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1: General Information

1a Teaching period and year offered: Term 1, 2015

1b Unit level: Graduate

1c Name of Unit Convener and Course Coordinator and contact details

Unit Convener:

Kinley Om

Associate Lecturer

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Course Coordinators:

MBA

Chonga Zangpo

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Chandra Kumar

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1d Administrative contact details (including name of the programme assistant location):

Program Assistant:

Karma Tshomo

Program Assistant

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2: Academic Content

2a Unit description or syllabus

This unit provides a framework to enhance executives' decision making with respect to accounting and finance and the impact on organizational performance and viability at an operational level. Specifically, students will: 1. Gain an understanding of the concepts and language of accounting to identify, measure, allocate, communicate and monitor financial resources; 2. Understand financial information and be able to analyze financial statements and accounting reports; 3. Gain an understanding of accounting and control theory to evaluate financial information for improved decision making; 4. Understand and apply management accounting techniques such as, cost-volume-profit analysis, discounted cash flows, capital budgeting, and risk analysis. 5. Understand the basic analytical skills and principles of corporate finance; 6. Develop an understanding of capital markets and financial institutions; and 7. Think critically and creatively; present, discuss and successfully defend views

2b Learning Outcomes

After attending the course, students should be able to:

1. Appreciate the use and limitations of accounting information
2. Analyze the accounting statements of a business to assist in making decisions as to the relative profitability and financial condition of an organization
3. Apply managerial accounting techniques for planning and control in an organizational context
4. Understand and apply basic techniques of corporate finance
5. Think critically and creatively; present, discuss and defend views; and
6. Communicate accounting information effectively to other users and preparers, both orally and writing

2c Graduates Attributes developed in the unit

The unit is expected to develop following graduate attributes:

- *Discipline specific knowledge and capabilities*- knowledge appropriate to the level of study at par with the international standards
- *Creative, innovative and enterprising*- critical and analytical thinking and judgment to create innovative solutions to challenges.
- *Professional excellence*- positive attitude towards work (working independently and in teams) and taking responsibilities for personal actions.
- *Leadership Attributes*- be able to manage, guide and make timely decision
- *Integrity, honesty and ethical*- act in accordance with universal standards of integrity, honesty and ethical attributes.
- *Communication skills*: using oral , written and interpersonal communication to inform, motivate and effect change
- *Digital Literacy*- using technologies to find, use and disseminate information.

2d. Prerequisites and/or co-requisites

- None

3: Delivery of Unit and Timetable

3a Delivery mode

This unit will be delivered in an intensive mode of 5 working days in the form of lecture and seminars and discussion.

3b Timetable of learning activities

DAYS		Lecture Topic	Required Readings	Mode of Learning
30/3/2015	MORNING	<ul style="list-style-type: none"> - Introduction to unit - Introduction to Accounting 	Unit outline and Ch.1	Lecture / Discussions
	AFTERNOON	<ul style="list-style-type: none"> - Introduction to accounting for Managers <ul style="list-style-type: none"> ➔ Business structures ➔ Business Transactions 	Ch.2 and 5	
31/3/2015	MORNING	<ul style="list-style-type: none"> - Understanding Financial Statements <ul style="list-style-type: none"> ➔ Balance Sheet ➔ Income Statement 	Ch. 6	Lecture / Discussions/ Practical Questions
	AFTERNOON	<ul style="list-style-type: none"> - Understanding Financial Statements (cont...) <ul style="list-style-type: none"> ➔ Cash Flow Statements 	Ch.7 and 8	
1/4/2015	MORNING	<ul style="list-style-type: none"> - Budgeting - Cost Volume Profit Analysis 	Ch.10 and Ch. 11	Lecture / Discussions/ Practical Questions
	AFTERNOON	<ul style="list-style-type: none"> - Management Costing Systems 	Ch.12	
2/4/2015	MORNING	<ul style="list-style-type: none"> - Financial Statement Analysis 	Ch.9	Lecture / Discussions/ Practical Questions
	AFTERNOON	<ul style="list-style-type: none"> - Capital budgeting and Special Decisions 	Ch.13 and 14	

3/4/2015	MORNING	<ul style="list-style-type: none"> - Performance Measurement - Enterprise Governance 	Ch.15 and Ch.3	Lecture / Discussions
	AFTERNOON	<ul style="list-style-type: none"> - Recap session - Class Test (Refer details on assessments) 		

Note: Relevant case studies will also be made available online (through email) or in the seminar sessions as and when appropriate. Students are expected to prepare the case prior to the sessions.

