Unit Outline 2013
Faculty of Business, Government and Law

Unit Title  Accounting for Managers
Unit Number  5617

This Unit Outline must be read in conjunction with:

a)  *UC Student Guide to Policies*, which sets out University-wide policies and procedures, including information on matters such as plagiarism, grade descriptors, moderation, feedback and deferred exams, and is available at *(scroll to bottom of page)*

b)  *UC Guide to Student Services*, and is available at *(scroll to bottom of page)*

c) Any additional information specified in section 6h.
1: General Information

1a Unit title                           Accounting for Managers

1b Unit number                        5617

1c Teaching Period and year offered   Semester 1, 2013

1d Credit point value                3cps

1e Unit level                        1

1f Name of Unit Convener and contact details (including telephone and email)
Peter Graham                          Room 6C 25
Phone: 6201 2734                      Phone: 6206 8810
Email: peter.graham@canberra.edu.au   Email: BGLAdminEnquiries@canberra.edu.au

1g Administrative contact details
Name                                    Faculty of Business, Government & Law Administration Office
Office                                  Room 6C38
Phone                                   6206 8810
Email                                   BGLAdminEnquiries@canberra.edu.au

1h E-mail communication

The University provides you with a student e-mail address. The University uses this address for official correspondence and it is used for Moodle access. Use of non-student e-mail addresses to communicate will lead to delay or non-response. You are strongly advised to check your student email account regularly for new messages. Information on how to access your student e-mail and how to re-direct it to your private e-mail account is available at: http://www.canberra.edu.au/itm/student-support/communication/email

When communicating by e-mail please use the same thread for the same topic otherwise confusion and errors may arise.
2: Academic Content

2a Unit description and learning outcomes
Accounting for Managers provides non-accounting students with insights into the relevance of financial information for business planning and investment decisions. It consists of three interrelated parts: (i) examinations of the nature, meaning and purpose of financial information; (ii) discussion of management's corporate governance responsibilities with respect to the reliability of financial information; and (iii) case studies in business problem-solving, involving the use, where appropriate, of accounting and spreadsheet software.

Students will be able to:
1. describe and critically evaluate the respective roles of the accountant, financial controller, treasurer and auditor in public and private enterprise;
2. outline the concept of corporate governance as it relates to the reliability of financial information;
3. interpret, analyse and use information contained in published financial reports for making informed investment decisions;
4. interpret, analyse and use management accounting information for business planning and control;
5. evaluate capital investments using the principles of discounted cash flow; and use accounting and spreadsheet software to support decision-making.
6. In addition to having acquired subject specific knowledge, students should also have improved their generic skills, such as:
   a. report writing;
   b. problem solving;
   c. the ability to act and think independently;
   d. the ability to collaborate with colleagues; and
   e. in the use of information technology.

2b Generic skills
This unit is just one component of your degree studies. Across the whole course leading to your degree you are expected to develop skills and attributes across five generic areas – see http://www.canberra.edu.au/learning-teaching/student-support/uc-graduate-attributes.

It is not expected that all generic skills will be equally dealt with in the one unit.

This unit concentrates on particular generic skills as indicated below.

<table>
<thead>
<tr>
<th>UC Generic Skills</th>
<th>Related unit learning outcome</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Communication - The ability to present knowledge, ideas and opinions effectively and communicate within and across professional and cultural boundaries.</td>
<td>1, 2, 3, 4, 5</td>
</tr>
<tr>
<td>2. Analysis and inquiry - The ability to gather information, and to analyse and evaluate information and situations in a systematic, creative and insightful way.</td>
<td>3, 4, 5</td>
</tr>
<tr>
<td>3. Problem solving - The ability to apply problem-solving process in novel situations; to identify and analyse problems then formulate and implement solutions.</td>
<td>2, 3, 4, 5</td>
</tr>
<tr>
<td>4. Working independently and with others - The ability to plan their own work, be self-directed and use interpersonal skills and attitudes to work collaboratively.</td>
<td>1, 2, 3, 4, 5</td>
</tr>
<tr>
<td>5. Professionalism &amp; social responsibility - The capacity and intention to use professional knowledge and skills ethically and responsibly, for the benefit of others and the environment.</td>
<td>1, 2, 3, 4, 5</td>
</tr>
</tbody>
</table>
2c  Prerequisites and/or co-requisites  Nil

3:  Delivery of Unit and Timetable

3a  Delivery mode
This unit will be delivered as standard, face to face - in a blended learning mode, that is on-campus in standard teaching periods with a mix of weekly lectures and tutorials and on-line activities.

