

## Accounting for Decision Making

**BUSS 5247 Study Period 5 - 2016**

Internal - City West Campus - Intensive

## Introduction

### Welcome

This document sets out important information concerning your course. Please read it carefully.

### LearnOnline Site

Please refer to the course Learnonline site for other information to assist you with your studies. The link to the Learnonline site is shown under the "Learning Resources – Learnonline course site" heading below.

### Points of Contact

Your primary point of contact for all information about the course including course content, teaching arrangements, course materials, assessment requirements, and grades, is the Course Facilitator, Dr Basil Tucker. The Facilitator's contact details are shown below.

Other contacts which you may use from time to time are also shown below, however you should refer all issues concerning your participation in this course to the Course Facilitator in the first instance.

If leaving a phone message or email, please allow at least one working day for staff to respond.

### Course Teaching Staff

Primary Coordinator:	Dr Basil Tucker
Location:	School of Commerce WL3-39
Telephone:	+61 8 8302 9116
Fax:	+61 8 8302 0709
Email:	Basil.Tucker@unisa.edu.au
Staff Home Page:	people.unisa.edu.au/Basil.Tucker

\* Please refer to your Course homepage for the most up to date list of course teaching staff.

## School Contact Details

### School of Commerce

Postal Address: University of South Australia  
School of Commerce  
City West Campus  
GPO Box 2471  
Adelaide 5001

## Additional Contact Details

**Sandra Walker - Program Executive Officer: Strategic Partnerships**

[Sandra.Walker@unisa.edu.au](mailto:Sandra.Walker@unisa.edu.au)

08 8302 0801

# Course Overview

## Prerequisite(s)

There are no prerequisite courses to be completed before this course can be undertaken.

## Corequisite(s)

There are no corequisite courses to be completed in conjunction with this course.

## Course Aim

This course provides students with theoretical and practical knowledge of the application of accounting information to inform effective management decision making, and explores the role of accounting information in organisational management and leadership, business strategy, and business conduct. Students completing the course develop a body of knowledge that contributes to a comprehensive and integrated application of the use of accounting information for decision making to the field of senior organisational management and leadership.

## Course Objectives

On completion of this course, students should be able to:

CO1. Acquire a body of knowledge of, and critically reflect on, theoretical and practice-based principles of how accounting information can be used to improve management performance, and the impacts this has on organisational management and leadership.

CO2. Critically assess and evaluate: organisational financial performance; measurement and reporting issues behind external financial reports; accounting policy choice including ethical issues; behavioural factors impacting on budget preparation and use and the possibilities of moving beyond budgets for strategic control; financial information in making strategic choices; approaches to management control; and the measurement of performance against strategic goals.

CO3. Apply accounting information to effective organisational management and leadership.

Upon completion of this course, students will have achieved the following combination of Graduate Qualities and Course Objectives:

	Graduate Qualities being assessed through the course						
	GQ1	GQ2	GQ3	GQ4	GQ5	GQ6	GQ7
CO1	•	•	•	•	•		•
CO2	•	•	•	•	•		•
CO3	•	•	•	•	•	•	•

## Graduate Qualities

A graduate of UniSA:

GQ1. operates effectively with and upon a body of knowledge of sufficient depth to begin professional practice

GQ2. is prepared for life-long learning in pursuit of personal development and excellence in professional practice

GQ3. is an effective problem solver, capable of applying logical, critical, and creative thinking to a range of problems

GQ4. can work both autonomously and collaboratively as a professional

GQ5. is committed to ethical action and social responsibility as a professional and citizen

GQ6. communicates effectively in professional practice and as a member of the community

GQ7. demonstrates international perspectives as a professional and as a citizen

## Course Content

Topics covered in this course include:

- Understanding financial statements.
- Cash flows & annual reports.
- Ratios & financial analysis.
- Contemporary issues in financial accounting.
- Understanding costs, analysing cost behaviour, and costs of responsibility centres and products.
- Budgeting and control.
- Strategic profit management.