4: Unit Resources

4a. Lists of required texts/readings

The prescribed textbook for this course are

Birt, J., Chalmers, K., Maloney, S., Brooks, A & Oliver, J. 2014. Accounting: Business Reporting for Decision Making (5th Edition). John Wiley and Sons: Australia.

Journals

Apart from books, you will find it valuable to read relevant articles from journals including *CA Magazine*, *Australian Business Review*, *Australian Accounting Review*, *Harvard Business Review* and the *Australian Financial Review* together with the *Business Review Weekly*.

4b. Materials and equipment

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

4c. Unit Website:

The unit materials can be accessed through the Institute's Learning Management System (LMS) Moodle.

moodle.rim.edu.bt

5: Assessment

5a. Assessment overview

Students are required to attend all the seminar sessions and actively participate in the ensuing discussions as stated in the Academic Policy

5b. Assessment item description including assessment criteria

For this unit, following assessment methods will be used.

Assessment 1: Class test (20%)

The test will be held on 3rd April at 1400 Hrs and the venue will be communicated by the unit convener. The duration of test will be 1 hour and will cover topics from **Chapters 1, 2, 5, 6, 7 and 8**

The test will consist of 40 questions (MCQ) and will be marked on

- ☐ Clear indication of the final answer (no duplications will be entertained)
- ☐ Accuracy of the answers to the questions

Assessment 2: Group- Assignment (30%)

Groups can choose any organization of their choice (provided they have access to the financial statements) and carry out a financial analysis of that organization with emphasis on

- The interpretation of the financial statements of the company
- Assessment of its performance
- Analysis of risk or return coming out of the performance evaluation
- The overall financial strategy of the organization

Assignment Details:

Word Limit: 1500 words (+-5%) excluding diagrams

Referencing style: APA

If the work is not your own and you have borrowed ideas from others' work, you will have to reference and acknowledge it. APA style of referencing system has to be used. If there is a clear indication of breach of academic integrity, the assignment will be dealt as per the Academic Integrity Policy of the Institute.

More Details will be given by the unit convener.

Assessment 3: Final Exam (50%)

Date: The final exam is centrally administered and will be scheduled during the examination period. Details will be available later in the term.

Duration: 2 hours

Calculators: Students will need to provide their own calculator.

More details relating to the final exam will be given closer to the time.

5c. Due dates

Following are the due dates for the assessments and relevant information.

Assessments forms/methods	Proportion of total marks	Due dates (in class submission or via email before the start of the seminar)	Date – work expected to be returned to student
Assessment 1: Class test	20%	3 rd April, 2105 Time: 1400 hrs	10 th April, 2015
Assessment 2: Assignment	30%	11 th May, 2015 By 1700 hrs	Week 8
Assessment 3: Final Exam	50%	Examination week (18 th -22 nd May). The specific date of exam will be communicated by the Registration Unit	

**In normal circumstances, students failing to complete Assessments on the due date will be awarded zero for the assessment and will not provide with alternative arrangements or supplementary assessments. However, students failing to complete these assessments in exceptional circumstances as indicated in clause 9.1 & 9.2 of the Academic Progress Policy, students could be allowed to sit a special examination in accordance with clause 7 of Examination Policy.*

5d. Weighting within the unit - to 100 per cent

Unit assessment will be assessed based on the following weightings:

Assessment items/methods	Percentage Marks
Assessment 1: Class Test	20%
Assessment 2: Group Assignment	30%
Assessment 3: Final Exam	50%
Total	100%

