



**UNSW**

## UNSW Course Outline

# ZBUS8108 Accounting for Management Decisions - 2024

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## General Course Information

**Course Code :** ZBUS8108

**Year :** 2024

**Term :** Semester 1

**Teaching Period :** Z1

**Is a multi-term course? :** No

**Faculty :** UNSW Canberra

**Academic Unit :** UC School of Business

**Delivery Mode :** Online

**Delivery Format :** Standard

**Delivery Location :** UNSW Canberra at ADFA

**Campus :** UNSW Canberra

**Study Level :** Postgraduate

**Units of Credit :** 6

### Useful Links

[Handbook Class Timetable](#)

## Course Details & Outcomes

### Course Description

This course provides an introduction to accounting information, terminology and techniques.

This applied course is designed to give students confidence in using financial information in the workplace. It covers the identification of accounting information, the preparation and analysis of

financial accounting reports - including company financial statements, and a practical understanding of the key management accounting techniques used to inform business decisions.

## Course Aims

This course aims to introduce accounting and financial management concepts and terminology and to show how they contribute to decision making in a business environment.

## Course Learning Outcomes

Course Learning Outcomes
CLO1 : Classify financial information for the purposes of financial statement preparation.
CLO2 : Analyse financial reports from the perspective of internal and external users.
CLO3 : Apply accounting knowledge and techniques to inform management decision.
CLO4 : Critically analyse financial and management accounting information to support decision making.

Course Learning Outcomes	Assessment Item
CLO1 : Classify financial information for the purposes of financial statement preparation.	<ul style="list-style-type: none"><li>• Weekly contributions</li><li>• Mid-semester exam (online)</li></ul>
CLO2 : Analyse financial reports from the perspective of internal and external users.	<ul style="list-style-type: none"><li>• Weekly contributions</li><li>• Mid-semester exam (online)</li></ul>
CLO3 : Apply accounting knowledge and techniques to inform management decision.	<ul style="list-style-type: none"><li>• Major assignment</li><li>• Weekly contributions</li></ul>
CLO4 : Critically analyse financial and management accounting information to support decision making.	<ul style="list-style-type: none"><li>• Major assignment</li><li>• Weekly contributions</li></ul>

## Learning and Teaching Technologies

Moodle - Learning Management System | Blackboard Collaborate

## Learning and Teaching in this course

### General

This course content is organised in weekly topics on Moodle. Each week provides a lecture, required readings, homework questions, and a quiz. Additional (optional) resources are also provided for those who want to extend their learning. Homework solutions are provided in the resources tab.

The weekly program includes clear lesson goals and plenty of practice to support the learning needed for the assessments. Online quizzes provide objective assessment and immediate feedback. Learning is supported by weekly peer discussion on the Moodle forum. Weekly discussion forums are designed to help students explore the practice of accounting in a structured and reflective way, working collaboratively and productively, encouraging shared learning as students support each other's knowledge development.

### **Collaborate**

This course utilises Class Collaborate, a virtual classroom system accessible via Moodle. There are 8 Class Collaborate sessions scheduled this semester. Students are strongly encouraged to attend the sessions. The sessions with 5 or more students will be recorded and made available on Moodle for later review.

### **Workload**

Students are expected to undertake an average of 10 hours of study per week for a 6 UOC course. This includes engagement with course readings and other activities, assessment preparation and research, as well as contact time with the lecturer and fellow students.

## **Other Professional Outcomes**

### **Developing Program Attributes**

Students will be encouraged to develop the following School of Business program attributes by undertaking the course activities and mastering the knowledge content:

#### **1: Business knowledge**

Students will make informed and effective selection and application of knowledge in a discipline or profession, in the contexts of local and global business.

#### **2: Problem solving**

Students will define and address business problems, and propose effective evidence-based solutions, through the application of rigorous analysis and critical thinking.

#### **3: Business communication**

Students will harness, manage, and communicate business information effectively using multiple forms of communication across different channels.

#### **4: Teamwork**

Students will interact and collaborate effectively with others to create a supportive learning community, and reflect critically on the accounting process and the outcomes.

#### 5: Responsible business practice

Students will develop and be committed to responsible business thinking and approaches, which are underpinned by ethical professional practice and sustainability considerations.

#### 6: Global and cultural competence

N/A

#### 7: Leadership development

N/A

#### Developing Graduate Capabilities

Successful completion of this course contributes to the acquisition of UNSW graduate capabilities. UNSW aspires to develop globally focused graduates who are **rigorous scholars**, capable of **leadership** and **professional practice** in an **international** community.

