



## 1. General Course Information

### 1.1 Course Details

<b>Course Code:</b>	<b>1102AFE</b>
<b>Course Name:</b>	<b>Accounting for Decision Making</b>
<b>Trimester:</b>	<b>Trimester 3, 2019</b>
<b>Program:</b>	Associate Degree in Commerce & Business
	Diploma of Commerce
	Diploma of Hotel Management
<b>Credit Points:</b>	10
<b>Course Coordinator:</b>	Zareen Raza
<b>Document modified:</b>	9 October 2019

### Course Description

Accounting for Decision Making is a 10 Credit Point introductory course within the Diploma of Hotel Management and Diploma of Commerce. The course is situated within the first trimester of the program structure for both courses

The course focuses on the practical and functional nature of accounting information as input into business decision-making. Students will be introduced to the content of basic financial accounting reports, managerial accounting terms, concepts and techniques for planning, tactical decision making and control decisions and some fundamentals of financial management.

### Assumed Knowledge

There is no assumed prior knowledge for students in this course.

## 1.2 Teaching Team

Your lecturer/tutor can be contacted via the email system on the portal.

Name	Email
Zareen Raza	<a href="mailto:zareen.raza@staff.griffithcollege.edu.au">zareen.raza@staff.griffithcollege.edu.au</a>
Marion Higgins	<a href="mailto:marion.higgins@staff.griffithcollege.edu.au">marion.higgins@staff.griffithcollege.edu.au</a>
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Jingjing Xu	<a href="mailto:jingjing.xu@staff.griffithcollege.edu.au">jingjing.xu@staff.griffithcollege.edu.au</a>

## 1.3 Staff Consultation

Your lecturer/tutor is available each week for consultation outside of normal class times. Times that your lecturer/tutor will be available for consultation will be given in the first week of lectures. A list of times and rooms will be published on the Griffith College Portal under the "Support and Services/Teacher Consultation Times" link.

## 1.4 Timetable

Your timetable is available on the Griffith College Portal at Class Timetable in Student and Services.

## 1.5 Technical Specifications

All students must have access to a computer or suitable mobile device.

## 2. Aims, Outcomes & Generic Skills

### 2.1 Course Aims.

Accounting for Decision Making aims to introduce students to the basic concepts and principles of accounting and to develop an understanding of the role of accounting information in economic decision-making and organisational control. The course will provide students with an understanding of the purpose, format and content of key financial statements that external decision makers use to assist them in their investment and/or lending decisions.

The course also aims to provide students with an understanding of the role of accounting information in business planning, tactical and decision-making, and control by managers within organisations. During the process students will begin to develop critical analysis, evaluation and problem-solving skills.

### 2.2 Learning Outcomes

After successfully completing this course you should be able to:

1. Demonstrate basic knowledge of the fundamental principles and concepts that are the foundation for the identification, measurement and communication of accounting information.
2. Demonstrate an understanding of the structure and content of basic financial statements.
3. Demonstrate understanding of the role and importance of budgeting in the business planning process.
4. Demonstrate the ability to undertake profit planning and cost-volume-profit analysis, in order to contribute information to assist managers in short term tactical decision-making.
5. Demonstrate and understand basic principles of capital investment analysis and working capital management.

## 2.3 Generic skills

For further details on the Generic Skills please refer to the Graduate Generic Skills and Capabilities policy.

Griffith College aims to develop graduates who have an open and critical approach to learning and a capacity for lifelong learning. Through engagement in their studies, students are provided with opportunities to begin the development of these and other generic skills.

Studies in this course will give you opportunities to begin to develop the following skills:

Generic Skills	Taught	Practised	Assessed
Written Communication		Yes	Yes
Oral Communication		Yes	
Information Literacy	Yes	Yes	Yes
Secondary Research		Yes	
Critical and Innovative Thinking		Yes	
Academic Integrity		Yes	Yes
Self Directed Learning		Yes	Yes
Team Work		Yes	
Cultural Intelligence		Yes	
English Language Proficiency		Yes	

## 3. Learning Resources

### 3.1 Required Resources

#### **(1) Prescribed Text**

Birt, J, Chalmers, K, Maloney, S, Brooks, A, Oliver, J. (2016) Accounting: business reporting for decision making (6th edition) John Wiley and Sons, Milton Qld. This textbook is available as a Print Textbook or E-book.

#### **E-Text**

<http://www.wileydirect.com.au/buy/accounting-business-reporting-decision-making-6th-edition/> . The E-book is purchased through your student portal.