## Teaching and Learning Arrangements

Seminar                      30 hours

## Unit Value

4.5 units

## Additional assessment requirements

Students are normally expected to attend a minimum of 80% of the seminars scheduled for the course.

Students enrolled in courses delivered online are normally expected to participate in a minimum of 80% of the compulsory online discussion forums scheduled for the course.

To obtain an overall pass grade for the course students must normally achieve at least 50% for the sum of the individually assessed components of the course.

The group assignment also includes self and peer assessment as an individual activity.

# Learning Resources

## Textbook(s)

You will need continual access to the following text(s) to complete this course. The library does not hold multiple copies of the nominated text books. It is strongly recommended that you purchase the book(s).

Anthony RN, Hawkins DF & Merchant KA 2011, *Accounting: text & cases - International Edition*, 13th edn, McGraw-Hill/Irwin, New York, NY.

## Reference(s)

Participants should consult weekly business journals and the daily press (especially the financial pages). These journals and your local daily business papers contain regular reports of the results and activities of companies, and in particular they may raise accounting issues that have come to the forefront as a result of their business activities.

## Materials to be accessed online

### learnonline course site

All other course related materials can be accessed through your learn**online** course site which you will be able to access from the my Courses section in myUniSA.

### myUniSA

All study related materials can be accessed through: <https://my.unisa.edu.au>

# Assessment

## Assessment Details

Details of assessment submission and return are listed under each assessment task. Assessment tasks will be returned to you within two to three weeks of submission.

**If the Course Coordinator allows submissions in hard copy format**, you will be required to attach an Assignment Cover Sheet which is available on the [learnonline student help](#) and in myUniSA.

## Assessment Summary

#	Form of assessment	Length	Duration	Weighting	Due date (Adelaide Time)	Submit via	Objectives being assessed
1	Group Project: Students to prepare an analysis of financial statements	3000 words	N/A	30%	22 Aug 2016, 11:00 AM	learnonline	CO1, CO2
2	Individual Case study reports (3 cases)	2250 words	N/A	35%	19 Sep 2016, 11:00 AM	learnonline	CO1, CO2, CO3
3	Assignment	2500 words	N/A	35%	20 Sep 2016, 10:30 AM	In person	CO1, CO2, CO3

## Feedback proformas

The feedback proforma is available on your **learnonline** course site. It can be accessed via the Feedback Form link in the Course Essentials block.

## Assessments

### Assessment #1 - Group Project: Students to prepare an analysis of financial statements (Graded)

Evaluate the performance, cash flow and financial position of an Australian power organisation of your choice for the financial year ended 2015.

Consider the overall performance, profitability, investment utilisation, financial condition, and cash flows.

Consider the performance of the company from the perspective of a Board member.

### Assessment #2 - Individual Case study reports (3 cases) (Graded)

For each Case Study, you are required to explain:

1. The main learning outcomes from the Case, and
2. How those outcomes may be applicable in your own organisation, or an organisation with which you are familiar.

Each of the three Case Study Reports will carry equal weighting in the estimation of the overall final grade for the course. It is important to note that the weighting of, marks given to (a) and (b) above in each case study report, will be 2/3rds, 1/3rd.

### Assessment #3 - Exam Graded (Graded)

The final examination will be a 3-hour paper. It is an Open Book examination, and students can bring along any printed or written material. The examination will cover all the topics in the Course. There will be one question using a case study of an organisation to examine the ideas of financial accounting. There will be three questions covering specifically the case studies covered in class.

All exams are open book. The following items may be bought into the examination room:

Course textbook;

Study Guide;

Course Outline;

English print or bilingual dictionary;

A Non-Programmable Calculator; and

Any other printed materials.

Please note that no other electronic or digital equipment can be brought into the exam.

Extra reading time in an examination, including for students who are of non English speaking background (NESB), will not be available in this course. All students demonstrated a satisfactory level of English at the time of admission into the MBA program.

