



# ACCT19060 Management Accounting

## Term 2 - 2020

Profile information current as at 27/04/2024 12:21 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 underlying concepts and applications of management accounting tools based on the traditional allocation approach and absorption costing method. Activity based costing and its use to manage activities is introduced. In this unit you will integrate theoretical and technical management accounting knowledge, exercise judgment, and employ critical thinking skills in applying management accounting concepts and tools to solve problems, make management accounting decisions and evaluate the impact of these decisions on profitability.

### 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 - 2020

- Brisbane
- Bundaberg
- Cairns
- Mackay
- Melbourne
- Online
- Rockhampton
- 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. **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 feedback

##### Feedback

It would be great if the assessments were more authentic and realistic.

##### Recommendation

The assessments will be made more authentic and realistic by giving students opportunities to apply concepts to more realistic situations.

## Unit Learning Outcomes

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

1. Exercise judgment under supervision to provide possible solutions to routine problems and make decisions in management accounting
2. Integrate theoretical and technical management accounting knowledge in applying numerous cost concepts and pricing approaches to solve routine management accounting problems and to make decisions
3. Critically apply theoretical and technical management accounting knowledge and skills to solve routine management accounting problems and make decisions.

## Alignment of Learning Outcomes, Assessment and Graduate Attributes



### Alignment of Assessment Tasks to Learning Outcomes

Assessment Tasks	Learning Outcomes		
	1	2	3
1 - Online Quiz(zes) - 20%	•	•	•
2 - Practical and Written Assessment - 30%	•	•	•
3 - Online Test - 50%	•	•	•

### Alignment of Graduate Attributes to Learning Outcomes

Graduate Attributes	Learning Outcomes		
	1	2	3
1 - Communication			•
2 - Problem Solving	•	•	•
3 - Critical Thinking	•	•	•

Graduate Attributes	Learning Outcomes		
	1	2	3
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 - Online Test - 50%	•	•	•							

## Textbooks and Resources

### Textbooks

ACCT19060

#### Prescribed

#### **Managerial Accounting : Asia Pacific Edition with Online Study Tools 12 months**

2nd edition (2018)

Authors: Mowen, Hansen, Heitger, Sands, Winata, Su

Cengage Learning Australia

South Melbourne , VIC , Australia

ISBN: 9780170413718

Binding: Paperback

#### **Additional Textbook Information**

If you prefer to study with a paper copy, they can be purchased at the CQUni Bookshop here: <http://bookshop.cqu.edu.au> (search on the Unit code). eBooks can be purchased at the publisher's website.

[View textbooks at the CQUniversity Bookshop](#)

### IT Resources

**You will need access to the following IT resources:**

- CQUniversity Student Email
- Internet
- Unit Website (Moodle)

## 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

**Kazi Islam** Unit Coordinator

[k.islam@cqu.edu.au](mailto:k.islam@cqu.edu.au)

**Gerard Ilott** Unit Coordinator

[g.ilott@cqu.edu.au](mailto:g.ilott@cqu.edu.au)

## Schedule

### Week 1 - 13 Jul 2020

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

### Week 2 - 20 Jul 2020

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

### Week 3 - 27 Jul 2020

Module/Topic	Chapter	Events and Submissions/Topic
Master budget and behavioural issues	7	

### Week 4 - 03 Aug 2020

Module/Topic	Chapter	Events and Submissions/Topic
Cost behaviour	3	

### Week 5 - 10 Aug 2020

Module/Topic	Chapter	Events and Submissions/Topic
Short-run decision making: Relevant costing	11	

### Vacation Week - 17 Aug 2020

Module/Topic	Chapter	Events and Submissions/Topic
--------------	---------	------------------------------

### Week 6 - 24 Aug 2020

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

### Week 7 - 31 Aug 2020

Module/Topic	Chapter	Events and Submissions/Topic
Process costing	5	

### Week 8 - 07 Sep 2020

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

### Week 9 - 14 Sep 2020

Module/Topic	Chapter	Events and Submissions/Topic
--------------	---------	------------------------------

Standard costing: A managerial control tool 8

### Week 10 - 21 Sep 2020

Module/Topic	Chapter	Events and Submissions/Topic
Flexible budgets and overhead analysis	9	

### Week 11 - 28 Sep 2020

Module/Topic	Chapter	Events and Submissions/Topic
Cost-volume-profit analysis: A managerial planning control	10	<b>Online Quiz(zes)</b> Due: Week 11 Monday (28 Sept 2020) 11:45 pm AEST

### Week 12 - 05 Oct 2020

Module/Topic	Chapter	Events and Submissions/Topic
Revision week		

### Review/Exam Week - 12 Oct 2020

Module/Topic	Chapter	Events and Submissions/Topic
--------------	---------	------------------------------

### Exam Week - 19 Oct 2020

Module/Topic	Chapter	Events and Submissions/Topic
--------------	---------	------------------------------

## Assessment Tasks

### 1 Online Quiz(zes)

#### Assessment Type

Online Quiz(zes)

#### Task Description

This assessment task consists of four (4) on-line tests, each weighs 5% of your final mark. Each test consists of 20 multiple choice questions. Each test has a time limit of 60 minutes, meaning that you have 60 minutes from when you start your attempt to submit your answers.

