



ACCT19060 *Management Accounting*

Term 1 - 2022

Profile information current as at 05/07/2022 05:11 pm

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.

Corrections

Unit Profile Correction added on 11-03-22

The unit is an accredited unit with CPA Australian and CAANZ. From Term 1, 2022, these accrediting authorities now require that at least 50% of assessment is invigilated. An invigilated assessment is one where you are observed by another person as you complete your assessment (like an exam, for example).

In accordance with this requirement, Assessment Task 3 (Online Test) will now become an Invigilated Online Test (50%).

Further details will be provided in Moodle during Term 1.

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 1 - 2022

- 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. **Online Quiz(zes)**

Weighting: 10%

2. **Practical and Written Assessment**

Weighting: 40%

3. **Take Home Exam**

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



Alignment of Assessment Tasks to Learning Outcomes

Assessment Tasks	Learning Outcomes		
	1	2	3
1 - Online Quiz(zes) - 10%	•	•	
2 - Practical and Written Assessment - 40%		•	•
3 - Take Home Exam - 50%	•		•

Alignment of Graduate Attributes to Learning Outcomes

Graduate Attributes	Learning Outcomes		
	1	2	3
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

ACCT19060

Prescribed

Horngren's Cost Accounting - A Managerial Emphasis

17th Global Edition (2021)

Authors: S.M. Datar and M.V. Rajan

Pearson

Sydney , NSW , Australia

ISBN: 978-1-292-36320-2

Binding: eBook

Additional Textbook Information

Students will be provided with links to purchase the eBook on the moodle webpage and this will also be provided in the first week's lecture slides.

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

Ann Sardesai Unit Coordinator

a.sardesai@cqu.edu.au

Schedule

Week 1 - 07 Mar 2022

Module/Topic	Chapter	Events and Submissions/Topic
The Manager and Management Accounting	1	Teaching staff will form groups of students who will work in groups and engage in group participation and discussion during weekly zoom workshops. Students will remain in the same group for the entire term. Assessment Task 1: Online Trial Test

Week 2 - 14 Mar 2022

Module/Topic	Chapter	Events and Submissions/Topic
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An Introduction to Cost Terms and Purposes

2

Teaching staff will form groups of students who will work in groups and engage in group participation and discussion during weekly zoom workshops. Students will remain in the same group for the entire term.
Assessment Task 1: Online Test 1
Assessment Task 2A: Class Participation 1

Week 3 - 21 Mar 2022

Module/Topic	Chapter	Events and Submissions/Topic
Cost-Volume-Profit Analysis	3	Assessment Task 1: Online Test 2 Assessment Task 2A: Class Participation 2

Week 4 - 28 Mar 2022

Module/Topic	Chapter	Events and Submissions/Topic
Job Costing and Process Costing	4 and 18	Assessment Task 1: Online Test 3 Assessment Task 2A: Class Participation 3

Week 5 - 04 Apr 2022

Module/Topic	Chapter	Events and Submissions/Topic
Activity-Based Costing and Activity-Based Management	5	Assessment Task 1: On-line Test 4 Assessment Task 2A: Class Participation 4

Vacation Week - 11 Apr 2022

Module/Topic	Chapter	Events and Submissions/Topic
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Week 6 - 18 Apr 2022

Module/Topic	Chapter	Events and Submissions/Topic
Allocation of Support Department Costs, Common Costs and Revenues	15	Assessment Task 1: Online Test 5 Assessment Task 2A: Class Participation 5

Week 7 - 25 Apr 2022

Module/Topic	Chapter	Events and Submissions/Topic
Master Budget and Responsibility Accounting	6	Assessment Task 1: Online Test 6 Assessment Task 2A: Class Participation 6

Week 8 - 02 May 2022

Module/Topic	Chapter	Events and Submissions/Topic
Flexible Budgets, Direct Cost Variances and Management Control	7	Assessment Task 1: Online Test 7 Assessment Task 2A: Class Participation 7

Week 9 - 09 May 2022

Module/Topic	Chapter	Events and Submissions/Topic
Flexible Budgets, Overhead Cost Variances, and Management Control	8	Assessment Task 1: Online Test 8 Assessment Task 2A: Class Participation 8 Assessment Task 2B: Practical and Written Assessment (20%) due on Thursday 14 May 11:45 PM AEST.

Week 10 - 16 May 2022

Module/Topic	Chapter	Events and Submissions/Topic
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Decision Making and Relevant Information	11	Assessment Task 1: Online Test 9 Assessment Task 2A: Class Participation 9
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Week 11 - 23 May 2022

Module/Topic	Chapter	Events and Submissions/Topic
Performance Measurement, Compensation and Multinational Considerations	23	Assessment Task 1: Online Test 10 Assessment Task 2A: Class Participation 10

Week 12 - 30 May 2022

Module/Topic	Chapter	Events and Submissions/Topic
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Review/Exam Week - 06 Jun 2022

Module/Topic	Chapter	Events and Submissions/Topic
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Exam Week - 13 Jun 2022

Module/Topic	Chapter	Events and Submissions/Topic
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Assessment Tasks

1 Online test

Assessment Type

Online Quiz(zes)

Task Description

Each of the 10 on-line tests is worth 1% of the total grade for the unit. The on-line tests will be open on a weekly basis from weeks 1 to 11, with week 1 being a trial on-line test to get the students familiar with the process.