3b  Timetable of activities, such as lectures/ tutorials/ practicals/ field classes, showing key dates and topics

<table>
<thead>
<tr>
<th>Week</th>
<th>Monday</th>
<th>Public holidays</th>
<th>Lectures</th>
<th>Tutorials</th>
<th>Text book chapter</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>4/2</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>11/2</td>
<td></td>
<td>Business Sustainability Business Structures</td>
<td>1.31, 1.35, 1.37 Note for 1.31: AASB website is: <a href="http://www.aasb.gov.au">www.aasb.gov.au</a></td>
<td>chapter 2, chapter 3</td>
</tr>
<tr>
<td>3</td>
<td>18/2</td>
<td></td>
<td>Business Transactions</td>
<td>2.39, 2.45, 2.46, 2.27, 3.32</td>
<td>chapter 4</td>
</tr>
<tr>
<td>4</td>
<td>25/2</td>
<td></td>
<td>Balance Sheet</td>
<td>4.11, 4.25, 4.30 Learning Journal submission A should be submitted to your tutor during tutorial</td>
<td>chapter 5</td>
</tr>
<tr>
<td>5</td>
<td>4/3</td>
<td></td>
<td>Income Statement and Statement of Changes in Equity</td>
<td>5.34, 5.37, 5.40, 5.46</td>
<td>chapter 6</td>
</tr>
<tr>
<td>7</td>
<td>18/3</td>
<td></td>
<td>Review Test</td>
<td>7.27, 7.37, 7.39, 7.48</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>25/3</td>
<td>Mid semester break – no lectures or tutorials</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>1/4</td>
<td>Easter Monday 1/4</td>
<td>Analysis and Interpretation of Financial Statements</td>
<td>Presentations for groups A, B and C, D</td>
<td>Chapter 8</td>
</tr>
<tr>
<td>10</td>
<td>8/4</td>
<td></td>
<td>Budgeting</td>
<td>8.40, 8.46 Presentation for group E</td>
<td>chapter 9</td>
</tr>
<tr>
<td>12</td>
<td>22/4</td>
<td>Anzac Day 25/4</td>
<td>No lecture – ANZAC day</td>
<td>10.18, 10.20, 10.42, 10.46</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>29/4</td>
<td></td>
<td>Capital Investment</td>
<td>11.21, 11.23, 11.30 Presentation for group G</td>
<td>chapter 12</td>
</tr>
<tr>
<td>14</td>
<td>6/5</td>
<td></td>
<td>Revision</td>
<td>12.16, 12.17, 12.18, 12.25 Presentation for group H if required</td>
<td></td>
</tr>
</tbody>
</table>

Tutorials are not scheduled for week one of the semester.
3c  Timetabling information

For timetable information go to http://www.canberra.edu.au/student-services/timetable/home. The tutorial to which you are enrolled will be shown on your MyUC website.

4:  Unit Resources

4a  Lists of required texts/readings


The textbook is available from the co-op bookshop on campus.

Check for any readings provided from e-reserve on the Moodle site for this unit. Otherwise, unit readings and resources may be found by going to http://webpac.canberra.edu.au/screens/unitbooklist.html (for print materials) and https://docutek.canberra.edu.au/eres/courseindex.aspx?error=&page=search (for electronic materials) where these have been provided. You may also access http://www.canberra.edu.au/library/research-gateway/databases.

4b  Materials and equipment

It is recommended that students have a non-programmable calculator for use in the unit throughout the semester.

