



# ACCG106

## Accounting Information for Decision-Making

S2 Evening 2015

*Dept of Accounting & Corporate Governance*

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#### Disclaimer

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## General Information

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E4A Level 3

Credit points  
3

Prerequisites

Corequisites

Co-badged status

Unit description

This unit equips students to understand accounting as a useful tool for management decision making. Students develop an understanding of the principles of financial and management accounting from a user perspective. Topics include: the environment of accounting; recording business transactions; information on the income statement and balance sheet; analysis and interpretation of financial reports; budgeting; cost-volume-profit analysis; and financing a business. By the end of the unit students are able to explain the usefulness of financial and management accounting information and describe different types of accounting information for both internal and external users. Students develop graduate capabilities in a range of areas including critical analysis of accounting information, problem solving skills and written and oral communication skills.

## Important Academic Dates

Information about important academic dates including deadlines for withdrawing from units are available at <https://www.mq.edu.au/study/calendar-of-dates>

## Learning Outcomes

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

Students will have acquired a body of theoretical and practical knowledge relevant to the topics set for this unit.

Students will be able to integrate and apply the acquired body of knowledge for decision making and solving problems in business contexts.

Students will be able to communicate effectively with users from diverse business backgrounds.

Students will have developed an awareness of the importance of sustainable business practices.

## General Assessment Information

Assessment tasks, self-study, reflection and revision	Guide for hours to be spent (note that students may vary from the guide)
Lectures and tutorials	38
Homework	24
Oral presentation	10
Assignment	25
Continuous self-study, reflection, revision and final exam preparation	53
Total number of hours	150

## Assessment Tasks

Name	Weighting	Due
<u>Assessed Coursework</u>	10%	In tutorials
<u>Final Examination</u>	50%	University exam period
<u>Assignment</u>	30%	In Week 11 tutorials
<u>Oral presentation</u>	10%	as rostered in tutorials

## Assessed Coursework

Due: **In tutorials**

Weighting: **10%**

Weekly homework will only be collected in registered tutorials. Emailed homework will not be collected.

Each submission is worth 1 mark, the best 10 contribute to the 10%.

No extensions will be granted. Students who have not submitted in the respective tutorial will be awarded a mark of 0 for the homework, except for cases in which an application for Disruption to Studies is made and approved.

There will be no classes on Monday, October 5, 2015, Labour Day, public holiday. Students enrolled in Monday's tutorial should attend another tutorial class that is available. Homework will be collected in the following week's tutorial in the registered class.

On successful completion you will be able to:

- Students will have acquired a body of theoretical and practical knowledge relevant to the topics set for this unit.
- Students will be able to integrate and apply the acquired body of knowledge for decision making and solving problems in business contexts.
- Students will have developed an awareness of the importance of sustainable business practices.

## Final Examination

Due: **University exam period**

Weighting: **50%**

This is a closed book exam. All topics covered in the session are examinable.

Further information and revision materials will be available in iLearn.

University rules and criteria for Disruption to Studies apply. The outcome of an approval for Disruption to Studies is a supplementary exam. The supplementary exam will be held in the scheduled period for FBE supplementary exams. Approved students must be available to sit for the supplementary exam in this period.

On successful completion you will be able to:

- Students will have acquired a body of theoretical and practical knowledge relevant to the topics set for this unit.
- Students will be able to integrate and apply the acquired body of knowledge for decision

making and solving problems in business contexts.

## Assignment

Due: **In Week 11 tutorials**

Weighting: **30%**

This is a group assignment. A group mark will be given to each group based on the group's submission. There is a requirement to document the workload and contribution of each group member. Students are required to sign a document specifying individual member contribution towards the assignment. The unit coordinator reserves the right to moderate the marks of individual group members.

The assignment package will be available in iLearn in Week 4.

Due date: In Week 11 in the registered tutorial of the groups.

Penalty: Late submission will attract a deduction of 20% of the available mark per calendar day after the date of submission. Submission more than 5 days after the due date will result in a mark of zero.

There will be no extension for the due date unless approval for Disruptions to Study has been granted.

