screenshots of any problems you may encounter with technology as evidence.

## Learning Outcomes Assessed

- Identify and discuss what management accounting encompasses, its role in decision making and control
- Apply numerous cost concepts and pricing approaches to management control systems to make decisions and evaluate the impact of these decisions on profitability
- Identify, explain and prepare budgets and perform variance analyses
- Identify what information is relevant to particular management accounting decisions and apply such information to solve problems when making these decisions

## Graduate Attributes

- Problem Solving
- Critical Thinking

# 2 Assessment task 2

## Assessment Type

Practical and Written Assessment

## Task Description

There will be two parts to Assessment task 2. Part A (10%) is designed to enhance your written communication, critical thinking and analytical skills, and your ability to apply theory to a fictitious practical situation. You may be asked to write

an essay or report or to simply answer questions relating to various costing issues that need to be considered in making decisions. Part A may also include calculations. Part B (20%) is designed to enhance your skills in the planning, designing and using of spreadsheets. In Part B you will be required to use spreadsheets such as excel in Microsoft Office in answering questions. Part A and Part B are not related, hence it is not necessary that you get the results of Part A back before you will be able to start or do Part B.

The questions for both parts will be uploaded to Moodle in the Assessment block during the term. You may receive an email through the newsforum in Moodle when the questions have been uploaded. Please check Moodle and your email regularly for any updates or information relating to both parts of assessment task 2 during the term.

### **Assessment Due Date**

Week 7 Tuesday (29 Aug 2017) 11:45 pm AEST

Part A (practical and written part) of assessment task 2 is due on Tuesday, 29 August at 11:45pm AEST, in week 7. Part B (practical part) of assessment task 2 is due in week 9, on Monday 11 September at 11:45pm AEST

### **Return Date to Students**

Week 10 Friday (22 Sept 2017)

To ensure quality marking and feedback to students, the markers will only start the marking process after moderation has been done. This may take a few days and hence students will not get the assignments back two weeks after submission, but two weeks after the markers start marking the bulk of the assignments (for both parts). The assessments of students who submitted their work on the due dates will be marked first. Once these have been returned, all assessment pieces submitted after the due time, including those who received an extension, will be marked. Hence, if you submit your assessment task late, the marker will receive it late, and therefore you will receive your marked assessment back late. Every effort will be made to mark and return the assignments back as quickly as possible. However, to avoid disappointment, the anticipated return date for Part A is Friday of week 10, thus 22 September at 5pm for students who submitted on time, and up to two weeks later for students who submitted late. The anticipated return date for Part B is Friday 29 September at 5pm (week 11) for students who submitted on time and later for students who submitted Part B late.

### **Weighting**

30%

### **Assessment Criteria**

A marking criteria sheet for both parts will be uploaded to Moodle and indicates how marks are allocated. You can choose to do one or both parts of assessment task 2 as an individual or in a pair, thus limited to two (2) students. If you choose to do it in a pair, you can choose to work with either the same student or a different student for the two parts.

Please note 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

### **Submission Instructions**

Submit soft copies of your answers for both parts of assessment task 2. Ensure your student name and student ID appear on all pages of the documents you submit.

### **Learning Outcomes Assessed**

- Apply numerous cost concepts and pricing approaches to management control systems to make decisions and evaluate the impact of these decisions on profitability
- Identify, explain and prepare budgets and perform variance analyses
- Identify what information is relevant to particular management accounting decisions and apply such information to solve problems when making these decisions
- Produce spreadsheets to illustrate how a diverse range of pricing and costing issues impact on decision making and to demonstrate how spreadsheets can be used to support decision making in management accounting

### **Graduate Attributes**

- Communication
- Problem Solving
- Critical Thinking
- Information Technology Competence



## Examination

### Outline

Complete an invigilated examination.

### Date

During the examination period at a CQUniversity examination centre.

### Weighting

50%

### Length

180 minutes

### Exam Conditions

Closed Book.

### Materials

Calculator - non-programmable, no text retrieval, silent only

Dictionary - non-electronic, concise, direct translation only (dictionary must not contain any notes or comments).

## 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