## Assessments

### Assessment Structure

Assessment Item	Weight	Relevant Dates
Weekly contributions Assessment Format: Individual	30%	Start Date: Weekly Due Date: Weekly
Mid-semster exam (online) Assessment Format: Individual	30%	Start Date: 26/04/2024 12:00 AM Due Date: 28/04/2024 11:00 PM
Major assignment Assessment Format: Individual	40%	Start Date: 06/05/2024 09:00 AM Due Date: 16/06/2024 11:00 PM Post Date: 10/07/2024 03:00 PM

### Assessment Details

#### Weekly contributions

##### Assessment Overview

Reflects on learning from each week. Tests understanding of each topic and ability to apply to simple accounting decisions.

## Course Learning Outcomes

- CLO1 : Classify financial information for the purposes of financial statement preparation.
- CLO2 : Analyse financial reports from the perspective of internal and external users.
- CLO3 : Apply accounting knowledge and techniques to inform management decision.
- CLO4 : Critically analyse financial and management accounting information to support decision making.

## Detailed Assessment Description

This assessment has two parts. See Moodle for further details.

1. Weekly online Moodle quiz. Ten questions per quiz. Due Sundays 23:00.
2. Weekly engagement in Moodle discussion forum. Due Sundays 23:00.

## **Permitted use of Generative AI: SIMPLE EDITING ASSISTANCE**

For this assessment task, you may use AI-based software to research and prepare prior to writing your assessment. You are permitted to use standard editing and referencing functions in word processing software (this is limited to spelling and grammar checking and reference citation generation) in the creation of your submission. You must not use any functions that generate or paraphrase passages of text, whether based on your own work or not.

Please note that your submission will be passed through an AI-generated text detection tool. If your marker has concerns that your answer contains passages of AI-generated text you may be asked to explain your work. If you are unable to satisfactorily demonstrate your understanding of your submission you may be referred to UNSW Conduct & Integrity Office for investigation for academic misconduct and possible penalties.

## Assessment Length

Quiz -10 questions, Forum - short posts

## Assignment submission Turnitin type

This is not a Turnitin assignment

## **Mid-semester exam (online)**

## Assessment Overview

Assesses ability to interpret financial accounting information and apply learning to more complex financial accounting questions.

## Course Learning Outcomes

- CLO1 : Classify financial information for the purposes of financial statement preparation.

- CLO2 : Analyse financial reports from the perspective of internal and external users.

#### Detailed Assessment Description

Mid-semester exam covering Weeks 1-6. See Moodle for further details.

Students must follow formatting instructions when completing the exam.

#### **Permitted use of Generative AI: SIMPLE EDITING ASSISTANCE**

For this assessment task, you may use AI-based software to research and prepare prior to writing your assessment. You are permitted to use standard editing and referencing functions in word processing software (this is limited to spelling and grammar checking and reference citation generation) in the creation of your submission. You must not use any functions that generate or paraphrase passages of text, whether based on your own work or not.

Please note that your submission will be passed through an AI-generated text detection tool. If your marker has concerns that your answer contains passages of AI-generated text you may be asked to explain your work. If you are unable to satisfactorily demonstrate your understanding of your submission you may be referred to UNSW Conduct & Integrity Office for investigation for academic misconduct and possible penalties.

#### Assessment Length

3 hours

#### Assignment submission Turnitin type

This is not a Turnitin assignment

#### **Major assignment**

#### Assessment Overview

Assesses ability to apply learning to undertake complex accounting analyses and make management accounting decisions.

#### Course Learning Outcomes

- CLO3 : Apply accounting knowledge and techniques to inform management decision.
- CLO4 : Critically analyse financial and management accounting information to support decision making.

#### Detailed Assessment Description

See Moodle for further details.

Students are required to adhere to formatting instructions to complete this online assessment.

This assessment may be completed in stages and then submitted when complete.

#### **Permitted use of Generative AI: SIMPLE EDITING ASSISTANCE**

For this assessment task, you may use AI-based software to research and prepare prior to writing your assessment. You are permitted to use standard editing and referencing functions in word processing software (this is limited to spelling and grammar checking and reference citation generation) in the creation of your submission. You must not use any functions that generate or paraphrase passages of text, whether based on your own work or not.

Please note that your submission will be passed through an AI-generated text detection tool. If your marker has concerns that your answer contains passages of AI-generated text you may be asked to explain your work. If you are unable to satisfactorily demonstrate your understanding of your submission you may be referred to UNSW Conduct & Integrity Office for investigation for academic misconduct and possible penalties.