On successful completion you will be able to:

- Students will have acquired a body of theoretical and practical knowledge relevant to the topics set for this unit.
- Students will be able to integrate and apply the acquired body of knowledge for decision making and solving problems in business contexts.
- Students will be able to communicate effectively with users from diverse business backgrounds.
- Students will have developed an awareness of the importance of sustainable business practices.

## Oral presentation

Due: **as rostered in tutorials**

Weighting: **10%**

Students will present in groups in their registered tutorials.

However, students will be assessed individually and an individual mark will be given to each presenter.

Further details will be available in iLearn in Week 4.

University rules and criteria for Disruption to Studies apply. Outcome of approval is oral presentation at another date.

On successful completion you will be able to:

- Students will be able to communicate effectively with users from diverse business backgrounds.

## **Delivery and Resources**

### **Classes**

- There are 3 hours of contact teaching and learning per week. They are a 2-hour lecture and a 1-hour tutorial.
- The timetable for classes can be found on the University web site at:  
<http://www.timetables.mq.edu.au/>
- All lecture stream and tutorial class bookings and changes are to be done online and they must be finalised by the end of the second week of the session.
- Students must attend their officially allocated i.e. registered, lecture stream and tutorial class, otherwise entry may be denied especially when there is overcrowding.

### **Required and Recommended Texts and/or Materials**

Students have the choice of one of the following purchasing options for the recommended textbook:

1) Accounting: Information for Business Decisions. Authors: Cunningham, Nikolai, Bazley, Kavanagh, Slaughter and Simmo. Second Edition. Publisher: Cengage.

2) E-Book version in full or by the chapter is also available.

The textbook is available for purchase from the Macquarie University Co-op Bookshop and is also available in the Closed Reserve section at the library.

### **Prizes**

- Prizes for this unit (if applicable). [http://www.businessandeconomics.mq.edu.au/undergraduate\\_degrees/prizes\\_scholarships](http://www.businessandeconomics.mq.edu.au/undergraduate_degrees/prizes_scholarships)

### **Technology Used and Required**

Students need to have access to the internet to use publisher's online support study resources.

### **Unit Web Page**

- Course materials are available on the learning management system (iLearn) at

<http://ilearn.mq.edu.au>.

- The unit guide, lecture materials, weekly homework solutions, announcements and other learning materials and information are regularly posted at this site.
- It is the responsibility of students to visit the unit iLearn regularly.

## Teaching and Learning Strategy

- Lectures and tutorials.
- Students are expected to read the prescribed readings and lecture materials prior to attending the lectures. Students are also expected to have finished the weekly assigned homework before tutorials and to participate in class discussions.
- Weekly curriculum and homework.

## Unit Schedule

### Weekly Topics & Homework Schedule

Lecture Week	.	Questions and exercises are found at the end of each chapter in the textbook	Completed homework due and to be handed in to your tutor in the tutorial week as indicated below.
Week 1	Chapter 1: Introduction to business accounting and the role of professional skills	1.3, 1.5, 1.9, 1.10, 1.13, 1.25, 1.28, 1.30, 1.31 and 1.37.	Week 2
Week 2	Chapter 2: Developing a business plan: Cost-volume-profit analysis	2.3, 2.4, 2.9, 2.10 to 2.13, 2.22, 2.25, 2.30 and 2.42.	Week 3
Week 3	Chapter 3: Developing a business plan: Budgeting	3.2, 3.3, 3.7, 3.12, 3.14, 3.17, 3.26, 3.27, 3.33 and 3.36.	Week 4
Week 4	Chapter 4: The accounting system: Concepts and applications	4.1, 4.3, 4.4, 4.5, 4.8, 4.9, 4.10, 4.12, 4.15, 4.29, 4.34, and 4.42a & b.	Week 5
Week 5	Chapter 5: Recording, storing and reporting accounting information	5.3, 5.6, 5.7, 5.8, 5.11, 5.16, 5.18 and Dr Decisive.	Week 6
Week 6	Chapter 7: The income statement: content and use	7.1, 7.2, 7.4, 7.5, 7.8, 7.9, 7.10, 7.15, 7.20, 7.23c (the trial balance will be provided in iLearn), 7.31a, 7.33, 7.35 and Dr Decisive.	Week 7
Week 7	Chapter 8: The balance sheet: Content and use	8.1, 8.4, 8.5, 8.9, 8.11, 8.12, 8.13, 8.26, 8.27, 8.28, 8.29 and 8.34.	Week 8