#### **Print textbook**

The print text book will be available through the GU bookshop. The ISBN for the print textbook is GU: 9781119923688

#### **(2) 1102AFE Workbook.**

This will be available through the bookshop. It contains all the practical work for both lectures and tutorials.

### 3.3 College Support Services and Learning Resources

The College provides many facilities and support services to assist students in their studies. Links to information about College support resources that are available to students are included below for easy reference.

[Digital Library](#) – Databases to which Griffith College students have access to through the Griffith Library Databases.

MyStudy – there is a dedicated website for this course via MyStudy on the Griffith College Portal.

[Academic Integrity Tutorial](#) - this tutorial helps students to understand what academic integrity is and why it matters. You will be able to identify types of breaches of academic integrity, understand what skills you will need in order to maintain academic integrity, and learn about the processes of referencing styles.

Services and Support provides a range of services to support students throughout their studies including personal support such as Counselling; Academic support; and Welfare support.

Jobs and Employment in the [Student Hub](#) can assist students with career direction, resume and interview preparation, job search tips, and more.

[IT Support](#) provides details of accessing support, information on s numbers and internet access and computer lab rules.

### 3.4 Other Learning Information

#### **Attendance**

You are expected to attend all lectures and tutorials and to actively engage in learning during these sessions. You are expected to bring all necessary learning resources to class such as the required textbook and /or Workbook. In addition, you may BYOD (bring your own device) to class such as a laptop or tablet. This is not a requirement as computer lab facilities are available on campus, however, the use of such devices in the classroom is encouraged with appropriate and considerate use principles being a priority.

#### **Preparation and Participation in Class**

In order to enhance learning, prepare before lectures and tutorials. Read the relevant section of your text book before a lecture, and for a tutorial read both the textbook and the relevant lecture notes. If you have been given tutorial exercises, make sure you complete them. Active participation in lectures and tutorials will improve your learning. Ask questions when something is unclear or when you want to bring some issue to your lecturer or tutor's attention; respond to questions to test your knowledge and engage in discussion to help yourself and others learn.

#### **Consultation Sessions**

Teachers offer extra time each week to assist students outside the classroom. This is known as 'consultation time.' You may seek assistance from your teacher on email or in person according to how the teacher has explained this to the class. Attendance during consultation time is optional but you are encouraged to use this extra help to improve your learning outcomes.

#### **Course Materials**

Lecture notes will be made available to you in MyStudy on the Griffith College Portal and you are advised to either print these out and bring them to each class so that extra notes can be added or BYOD (bring your own device) and add extra notes digitally.

#### **Self-Directed Learning**

You will be expected to learn independently. This means you must organise and learn the course content even when you are not specifically asked to do so by your lecturer or tutor. This involves revising the weekly course material. It also means you will need to find additional information for some assessment items beyond that given to you in textbooks and lecture notes, and to construct your own response to a question or topic. All of this requires careful planning of your time. Expect to spend, on average, at least 10 hours per week including class time for each of your courses.

## Program Progression

You are reminded that satisfactory Program Progression requires that attendance in classes is maintained at equal to or greater than 80%, and that GPA is maintained at equal to or greater than 3.5 [please see Griffith College Policy Library - Program Progression Policy - for more information].

## Teacher and course Evaluation

Your feedback is respected and valued by your lecturers and tutors. You are encouraged to provide your thoughts on the course and teaching, both positive and critical, directly to your lecturer and tutor or by completing course and lecturer evaluations via Griffith College's evaluation tool whenever these are available.

