

School / Faculty: Federation Business School

Course Title: ACCOUNTING FOR MANAGERS

Course ID: BSMAN3009

Credit Points: 15.00

Prerequisite(s): Nil

Co-requisite(s): Nil

Exclusion(s): Nil

ASCED Code: 080307

Grading Scheme: Graded (HD, D, C, etc.)

Program Level:

AQF Level of Program						
	5	6	7	8	9	10
Level						
Introductory	■	■	■	■	■	■
Intermediate	■	■	■	■	■	■
Advanced	■	■	✓	■	■	■

Learning Outcomes:

Knowledge:

- K1.** Compare the sources and instruments of business regulation and how they control the provision of financial and management accounting information in Australia.
- K2.** Examine the key drivers and principles of business sustainability and their effect on business performance and reporting.
- K3.** Analyse and interpret key financial statements to evaluate the financial performance of an entity
- K4.** Appraise the different methods used for Capital Investment decisions
- K5.** Relate how cost structure and cost behavior can impact on business profitability.

Skills:

- S1.** Critically evaluate the ways in which accounting regulation, ethics and sustainability, impact upon the behavior and reporting of entities in Australia
- S2.** Identify and calculate appropriate ratios to analyse companies' financial statements
- S3.** Justify decisions on new investments or projects by applying relevant financial management techniques

Application of knowledge and skills:

Course Outline (Higher Education)

BSMAN3009 ACCOUNTING FOR MANAGERS

- A1.** Independently evaluate a diverse range of business decisions, across multiple industries, using appropriate financial information and techniques
- A2.** Assemble and communicate information that informs financial decision-making by relevant stakeholders

Course Content:

Topics may include:

- Accounting concepts and regulation
- Business sustainability
- Financial statements - Structure and disclosure requirements
- Balance Sheet
- Income Statement
- Cash Flow Statement
- Ratio analysis and interpretation of financial statements
- Budgeting
- Cost-Volume-Profit analysis
- Capital investment decision-making

Values and Graduate Attributes:

Values:

- V1.** Conduct business and make decisions in an ethical and socially responsible manner
- V2.** Be valued highly by employers for their ability to accept responsibility for, and display initiative in making business decisions

Graduate Attributes:

FedUni graduate attributes statement. To have graduates with knowledge, skills and competence that enable them to stand out as critical, creative and enquiring learners who are capable, flexible and work ready, and responsible, ethical and engaged citizens.

Course Outline (Higher Education)

BSMAN3009 ACCOUNTING FOR MANAGERS

Attribute	Brief Description	Focus
Knowledge, skills and competence	Students will gain confidence from meeting the problem-solving challenges presented by this course. This will provide them with a foundation for seeking out further learning and development opportunities, either through post-graduate study or in the workplace.	Low
Critical, creative and enquiring learners	Accounting for Managers will contribute to the rounding of the student's management education, providing them with the knowledge and confidence to make or contribute to independent, valid and reliable business decisions.	Medium
Capable, flexible and work ready	Graduates of this course will feel empowered to engage in and contribute to constructive dialogue with finance professionals and other primary decision-makers in their workplace or community	Medium
Responsible, ethical and engaged citizens	This course will ensure that students make financial decisions that are equally informed by considerations of ethics and corporate social responsibility	High

Learning Task and Assessment:

Learning Outcomes Assessed	Assessment Task	Assessment Type	Weighting
K1, K2, S1	An analysis of business sustainability, its key drivers, principles and impact on corporate reporting	Essay	10 - 20%
K3, S2, A1, A2	A report of the financial health of a commercial entity based on the analysis and interpretation of its financial statements	Written research report	30 - 40%
K1, K2, K3, K4, K5, S1, S2, S3, A1, A2	Examination to assess attainment of required learning outcomes across all topics	Examination	40 - 60%

Adopted Reference Style:

APA