



ACCG106

Accounting Information for Decision-Making

S2 Day 2016

Dept of Accounting & Corporate Governance

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General Information

Unit convenor and teaching staff

Unit Convenor

Andreas Hellmann

accg106@mq.edu.au

Contact via accg106@mq.edu.au

E4A 233

Wednesday, 13.30 - 15.30pm

Rahat Munir

rahat.munir@mq.edu.au

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 to users from diverse business backgrounds and to work in a team.

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
Group Assignment	35
Continuous self-study, reflection, revision and final exam preparation	53
Total number of hours	150

Turnitin

All text based assessments must be submitted through Turnitin as per instructions provided in the unit guide. It is the student's responsibility to ensure that work is submitted correctly prior to the due date. No hard copies of assessments will be accepted and only Turnitin records will be taken as records of submission.

Multiple submissions may be possible in some units via Turnitin prior to the final due date and time of an assessment task and originality reports may be made available to students to view and check their work. All identified matching text will be reconsidered carefully. Students should note that the system will not immediately produce the similarity score on a second or subsequent submission - it approximately takes 24 hours for the report to be generated. This may be after the due date so students should plan any resubmissions carefully. Please refer to these instructions on how to submit your assignment through Turnitin and access similarity reports and feedback provided by teaching staff. Should you have questions about Turnitin or experience issues submitting through the system, you must inform your unit coordinator immediately. If the issue is technical in nature may also lodge OneHelp Ticket, refer to the IT help page.

It is the responsibility of the student to retain a copy of any work submitted. Students must produce these documents upon request. Copies should be retained until the end of the grade appeal period each term. In the event that a student is asked to produce another copy of work submitted and is unable to do so, they may be awarded zero (0) for that particular assessment task.

Assessment Tasks

Name	Weighting	Due
<u>Assessed Coursework</u>	10%	In tutorials
<u>Group Assessment</u>	30%	In Week 11 and Week 12
<u>Final Examination</u>	60%	University exam period

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.

For tutorials that fall on a public holiday, the tutorials will be cancelled. Students may attend an alternative tutorial class. Homework will be collected in the following week's tutorial in the registered tutorial.

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.

Group Assessment

Due: **In Week 11 and Week 12**

Weighting: 30%

This is a group assignment consisting of two components, namely a written submission and an oral presentation. A group mark will be given to each group based on the group's written submission (weighting is 50% of the overall mark for this assessment). 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. Students will present their written submission in their registered tutorials. Students will be assessed individually and an individual mark will be given to each presenter (weighting is 50% of the overall mark for this assessment).

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

Due date: The written submission is due in Week 11 (Monday 24th of October 2016 at 2pm) and must be submitted online via iLearn/Turnitin. The oral presentation is due in Week 11 or Week 12 as allocated by the tutor.

Penalty: No extensions will be granted. There will be a deduction of 10% of the total available marks made from the total awarded mark for each 24 hour period or part thereof that the submission is late (for example, 25 hours late in submission - 20% penalty). This penalty does not apply for cases in which an application for disruption of studies is made and approved.

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 to users from diverse business backgrounds and to work in a team.
- Students will have developed an awareness of the importance of sustainable business practices.

Final Examination

Due: University exam period

Weighting: 60%

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.

Delivery and Resources

Classes

- There are 3 contact hours of 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

The recommended textbook is:

Accounting Business Reporting for Decision Making 5e (with iStudy) by Jacqueline Birt, Keryn Chalmers, Suzanne Maloney, Albie Brooks and Judy Oliver.

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

The ebook versions are also available directly from the publisher at <http://www.wileydirect.com.au/buy/accounting-business-reporting-decision-making-5th-edition/>

Prizes

- Prizes for this unit (if applicable). 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.

What is required to complete the unit satisfactorily

- To pass the unit students must achieve an overall passing grade in their overall assessment. Information about the criteria and standards required for the assessment tasks is available on the iLearn page of this unit.

Unit Schedule

Lecture Week	Topics
Week 1	Introduction to Accounting
Week 2	Business Structures
Week 3	Business Transactions
Week 4	Balance Sheet
Week 5	Income Statement and Statement of Changes in Equity
Week 6	Statement of Cash Flows
Week 7	Analysis and Interpretation of Financial Statements
Week 8	Business Sustainability
Week 9	Budgeting

Week 10	Cost-volume-profit analysis
Week 11	Capital Investment
Week 12	Financing the Business
Week 13	Comprehensive revision to be held in lecture times.

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

New Assessment Policy in effect from Session 2 2016 http://mq.edu.au/policy/docs/assessment/policy_2016.html. For more information visit http://students.mq.edu.au/events/2016/07/19/new_assessment_policy_in_place_from_session_2/

Assessment Policy prior to Session 2 2016 <http://mq.edu.au/policy/docs/assessment/policy.html>

Grading Policy prior to Session 2 2016 <http://mq.edu.au/policy/docs/grading/policy.html>

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

Complaint Management Procedure for Students and Members of the Public http://www.mq.edu.au/policy/docs/complaint_management/procedure.html

Disruption to Studies Policy 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/

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

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/

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) 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

IT Help

For help with University computer systems and technology, visit http://www.mq.edu.au/about_us/offices_and_units/information_technology/help/.

When using the University's IT, you must adhere to the [Acceptable Use of IT Resources 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
- Group Assessment
- Final Examination

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
- Group Assessment
- Final Examination

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 to users from diverse business backgrounds and to work in a team.

Assessment task

- Group Assessment

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

- Group Assessment

Changes from Previous Offering

There are no significant changes from the previous session.

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.