The materials assessed in each on-line test will be on key concepts to be covered in the following week's workshop. For example on-line Test 1 (opens on the Friday of week 1 and closes on Monday of week 2) will assess the content to be taught in week 2. The purpose of the on-line test is to enable the students to prepare for the workshop prior to attending the workshop. This will allow students to grasp the material covered during the workshop, engage effectively with teams, and create a good learning environment in the workshop.

Each on-line test will open at 12.00 PM AEST on the Friday and close at 09:00 AM AEST on Monday the following week.

You have a window of 68 hours to review your learning materials and attempt the on-line test.

You have one attempt for each on-line test and have 20 minutes to complete the same. Each test will consist of 10 multiple choice questions.

Number of Quizzes

Frequency of Quizzes

Weekly

Assessment Due Date

Due every week from weeks 2 to 11.

Return Date to Students

Weighting

10%

Assessment Criteria

The assessment criteria for this weekly online assessment includes the ability to read and understand the basic accounting concepts in the relevant chapter by reading through the lecture slides provided., listening to the recorded lecture and a brief review of the specific chapter in the text book, that will equip the students to better understand the topic and then actively engage in the workshops.

The online quiz will be marked electronically and will assess students on their ability to understand the basic concepts outlined in the Lecture slides and Lecture recording.

Referencing Style

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

Submission

Online

Submission Instructions

Submit within 20 minutes from starting time. You only have one attempt for each test. Please start the test at least half an hour before it closes at 9am on the Monday. The test closes at 9am and the system will log you out automatically.

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

2 Practical and Written Assessment (Parts A & B)

Assessment Type

Practical and Written Assessment

Task Description

This assessment task consists of two parts - PART A - Weekly Workshop Participation 10% and PART B - Written Assessment due in Week 9, 30%.

PART A - This assessment task consists of active student engagement during the weekly workshops over 10 weeks from week 2 through to week 11.

Each of the workshop participation is worth 1% totaling to 10% of the total grade for the unit.

Students within the workshop will be divided into groups during week 1 and required to stay within the group for the remainder of the term.

Students will be assessed on actively engaging with their group during the workshop sessions wherein they will be required to work out problems, analyse and interpret the working of problems within their groups.

The purpose of this is to enable students to actively engage in discussions during the workshop and arrive at solutions/conclusions by working together as a team, thereby creating a conducive learning environment.

Online students will be placed in breakout rooms with their groups and will be monitored to ensure there is active participation and engagement.

PART B - This assessment task consists of a case study and student groups will be required to review the case study and prepare an executive report.

Content and format of the executive report will be provided on moodle when the assessment task becomes available.

The assessment task will be available in moodle in Week 5 and is due in Week 9.

This assessment task is to be completed in a team of 3-5 students. Group numbers will depend on enrollment numbers each term. This assessment task is worth 30% of the total grade for the unit.

Assessment Due Date

Part A occurs every week from weeks 2-11. Part B is due on Thursday in Week 9 before 11.45 PM AEST.

Return Date to Students

Results for Part A will be available via the grade book on moodle every week beginning week 3 to 12. Assignment 2B will be due back on Thursday, Week 11.

Weighting

40%

Assessment Criteria

The assessment criteria for both Part A and Part B of this assessment includes the ability to interpret, analyse and report on the behaviour of costs and their management.

Students will also be assessed on the ability to analyse and report on the usefulness of management accounting for ensuring that business resources are allocated effectively and efficiently.

When preparing for the assignment, students should refer to specific assessment criteria outlined within the assignment as well as to any relevant advice posted in Moodle by the Unit Coordinator.

Referencing Style

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

Submission

Online Group

Submission Instructions

Part A is in class and Part B is online

Learning Outcomes Assessed

- 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.

3 Take home Exam

Assessment Type

Take Home Exam

Task Description

The take home exam is open-book and will be scheduled during the university exam period. You will be advised during the term of the scheduled date and time of the take-home exam.

The take home exam will involve:

1. Accessing the exam, answering and submitting the the same on the Moodle platform.

Further information on the online exam will be available in week 10 and the Unit Coordinator will go through the same with you during that time.

Assessment Due Date

Students will be provided 3 hours to undertake the online exam. This includes reading time.

Return Date to Students

The online exam marks will be released when the final grades are released by the university.

Weighting

50%

Assessment Criteria

No Assessment Criteria

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
- Critically apply theoretical and technical management accounting knowledge and skills to solve routine management accounting problems and make decisions.

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