ACCT20077 *Accounting for Management Decision Making*

Term 3 - 2019

Profile information current as at 25/04/2024 12:11 am

All details in this unit profile for ACCT20077 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 introduces you to the techniques and information provided by accounting information systems to resolve managerial problems. In this unit you will examine the managing and reporting of a company's financial position, financial performance and cash flows. You will analyse and interpret a company's financial statements, and examine the different forms of cost-volume-profit analysis. You will also examine full costing and budgeting techniques, capital investment strategies and current trends and issues in accounting.

Details

Career Level: *Postgraduate*
Unit Level: *Level 8*
Credit Points: *6*
Student Contribution Band: *10*
Fraction of Full-Time Student Load: *0.125*

Pre-requisites or Co-requisites

There are no requisites for this unit.
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 - 2019

- 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 Postgraduate 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. **Practical and Written Assessment**
Weighting: 40%
2. **Examination**
Weighting: 60%

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 evaluations and during the actual zoom sessions

Feedback

The students were very pleased with the Zoom sessions and requested more during the semester

Recommendation

More zoom sessions will be held during the semester and during the revision week.

Unit Learning Outcomes

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

1. Analyse and interpret the information provided from an accounting information system
2. Critically analyse standard management problems, and using appropriate accounting analytical techniques, correctly determine the appropriate parameters for a management decision
3. Demonstrate an advanced knowledge of accounting tools and techniques for assisting managerial decision making by being able to critically analyse and report on the range of appropriate accounting methods applicable to a given management decision making problem
4. Demonstrate accuracy in presenting or analysing accounting information in a range of business management problems presented in this unit.

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	4
1 - Practical and Written Assessment - 40%	•	•	•	•
2 - Examination - 60%	•	•	•	•

Alignment of Graduate Attributes to Learning Outcomes

Graduate Attributes	Learning Outcomes			
	1	2	3	4
1 - Knowledge	◦	◦	◦	◦
2 - Communication	◦		◦	◦
3 - Cognitive, technical and creative skills	◦	◦	◦	◦
4 - Research				
5 - Self-management				
6 - Ethical and Professional Responsibility				
7 - Leadership				
8 - 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
1 - Practical and Written Assessment - 40%	◦	◦	◦					
2 - Examination - 60%	◦		◦					

Textbooks and Resources

Textbooks

ACCT20077

Prescribed

ACCT20077 Accounting for Management Decision Making
Edition: 1 (2017)
Authors: Sardesai
Pearson Australia
Melbourne , Victoria , Australia
ISBN: 9781488618055
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 6th Edition (APA 6th edition)
For further information, see the Assessment Tasks.

Teaching Contacts

Mohammad Ferdous Unit Coordinator
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Robert Grose Unit Coordinator
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Schedule

Week 1 - 11 Nov 2019

Module/Topic	Chapter	Events and Submissions/Topic
Introduction to accounting	1	

Week 2 - 18 Nov 2019

Module/Topic	Chapter	Events and Submissions/Topic
Recording business transactions	2	

Week 3 - 25 Nov 2019

Module/Topic	Chapter	Events and Submissions/Topic
Measuring and reporting financial position	3	

Week 4 - 02 Dec 2019

Module/Topic	Chapter	Events and Submissions/Topic

Measuring and reporting financial performance	4	
Vacation Week - 09 Dec 2019		
Module/Topic	**Chapter**	**Events and Submissions/Topic**
Week 5 - 16 Dec 2019		
Module/Topic	**Chapter**	**Events and Submissions/Topic**
Measuring and reporting cash flows	5	Assessment Part A - Practical and written assignment (20%). Due on Thursday 19 December 2019 at 11.45 pm AEST.
Week 6 - 23 Dec 2019		
Module/Topic	**Chapter**	**Events and Submissions/Topic**
Analysis and interpretation of financial statements	6	
Week 7 - 06 Jan 2020		
Module/Topic	**Chapter**	**Events and Submissions/Topic**
Introduction to managerial accounting and cost-volume profit analysis	7 & 8	
Week 8 - 13 Jan 2020		
Module/Topic	**Chapter**	**Events and Submissions/Topic**
Full costing	9	
Week 9 - 20 Jan 2020		
Module/Topic	**Chapter**	**Events and Submissions/Topic**
Budgeting	10	Assessment Part B - Practical and written assignment (20%). Due on Thursday 23 January 2020 at 11.45 pm AEST.
Week 10 - 27 Jan 2020		
Module/Topic	**Chapter**	**Events and Submissions/Topic**
Capital investment decisions	11	
Week 11 - 03 Feb 2020		
Module/Topic	**Chapter**	**Events and Submissions/Topic**
Trends and issues in accounting	12	
Week 12 - 10 Feb 2020		
Module/Topic	**Chapter**	**Events and Submissions/Topic**
Revision	Topics 1-12	
Exam Week - 17 Feb 2020		
Module/Topic	**Chapter**	**Events and Submissions/Topic**

Assessment Tasks

1 Practical and Written Assessment

Assessment Type
Practical and Written Assessment

Task Description
This assessment task assesses mainly the financial accounting component of the unit and consists of two parts. Part A (20%) is a written assignment and assesses foundation accounting issues and student's knowledge about financial statements. Part B (20%) requires students to analyse and interpret the annual reports, financial statements, do a comparative analysis using ratio and trend analysis of prescribed companies and write an executive report in order to make an investment or a management decision.

Assessment Due Date

Part A is due Week 5 Thursday (19 December 2019) 11.45 PM AEST and Part B is due Week 9 Thursday (23 January 2020) 11.45 PM AEST

Return Date to Students

Assignment will be returned back to students two weeks from the date the assignment reaches the marker.

Weighting
40%

Assessment Criteria
When preparing your assignment, you should refer to the assessment criteria as well as to any relevant advice posted in Moodle by the Unit Coordinator. Late penalty of 5% per day will be applied for late submissions.

Referencing Style

- American Psychological Association 6th Edition (APA 6th edition)

Submission
Online

Submission Instructions
Online

Learning Outcomes Assessed

- Analyse and interpret the information provided from an accounting information system
- Critically analyse standard management problems, and using appropriate accounting analytical techniques, correctly determine the appropriate parameters for a management decision
- Demonstrate an advanced knowledge of accounting tools and techniques for assisting managerial decision making by being able to critically analyse and report on the range of appropriate accounting methods applicable to a given management decision making problem
- Demonstrate accuracy in presenting or analysing accounting information in a range of business management problems presented in this unit.

Graduate Attributes

- Knowledge
- Communication
- Cognitive, technical and creative skills

Examination

Outline
Complete an invigilated examination.

Date
During the examination period at a CQUniversity examination centre.

Weighting
60%

Length
180 minutes

Minimum mark or grade
No condition

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