## 4. Learning and Teaching Activities

### 4.1 Weekly Learning Activities

Week	Topic	Activity	Readings	Learning Outcomes
1	Introduction to Accounting	Lecture	Chapter 1	1,2
		Tutorial	Introduction to course	
		Workshop	Portal overview	
2	Business Structures	Lecture	Chapter 3	1,2
		Tutorial	Chapter Tutorial/Workshop	
		Workshop	Activity <b>Weekly Content Review 1</b>	
3	Business Transactions	Lecture	Chapter 4	1,2
		Tutorial	Chapter 3 Tutorial/Workshop	
		Workshop	Activity <b>Weekly Content Review 2</b>	
4	Balance Sheet	Lecture	Chapters 5 & 8	1,2,
		Tutorial	Chapter 4 Tutorial/Workshop	
		Workshop	Activity <b>Weekly Content Review 3</b>	
5	Income Statement	Lecture	Chapter 6 & 8	1,2
		Tutorial	Chapter 5 & 8 Tutorial/Workshop	
		Workshop	Activity <b>Weekly Content Review 4</b>	
6	Review for Mid-Trimester Exam	Lecture	Mid Exam Revision	1,2
		Tutorial	Chapter 6	
		Workshop	Tutorial/Workshop Activity <b>Weekly Content Review 5</b>	
7	Statement of Cash Flows	Lecture	Chapter 7	1,2
		Tutorial	Chapter 13	
		Workshop	Tutorial/Workshop Activity	
	<b>Mid-Trimester Exam</b>		<b>Centralised Exam – to be advised</b>	
8	Budgeting	Lecture	Chapter 9	1,2,3
		Tutorial	Chapter 7	
		Workshop	Tutorial/Workshop Activity <b>Weekly Content Review 6</b>	
9	Cost-Volume-Profit Analysis	Lecture	Chapter 10	1,2,3,4
		Tutorial	Chapter 9	
		Workshop	Tutorial/Workshop Activity <b>Weekly Content Review 7</b>	
10	Costing and Pricing	Lecture	Chapter 11	1,2,3,4
		Tutorial	<b>Weekly Content Review 8</b>	
		Workshop		
11	Capital Investment	Lecture	Chapter 12	1,2,3,4,5
		Tutorial	Chapter 11	
		Workshop	Tutorial/Workshop Activity <b>Weekly Content Review 9</b>	
12	Review for Final Exam	Lecture	Final Exam Revision	1,2,3,4,5
		Tutorial	Chapter 12	
		Workshop	Tutorial/Workshop Activity <b>Weekly Content Review 10</b>	

## 5. Assessment Plan

### 5.1 Assessment Summary

Item	Assessment Task	Weighting	Learning Outcomes	Due Date
1	Mid-trimester exam: Chapters 1-6 including part of chapter 8 (excludes Ch 2)	35%	1,2	Week 7
2	Weekly content reviews: Weeks 2-12 (excluding Chapter 13)	10%	1,2,3,4,5	Week 2-12
3	Final exam: Chapters 7-13	45%	3,4,5	Exam Period
4	Weekly Tutorial Homework (excluding week 7)	10%	1,2,3,4,5	Week 2-12

### 5.2 Assessment Detail

#### (1) Mid-trimester examination

The mid-trimester examination is designed to assess your understanding of basic concepts, techniques and principles introduced in Weeks 1 to 5 of the course. The exam covers chapters 1 -6 (excluding chapter 2). Part of Chapter 8 will also be covered.

This assessment item provides early feedback on your performance. The technical cumulative nature of this course requires you to be competent in application of fundamentals to progress successfully through more complex topics introduced in the later parts of each module. The time permitted for the mid-trimester exam is 2 hours in a closed book, supervised examination environment.

An exam advice will be placed on the portal outlining the format of the exam to help you prepare. The exam may consist of multiple choice and/or short answer questions as well as practical content. Questions may include an evaluation of your understanding of the content of real-world financial statements.

#### (2) Weekly Content Reviews

There are 10 weekly reviews in total during the trimester which corresponds with the 10 lecture topics and the chapters from the text book which are studied in this course (excluding Chapter 13). The aim of this assessment item is to encourage you to engage regularly with the course material and the text book and to keep up-to-date with the course material.

The weekly reviews commence in Week 2 and finish in Week 12. We will be closely monitoring how students are progressing. The review will consist of 10 multiple choice questions which will be marked and results given the following week. The review is open book so you are able to use your notes to help you answer the questions.

The scores for the best 8 of 10 weekly reviews will be used to determine your mark for this assessment. Each review is worth 10 marks. Total marks for this assessment item is 80 marks (8 weekly reviews at 10 marks each) which is worth 10% of the total assessment.

Your best 8 scores from the 10 topics will determine your mark for this assessment.

**Note:** If you complete all 10 weekly reviews, the lowest 2 scores will not be included in your final mark for this assessment. If you miss a review for whatever reason, your score will be zero and it becomes one of the 2 reviews that do not count. You are unable to make up a review that you missed.

### **(3) Final examination**

The final exam, conducted at the end of trimester, will assess your overall understanding and level of attainment of the course learning objectives in a closed book, structured examination environment. Topics introduced in Weeks 7 to 11 will be assessed while competency in topics from Weeks 1 to 5 is assumed. Chapters covered in the final exam are 7, 8 (part), 9,10,11,12 and 13. Time permitted in this examination is 2 hours and 30 minutes.

### **(4) Weekly Tutorial Homework**

Commencing from week 2 until week 12 excluding week 7 (10 in total). Your tutor will review each of your homework tutorial assignments for completion each week. All tutorial homework must be handwritten in your workbook and submitted at the beginning of the tutorial class you are enrolled in ONLY. There is 1% allocated to each of the week's homework assignments. If you are absent for any of the tutorials, there is no mark allocated for that week.