4c  Unit website

To find your unit site online, login to LearnOnline(Moodle) using your student ID. Students are expected to regularly check the site. Information relating to the learning journal, group presentation, review test and final exam may be posted onto this site during the semester. Student grades for continuous assessment items will also be posted on this site.

5:  Assessment

5a  Assessment overview

<table>
<thead>
<tr>
<th>Assessment item (including exams held in the exam period)</th>
<th>Due date of assignments</th>
<th>Weighting (total to equal 100%)</th>
<th>Addresses learning outcome(s)</th>
<th>Related generic skill(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Learning Journal submission A</td>
<td>In your tutorial – week 4</td>
<td>2%</td>
<td>1, 2, 3, 6b, 6c</td>
<td>1, 2, 3, 4, 5</td>
</tr>
<tr>
<td>Learning Journal submission B</td>
<td>In your tutorial – week 13</td>
<td>8%</td>
<td>1, 2, 3, 4, 5, 6b, 6c</td>
<td>1, 2, 3, 4, 5</td>
</tr>
<tr>
<td>Review Test</td>
<td>Thursday 21st March 2013 at 11:30 in 14B01</td>
<td>20%</td>
<td>1, 2, 3, 6b, 6c</td>
<td>2, 3, 4, 5</td>
</tr>
<tr>
<td>Group Presentation</td>
<td>During Tutorial Time (weeks 9, 10, 11, 13 &amp; 14)</td>
<td>20%</td>
<td>1, 2, 3, 6b, 6c, 6d, 6e</td>
<td>1, 2, 3, 4, 5</td>
</tr>
<tr>
<td>Final Exam</td>
<td>Exam Period</td>
<td>50%</td>
<td>1, 2, 3, 4, 5, 6a, 6b, 6c</td>
<td>1, 2, 3, 4, 5</td>
</tr>
</tbody>
</table>
5b Details of each assessment item

Learning Journal submissions A & B

Description: A learning journal is a weekly diary of a student’s reflections on learning activities conducted during the semester. Learning activities may include the lecture, tutorials, reading of the text, homework, self study tools on moodle, assessment items and other study activities.

Reflections that are documented in the journal should be aimed at looking back at each week of study in the unit and:

1. Identifying any issues that are yet to be resolved by the student. Students may then seek to find solutions to these issues by talking with fellow students, their tutor/lecturer, attending your tutorial or through further reading

2. Documenting the major point that has been achieved during the week.

Further reflections made by the student should be added to the journal at any time during the semester when further learning on these issues takes place.

Expectations/Assessment Criteria: A weekly journal entry is expected to be between one or two paragraphs in length and no more than one page double-spaced. The length of each journal entry may vary between students and weeks dependent upon the needs of each student. The major requirement of the journal entries is that it is reflective of weekly learning objectives as specified in the lecture notes, text book and the learning activities that are required to be undertaken by the student.

Students will be required to submit their journals for checking to their tutor during tutorial time in:

- Submission part A - Week 4 (journals for weeks 1, 2 & 3); and
- Submission part B - Week 13 (journals for weeks 4, 5, 6, 7, 8, 10, 11 & 12)

Examples of Journal entries will be provided www.learnonline.canberra.edu.au (Moodle).

Allocation of Marks:

- Adequate documentation of weekly unresolved issues, solutions to issues and major achievement for the week (10 weeks x 1 mark per week)
  - Submission A 2 marks
  - Submission B 8 marks
  - Total 10 marks

Submission of journals – journals must be submitted to your tutor during the specified tutorial as stated above. If this is not possible, then your journal must be submitted to the Accounting for Managers box number 39, level B, building 6 (clearly specify the name of your tutor on the assignment submission sheet to ensure the journal is marked by your tutor).

Review Test

Description: An 80 minute review test will be held during lecture 7 (Thursday 11:30 – 13:30 on 21st March 2013). Students should be seated at 11:30am with your bags placed at the front of the lecture theatre. The test will commence as soon as the test papers are distributed to students. The test will cover material relating to chapters 1, 2, 3, 4, 5 and 6 of your text-book.

