In Progress

Please note that this Unit Profile is still in progress. The content below is subject to change.

ACCT19060 *Management Accounting*

Term 3 - 2021

Profile information current as at 24/04/2024 06:33 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 3 - 2021

No offerings for ACCT19060

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

Students found the online test challenging.

Recommendation

Students will be provided with more assistance and information to help them prepare for the online test.

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

— 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
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

Information for Textbooks is not yet available.
The textbooks have not yet been finalised.

IT Resources

You will need access to the following IT resources:

Referencing Style

Information for Referencing Style has not been released yet.
This unit profile has not yet been finalised.

Teaching Contacts

Information for Teaching Contacts has not been released yet.
This unit profile has not yet been finalised.

Assessment Tasks

Information for Assessment Tasks has not been released yet.
This unit profile has not yet been finalised.

Academic Integrity Statement

Information for Academic Integrity Statement has not been released yet.
This unit profile has not yet been finalised.