

ACC706

# Strategic Management Accounting

School: School of Business and Creative Industries

2026 | Session 2

UniSC Sunshine Coast

 BLENDED  
LEARNING

Most of your course is on campus but you may be able to do some components of this course online.

Online

ONLINE

You can do this course without coming onto campus, unless your program has specified a mandatory onsite requirement.

Please go to [unisc.edu.au](http://unisc.edu.au) for up to date information on the teaching sessions and campuses where this course is usually offered.

## 1. What is this course about?

### 1.1. Description

In this course you will develop an advanced body of knowledge and community consciousness to prepare you for a career as a future business leader. Technical and communication skills will be developed and practiced as you analyse and evaluate business problems and the social, environmental, and economic impacts of business decisions. You will communicate your solutions utilising various digital tools. Collaborating with team members will prepare you to adapt to the role of a management accountant and contribute to the strategic management of the organisations in which you will work.

### 1.2. How will this course be delivered?

ACTIVITY	HOURS	BEGINNING WEEK	FREQUENCY
<b>BLENDED LEARNING</b>			
<b>Learning materials</b> – Interactive online learning activities.	2hrs	Week 1	6 times
<b>Tutorial/Workshop 1</b> – Scheduled face to face workshops.	3hrs	Week 1	6 times
<b>Information session</b> – Additional scheduled face to face workshops.	1hr	Week 1	2 times
<b>ONLINE</b>			
<b>Learning materials</b> – Interactive online learning activities.	2hrs	Week 1	6 times
<b>Tutorial/Workshop 1</b> – Scheduled online workshops.	3hrs	Week 1	6 times
<b>Information session</b> – Additional scheduled online workshops.	1hr	Week 1	2 times

### 1.3. Course Topics

- Management accounting in context; workflow and process analysis and Managing teamwork
- Measuring and reporting on Sustainability and an introduction to cost terms, inventory costing, and relevant costing
- Determining how costs behave and Product and service costing
- Activity-based costing and activity-based management and Pricing decisions, and customer-profitability analysis
- The Master Budget
- Standard cost variance analysis and Strategy and the Balanced Scorecard

## 2. What level is this course?

700 Level (Specialised)

Demonstrating a specialised body of knowledge and set of skills for professional practice or further learning. Advanced application of knowledge and skills in unfamiliar contexts.

## 3. What is the unit value of this course?

12 units

## 4. How does this course contribute to my learning?

COURSE LEARNING OUTCOMES	GRADUATE QUALITIES MAPPING	PROFESSIONAL STANDARD MAPPING *
On successful completion of this course, you should be able to...	Completing these tasks successfully will contribute to you becoming...	Association to Advance Collegiate Schools of Business
1 Prepare and analyse complex management accounting data.	Creative and critical thinker Empowered	PC3, PC3.1
2 Utilise management accounting data to convincingly communicate strategic initiatives.	Creative and critical thinker Empowered	PC1, PC1.1, PC1.3, PC3
3 Incorporate social and environmental objectives into management accounting analyses.	Sustainability-focussed	PC4, PC4.1, PC5
4 Present strategies to lead and work in teams in a business context.	Engaged	PC2, PC3, PC3.1

\* Competencies by Professional Body

CODE	COMPETENCY
ASSOCIATION TO ADVANCE COLLEGIATE SCHOOLS OF BUSINESS	
PC1	Communication
PC1.1	Written Communication
PC1.3	Digital Literacy
PC2	Collaboration
PC3	Creative and Critical Thinking
PC3.1	Problem Solving
PC4	Community Consciousness
PC4.1	Social Responsibility and Sustainability
PC5	Cultural Awareness

## 5. Am I eligible to enrol in this course?

Refer to the [UniSC Glossary of terms](#) for definitions of “pre-requisites, co-requisites and anti-requisites”.

### 5.1. Pre-requisites

Not applicable

### 5.2. Co-requisites

Not applicable

### 5.3. Anti-requisites

ACC610

### 5.4. Specific assumed prior knowledge and skills (where applicable)

Not applicable

### 5.5. Microcredential Information

Not applicable

## 6. How am I going to be assessed?

### 6.1. Grading Scale

Standard Grading (GRD)

High Distinction (HD), Distinction (DN), Credit (CR), Pass (PS), Fail (FL).

### 6.2. Details of early feedback on progress

Formative feedback will be provided in the form of answers to tutorial exercises. Further formative feedback will be embedded within online activities.

### 6.3. Assessment tasks

DELIVERY MODE	TASK NO.	ASSESSMENT PRODUCT	INDIVIDUAL OR GROUP	WEIGHTING %	WHAT IS THE DURATION / LENGTH?	WHEN SHOULD I SUBMIT?	WHERE SHOULD I SUBMIT IT?
All	1	Case Study	Individual and Group	50%	2,000 words	Week 4	Online Assignment Submission with plagiarism check
All	2	Report	Individual	50%	1200 words	Week 7	Online Assignment Submission with plagiarism check

### All - Assessment Task 1: Strategic Management Project

<b>GOAL:</b>	Collaborate effectively to produce a strategic management accounting report using Excel, applying analytical tools to deliver insights and recommendations that support the UN Sustainable Development Goals.	
<b>PRODUCT:</b>	Case Study	
<b>AUTHORSHIP STATEMENT:</b>		
<b>FORMAT:</b>	In teams of three (3), you will plan and prepare a spreadsheet model and report for a strategic management accounting project.	
<b>CRITERIA:</b>	<b>No.</b>	<b>Learning Outcome assessed</b>
	1	Preparation and analysis of management accounting data. <b>1</b>
	2	Incorporation of sustainable and socially responsible approaches in management accounting. <b>3</b>
	3	Teamwork and collaboration <b>4</b>
	4	Development of strategic initiatives <b>2</b>
<b>GENERIC SKILLS:</b>	Communication, Collaboration, Applying technologies	

