



1. General Course Information

1.1 Course Details

Course Code:	1102AFE
Course Name:	Accounting for Decision Making
Trimester:	Trimester 3 2021
Program:	Associate Degree in Commerce & Business Diploma of Commerce Diploma of Hotel Management
Credit Points:	10
Course Coordinator:	Marion Higgins
Document modified:	15 October 2021

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 teacher can be contacted via the email system on the portal.

Name	Email
Marion Higgins	marion.higgins@staff.griffithcollege.edu.au

1.3 Staff Consultation

Your teacher is available each week for consultation outside of normal class times. Times that your teacher will be available for consultation can be found on the Moodle Course Site.

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 Recall knowledge of the fundamental principles of Accounting principles and apply relevant accounting concepts to simple business scenarios
- 2 Identify the structure and content of basic financial statements and evaluate the overall financial position and performance of a business
- 3 Apply knowledge of budgeting, profit planning and cost-volume-profit analysis, in order to contribute information to assist managers in short term tactical decision-making.
- 4 Describe principles of capital investment analysis and working capital management



2.3 Generic Skills and Capabilities

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 and Capabilities		Taught	Practised	Assessed
Acquisition of discipline knowledge and skills with critical judgement		✓	✓	✓
Communication and collaboration		✓	✓	✓
Self-directed and active learning		✓	✓	✓
Creative and future thinking		✓	✓	
Social responsibility and ethical awareness		✓	✓	
Cultural competence and awareness in a culturally diverse environment		✓	✓	



3. Learning Resources

3.1 Required Learning Resources

Prescribed Text

Birt, J, Chalmers, K, Maloney, S, Brooks, A, Oliver, J. (2017). 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

1102AFE eWorkbook.

This will be available online on the 1102AFE Course page. It contains all the practical work for both learning content and learning experience sessions.

A non-programmable scientific calculator (preferred model: CASIO fx series).

3.2 Recommended Learning Resources

Griffith University Library Proxy

As a Griffith College Student, you can access the following databases:

- [Ebook Central \(ProQuest\) \(EBL and ebrary\)](#)
- [EBSCOhost](#)
- [JSTOR](#)
- [Ovid](#)
- [ProQuest](#)
- [Taylor & Francis Online](#)
- [Wiley Online Library](#)

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.

Griffith College is committed to ensuring academic integrity is understood and maintained by all staff and students. All students learn about academic integrity through engagement with the Academic Integrity online modules within the suite of Academic and Professional Studies courses.

Services and Support provides a range of services to support students throughout their studies including academic advice and assignment help from Student Learning Advisors, and personal and welfare support from Student Counsellors.

[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 Information about your Learning

Attendance

You are expected to actively engage in all learning experiences and learning activities which underpin the learning content in this course. You are expected to engage with the learning content and learning activities outside of timetabled class times. This requires you to be an active agent of your learning. You are expected to bring all necessary learning resources to class such as the required textbook and /or Workbook. In addition, you are encouraged to 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 Learning

In order to enhance your learning, you need to prepare before participating in the learning experiences. Absorb the learning content and complete the learning activities that are provided online before you attend the scheduled learning experiences. Make sure you complete the learning activities set each week; they are designed to support your learning. Active participation in your learning will enhance your success. Ask questions when something is unclear or when you want to bring some issue to your teacher'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 Learning Materials

Learning materials are made available to you in MyStudy on the Griffith College Portal. The learning materials are arranged in Modules. In each Module you will find Learning Content, Learning Experiences and Learning Activities. **Learning Content** will be engaged with prior to the scheduled **Learning Experience (your weekly class)**. This will ensure you are prepared for the scheduled Learning Experience by being aware of the content to be covered and therefore will be able to actively participate in the session. **Learning Activities** are accessed after the scheduled session for purposes of review, consolidation of learning, and preparation for the Evidence of Learning tasks (assessment) in the course.

In addition, **Anytime Anywhere** learning material is provided in the course. This learning material provides support, interactive tools and directions for students who occasionally cannot attend the weekly scheduled Learning Experience (either in person or on Zoom) perhaps due to illness or other commitments. The Anytime Anywhere learning material should also be used in conjunction with Learning Content and Learning Activities resources.