5e. Identification of the learning outcome(s) the assessment item addresses

Assessment Methods	Learning outcomes (refer section 2b)	Remarks
Assessment 1: Class test	1,2,4 and 5	Will cover session taken on days 1 and 2
Assessment 2: Group Assignment	1,2,3,4,5 and 6	All the topics covered from weeks 1-13 will be examinable
Assessment 3: Final Exam	1,2,3,4,5 and 6	

5f. . Identification of the graduate attribute(s) the assessment item addresses

Assessment Methods	Graduate attributes (refer section 2c)
Assessment 1: Class test	1,3,5 and 6
Assessment 2: Mid- term Exam	1,2,3,4,5,6 and 7
Assessment 3: Final Exam	1,2,3,4,5,6,

5g. Special assessment requirements- if any

Not Applicable

5h. Supplementary assessment criteria

In normal circumstances supplementary assessment will not be entertained in any of the assessments mentioned in section 5b. Supplementary assessment may be granted in the circumstances pertaining to *clause 9.1 & 9.2* of the *Academic Progress Policy* and carried out in accordance with *clause 7* of the *Examination Policy* of the Institute. The criteria for

assessment of such supplementary assessment will remain same. NO supplementary assessment will be entertained in Academic grounds and for Assessment 2.

5i. Requirements for academic integrity

Students are expected to be well versed with the *Academic Integrity Policy* of the Institute and any work/activities or assignment or assessments carried out as part of this unit has to be in line with the policy, especially *clause 4*. Failing to uphold the academic integrity in any forms will be dealt in accordance with the *clause 5* of the *Academic Integrity Policy* of the Institute.

5j. Text-matching software

As of now, there is no standard text-matching software institutionalized in the Institute. The details of the software, if any, even if it is an open source, will be advised when finalized.

6: Student Responsibility

6a. Workload

Expected student workload is 150 hours inclusive of 39 hours contact period per week through lecture and seminar sessions.

6b. Special needs

This unit upholds and respects the *Equity Policy* of the Institute. A student with a disability, impairment, or medical condition who seeks reasonable adjustment in the teaching and learning or assessment methods in this unit on the basis of his/her disability may make request to the unit convener or course convener as soon as practicable after enrolment in the unit so that appropriate adjustments/arrangements can be made. Any such reasonable adjustments/arrangements must be agreed in writing between the student and the unit convener and must be in accordance with the related Institute policy.

6c. Attendance requirements

Students are required to maintain a minimum of 80% attendance in the seminar sessions for the unit. If students fail to meet the minimum attendance requirement, they will not be allowed to sit/complete the third assessment of the unit (*refer section 5b*) which is the final examination. This attendance requirement is stipulated in accordance with the *Academic Progression Policy* of the Institute and in case of discrepancies, the Academic Progression Policy will prevail.

6d. Withdrawal

Withdrawal from the unit will be governed by the Academic Policy of the Institute.

6e. Required IT skills

Students are expected to have basic IT skills to use Microsoft Office packages and be able to use internet facilities to access online materials such as electronic databases through Institute's library system.

6f. Cost

All cost related to the unit will be covered by your institutional/tuition fee, except where specified. For example, students will buy their own stationeries and textbooks (if not available in Institute's Library) or pay for reproduction costs beyond a certain limit.

6g. Work Integrated Learning

This is not relevant for this unit as it is Institute based teaching and learning.

6h. Additional information

If there is any other relevant information which is not reflected in this unit outline, but need to be communicated during the term, will be done accordingly by the unit convener in written.

7: Student Feedback

All students enrolled in this unit will have an opportunity to provide anonymous feedback on the unit and the unit convener at the end of the term. This will be

anonymous feedback which will be administered by the respective program assistant of the course.

8: Authority of this Unit Outline

Academic Committee approves all details related to this unit.

This unit outline is based on the:

- Credit Policy
- Institutional teaching and learning policy
- Graduate Attributes Policy
- Academic Progress Policy
- Assessment Policy
- Course and Unit Specifications Policy