### All - Assessment Task 2: Case Study

<b>GOAL:</b>	You will demonstrate your competence in the analytical tools presented in this course and apply creative and critical thinking to make rational business decisions	
<b>PRODUCT:</b>	Report	
<b>AUTHORSHIP STATEMENT:</b>		
<b>FORMAT:</b>	This is an individual report-writing task based on a case study. You will follow the five-step decision-making model to address business issues related to the topics covered in this course. Further details will be provided on Canvas.	
<b>CRITERIA:</b>	<b>No.</b>	<b>Learning Outcome assessed</b>
	1	Preparation and analysis of management accounting data. <b>1</b>
	2	Utilisation of management account data to evaluate strategic initiatives. <b>2</b>
	3	Apply social or environmental or both goals in management accounting analysis <b>3</b>
<b>GENERIC SKILLS:</b>	Problem solving, Applying technologies, Information literacy	

## 7. Directed study hours

A 12-unit course will have total of 150 learning hours which will include directed study hours (including online if required), self-directed learning and completion of assessable tasks. Student workload is calculated at 12.5 learning hours per one unit.

## 7.1. Schedule

PERIOD AND TOPIC	ACTIVITIES
Module 1	Management Accounting and Teamwork in Practice
Module 2	Sustainability Reporting and Cost Analysis
Module 3	Cost Insights for Product and Service Costing
Module 4	Activity-Based Costing and Customer Profitability
Module 5	Master Budget
Module 6	Strategic Cost Control and Performance Measurement

## 8. What resources do I need to undertake this course?

Please note: Course information, including specific information of recommended readings, learning activities, resources, weekly readings, etc. are available on the course Canvas site– Please log in as soon as possible.

### 8.1. Prescribed text(s) or course reader

There are no required/recommended resources for this course.

### 8.2. Specific requirements

You will be required to have access to a computer. Computers are provided on campus. It is your responsibility to have a calculator.

## 9. How are risks managed in this course?

Health and safety risks for this course have been assessed as low. It is your responsibility to review course material, search online, discuss with lecturers and peers and understand the health and safety risks associated with your specific course of study and to familiarise yourself with the University's general health and safety principles by reviewing the [online induction training for students](#), and following the instructions of the University staff.

## 10. What administrative information is relevant to this course?

### 10.1. Assessment: Academic Integrity

Academic integrity is the ethical standard of university participation. It ensures that students graduate as a result of proving they are competent in their discipline. This is integral in maintaining the value of academic qualifications. Each industry has expectations and standards of the skills and knowledge within that discipline and these are reflected in assessment.

Academic integrity means that you do not engage in any activity that is considered to be academic fraud; including plagiarism, collusion or outsourcing any part of any assessment item to any other person. You are expected to be honest and ethical by completing all work yourself and indicating in your work which ideas and information were developed by you and which were taken from others. You cannot provide your assessment work to others. You are also expected to provide evidence of wide and critical reading, usually by using appropriate academic references.

In order to minimise incidents of academic fraud, this course may require that some of its assessment tasks, when submitted to Canvas, are electronically checked through Turnitin. This software allows for text comparisons to be made between your submitted assessment item and all other work to which Turnitin has access.

### 10.2. Assessment: Additional Requirements

#### Eligibility for Supplementary Assessment

Your eligibility for supplementary assessment in a course is dependent of the following conditions applying:

- (a) The final mark is in the percentage range 47% to 49.4%; and
- (b) The course is graded using the Standard Grading scale

Your eligibility for supplementary assessment in a course is dependent of the following conditions applying: The final mark is in the percentage range 47% to 49.4% The course is graded using the Standard Grading scale You have not failed an assessment task in the course due to academic misconduct

### 10.3. Assessment: Submission penalties

Late submissions may be penalised up to and including the following maximum percentage of the assessment task's identified value, with weekdays and weekends included in the calculation of days late:

- (a) One day: deduct 5%;
- (b) Two days: deduct 10%;
- (c) Three days: deduct 20%;
- (d) Four days: deduct 40%;
- (e) Five days: deduct 60%;
- (f) Six days: deduct 80%;
- (g) Seven days: A result of zero is awarded for the assessment task.

The following penalties will apply for a late submission for an online examination:

Less than 15 minutes: No penalty

From 15 minutes to 30 minutes: 20% penalty

More than 30 minutes: 100% penalty

### 10.4. Links to relevant University policy and procedures

For more information on Academic Learning & Teaching categories including:

- Assessment: Courses and Coursework Programs
- Review of Assessment and Final Grades
- Supplementary Assessment
- Central Examinations
- Deferred Examinations
- Student Conduct
- Students with a Disability

For more information, visit <https://www.usc.edu.au/explore/policies-and-procedures#academic-learning-and-teaching>

### 10.5. Student Charter

UniSC is committed to excellence in teaching, research and engagement in an environment that is inclusive, inspiring, safe and respectful. The [Student Charter](#) sets out what students can expect from the University, and what in turn is expected of students, to achieve these outcomes.

### 10.6. General Enquiries

For course-specific questions, contact your teaching staff or Course Coordinator.

For other enquiries or to access support, please contact Student Central:

- [UniSC Student Central](#)
- [UniSC Adelaide Student Central](#)