Self-Directed Learning

You will be expected to learn independently. This means you must organise and engage with the course learning content even when you are not specifically asked to do so by your teacher. The weekly guide will be helpful to organise your learning. This involves revising the weekly course learning material and completing the learning activities. It also means you will need to find additional information to evidence your learning (assessment) beyond that given to you, 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 teachers. You are encouraged to provide your thoughts on the course and teaching, both positive and critical, directly to your teacher or by completing course and teacher evaluations via Griffith College's evaluation tool whenever these are available.



4. Learning Content, Learning Activities and Learning Experiences

4.1 Modules for Learning and Weekly Learning Content, Learning Activities and Learning Experience





	Learning Content 	Learning activities 	Learning experiences 	Evidence of learning 	Learning outcome 
Week	Module 1: Introduction to Accounting and Financial Statements				
1	Introduction to Accounting	Reading: Chapter 1 Watch LC clips eWorkbook Ch.1 LC exercises Forum participation	Course introduction eWorkbook Ch.1 LC review eWorkbook Ch.1 LE exercises	Weekly Content Review Online Quiz Ch.1 (2%)	1
2	Business Structures	Reading: Chapter 3 Watch LC clips eWorkbook Ch.3 LC exercises Forum participation	eWorkbook Ch.3 LC review eWorkbook Ch.3 LE exercises exercises	Weekly Content Review Online Quiz Ch.3 (2%)	1
3	Business Transactions	Reading: Chapter 4 Watch LC clips eWorkbook Ch.4 LC exercises Forum participation	eWorkbook Ch.4 LC review eWorkbook Ch.4 LE exercises exercises	Weekly Content Review Online Quiz Ch.4 (2%)	1
	Module 2: Presentation and Analysis of Financial Statements				
4	Balance Sheet	Reading: Chapter 5 & 8 Watch LC clips eWorkbook Ch.5 LC exercises Forum participation	eWorkbook Ch.5 LC review eWorkbook Ch.5 LE exercises exercises	Weekly Content Review Online Quiz Ch.5 (2%) Module 1 Assessment Task due end of this week (10%)	2
5	Income Statement	Reading: Chapter 6 & 8 Watch LC clips eWorkbook Ch.6 LC demo exercises Forum participation	eWorkbook Ch.6 LC review eWorkbook Ch.6 LE exercises	Weekly Content Review Online Quiz Ch.6 (2%)	2 1
6	Statement of Cash Flows	Reading: Chapter 7 & 8 Watch LC clips eWorkbook Ch.7 LC exercises Forum participation	eWorkbook Ch.7 LC review eWorkbook Ch.7 LE exercises exercises	Weekly Content Review Online Quiz Ch.7 (2%)	2
7	Revision for Mid Exam	Watch LC clips eWorkbook mid exam revision exercises Forum participation	eWorkbook LE mid exam revision exercises exercises	No Weekly Content Review this Week Mid Trimester Exam Quiz – Conducted in Exam Period this Week (25%)	2

Module 3: Budgeting and Business Cost Analysis					
8	Introduction to Budgeting	Reading: Chapter 9 Watch LC clips eWorkbook Ch.9 LC exercises Forum participation	eWorkbook Ch.9 LC review	Weekly Content Review Online Quiz Ch.9 (2%)	3
			eWorkbook Ch.9 LE exercises		2
9	Cost-Volume-Profit Analysis	Reading: Chapter 10 Watch LC clips eWorkbook Ch.10 LC demo exercises Forum participation	eWorkbook Ch.10 LC review eWorkbook Ch.10 LE exercises	Weekly Content Review Online Quiz Ch.10 (2%)	3
10	Costing and Pricing in an Entity	Reading: Chapter 11 Watch LC clips eWorkbook Ch.11 LC exercises Forum participation	eWorkbook Ch.11 LC review eWorkbook Ch.11 LE exercises	Weekly Content Review Online Quiz Ch.11 (2%)	3
Module 4: Capital Investment Decisions					
11	Capital Investment Decisions	Reading: Chapter 12 Watch LC clips eWorkbook Ch.12 LC activities Forum participation	eWorkbook Ch.12 LC review eWorkbook Ch.12 LE activities	Weekly Content Review Online Quiz Ch.12 (2%)	4
12	Revision for Final Exam	Watch LC clips eWorkbook final exam revision activities Forum participation	eWorkbook LE mid exam revision activities		3,4



