



# ACCT20077 Accounting for Management Decision Making

## Term 1 - 2023

Profile information current as at 26/04/2024 08:02 pm

All details in this unit profile for ACCT20077 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 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 1 - 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 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. **Online Quiz(zes)**

Weighting: 10%

#### 2. **Practical and Written Assessment**

Weighting: 30%

#### 3. **Take Home Exam**

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.

##### Feedback

Please increase the practical components of this unit.

##### Recommendation

Further practical exercises can be included, but students should also be aware that being able to interpret and report on their calculations is even more important to doing the calculations.

## 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



### Alignment of Assessment Tasks to Learning Outcomes

Assessment Tasks	Learning Outcomes			
	1	2	3	4
1 - Online Quiz(zes) - 10%	•	•	•	•
2 - Practical and Written Assessment - 30%	•	•	•	•
3 - Take Home Exam - 60%	•	•	•	•

### Alignment of Graduate Attributes to Learning Outcomes

Graduate Attributes	Learning Outcomes			
	1	2	3	4
1 - Knowledge	○	○	○	○
2 - Communication	○		○	○

Graduate Attributes	Learning Outcomes			
	1	2	3	4
3 - Cognitive, technical and creative skills	o	o	o	o
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 - Online Quiz(zes) - 10%	o	o			o	o		
2 - Practical and Written Assessment - 30%	o	o	o		o	o	o	
3 - Take Home Exam - 60%	o	o	o		o	o		

## Textbooks and Resources

### Textbooks

ACCT20077

#### Prescribed

#### Accounting an Introduction

Edition: 8th interactive eBook (Revel) (2021)

Authors: P. Atrill, E. McLaney and D. Harvey

Pearson

Melbourne , VICTORIA , Australia

ISBN: 9781488625695

Binding: eBook

#### Additional Textbook Information

Both the hardcopy and eBook can be purchased at the CQUni Bookshop here: <https://bookshop.cqu.edu.au/> (search on the Unit code)

### 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](mailto:a.sardesai@cqu.edu.au)

## Schedule

### Week 1 - 06 Mar 2023

Module/Topic	Chapter	Events and Submissions/Topic
Introduction to Accounting	1	Assessment Task 1: Online Trial Test

### Week 2 - 13 Mar 2023

Module/Topic	Chapter	Events and Submissions/Topic
Measuring and Reporting Financial Position	2	Assessment Task 1: Online Test 1

### Week 3 - 20 Mar 2023

Module/Topic	Chapter	Events and Submissions/Topic
Measuring and Reporting Financial Performance	3	Assessment Task 1: Online Test 2

### Week 4 - 27 Mar 2023

Module/Topic	Chapter	Events and Submissions/Topic
Introduction to Limited Companies	4	Assessment Task 1: Online Test 3

### Week 5 - 03 Apr 2023

Module/Topic	Chapter	Events and Submissions/Topic
Regulatory Framework for Companies	5	Assessment Task 1: On-line Test 4

### Vacation Week - 10 Apr 2023

Module/Topic	Chapter	Events and Submissions/Topic
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### Week 6 - 17 Apr 2023

Module/Topic	Chapter	Events and Submissions/Topic
Measuring and Reporting Cash Flows	6	Assessment Task 1: Online Test 5

### Week 7 - 24 Apr 2023

Module/Topic	Chapter	Events and Submissions/Topic
Corporate Social Responsibility and Sustainability Reporting	7	Assessment Task 1: Online Test 6

### Week 8 - 01 May 2023

Module/Topic	Chapter	Events and Submissions/Topic
Analysis and Interpretation of Financial Statements	8	Assessment Task 1: Online Test 7

### Week 9 - 08 May 2023

Module/Topic	Chapter	Events and Submissions/Topic
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Cost-Volume-Profit Analysis and Relevant Costing

9

Assessment Task: Online Test 8  
Assessment Task 2A & 2B: Practical and Written Assessment (30%) due on Monday 8 May, 2023 11:45 PM AEST.

**Practical and Written Assessment**  
Due: Week 9 Monday (8 May 2023) 11:45 pm AEST

#### Week 10 - 15 May 2023

Module/Topic	Chapter	Events and Submissions/Topic
Full Costing	10	Assessment Task 1: Online Test 9

#### Week 11 - 22 May 2023

Module/Topic	Chapter	Events and Submissions/Topic
Budgeting	11	Assessment Task 1: Online Test 10

#### Week 12 - 29 May 2023

Module/Topic	Chapter	Events and Submissions/Topic
Revision	Topics 1-11	None.

#### Review/Exam Week - 05 Jun 2023

Module/Topic	Chapter	Events and Submissions/Topic
		<b>Online Quizzes</b> Due: Review/Exam Week Friday (9 June 2023) 11:45 pm AEST

#### Exam Week - 12 Jun 2023

Module/Topic	Chapter	Events and Submissions/Topic
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## Assessment Tasks

### 1 Online Quizzes

#### 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 upcoming week's workshop. For example on-line Test 1 (open on the Friday of week 1 and close 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 listening to the recorded lecture and undertaking the weekly zoom workshop activities. This will allow students to grasp the material covered during the workshop, engage effectively their peers, 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 11:55pm on Friday of Review/Exam Week.

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

#### Number of Quizzes

10

#### Frequency of Quizzes

Weekly

#### Assessment Due Date

Review/Exam Week Friday (9 June 2023) 11:45 pm AEST

The on-line tests will be open on a weekly basis from weeks 2 to 11. Each on-line test will open at 12.00 PM AEST on the Friday.

#### Return Date to Students

Results will be available on completion of each quiz.

**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 and a brief review of the specific chapter in the text book, that will equip the students to better understand the Lecture and then actively engage in the workshops.

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

**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**

- 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
- Self-management
- Ethical and Professional Responsibility

## 2 Practical and Written Assessment

**Assessment Type**

Practical and Written Assessment

**Task Description**

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

Part A (10%) 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 and financial statements, then 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**

Week 9 Monday (8 May 2023) 11:45 pm AEST

**Return Date to Students**

Week 11 Monday (22 May 2023)

Results and feedback will be provided via moodle.

**Weighting**

30%

**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

### 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
- Self-management
- Ethical and Professional Responsibility
- Leadership

## 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. Downloading a document from Moodle that contains the questions,
2. Completing answers to these questions in a Word document, and
3. Submitting your document in Moodle.

Further information on the take-home exam will be available in Moodle in Week 10.

### Assessment Due Date

This assessment will occur during the exam week. Students will be provided 6 hours to undertake the take-home exam. This includes reading time and time to download and upload exams.

### Return Date to Students

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

### Weighting

60%

### Assessment Criteria

No Assessment Criteria

### Referencing Style

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

### Submission

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
- Self-management
- Ethical and Professional Responsibility

## 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