The review test format is multiple-choice. The review test will include both theory and practical questions. Theory questions may relate to definitions or examples of key concepts. Practical questions may require calculations. Test questions will be drawn from the text book, homework questions and lecture.

Students will be provided with a review test question paper and a multiple choice answer sheet prior to the commencement of the test. Students should complete the multiple choice answer sheet using a 2B pencil by circling the correct response.
Permitted materials: non-programmable calculator, pencil, sharpener and eraser. A non-electronic language dictionary is also permitted. The test will be a closed book exam.

**Group Presentation**

**Description:** Students will be required to make a short presentation to your tutorial group at one of the tutorial sessions during the semester. Students will make their presentation as part of a small group of students from your tutorial class (between two and four students per group). Presentation will be no more than ten minutes in length. Presentations will be held at the commencement of tutorials from weeks 9, 10, 11, 13 and 14. **Students will be assigned to a presentation week during tutorials in week six,** so make sure you are present at this tutorial. If you are ill or unable to attend, please contact your tutor (or the unit convenor) to make sure you are assigned a presentation date and topic.

The presentation case studies are derived from the Birt et al (2012) text book and the case numbers appear below:

<table>
<thead>
<tr>
<th>Tutorial Week</th>
<th>Presentation Topics</th>
</tr>
</thead>
</table>
| 9             | Group A: Analysis of Business Cases 1.42  
|               | Group B: Analysis of Business Cases 2.57  
|               | Group C: Analysis of Business Cases 3.45  
|               | Group D: Analysis of Business Cases 4.38  |
| 10            | Group E: Analysis of Business Cases 5.50  |
| 11            | Group F: Case study 6.43                   |
| 12            | No presentations scheduled this week due to ANZAC day holiday |
| 13            | Group G: Case Study 7.51                   |
| 14            | Group H: Case Study 8.48                   |

Students will be expected to obtain contact details of all other members of their presentation group and to maintain communication with group members regarding progress or difficulties encountered in preparing for the presentation. Please make sure that you start preparing for your presentation early. Marks will be allocated in the presentation as follows:

<table>
<thead>
<tr>
<th>Allocation of Marks for Presentation</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quality and Relevance of Presentation Content</td>
<td>40%</td>
</tr>
<tr>
<td>Oral Communication Skills (clear speech, not reading, addressing audience)</td>
<td>20%</td>
</tr>
<tr>
<td>Quality of Materials (Presentation materials &amp; Class Handouts, written communication skills)</td>
<td>20%</td>
</tr>
<tr>
<td>Class Involvement</td>
<td>20%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

**Final examination**

A three-hour final examination will be held during the University examination period. You will need to arrange your affairs to be available to sit the final examination at any time during this period.

Materials permitted in the examination will be:
Two sides of A4 handwritten notes on one page.
Calculator - non-programmable
Non-electronic Language Dictionary

The final examination must be completed in ink or ballpoint pen, with each question started on a new page and the question number entered in the box at the top right hand side of the page.
5c **Supplementary assessment**


5d **Special consideration**

For examinations administered by the Examinations Office see the deferred examination policy at https://guard.canberra.edu.au/policy/policy.php?pol_id=3176


3.14 Special consideration is given to students whose performance in a unit may be affected by unavoidable and adverse circumstances. Special consideration will normally result in extensions of time for submission of assessment items (see Procedures 3.9) or deferred examinations (see the Deferred Examination Policy).


3.14 Applications for an extension to the due date for submission of an assessment item on the grounds of illness or other unavoidable and verifiable personal circumstances (that is, special consideration) should be submitted according to the procedures described in the unit outline for the relevant unit. For advice on documentary evidence to support applications for extensions, please refer to the Assessment Guide that supports these procedures. Students should apply for extensions before the due submission date, and are advised to do so as early as possible. Applications after the due submission date may be considered only in exceptional circumstances.

For information on processes for deferred exams, see the Deferred Examination Policy and the Deferred Examination Procedures and on supplementary assessment, see the Supplementary Assessment Policy.

