



# ACCT28002 Accounting for Management Decision Making

## Semester 2 - 2021

Profile information current as at 03/05/2024 03:33 pm

All details in this unit profile for ACCT28002 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 18-03-21

Assessment design shapes student learning. Due to Covid-19 restrictions and that take-home exams are more closely related to a professional real-world experience, it has been decided that this unit will replace the invigilated exam with a take home exam.

### 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

Students enrolling in this unit must be undertaking the CL84 Master of Business Administration (International).

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 Semester 2 - 2021

- Jakarta

#### 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.

### 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 Unit coordinator.

##### **Feedback**

Contextualisation

##### **Recommendation**

Continue to develop specific cases and exercises relevant to the Indonesian context.

## 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
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### 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

ACCT28002

#### 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

Students can also purchase the eBook online directly from the publisher. The links will be on the unit's moodle page.

### IT Resources

#### You will need access to the following IT resources:

- CQUniversity Student Email
- Internet
- Unit Website (Moodle)

## Referencing Style

No referencing style set.

## Teaching Contacts

**Ronny Kountur** Unit Coordinator

[r.kountur@cqu.edu.au](mailto:r.kountur@cqu.edu.au)

**Ann Sardesai** Unit Coordinator

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

## Schedule

### Week 1 - 08 Mar 2021

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

### Week 2 - 15 Mar 2021

Module/Topic	Chapter	Events and Submissions/Topic
Measuring and Reporting Financial Position	2	

### Week 3 - 22 Mar 2021

Module/Topic	Chapter	Events and Submissions/Topic
Measuring and Reporting Financial Performance	3	

### Week 4 - 29 Mar 2021

Module/Topic	Chapter	Events and Submissions/Topic
Introduction to Limited Companies	4	

**Week 5 - 05 Apr 2021**

Module/Topic	Chapter	Events and Submissions/Topic
Regulatory Framework for Companies	5	Assessment Task 1A: Practical and Written Assessment (20%) due on Thursday 8 April 11:45 PM AEST.

**Vacation Week - 12 Apr 2021**

Module/Topic	Chapter	Events and Submissions/Topic
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**Week 6 - 19 Apr 2021**

Module/Topic	Chapter	Events and Submissions/Topic
Measuring and Reporting Cash Flows	7	

**Week 7 - 26 Apr 2021**

Module/Topic	Chapter	Events and Submissions/Topic
Corporate Social Responsibility and Sustainability Reporting	7	

**Week 8 - 03 May 2021**

Module/Topic	Chapter	Events and Submissions/Topic
Analysis and Interpretation of Financial Statements	8	

**Week 9 - 10 May 2021**

Module/Topic	Chapter	Events and Submissions/Topic
Cost-Volume-Profit Analysis and Relevant Costing	9	Assessment Task 1B: Practical and Written Assessment (20%) due on Thursday 13 May 11:45 PM AEST.

**Week 10 - 17 May 2021**

Module/Topic	Chapter	Events and Submissions/Topic
Full Costing	10	

**Week 11 - 24 May 2021**

Module/Topic	Chapter	Events and Submissions/Topic
Budgeting	11	

**Week 12 - 31 May 2021**

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

**Review/Exam Week - 07 Jun 2021**

Module/Topic	Chapter	Events and Submissions/Topic
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**Exam Week - 14 Jun 2021**

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

### 1 PRACTICAL AND WRITTEN ASSESSMENT (PART A & B)

**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 ( 8 April 2021) 11.45 PM AEST and Part B is due Week 9 Thursday (13 May 2021) 11.45 PM AEST.

**Return Date to Students****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.

**Submission**

Online 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

## Examination

**Outline**

Complete an invigilated examination.

**Date**

During the examination period at a CQUniversity examination centre.

**Weighting**

60%

**Length**

180 minutes

**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