#### **Assessment Length**

Approx. 3000 words

#### **Submission notes**

Questions must be completed online. No attachments are permitted.

#### **Assignment submission Turnitin type**

This is not a Turnitin assignment

## **General Assessment Information**

#### **Referencing**

APA 7th Edition is the School's preferred referencing style. Please see the course Moodle site for more information.

#### **Extensions and Special Consideration (School of Business, Postgraduate)**

**For assessment due during the semester:** Your course convenor may approve extensions of up to five working days by email. Extension requests exceeding five working days must be submitted as a Special Consideration application.

**For final assessments:** All extension requests for final assessment items must be submitted as a Special Consideration application.

Extension requests and Special Consideration applications should be submitted BEFORE the assessment due date.

If extenuating circumstances prevent you from submitting an application before the due date, please notify your course convenor by email and submit the application as soon as possible.

If your application is approved, the outcome may be one of the following:

- A supplementary or alternative assessment,
- An extended deadline for the assessment (note the extension granted is normally equivalent to the period of impact outlined in your supporting documentation),
- An aggregated or averaged mark derived from other comparable completed assessments.

Please note, applying for Special Consideration does not automatically mean that you will be granted additional assessment, or that you will be awarded an amended result.

#### **More information**

Special consideration and application process: <https://www.student.unsw.edu.au/special-consideration>.

#### **Late submission of assessment**

UNSW has a standard late submission penalty of:

- 5% per day,
- for all assessments where a penalty applies,
- capped at five days (120 hours) from the assessment deadline, after which a student cannot submit an assessment, and
- no permitted variation.

Students are expected to manage their time to meet deadlines and to request extensions as early as possible before the deadline.

#### **Grading Basis**

Standard

#### **Requirements to pass course**

Students must achieve at least 50% overall to pass the course. Students are expected to engage actively in course learning activities and attempt all assessment requirements in the course.

# Course Schedule

Teaching Week/Module	Activity Type	Content
Week 1 : 26 February - 1 March	Topic	Introduction to accounting
Week 2 : 4 March - 8 March	Topic	Understanding accounting information
Week 3 : 11 March - 15 March	Topic	Balance sheet
Week 4 : 18 March - 22 March	Topic	Income statement
Week 5 : 25 March - 29 March	Topic	Cash flow statement
Week 6 : 1 April - 5 April	Topic	Financial statement analysis
Week 7 : 22 April - 26 April	Topic	Audit, assurance and internal control
Week 8 : 29 April - 3 May	Topic	Cost-volume-profit analysis
Week 9 : 6 May - 10 May	Topic	Costing and pricing
Week 10 : 13 May - 17 May	Topic	Capital investment analysis
Week 11 : 20 May - 24 May	Topic	Budget preparation
Week 12 : 27 May - 31 May	Topic	Performance measurement
Week 13 : 3 June - 7 June	Topic	Review and synthesis

## Attendance Requirements

Not Applicable - as no class attendance is required

## General Schedule Information

Please see the course Moodle site for more information, including course activity requirements including lectures, readings, homework, Collaborate sessions and assessments.

## Course Resources

### Prescribed Resources

#### Course Text

Birt, Chalmers, Maloney, Brooks & Oliver. [\*Accounting: Business reporting for decision making\*](#) (8th ed.\*). ISBN: 9780730396475. (\*7th ed. is also OK.)

We will use this book throughout the course, so I recommend that you access a copy. If you already have access to another introductory accounting textbook that covers the same topics, then that may suffice, although check with me (your course convenor) first.

Please note, you can buy the printed text (new) for about \$125 or e-copy for \$75. Wiley (the publisher) also has an e-subscription offer at the moment called [\*Wiley Business Now\*](#), a \$19.95 fee to [subscribe](#) to the interactive text and practice quizzes and resources for one semester.

# **Recommended Resources**

Recommended readings and other resources (videos) will be made available on the course Moodle site.

## **Course Evaluation and Development**

This course will use a myExperience survey approach to course evaluation and development of lectures and tutorials. Feedback is also welcomed through the semester and all feedback is considered carefully.

Prior feedback has led to changes in assessment, such as the introduction of weekly quizzes, the use of forums for peer to peer support in learning, provision of homework questions and solutions and a move to online quiz-based assessments.

The course is continually being developed - please feel free to email suggestions to the course convenor, or provide suggestions via the course Suggestion Box on Moodle.

