



ACCT19060 *Management Accounting*

Term 2 - 2023

Profile information current as at 23/04/2024 10:03 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.

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 - 2023

- Brisbane
- Melbourne
- Online
- 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: 10%

2. **Practical and Written Assessment**

Weighting: 40%

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 evaluation

Feedback

Learning resources

Recommendation

Develop clear unit requirements.

Feedback from Student evaluation

Feedback

Learning resources

Recommendation

Improve the quality of the learning materials, especially the video resources.

Feedback from Student evaluation

Feedback

Learning resources

Recommendation

Provide clear and useful feedback on assessments.

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 - Examination - 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

[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

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Schedule

Week 1 - 10 Jul 2023

| Module/Topic | Chapter | Events and Submissions/Topic |
|---------------------------------------|---------|--------------------------------------|
| The Manager and Management Accounting | 1 | Assessment Task 1: Online Trial Quiz |

Week 2 - 17 Jul 2023

| Module/Topic | Chapter | Events and Submissions/Topic |
|--|---------|----------------------------------|
| An Introduction to Cost Terms and Purposes | 2 | Assessment Task 1: Online Quiz 1 |

Week 3 - 24 Jul 2023

| Module/Topic | Chapter | Events and Submissions/Topic |
|-----------------------------|---------|----------------------------------|
| Cost-Volume-Profit Analysis | 3 | Assessment Task 1: Online Quiz 2 |

Week 4 - 31 Jul 2023

| Module/Topic | Chapter | Events and Submissions/Topic |
|--------------|---------|----------------------------------|
| Job Costing | 4 | Assessment Task 1: Online Quiz 3 |

Week 5 - 07 Aug 2023

| Module/Topic | Chapter | Events and Submissions/Topic |
|---|---------|---|
| Activity-Based Costing and Activity-Based Management | 5 | Assessment Task 1: On-line Quiz 4 |
| Vacation Week - 14 Aug 2023 | | |
| Module/Topic | Chapter | Events and Submissions/Topic |
| Week 6 - 21 Aug 2023 | | |
| Module/Topic | Chapter | Events and Submissions/Topic |
| Master Budget and Responsibility Accounting (also covers Strategic Plans) | 6 | Assessment Task 1: Online Quiz 5 |
| Week 7 - 28 Aug 2023 | | |
| Module/Topic | Chapter | Events and Submissions/Topic |
| Flexible Budgets, Direct Cost Variances and Management Control | 7 | Assessment Task 1: Online Quiz 6 |
| Week 8 - 04 Sep 2023 | | |
| Module/Topic | Chapter | Events and Submissions/Topic |
| Flexible Budgets, Overhead Cost Variances, and Management Control | 8 | Assessment Task 1: Online Quiz 7 |
| Week 9 - 11 Sep 2023 | | |
| Module/Topic | Chapter | Events and Submissions/Topic |
| Decision Making and Relevant Information | 12 | Assessment Task 1: Online Quiz 8 Assessment Task 2 Part B: Practical and Written Assessment (30%) due on Friday 11:45 PM AEST. |
| Week 10 - 18 Sep 2023 | | |
| Module/Topic | Chapter | Events and Submissions/Topic |
| Strategy, Balanced Scorecard, and Strategic Profitability Analysis | 13 | Assessment Task 1: Online Quiz 9 |
| Week 11 - 25 Sep 2023 | | |
| Module/Topic | Chapter | Events and Submissions/Topic |
| Process Costing | 18 | Assessment Task 1: Online Quiz 10 |
| Week 12 - 02 Oct 2023 | | |
| Module/Topic | Chapter | Events and Submissions/Topic |
| Review/Exam Week - 09 Oct 2023 | | |
| Module/Topic | Chapter | Events and Submissions/Topic |
| Exam Week - 16 Oct 2023 | | |
| Module/Topic | Chapter | Events and Submissions/Topic |

Assessment Tasks

1 ONLINE QUIZ

Assessment Type

Online Quiz(zes)

Task Description

Each of the 10 on-line quizzes is worth 1% of the total grade for the unit. The on-line quizzes will 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 in a week will be on key concepts and problems to be covered in that week. For example on-line Test 1 (opens on the Monday of week 1 and closes on Sunday of week 1) will assess the content to be taught in week 1.

Each on-line quiz will open at 9.00 AM AEST on Monday and close at 11.45 PM AEST on Sunday of the same week. You have a whole week to review your learning materials and attempt the on-line quiz for that week.

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

10

Frequency of Quizzes

Weekly

Assessment Due Date

Due every week from weeks 2 to 11. Week 1 is for trial.

Return Date to Students

Your results of the quiz will be automatically generated and displayed upon completion of the quiz.

Weighting

10%

Assessment Criteria

The assessment will assess students' understanding of the management accounting concepts and problems covered in the learning/teaching materials including textbook, lecture slides and recorded lectures. Each quiz is relevant to one unique chapter and will be marked electronically.

Referencing Style

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

Submission

Online

Submission Instructions

Each quiz is to be completed online within Moodle.

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

Assessment Type

Practical and Written Assessment

Task Description

This assessment consists of two parts - PART A and PART B.

PART A (10%): This is an individual task that will assess how each student demonstrates engagement participating week 2 through week 11 workshops.

Each of the workshop participation is worth 1% of the total grade for the unit. Students will be required to discuss how they understand and solve workshop questions each week.

Online students who are unable to attend the zoom session due to work or family commitments will be required to write a small report discussing how they understand and solve workshop questions each week. The date and time for submission of this report will be advised through moodle.

PART B (30%): This is a group task. Each group consisting of 3 to 4 students will be required to work on a single case or multiple cases and prepare an executive report. Content and format of the executive report will be provided on moodle when the assessment task becomes available.

Groups for online students will be formed and advised through moodle by week 4.
The assessment task (Part B) will be available in moodle in Week 5 and is due in Week 9.

Assessment Due Date

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

Return Date to Students

Results for Part A will be available via the grade book in moodle. Part B feedback will be due back on Friday in Week 11.

Weighting

40%

Assessment Criteria

The assessment criteria for both Part A and Part B of this assessment includes students' ability to understand, analyse and interpret management accounting concepts and problems.

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 an individual task. Part B is a group task that needs to be submitted by one student on behalf of his/her group.

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.

Examination

Outline

Complete an invigilated examination.

Date

During the examination period at a CQUniversity examination centre.

Weighting

50%

Length

120 minutes

Exam Conditions

Closed Book.

Materials

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

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

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