ACCT20077 *Accounting for Management Decision Making*
Term 2 - 2024

Profile information current as at 12/11/2026 11:13 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.

Corrections

Unit Profile Correction added on 26-06-24
The assessment task 3 in the unit profile should be named "Take Home Assessment". Other details such as description and due date are the same.

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 2 - 2024

- 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. ASSESSMENT TASK 1 (Online Quiz(zes))
Weighting: 10%
2. Assessment task 2 (Practical and Written Assessment)
Weighting: 30%
3. Assessment task 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
- Academic Progression Policy and Procedure
- Student Refund and Credit Balance Policy and Procedure
- 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 feedback on CQU Success and informal communication with the UC

Feedback

Students made several comments about the textbook used in ACCT20077 to be hard to read and understand. Also, there are mistakes in examples included in many chapters which confuses students more.

Recommendation

The UC will work with the libraries to find an alternative textbook which is more relevant and suitable for the unit.

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 - 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	◦	◦	◦	◦

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

Textbooks and Resources

Textbooks

ACCT20077

Prescribed

Accounting An Introduction
Edition: 9 (2023)
Authors: Atrill, McLaney, Cong, O'Leary
Pearson
VIC , Australia
ISBN: 9780655708414
Binding: eBook
If you are having issues accessing the eBook at the Library website, both paper and eBook copies can be purchased at the CQUni Bookshop here: http://bookshop.cqu.edu.au (search on the Unit code)

Additional Textbook Information
From Term 2 2024, the textbook of ACCT20077 is the 9th Edition of the "Accounting: An Introduction" by Atrill, McLaney, Cong, O'Leary.
In term 1 2024, the prescribed textbook is the 8th edition of the same book.

View textbooks at the University shop

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

Mai Nguyen Unit Coordinator
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Schedule

Week 1 - 08 Jul 2024

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

Week 2 - 15 Jul 2024

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

Week 3 - 22 Jul 2024

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

Week 4 - 29 Jul 2024

Module/Topic	Chapter	Events and Submissions/Topic

Introduction to Limited Companies	4	Assessment Task 1: Online Test 3

Week 5 - 05 Aug 2024

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

Vacation Week - 12 Aug 2024

Module/Topic	Chapter	Events and Submissions/Topic

Week 6 - 19 Aug 2024

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

Week 7 - 26 Aug 2024

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

Week 8 - 02 Sep 2024

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

Week 9 - 09 Sep 2024

Module/Topic	Chapter	Events and Submissions/Topic
Cost-Volume-Profit Analysis and Relevant Costing	9	Assessment Task 1: Online Test 8 Practical and Written Assessment Due: Week 9 Monday (9 Sep 2024) 11:45 pm AEST Assessment task 2 Due: Week 9 Monday (9 Sept 2024) 11:45 pm AEST

Week 10 - 16 Sep 2024

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

Week 11 - 23 Sep 2024

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

Week 12 - 30 Sep 2024

Module/Topic	Chapter	Events and Submissions/Topic
Revision	Topic 1-11	

Review/Exam Week - 07 Oct 2024

Module/Topic	Chapter	Events and Submissions/Topic

Exam Week - 14 Oct 2024

Module/Topic	Chapter	Events and Submissions/Topic
		Assessment task 3 Due: Exam Week Monday (14 Oct 2024) 11:45 pm AEST

Assessment Tasks

1 Online Quiz(zes)

Assessment Title
ASSESSMENT TASK 1

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 (ungraded) to get the students familiar with the process. The quizzes will be open at 12.00 PM AEST Wednesday and close at 11.45 PM AEST Wednesday in the following week.
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 Wednesday of week 1 and close on Wednesday 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.
You will have multiple attempts 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
11

Frequency of Quizzes
Weekly

Assessment Due Date
Due every week from week 2 to week 11

Return Date to Students
The quizzes are automatically marked by Moodle and the results will be released immediately after submission. Students can check the answers by logging to Moodle.

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
No submission method provided.

Submission Instructions
Submit within 20 minutes from starting time. You will have multiple attempts for each test. Please start the test at least half an hour before it closes at 11.45pm on Wednesday. The test closes at 11.45pm 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 Title
Assessment task 2

Task Description
This assessment is a group assignment of TWO to THREE students. Students will form a group and register their groups on Moodle for submission and grading (further instructions will be provided at the beginning of the term).
The 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 (9 Sept 2024) 11:45 pm AEST
Online via Moodle

Return Date to Students
Week 11 Wednesday (25 Sept 2024)
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, analyze and report on the performance of an organization presented in the financial reports.
Students will also be assessed on the ability to analyze and report on the usefulness of financial accounting and reporting for evaluating the value of the organization's securities (including debt and equity).
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
No submission method provided.

Submission Instructions
Students will submit their reports via a submission link on Moodle. Only ONE online submission is required for each group

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 Title
Assessment task 3

Task Description
The take-home assessment 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 assessment.
The take-home assessment will involve:
1. Downloading a document from Moodle that contains the questions,
2. Completing answers to these questions in a Word/PDF document, and
3. Submitting your document in Moodle.
Further information on the take-home assessment will be available in Moodle in Week 10.

Assessment Due Date
Exam Week Monday (14 Oct 2024) 11:45 pm AEST
This assessment will occur during the exam week. Students will be provided 5 hours to undertake the take-home exam. This includes reading time and time to download and upload exams.

Return Date to Students
The result of the final assessment will be released after grade certification date

Weighting
60%

Assessment Criteria
No Assessment Criteria

Referencing Style
American Psychological Association 7th Edition (APA 7th edition)

Submission
No submission method provided.

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