5e **Due dates for assessment**

All assignments are required to be submitted by the due date.

There is no requirement for lecturers to mark assessment items that are submitted late. However in this unit the following practice will be followed.

- Late assessment which is submitted within 7 days of the specified submission date and time will be accepted for marking. However, 5% of the total marks allocated for that item of assessment will be deducted for each day the assessment is overdue.

- Late assessment submitted more than 7 days after the prescribed date and time will not be accepted for marking. In this case a student will not receive any marks for the relevant piece of assessment.

If for any reason you are unable to do an assignment by the due date you must submit, to the lecturer, a request for an extension in writing **before** the due date (unless impossible) setting out in detail the genuine and exceptional reason for requesting the extension. If there is a medical or counselling reason for the extension request it must be accompanied by a medical or counselling certificate which clearly states:

- that you were unfit to complete the assignment;
- the date of the medical or counselling consultation; and
- the period for which you were / are / will be unfit to complete the assignment.
5f Academic Integrity

Students have a responsibility to uphold University standards on ethical scholarship. Good scholarship involves building on the work of others and use of others’ work must be acknowledged with proper attribution made. Cheating, plagiarism, and falsification of data are dishonest practices that contravene academic values.

The Academic Skills Centre at http://www.canberra.edu.au/studyskills provides opportunities to enhance student understanding of academic integrity.

5g Referencing

You must at all times comply with the Student Academic Integrity Policy at https://guard.canberra.edu.au/policy/policy.php?pol_id=3175

Full referencing is therefore required for all written tasks submitted by you. This includes exams administered by the examinations office where directly quoted text should be referenced. The referencing style to be used is the ‘Harvard’ system, as outlined in the University Library Citation Guide available at: http://www.canberra.edu.au/library/research-gateway/research_help/referencing-guides

5h Text-matching software

You are advised that text-matching software may be used to detect instances of plagiarism. Plagiarism is a serious breach of University requirements and will be dealt with if it is detected.

5i Assignment cover sheet

Each assignment submission must have a cover sheet with the student’s name, student number, and a declaration that the submission is the student’s own work. The cover sheet required for use in the Faculty of Business Government and Law is attached. Students should keep a copy of all assessment items that are submitted at least until unit grades have been published at the end of semester.

5j The onus is on you to clarify issues in a timely manner

If there is any doubt with regard to the requirements of any assignment or assessment procedure, the onus for clarifying the issue rests with the student who should contact the lecturer about the matter.

5k Assessment appeals

Under the rules of the University of Canberra there is no right of appeal against assessment results on the basis of academic judgment (i.e. that the student believes their answer merited a higher mark). The only grounds for appeal are that the procedures in this unit outline or the rules of the University gave insufficient guidance to students or were not followed.

5l Marking, marks and moderation

Your assessment item may be marked by a member of staff other than the unit convener. Assessment items will also be moderated in accordance with University policy and this involves more than one marker. If marks are visible in the Moodle gradebook they must be treated as indicative only until the moderation process is complete. As a result of moderation a first mark given to an assessment item may be adjusted up or down.

5m Participation requirements

Attendance for face to face students is expected for programmed activities. Contributions to face to face activities are an important measure for assessment of participation in this unit.
6: Student Responsibility

6a Workload

The amount of time you will need to spend on study in this unit will depend on a number of factors including your prior knowledge, learning skill level and learning style. Nevertheless, in planning your time commitments you should note that for a 3cp unit the total notional workload over the semester or term is assumed to be 150 hours. These hours include time spent in classes. The total workload for units of different credit point value should vary proportionally. For example, for a 6cp unit the total notional workload over a semester or term is assumed to be 300 hours.

6b Special needs

Students who need assistance in undertaking the unit because of disability or other circumstances should inform their Unit Convener or UC AccessAbility at http://www.canberra.edu.au/accessability as soon as possible so the necessary arrangements can be made.