## Supplementary Assessment

Supplementary assessment or examination is available to students under the following conditions only if the school board or delegated committee reasonably expects that the student could achieve a supplementary pass in the course:

1. Students undertaking a full-time load of 13.5 units or more per study period will require a Grade Point Average (GPA) of 2.80 or greater for studies undertaken in the six months immediately preceding and relevant to the academic review period.
2. UniSA may use discretion in applying the GPA requirement to students who have undertaken less than 13.5 units per study period in the six months immediately preceding and relevant to the academic review period. Supplementary assessment will not be awarded to a student who has failed greater than 50% of the course load attempted in the six months immediately preceding and relevant to the academic review period.
3. The student must have received a final grade of F1 (Fail Level 1) in the course.
4. The student may be awarded supplementary assessment or examination in a maximum of two courses in a study period, provided that student has passed at least one course in the six months immediately preceding and relevant to the academic review period.
5. Supplementary assessment or examination will not be awarded for a final grade of Fail Level 2 (F2), unless the student is undertaking the final courses of their program.
6. Specific arrangements for supplementary assessment or examination may be made for a student who is undertaking the final courses of their program, whether or not the courses are approved for supplementary assessment or examination. A student is defined to be undertaking the final courses of their program if they have nine or fewer units remaining to complete the program.

More information about supplementary assessment may be found by consulting the relevant policy: <http://w3.unisa.edu.au/policies/manual/default.asp> (section 7)

## Important information about all assessment

All students must adhere to the University of South Australia's policies about assessment:

<http://w3.unisa.edu.au/policies/manual/default.asp>.

## Students with disabilities or medical conditions

Students with disabilities or medical conditions or students who are carers may be entitled to a variation or modification to standard assessment arrangements. See Section 7 of the Assessment Policy and Procedures Manual (APPM) at: <http://w3.unisa.edu.au/policies/manual/default.asp>

Information for students with disabilities is available at:  
<http://www.unisa.edu.au/Disability/Current-students/>

## Variations to assessment tasks

Variation to assessment methods, tasks and timelines can be provided in:

**Unexpected or exceptional circumstances**, for example bereavement, unexpected illness (details of unexpected or exceptional circumstances for which variation can be considered are discussed in clauses 7.8 - 7.10 of the Assessment Policy and Procedures Manual). Variation to assessment in unexpected or exceptional circumstances should be discussed with your course coordinator as soon as possible.

**Special circumstances**, for example religious observance grounds, or community services (details of special circumstances for which variation can be considered are discussed in clause 7.11 of the Assessment Policy and Procedures Manual). Variations to assessment in expected circumstances must be requested within the first two weeks of the course (or equivalent for accelerated or intensive teaching).

**Extra time in exams (ENTEXT)** and the use of a dictionary may be available to some students (for example, Indigenous Australian students and those of non-English speaking background) as follows:

- the use of an English print dictionary, and
- extra time for reading or writing. This will be an extra ten minutes per hour for every hour of standard examination time

More information about variation to assessment may be found by consulting the relevant policy: <http://w3.unisa.edu.au/policies/manual/default.asp> (section 7).

## Marking process

The University policy and procedures are in the current Assessment Policies and Procedures Manual, which can be found at: <http://w3.unisa.edu.au/policies/manual/default.asp>

All grades are provisional until confirmed by the Board of Examiners.

### Late Submission Penalties

The Policy of the University of South Australia Business School will be applied to any late submissions. A standard penalty of 10% a day will be deducted from the total available mark for the assignment, for up to 7 calendar days. After 7 calendar days the assignment will no longer be accepted.

## Academic Integrity

UniSA is committed to fostering and preserving the scholarly values of curiosity, experimentation, critical appraisal and integrity. Students are expected to demonstrate the highest standards of academic integrity.

Academic integrity is a term used at university to describe honest behaviour as it relates to all academic work (for example papers written by staff, student assignments, conduct in exams, etc) and is the foundation of university life. One of the main principles is respecting other people's ideas and not claiming them as your own. Anyone found to have used another person's ideas without proper acknowledgement is deemed guilty of Academic Misconduct and the University considers this to be a serious matter.



