



# ACCT13018 *Advanced Management Accounting*

## Term 2 - 2024

Profile information current as at 29/07/2024 03:28 pm

All details in this unit profile for ACCT13018 have been officially approved by CQU University 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 supports you to critically examine advanced management accounting practices and how they may constrain or enable processes of creating, managing and measuring stakeholder value. You will make use of advanced accounting techniques to assess and control business projects and strategies.

### Details

Career Level: *Undergraduate*

Unit Level: *Level 3*

Credit Points: *6*

Student Contribution Band: *10*

Fraction of Full-Time Student Load: *0.125*

### Pre-requisites or Co-requisites

Prerequisite: ACCT19060 Management Accounting

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 - 2024

- 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. **Written Assessment**

Weighting: 50%

#### 2. **Practical Assessment**

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 Unit evaluations.

**Feedback**

Please upload workshop recordings in a more timely manner.

**Recommendation**

Workshop videos will be uploaded promptly in future.

## Unit Learning Outcomes

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

1. Develop an awareness of the organisational, social and environmental context of management accounting
2. Apply management accounting techniques to organisational cost management practices
3. Critically analyse current management accounting techniques and practices in diverse organisational contexts
4. Evaluate the effectiveness of alternative management accounting techniques.

## Alignment of Learning Outcomes, Assessment and Graduate Attributes



### Alignment of Assessment Tasks to Learning Outcomes

Assessment Tasks	Learning Outcomes			
	1	2	3	4
1 - Written Assessment - 50%	•	•	•	
2 - Practical Assessment - 50%	•	•	•	•

### Alignment of Graduate Attributes to Learning Outcomes

Graduate Attributes	Learning Outcomes			
	1	2	3	4
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

ACCT13018

#### Prescribed

#### **Horngren's Cost Accounting, Enhanced eBook**

17th edition, Global Edition (2021)

Authors: Datar, Srikant M., Rajan, Madhav V.

Pearson

Sydney , NSW , Australia

ISBN: 9781292363202

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)
- Microsoft Office or equivalent (wordprocessing and spreadsheet)

## 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)

## Schedule

### Week 1 - 08 Jul 2024

Module/Topic	Chapter	Events and Submissions/Topic
Data Analytics	11	

### Week 2 - 15 Jul 2024

Module/Topic	Chapter	Events and Submissions/Topic
Business Strategy and the Balanced Scorecard	13	

### Week 3 - 22 Jul 2024

Module/Topic	Chapter	Events and Submissions/Topic
Long-Term Pricing Decisions	14	

### Week 4 - 29 Jul 2024

Module/Topic	Chapter	Events and Submissions/Topic
Customer Profitability Analysis	15	

### Week 5 - 05 Aug 2024

Module/Topic	Chapter	Events and Submissions/Topic
The Balanced Scorecard and Product Quality	20	
<b>Vacation Week - 12 Aug 2024</b>		
Module/Topic	Chapter	Events and Submissions/Topic
<b>Week 6 - 19 Aug 2024</b>		
Module/Topic	Chapter	Events and Submissions/Topic
Inventory management and scheduling	21	
<b>Week 7 - 26 Aug 2024</b>		
Module/Topic	Chapter	Events and Submissions/Topic
Capital Budgeting	22	
<b>Week 8 - 02 Sep 2024</b>		
Module/Topic	Chapter	Events and Submissions/Topic
Project Accounting	e-Reading Lists	<b>Assessment Task 1</b> Due: Week 8 Friday (6 Sept 2024) 11:45 pm AEST
<b>Week 9 - 09 Sep 2024</b>		
Module/Topic	Chapter	Events and Submissions/Topic
Management Control Systems	23	
<b>Week 10 - 16 Sep 2024</b>		
Module/Topic	Chapter	Events and Submissions/Topic
Performance Measurement	24	
<b>Week 11 - 23 Sep 2024</b>		
Module/Topic	Chapter	Events and Submissions/Topic
Integrated Reporting	Own readings/e-Reading Lists	
<b>Week 12 - 30 Sep 2024</b>		
Module/Topic	Chapter	Events and Submissions/Topic
<b>Review/Exam Week - 07 Oct 2024</b>		
Module/Topic	Chapter	Events and Submissions/Topic
		<b>Assessment Task 2</b> Due: Review/Exam Week Friday (11 Oct 2024) 11:45 pm AEST
<b>Exam Week - 14 Oct 2024</b>		
Module/Topic	Chapter	Events and Submissions/Topic

## Assessment Tasks

### 1 Assessment Task 1

#### Assessment Type

Written Assessment

#### Task Description

This assessment task assesses topics covered in weeks 2 to 6.

The question for this task will be uploaded to Moodle in the Assessment block during the term. You will be required to demonstrate advanced skills in problem solving, case analysis, report writing and spreadsheet modelling.

Please check Moodle and your email regularly for any updates or information relating to assessment tasks during the term.

**Assessment Due Date**

Week 8 Friday (6 Sept 2024) 11:45 pm AEST

**Return Date to Students**

Week 10 Friday (20 Sept 2024)

**Weighting**

50%

**Assessment Criteria**

Assessment marking criteria will be provided with the Assessment Task Questions, indicating how marks will be allocated. Assessment will be marked on the basis of the quality of your analysis and quality of written presentation.

**Referencing Style**

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

**Submission**

Online

**Submission Instructions**

Submit via the secure link in Moodle.

**Learning Outcomes Assessed**

- Develop an awareness of the organisational, social and environmental context of management accounting
- Apply management accounting techniques to organisational cost management practices
- Critically analyse current management accounting techniques and practices in diverse organisational contexts

## 2 Assessment Task 2

**Assessment Type**

Practical Assessment

**Task Description**

This assessment task assesses topics covered in weeks 7 to 12.

The question for this task will be uploaded to Moodle in the Assessment block during the term. You will be required to demonstrate advanced skills in problem solving, case analysis, report writing and spreadsheet modelling.

Please check Moodle and your email regularly for any updates or information relating to assessment tasks during the term.

**Assessment Due Date**

Review/Exam Week Friday (11 Oct 2024) 11:45 pm AEST

**Return Date to Students**

Your assessment will be returned to you immediately following the certification of grades for the term.

**Weighting**

50%

**Assessment Criteria**

Assessment marking criteria will be provided with the Assessment Task Questions, indicating how marks will be allocated. Assessment will be marked on the basis of the quality of your analysis and quality of written presentation.

**Referencing Style**

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

**Submission**

Online

**Submission Instructions**

Submit via the secure link in Moodle.

**Learning Outcomes Assessed**

- Develop an awareness of the organisational, social and environmental context of management accounting
- Apply management accounting techniques to organisational cost management practices
- Critically analyse current management accounting techniques and practices in diverse organisational contexts
- Evaluate the effectiveness of alternative management accounting techniques.

## 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