Week 8	Chapter 9: The cash flow statement: Content and use	9.1, 9.3, 9.7, 9.8, 9.23, 9.39, 9.42 and Dr Decisive.	Week 9
Week 9	Financial Statement Analysis. Pages 291 – 294. Pages 336 – 348 Pages 392 – 394 of the textbook	Chapter 7: 7.30 b&c, 7.33b, 7.42, Chapter 8: 8.36, 8.37, 8.38, Dr Decisive Chapter 9: 9.32	Week 10
Week 10	Chapter 10: Sustainable business	10.1, 10.2, 10.10, 10.14, 10.21, 10.23, 10.25 and Dr Decisive.	Week 11
Week 11	Chapter 12: Capital investment	12.1 to 12.4, 12.8, 12.15, 12.19, 12.23, 12.28 and 12.32.	Week 12
Week 12	Chapter 11: short term planning decisions	11.1, 11.2, 11.3, 11.6, 11.11, 11.12 and Dr Decisive.	Week 13

## Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central](#). Students should be aware of the following policies in particular with regard to Learning and Teaching:

Academic Honesty Policy [http://mq.edu.au/policy/docs/academic\\_honesty/policy.html](http://mq.edu.au/policy/docs/academic_honesty/policy.html)

Assessment Policy <http://mq.edu.au/policy/docs/assessment/policy.html>

Grading Policy <http://mq.edu.au/policy/docs/grading/policy.html>

Grade Appeal Policy <http://mq.edu.au/policy/docs/gradeappeal/policy.html>

Grievance Management Policy [http://mq.edu.au/policy/docs/grievance\\_management/policy.html](http://mq.edu.au/policy/docs/grievance_management/policy.html)

Disruption to Studies Policy [http://www.mq.edu.au/policy/docs/disruption\\_studies/policy.html](http://www.mq.edu.au/policy/docs/disruption_studies/policy.html) *The Disruption to Studies Policy is effective from March 3 2014 and replaces the Special Consideration Policy.*

In addition, a number of other policies can be found in the [Learning and Teaching Category](#) of Policy Central.

## Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: [https://students.mq.edu.au/support/student\\_conduct/](https://students.mq.edu.au/support/student_conduct/)

## Results

Results shown in *iLearn*, or released directly by your Unit Convenor, are not confirmed as they



are subject to final approval by the University. Once approved, final results will be sent to your student email address and will be made available in [eStudent](#). For more information visit [ask.mq.edu.au](#).

## Academic Honesty

The nature of scholarly endeavour, dependent as it is on the work of others, binds all members of the University community to abide by the principles of academic honesty. Its fundamental principle is that all staff and students act with integrity in the creation, development, application and use of ideas and information. This means that:

- all academic work claimed as original is the work of the author making the claim
- all academic collaborations are acknowledged
- academic work is not falsified in any way
- when the ideas of others are used, these ideas are acknowledged appropriately.

Further information on the academic honesty can be found in the Macquarie University Academic Honesty Policy at [http://www.mq.edu.au/policy/docs/academic\\_honesty/policy.html](http://www.mq.edu.au/policy/docs/academic_honesty/policy.html)

## Grades

Macquarie University uses the following grades in coursework units of study:

- HD - High Distinction
- D - Distinction
- CR - Credit
- P - Pass
- F - Fail

Grade descriptors and other information concerning grading are contained in the Macquarie University Grading Policy which is available at:

<http://www.mq.edu.au/policy/docs/grading/policy.html>

## Grading Appeals

If, at the conclusion of the unit, you have performed below expectations, and are considering lodging an appeal of grade please refer to the following website which provides information about these processes and the cut off dates in the first instance. Please read the instructions provided concerning what constitutes a valid grounds for appeal before appealing your grade.