The University of South Australia wants its students to display academic integrity so that its degrees are earned honestly and are trusted and valued by its students and their employers. To ensure this happens and that students adhere to high standards of academic integrity and honesty at all times, the University has policies and procedures in place to promote academic integrity and manage academic misconduct for all students. Work submitted electronically by students for assessment will be tested using the text comparison software Turnitin <http://www.turnitin.com>.

More information about academic integrity and what constitutes academic misconduct can be found in Section 9 of the Assessment Policies and Procedures Manual (APPM) at: <http://w3.unisa.edu.au/policies/manual/> or on the Academic Integrity Module website at: <https://lo.unisa.edu.au/mod/book/view.php?id=252142>

## Submission and return of assessment tasks

See above under Assessment details.

## Action from previous evaluations

You will be asked to provide anonymous feedback regarding all aspects of your course. Your honest, constructive feedback allows the University to improve the teaching and learning environment as well as outcomes for all concerned.

If you have a complaint or grievance regarding academic programs, decisions of committees and administrative operations or individual staff members, please refer to the following website for the procedures for the resolution of student grievances: <http://www.unisa.edu.au/policies/policies/corporate/C17.asp>

The University will take all reasonable steps to resolve student complaints in an expeditious and satisfactory manner in all matters.

## Conceded and Terminating Passes

Conceded and Terminating passes are not available in this course.

## Further Assessment Information

### Supplementary Assessment

Supplementary assessment may be offered where a student receives an overall grade of F1, in the range of 45-49%.

Supplementary assessment will not be granted on the grounds that a student has mistaken the time or place of an examination, or missed the due date for an assessment.

Students will be notified via email (UniSA email address) of their eligibility for a supplementary assessment, including the type of supplementary assessment approved by the Board of Examiners (BoE), the due date of the supplementary assessment OR the day, time and venue of the supplementary exam. Students will be given five working days in which to accept the supplementary assessment offer after which the offer will lapse.

The supplementary assessment due date or supplementary exam date is not subject to negotiation.

### Referencing

You are required to use the Harvard Referencing system. Please refer to the Referencing LearnOnline site: <http://resource.unisa.edu.au/course/view.php?id=1572>

### Marking Criteria

Please refer to Assessment Feedback Forms for a guide on the marking criteria.

### Group Work

When a group of students work collaboratively on a task or an assignment that is graded as part of the course assessment, it is a requirement that each student in the group report on his/her perception of the contribution of others in the group, via the Peer Assessment Form available at: <http://resource.unisa.edu.au/file.php/930/>

Group\_Assignment\_Peer\_Assessment.docx. A poor contribution by any member, as reported by other members, may result in a reduced grade for that member.

**Final Grades**

Final grades for this course will normally be made available via the MyUniSA portal within three weeks of final assessment. Please disregard messages on the MyUniSA announcements page or via email that cite a specific date for the release of course results as these are primarily intended for undergraduates.

# Course Calendar

## Study Period 5 - 2016

	Weeks	Topic
	11 - 17 July	Pre-teaching
	18 - 24 July	Pre-teaching
1	25 - 31 July	An introduction to accounting <b>Topic 1</b> - Understanding Financial Statements <b>Topic 2</b> – Cash Flows & Annual Reports
2	01 - 07 August	
3	08 - 14 August	<b>Topic 3</b> - Ratios & Financial Analysis
4	15 - 21 August	
5	22 - 28 August	<b>Topic 4</b> - Understanding Costs <b>Topic 6</b> - Analysing Cost Behaviour
6	29 August - 04 September	
7	05 - 11 September	<b>Topic 7</b> – Costing Products and Services <b>Topic 8</b> – Budgeting & Control
8	12 - 18 September	
9	19 - 25 September	10.30am – 1.30pm: <b>EXAMINATION</b>