## **5.3 Late Submission**

An assessment item submitted after the due date, without an approved extension from the Course Coordinator, will be penalised. The standard penalty is the reduction of the mark allocated to the assessment item by 5% of the maximum mark applicable for the assessment item, for each working day or part working day that the item is late. Assessment items submitted more than five working days after the due date are awarded zero marks.

Please refer to the Griffith College website - Policy Library > Assessment Policy for guidelines and penalties for late submission.

## **5.4 Other Assessment Information**

### **Retention of Originals**

You must be able to produce a copy of all work submitted if so requested. Copies should be retained until after the release of final results for the course.

### **Requests for extension**

To apply for an extension of time for an assignment, you must submit an [Application for Extension of Assignment](#) form to your teacher at least 24 hours before the date the assignment is due. Grounds for extensions are usually: serious illness, accident, disability, bereavement or other compassionate circumstances and must be able to be substantiated with relevant documentation [e.g. [Griffith College Student Medical Certificate](#)]. Please refer to the Griffith College website - Policy Library - for guidelines regarding extensions and deferred assessment.

### **Return of Assessment Items**

1. Marks awarded for in-trimester assessment items, except those being moderated externally with Griffith University, will be available on the Student Portal within fourteen [14] days of the due date. This does not apply to the final assessment item in this course (marks for this item will be provided with the final course result).
2. Students will be advised of their final grade through the Student Portal. Students can review their exam papers after student grades have been published (see relevant Griffith College Fact Sheet for allocated times at Support> Factsheets). Review of exam papers will not be permitted after the final date to enrol.

3. Marks for **all** assessment items including the final exam (if applicable) will be recorded in the Moodle Course Site and made available to students through the Moodle Course Site.

*The sum of your marks overall assessment items in this course does not necessarily imply your final grade for the course. Standard grade cut off scores can be varied for particular courses, so you need to wait for the official release of grades to be sure of your grade for this course.*

## 6. Policies & Guidelines

Griffith College assessment-related policies can be found in the [Griffith College Policy Library](#) which include the following policies:

Assessment Policy, Special Consideration, Deferred Assessment, Alternate Exam Sitting, Medical Certificates, Academic Integrity, Finalisation of Results, Review of Marks, Moderation of Assessment, Turn-it-in Software Use. These policies can be accessed using the 'Document Search' feature within the [Policy Library](#)

**Academic Integrity** Griffith College is committed to maintaining high academic standards to protect the value of its qualifications. Academic integrity means acting with the values of honesty, trust, fairness, respect and responsibility in learning, teaching and research. It is important for students, teachers, researchers and all staff to act in an honest way, be responsible for their actions, and show fairness in every part of their work. Academic integrity is important for an individual's and the College's reputation.

All staff and students of the College are responsible for academic integrity. As a student, you are expected to conduct your studies honestly, ethically and in accordance with accepted standards of academic conduct. Any form of academic conduct that is contrary to these standards is considered a breach of academic integrity and is unacceptable.

Some students deliberately breach academic integrity standards with intent to deceive. This conscious, pre-meditated form of cheating is considered to be one of the most serious forms of fraudulent academic behaviour, for which the College has zero tolerance and for which penalties, including exclusion from the College, will be applied.

However, Griffith College also recognises many students breach academic integrity standards without intent to deceive. In these cases, students may be required to undertake additional educational activities to remediate their behaviour and may also be provided appropriate advice by academic staff.

As you undertake your studies at Griffith College, your lecturers, tutors and academic advisors will provide you with guidance to understand and maintain academic integrity; however, it is also your responsibility to seek out guidance if and when you are unsure about appropriate academic conduct.

In the case of an allegation of a breach of academic integrity being made against a student he or she may request the guidance and support of a Griffith College Student Learning Advisor or Student Counsellor.

Please ensure that you are familiar with the Griffith College Academic Integrity Policy; this policy provides an overview of some of the behaviours that are considered breaches of academic integrity, as well as the penalties and processes involved when a breach is identified.

For further information please refer to the Griffith College website - Policy Library > Academic Integrity Policy

### **Reasonable Adjustments for Assessment – The Disability Services policy**

The Disability Services policy (accessed using the Document Search' feature with the [Policy Library](#)) outlines the principles and processes that guide the College in making reasonable adjustments to assessment for students with disabilities while maintaining academic robustness of its programs.

### **Risk Assessment Statement**

There are no out of the ordinary risks associated with this course.

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