5. Evidence of Learning (Assessment Plan)

5.1 Evidence of Learning Summary

	 Evidence of learning	 Weighting	 Learning outcome	 Due Date
1	Weekly Online Content Review	20%	1,2,3,4	End of Week 1-6 and 8 -11
2	Module 1 Assessment Task	10%	1	End of Week 4
3	Mid Trimester Exam-Moodle Quiz	25%	2	End of Week 7
4	Final Exam – Moodle Quiz	45%	3,4	Exam Period

5.2 Evidence of Learning Task Detail

(1) Weekly Content Reviews

There are ten (10) weekly reviews in total during the trimester, which corresponds with the ten (10) learning content topics and the chapters from the textbook which are studied in this course. This assessment item aims to encourage you to engage regularly with the course material and the textbook and keep up-to-date with the course material.

The weekly reviews commence in Week 1 and finish in Week 11. The online quizzes will only be open on the last day of each week, for 48 hours. Students will have only one attempt and a designated time limit to complete each Quiz.

We will be closely monitoring how students are progressing. The review will consist of 10 multiple choice questions in an online quiz which will be marked and feedback is given immediately. The review is an open book quiz, so you can use your notes to help you answer the questions.

The scores for the 10 weekly reviews will be used to determine your mark for this assessment. Each review is worth 10 marks and 2%. Total marks for this assessment item are 100 marks which is worth 20% of the total assessment.

(2) Module 1 Assessment Task

This assessment task is due at the end of Week 4 and is designed to assess your understanding of basic concepts, techniques and principles introduced in Weeks 1 to 3 of the course. The assignment covers chapters 1, 3 & 4 and may consist of short answer questions as well as practical content introduced in the first three weeks of the course. You will have **TWO (2) whole days to complete** this assessment task. Further information about the assessment will be provided closer to the due date on your 1102AFE Moodle course page.

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

(3) Mid-trimester examination

The mid-trimester online examination is an open book Moodle quiz designed to assess your understanding of basic concepts, techniques and principles introduced in Weeks 4 to 6 of the course. The exam covers chapters 5 - 7. 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.

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. Further information about the Mid-trimester Exam Moodle Quiz will be provided closer to your exam period on your 1102AFE Moodle course page

(4) Final examination

The final exam is an open book online Moodle quiz conducted at the end of trimester. The exam will assess your overall understanding and level of attainment of the course learning objectives. Topics introduced in Weeks 8 to 11 will be assessed while competency in topics from Weeks 1 to 5 is assumed. Chapters covered in the final exam are 9,10,11 and 12.

Exam advice will be placed on the portal outlining the exam format to help you prepare. The exam may consist of multiple choice and/or short answer questions as well as practical content. Further information about the Final Exam Moodle Quiz will be provided closer to your exam period on your 1102AFE Moodle course page.

NOTE: To obtain a minimum pass grade for the course you will have to achieve an overall combined result from **all** assessments of 50%.

5.3 Late Submission

An evidence of learning (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. Evidence of learning 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 Information about Evidence of Learning

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 evidence of learning item, 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 Evidence of Learning Items

1. Marks awarded for in-trimester evidence of learning 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 evidence of learning 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 final exam papers after student grades have been published. Review of final exam papers will not be permitted after the final date to enrol.

3. Marks for **all** evidence of learning 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 of evidence of learning 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 Sitings](#), [Medical Certificates](#), [Academic Integrity](#), [Finalisation of Results](#), [Review of Marks](#), [Moderation of Assessment](#), [Turn-it-in Software Use](#). These policies can be accessed 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 teachers 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 within 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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