



Course Outline 2017

BUSADMIN 764: ACCOUNTING (15 POINTS)

Quarter 3 (1176)

Course Prescription

The 'language of business' and related knowledge essential for effective resource allocation and for assessing and communicating the accounting performance of the firm.

Programme and Course Advice

Prerequisite: BUSADMIN 763

Restriction: BUSADMIN 774

Goals of the Course

BUSADMIN 764 provides you with the fundamental skills to understand and interpret external and internal financial information. The external focus is to enable students to read and analyse financial accounting statements. The internal focus is to enable students to understand the elements of cost information and responsibility accounting in the planning and control functions of management. BUSADMIN 764 is about giving you the skills that allow you to understand and communicate financial information.

Learning Outcomes

By the end of this course it is expected that students will be able to:

1. identify and describe the users of accounting information and its context in the market;
2. identify, describe and analyse the key components of Annual Financial Statements. This will include understanding the basics of the compilation of the financial statements and introducing you to the financial analysis and management of a business;
3. demonstrate an understanding of how the choice of accounting policies has affected the quality of reported earnings for selected public companies;
4. understand cost behaviour, break-even analysis and relevant costing to apply these tools to decision-making;
5. have an understanding of the budget process and apply these tools to provide management information; and
6. understand and apply the basics of costing information and cost allocation.

Content Outline

- Week 1: Accounting in Context
- Week 2: The Accounting Model and Fundamentals
- Week 3: Understanding Financial Statements – Part 1
- Week 4: Understanding Financial Statements – Part 2
- Week 5: Financial Analysis
- Week 6: MID-QUARTER TEST
- Week 7: Financial Management
- Week 8: Cost Behaviour and Analysis
- Week 9: Budgets and Control
- Week 10: Costing and Cost Allocation

Learning and Teaching

There is one three hour lecture contact session for each lecture per week, over ten weeks.

There will also be additional tutorial help clinics and workshops supported by the teaching team. Further details will be made available on CANVAS and in the first week of the course.

Teaching Staff

Course Co-ordinator & Lecturer: **Bill Ross**

E-mail address: w.ross@auckland.ac.nz;

Office room number is 260-362

Tutor: Jenny Li.

Learning Resources

The optional text for this course is: Marshall, McCartney, Van Rhyn, McManus and Viele. (2011) *Accounting: What the Numbers Mean* (2nd ed. revised) ISBN 9780070997394, McGraw-Hill Irwin.

The course outline and case studies will be made available on CANVAS.

Assessment

Assessment Type	Final Grade Weight %	Exact Date	Conditions	Duration
Assignment 1	10%	12 th July	Individual	-
Assignment 2	10%	16 th August	Individual	-
Mid-term test	20%	26 th July	In-class / Individual / Open Book	Approx. 1.25 hours
Final Exam	60%	Saturday 2 nd September 2017	Individual / Open Book	2 hours
Total	100 %			

*Further details on these assessments will be provided in lectures and on CANVAS.

The broad relationship between these assessments and the course learning outcomes is as follows:

Learning Outcome	Assignments	Mid-quarter test	Final Examination
1	X	X	X
2	X	X	X
3		X	X
4	X		X
5			X
6			X

INCLUSIVE LEARNING

Students are urged to discuss privately any impairment-related requirements face- to-face and/or in written form with the course convenor/lecturer and/or tutor.

STUDENT FEEDBACK

Formative feedback surveys

During the early part of the quarter (usually Week 3 or 4), short feedback surveys are administered to all students to get a snapshot of how they are coping with their new courses. This qualitative data, which is administered, collected and collated by the Programme Office, is designed as an 'early warning' system of any significant issues with the course that might need addressing quickly.

Lecturers are asked to provide a brief report to the Director GSM MBA on key items identified and proposed actions. Lecturers are also asked to provide a verbal report to the class, proposing any solutions as appropriate.

Course and teaching evaluations

The University of Auckland evaluates the quality of teaching and of courses by using the Summative Evaluation Tool, or SET. Summative evaluation is formal, summative evaluation of teaching undertaken according to University policy and is conducted at the end of a semester/quarter through the use of the formal University SET instruments. Summative evaluation is used by teachers to reflect on their teaching practice, and is also used by the University for quality assurance of teaching and courses.

In the Event of an Unexpected Disruption

We undertake to maintain the continuity and standard of teaching and learning in all your courses throughout the year. If there are unexpected disruptions the University has contingency plans to ensure that access to your course continues and your assessment is fair, and not compromised. Some adjustments may need to be made in emergencies. In the event of a disruption, the University and your course coordinators will make every effort to provide you with up to date information via canvas and the university web site.

CHEATING AND PLAGIARISM

The University of Auckland regards cheating as a serious academic offence.

Plagiarism is a form of cheating. In coursework assignments submitted for marking, plagiarism can occur if you use the work and ideas of others without explicit acknowledgment. Work can be plagiarised from many sources, including books, journal articles, the internet, and other students' assignments. A student's assessed work may be reviewed against electronic source material using computerised detection mechanisms. Upon reasonable request, students may be required to provide an electronic version of their work for computerised review.

The way of avoiding plagiarism is to reference your work properly. If you are in doubt about how to reference properly, ask someone – your lecturers, tutors and the Student Learning Centre are good places to start. Please refer to the following website for further information about academic referencing: www.cite.auckland.ac.nz/

The document Guidelines: Conduct of Coursework provides further advice on how to avoid plagiarism. It can be found at:

www.business.auckland.ac.nz/conductcoursework