6c Withdrawal

If you are planning to withdraw please discuss with your unit convenuer. Please see ‘withdrawal of units’ at http://www.canberra.edu.au/student-services/re-enrolment/determine_your_study_program_and_register_on_osis/withdrawal_of_units for further information on deadlines.

6d Required IT skills

You are expected to have or to gain general computer skills sufficient to undertake research and to prepare written assignments. You are also expected to have or gain the ability to use Moodle.

6e In-Unit Costs


6f Work placements, internships or practicums

Not applicable in this unit

6g Additional information

- Where required, further details of items mentioned in this unit outline will be supplied via the Moodle site for this unit.

- Notices given in class or via Moodle will be deemed to be given to the whole class.

- It is not always practicable for lectures to be recorded. Details of lecture recording will appear in Moodle.

- Your learning in this unit is supported by Moodle. Your use of Moodle can be monitored and reported to the unit convenor.
• Where provided, students may communicate with other students via a Moodle resource set up for the unit for reasonable purposes related to enrolment in this unit only.

• For information on health and wellbeing at UC there is a free online program that you are welcome to make use of called ‘the desk’ see [http://www.canberra.edu.au/health-counselling/the-desk](http://www.canberra.edu.au/health-counselling/the-desk)

• Some of the issues covered in this course may be distressing for some people. All students are expected to deal with sensitive issues in a considerate and respectful manner. Please raise any general concerns you may have with the unit convenor. Any student experiencing distress should consider seeking counselling or other support. For assistance see [http://www.canberra.edu.au/health-counselling](http://www.canberra.edu.au/health-counselling)

• Breaches of University policy including in relation to posting or sending offensive material will be reported for disciplinary action.


---

### 7: **Student Feedback**

All students enrolled in this unit will have an opportunity to provide anonymous feedback on the unit at the end of the Semester via the Unit Satisfaction Survey (USS) which you can access by logging into MyUC via the UC homepage: [http://www.canberra.edu.au/home/](http://www.canberra.edu.au/home/). Your lecturer or tutor may also invite you to provide more detailed feedback on their teaching through an anonymous questionnaire.

---

### 8: **Authority of this Unit Outline**

Any change to the information contained in Section 2 (Academic content), and Section 5 (Assessment) of this document, will only be made by the Unit Convener if the written agreement of Head of Discipline and a majority of students has been obtained; and if written advice of the change is then provided on the unit site in the learning management system. If this is not possible, written advice of the change must be then forwarded to each student enrolled in the unit at their registered term address. Any individual student who believes they are disadvantaged by a change is encouraged to discuss the matter with the Unit Convener.

All references to University Policy and URLs are correct at the time this unit outline is prepared. Where subsequent changes are made to these the updated policies and URLs apply.
Assignment Coversheet  
Faculty of Business Government & Law  

<table>
<thead>
<tr>
<th>Student ID number</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Unit name</td>
<td>Accounting for Managers</td>
</tr>
<tr>
<td>Unit number</td>
<td>5617</td>
</tr>
<tr>
<td>Name of tutor</td>
<td></td>
</tr>
<tr>
<td>Assignment name</td>
<td></td>
</tr>
<tr>
<td>Due date</td>
<td></td>
</tr>
</tbody>
</table>

You must keep a photocopy or electronic copy of your assignment.

Student declarations

This is all my own work and other sources are properly credited - I certify that the attached assignment is my own work. Material drawn from other sources has been appropriately and fully acknowledged by providing author/creator, source and other bibliographic details. Such referencing meets unit-specific requirements of format and style.

I know what plagiarism is and how to avoid it - I have completed the Academic Integrity Module in this unit or another unit or I understand the requirement for full referencing of all material that comes from another person or source.

This work may be checked electronically for plagiarism - I give permission for my assignment to be copied, submitted and retained for the electronic checking of plagiarism.

This work may be used for benchmarking - I give permission for my assignment to be copied, submitted and retained for benchmarking purposes.

Signature of student: ___________________________ Date: __________

Assignment feedback

<table>
<thead>
<tr>
<th>Assessment criterion</th>
<th>Comments</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

General comments

Date of submission