[http://www.businessandeconomics.mq.edu.au/new\\_and\\_current\\_students/undergraduate\\_current\\_students/how\\_do\\_i/grade\\_appeals/](http://www.businessandeconomics.mq.edu.au/new_and_current_students/undergraduate_current_students/how_do_i/grade_appeals/)

## Student Support

Macquarie University provides a range of support services for students. For details, visit <http://students.mq.edu.au/support/>

## Learning Skills

Learning Skills ([mq.edu.au/learningskills](http://mq.edu.au/learningskills)) provides academic writing resources and study strategies to improve your marks and take control of your study.

- [Workshops](#)
- [StudyWise](#)
- [Academic Integrity Module for Students](#)
- [Ask a Learning Adviser](#)

## Student Services and Support

Students with a disability are encouraged to contact the [Disability Service](#) who can provide appropriate help with any issues that arise during their studies.

## Student Enquiries

For all student enquiries, visit Student Connect at [ask.mq.edu.au](http://ask.mq.edu.au)

## IT Help

For help with University computer systems and technology, visit <http://informatics.mq.edu.au/help/>.

When using the University's IT, you must adhere to the [Acceptable Use Policy](#). The policy applies to all who connect to the MQ network including students.

## Graduate Capabilities

### Discipline Specific Knowledge and Skills

Our graduates will take with them the intellectual development, depth and breadth of knowledge, scholarly understanding, and specific subject content in their chosen fields to make them competent and confident in their subject or profession. They will be able to demonstrate, where relevant, professional technical competence and meet professional standards. They will be able to articulate the structure of knowledge of their discipline, be able to adapt discipline-specific knowledge to novel situations, and be able to contribute from their discipline to inter-disciplinary solutions to problems.

This graduate capability is supported by:

### Learning outcomes

- Students will have acquired a body of theoretical and practical knowledge relevant to the topics set for this unit.
- Students will be able to integrate and apply the acquired body of knowledge for decision making and solving problems in business contexts.

## Assessment tasks

- Assessed Coursework
- Final Examination
- Assignment

## Critical, Analytical and Integrative Thinking

We want our graduates to be capable of reasoning, questioning and analysing, and to integrate and synthesise learning and knowledge from a range of sources and environments; to be able to critique constraints, assumptions and limitations; to be able to think independently and systemically in relation to scholarly activity, in the workplace, and in the world. We want them to have a level of scientific and information technology literacy.

This graduate capability is supported by:

## Learning outcomes

- Students will have acquired a body of theoretical and practical knowledge relevant to the topics set for this unit.
- Students will be able to integrate and apply the acquired body of knowledge for decision making and solving problems in business contexts.

## Assessment tasks

- Assessed Coursework
- Final Examination
- Assignment

## Effective Communication

We want to develop in our students the ability to communicate and convey their views in forms effective with different audiences. We want our graduates to take with them the capability to read, listen, question, gather and evaluate information resources in a variety of formats, assess, write clearly, speak effectively, and to use visual communication and communication technologies as appropriate.

This graduate capability is supported by:

## Learning outcome

- Students will be able to communicate effectively with users from diverse business backgrounds.

## Assessment tasks

- Assignment
- Oral presentation

## Socially and Environmentally Active and Responsible

We want our graduates to be aware of and have respect for self and others; to be able to work with others as a leader and a team player; to have a sense of connectedness with others and country; and to have a sense of mutual obligation. Our graduates should be informed and active participants in moving society towards sustainability.

This graduate capability is supported by:

### Learning outcome

- Students will have developed an awareness of the importance of sustainable business practices.

### Assessment task

- Assignment

## Research & Practice and Global & Sustainability

This unit addresses global and sustainability issues in direct areas of study through learning materials, assessments and opportunities for academic discussion and debate. We promote sustainability by developing ability in students to research and locate information within the accounting discipline. We aim to provide students with opportunities to develop skills which will benefit them throughout their career.

The 30% written assignment assessment task titled “sourcing sustainable finance in a globally competitive market” provides invaluable learning experiences relating to these issues and concerns.