



BUSINESS SCHOOL

Course Outline 2020
BUSADMIN 764: ACCOUNTING (15 POINTS)
Quarter 1 (1202)

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.

Course advice

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 (LO)

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

#	Learning outcome	Graduate profile capability*
LO1	Identify and describe the users of accounting information and its context in the market.	1. Disciplinary knowledge and practice
LO2	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 financial management of a business.	1. Disciplinary knowledge and practice 2. Critical thinking 3. Solution seeking
LO3		2. Critical thinking

#	Learning outcome	Graduate profile capability*
	Give examples of how the choice of accounting policies has affected the quality of reported earnings for selected public companies, and justify the effective choices.	5b. Integrity
LO4	Apply cost behaviour, break-even analysis and relevant costing to decision-making.	2. Critical thinking
LO5	Demonstrate an understanding of the budget process and budgeting techniques to provide management information.	2. Critical thinking 3. Solution seeking
LO6	Explain and apply cost allocation methodologies in providing costing information for decision-making.	2. Critical thinking 3. Solution seeking

* See the graduate profile this course belongs to at the end of this course outline.

Content outline

Week / Module	Topic	Relevant learning resources/activities	Assessment due this period
Week 1	Accounting in Context	Chapter 1	
Week 2	The Accounting Model and Fundamentals	Chapter 2 Chapter 4	
Week 3	Understanding Financial Statements – Part 1	Chapter 5 Chapter 6 Chapter 7 <i>For Equity refer to course materials, ignore textbook Chapter 8</i>	
Week 4	Understanding Financial Statements – Part 2	Chapter 9 Chapter 10	Assignment 1
Week 5	Financial Analysis	Chapter 3 Chapter 11	
Week 6	Mid-Quarter Test	Mid-Quarter Test	Mid-Quarter Test
Week 7	Financial Management	Readings as per Week 7 resources on CANVAS – no textbook readings	
Week 8	Cost Behaviour and Analysis	Chapter 12	

Week / Module	Topic	Relevant learning resources/activities	Assessment due this period
Week 9	Budgets and Control	Chapter 14 Chapter 15	Assignment 2
Week 10	Costing and Cost Allocation	Chapter 13	
Week 11			Examination 28 March

Learning and teaching

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

Teaching staff

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Learning resources

The optional text for this course is: Marshall, McManus and Viele. (2017) Accounting: *What the Numbers Mean* (11th edition) ISBN 9781259535314, McGraw-Hill Education.

NOTE: Students are advised NOT to purchase the e-book as it will not be possible to use it in the final exam.

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

Assessment information

Assessment task	Weight %	Group and/or individual	Submission
Assignment 1	10%	Individual	Written
Mid-Quarter Test	30%	Individual	Written
Assignment 2	10%	Individual	Written
Final Exam	50%	Individual	Written

Pass requirements

To pass this course a student must achieve at least 50% in the overall course assessments.

Specific comments regarding the assessment tasks are described in the following sections.

Final Examination

The final examination is of two hours duration. It is typically scheduled to be held on a Saturday and you will be advised by the University of Auckland's Examinations Office of

the time and the venue towards the end of the Quarter. The full Quarter's work is examinable and will include both quantitative and conceptual questions. Further guidance on content and format will be given towards the end of the Quarter.

Mid-Quarter test

The test will be held during your enrolled lecture time. It is an examination of the material covered in the weeks prior to the test and the coverage will be advised in lectures.

The test will include both quantitative and conceptual questions. Although the questions may be similar to the assignments, do not expect to see identical exercises.

Assignments

The assignments provide an opportunity to practise your analytical and communication skills. It is an opportunity for you to gain high marks to assist with your final grading, as you have ample time to complete the assignment. You should be aware that, whereas obtaining a high grade would also require high assignment marks, the converse is not always true. The assignments will be made available on Canvas.

Please hand in your assignment to the lecturer in lectures.

It is acknowledged that students often work together on assignments. To gain benefit from this practice, you are advised to separate from the team when writing up the work. Any copying will be dealt with (refer to the 'Academic Integrity' section below).

The total assignment work constitutes 20% of the final grade. A suggested solution is included with returned assignments. The solution will provide some useful feedback, in that the markers will identify key areas where your work could be improved. Markers are not required to correct your answers so the onus is on you to work through the solution once it has been returned.

Late assignments cannot be accepted for grading. If an assignment is missed for aegrotat or compassionate reasons, please present the evidence to your lecturer as soon as possible so the circumstances can be taken into consideration. If you have any queries regarding the marking and recording of assignment marks, please see the lecturer.

Further details, where applicable, on these assessments will be provided in lectures and on CANVAS.

Description of assessment tasks

Assessment task	Learning outcome to be assessed
Assignment 1 – a short, written assignment that covers the materials in weeks 1 to 3.	1, 2
Mid-Quarter Test – the test is scheduled during the class session in week 6. The test is for approximately 75 minutes plus some additional reading time. The test covers the materials from week 1 to 5.	1,2, 3
Assignment 2 - a short, written assignment that covers that materials in weeks 1 to 7.	2, 4
Final Exam – the Exam is 2 hours in duration plus some reading time and it covers the entire Quarter's materials.	1, 2, 3, 4, 5, 6

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.

Academic integrity

The University of Auckland will not tolerate cheating, or assisting others to cheat, and views cheating in coursework as a serious academic offence. The work that a student submits for grading must be the student's own work, reflecting his or her learning. Where work from other sources is used, it must be properly acknowledged and referenced. This requirement also applies to sources on the worldwide web. A student's assessed work may be reviewed against electronic source material using computerised detection to provide an electronic version of their work for computerised review.

Student feedback

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 website.

Graduate profile for Postgraduate Diploma in Business

The following six themes represent the capabilities that the Business School seeks to foster in all of its graduates. The development of these capabilities does not come all at once, but rather is expected to build from year to year. Each course is not expected to contribute to all capabilities, but each course will have its own goals and learning outcomes that relate to the overall development of this profile.

Graduate Profile

1. Disciplinary knowledge and practice

Graduates will be able to demonstrate advanced knowledge of general management theory and apply this effectively in a range of contexts.

2. Critical thinking

Graduates will be able to effectively evaluate and synthesise evidence from multiple sources to develop coherent and evidence-based arguments.

Graduate Profile

3. Solution seeking

Graduates will be able to frame and analyse complex problems, develop practical solutions, and understand the impact and implications of planned implementation.

4. Communication and engagement

Graduates will be able to work effectively in teams and engage varied audiences by communicating professionally using multiple formats.

5. Independence and integrity

Graduates will be able to engage in independent and ethical decision-making and behaviour, demonstrating self-reflection and self-management in complex and ambiguous situations.

6. Social and environmental responsibility

Graduates will recognise, in relation to their field, the potential significance of the principles underpinning the Treaty of Waitangi and sustainability, and demonstrate capability to shape business practice accordingly where appropriate.