#### Number of Quizzes

4

#### Frequency of Quizzes

Other

#### Assessment Due Date

Week 11 Monday (28 Sept 2020) 11:45 pm AEST

#### Return Date to Students

Results will be available on Moodle immediately when you submit your on-line test.

#### Weighting

20%

#### Assessment Criteria

Four quizzes assess various chapters.

Quiz 1 assesses Chapters 1 and 2, Quiz 2 assesses Chapters 3 and 4, Quiz 3 assesses Chapters 5 and 6, and Quiz 4 assesses Chapters 8 and 9.

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

#### Referencing Style

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

**Submission**

Online

**Submission Instructions**

Submit within 60 minutes from starting time. You only have one attempt for each test. Your attempt will be saved automatically if you exceed the time limit. Please ensure that you save your answers throughout your attempt.

**Learning Outcomes Assessed**

- Exercise judgment under supervision to provide possible solutions to routine problems and make decisions in management accounting
- Integrate theoretical and technical management accounting knowledge in applying numerous cost concepts and pricing approaches to solve routine management accounting problems and to make decisions
- Critically apply theoretical and technical management accounting knowledge and skills to solve routine management accounting problems and make decisions.

**Graduate Attributes**

- Problem Solving
- Critical Thinking

## 2 Practical and Written Assessment

**Assessment Type**

Practical and Written Assessment

**Task Description**

Assessment 2 consists of two (2) parts. Each part is worth 15% of your final mark. Part A is designed to enhance your skills in the planning, designing and using of spreadsheets. Part B is designed to enhance your critical thinking, decision-making, 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 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 and due dates for both parts 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 parts of assessment task 2 during the term.

**Assessment Due Date**

Part A of assessment task 2 is due Friday 28 August 2020 at 11.45 PM AEST in week 6. Part B of assessment task 2 is due Friday 11 September 2020 at 11:45 PM AEST in week 8.

**Return Date to Students**

Your assignments will be marked promptly; and will be returned within two weeks of submission.

**Weighting**

30%

**Assessment Criteria**

Both parts of assessment 2 will be marked according to specific marking criteria that will be uploaded in Moodle. Please note that there is a 5% penalty per day of the potential mark for late submission.

**Referencing Style**

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

**Submission**

Online

**Submission Instructions**

Submit online in Moodle through the relevant link in the Assessment block.

**Learning Outcomes Assessed**

- Exercise judgment under supervision to provide possible solutions to routine problems and make decisions in management accounting
- Integrate theoretical and technical management accounting knowledge in applying numerous cost concepts and pricing approaches to solve routine management accounting problems and to make decisions
- Critically apply theoretical and technical management accounting knowledge and skills to solve routine management accounting problems and make decisions.

## **Graduate Attributes**

- Communication
- Problem Solving
- Critical Thinking

## **3 Online Test**

### **Assessment Type**

Online Test

### **Task Description**

Assessment 3 is an individual task which is designed to enhance your critical thinking, problem-solving, decision-making and analytical skills. The questions for this assessment will be released in moodle on a specific date during exam week. Detailed advice for this assessment will be uploaded in Moodle.

### **Assessment Due Date**

The assessment will be in the exam period.

### **Return Date to Students**

Results will be released upon certification of grades.

### **Weighting**

50%

### **Assessment Criteria**

Exam-like questions will be set to assess your critical thinking, problem-solving, decision-making and analytical skills.

### **Referencing Style**

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

### **Submission**

Online

### **Learning Outcomes Assessed**

- Exercise judgment under supervision to provide possible solutions to routine problems and make decisions in management accounting
- Integrate theoretical and technical management accounting knowledge in applying numerous cost concepts and pricing approaches to solve routine management accounting problems and to make decisions
- Critically apply theoretical and technical management accounting knowledge and skills to solve routine management accounting problems and make decisions.

## **Graduate Attributes**

- Communication
- Problem Solving
- Critical Thinking

## 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