## **Staff Details**

Position	Name	Email	Location	Phone	Availability	Equitable Learning Services Contact	Primary Contact
Convenor	Sharron O'Neill		Building 27, Room 217, School of Business, UNSW Canberra	+61 2 5114 5673	By appointment	Yes	Yes

## **Other Useful Information**

### **Academic Information**

#### **Course Evaluation and Development**

One of the key priorities in the 2025 Strategy for UNSW is a drive for academic excellence in education. One of the ways of determining how well UNSW is progressing towards this goal is by listening to our own students. Students will be asked to complete the myExperience survey towards the end of each course.

Students can also provide feedback during the semester via: direct contact with the lecturer, the "On-going Student Feedback" link in Moodle, Student-Staff Liaison Committee meetings in schools, informal feedback conducted by staff, and focus groups (where applicable). Student

opinions really do make a difference. Refer to the Moodle site for your course to see how the feedback from previous students has contributed to the course development.

Important note: Students are reminded that any feedback provided should be constructive and professional and that they are bound by the Student Code of Conduct.

<https://www.gs.unsw.edu.au/policy/documents/studentcodepolicy.pdf>

### **Equitable Learning Services (ELS)**

Students living with neurodivergent, physical and/or mental health conditions or caring for someone with these conditions may be eligible for support through the Equitable Learning Services team. Equitable Learning Services is a free and confidential service that provides practical support to ensure your mental or physical health conditions do not adversely affect your studies.

Our team of dedicated **Equitable Learning Facilitators (ELFs)** are here to assist you through this process. We offer a number of services to make your education at UNSW easier and more equitable.

Further information about ELS for currently enrolled students can be found at: <https://www.student.unsw.edu.au/equitable-learning>

### **Academic Honesty and Plagiarism**

UNSW has an ongoing commitment to fostering a culture of learning informed by academic integrity. All UNSW staff and students have a responsibility to adhere to this principle of academic integrity. All students are expected to adhere to UNSW's Student Code of Conduct.

Find relevant information at: [Student Code of Conduct \(unsw.edu.au\)](https://student.unsw.edu.au/)

Plagiarism undermines academic integrity and is not tolerated at UNSW. It's defined as using the words or ideas of others and passing them off as your own, and can take many forms, from deliberate cheating to accidental copying from a source without acknowledgement.

For more information, please refer to the following:

<https://student.unsw.edu.au/plagiarism>

# Submission of Assessment Tasks

## Special Consideration

Special Consideration is the process for assessing and addressing the impact on students of short-term events, that are beyond the control of the student, and that affect performance in a specific assessment task or tasks.

Applications for Special Consideration will be accepted in the following circumstances only:

- Where academic work has been hampered to a substantial degree by illness or other cause;
- The circumstances are unexpected and beyond the student's control;
- The circumstances could not have reasonably been anticipated, avoided or guarded against by the student; and either:
  - (i) they occurred during a critical study period and was 3 consecutive days or more duration, or a total of 5 days within the critical study period; or
  - (ii) they prevented the ability to complete, attend or submit an assessment task for a specific date (e.g. final exam, in class test/quiz, in class presentation)

Applications for Special Consideration must be made as soon as practicable after the problem occurs and at the latest within three working days of the assessment or the period covered by the supporting documentation.

By sitting or submitting the assessment task the student is declaring that they are fit to do so and cannot later apply for Special Consideration (UNSW 'fit to sit or submit' requirement).

Sitting, accessing or submitting an assessment task on the scheduled assessment date, after applying for special consideration, renders the special consideration application void.

Find more information about special consideration at: <https://www.student.unsw.edu.au/special/consideration/guide>

Or apply for special consideration through your [MyUNSW portal](#).

## Late Submission of assessment tasks (other than examinations)

UNSW has a standard late submission penalty of:

- 5% per day,

- capped at five days (120 hours) from the assessment deadline, after which a student cannot submit an assessment, and
- no permitted variation.

Students are expected to manage their time to meet deadlines and to request extensions as early as possible before the deadline.

### **Electronic submission of assessment**

Except where the nature of an assessment task precludes its electronic submission, all assessments must be submitted to an electronic repository, approved by UNSW or the Faculty, for archiving and subsequent marking and analysis.

### **Release of final mark**

All marks obtained for assessment items during the session are provisional. The final mark as published by the university following the assessment review group meeting is the only official mark.

### **School Contact Information**

**Email:** Business@adfa.edu.au