

1: General Information

1a Teaching period and year offered: Term I

1b Unit level: Post Graduate Diploma

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

Name of Unit Convener:

Namgay Dem

Associate lecturer

Department of Finance and Business

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Course Coordinators:

MBA

Karma PemaLoday,

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MBM

Dhanapati Mishra

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1d Administrative contact details

Program Assistant:

Karma Tshomo

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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

1. On successful completion of this unit students will be able to: 1. Appreciate the uses 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 in writing.

2c. Graduate attributes developed in the unit

Sl. No.	Attributes	Indicators
1	Discipline specific knowledge & capabilities	Knowledge appropriate to the level of study related to a discipline or profession at par with international standards.
2	Creative, Innovative & Enterprising	Critical and analytical thinking and judgment to create innovative solutions to challenges
3	Integrity, Honesty & ethical	Act in accordance with universal standards of integrity, honesty and ethical attributes.
4	Professional Excellence	Positive attitudes towards work (working independently and in teams) and taking responsibilities for personal action.
5	Leadership Attributes	Be able to manage, guide and make timely decision.
6	Communication Skills	Using oral, written and interpersonal communication to inform, motivate and effect change
7	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 five working days. The unit will be mostly delivered through classroom lecture seminar and discussions. In addition to these methods, case discussions on relevant topics will also play an important role in delivering this unit.

3b. Timetable of learning activities

Date	Session	Topic	Readings
21/03/2016	Morning	<ul style="list-style-type: none"> • Introduction to Unit • Introduction to Accounting • Business sustainability 	Chapter 1 Chapter 2
	Afternoon	<ul style="list-style-type: none"> • Business Structures • Business transactions 	Chapter 3 Chapter 4
22/03/2016	Morning	<ul style="list-style-type: none"> • Income Statement & Statement of Changes in Equity • Balance Sheet 	Chapter 6 Chapter 5
	Afternoon	<ul style="list-style-type: none"> • Statement of Cash Flows 	Chapter 7
23/03/2016	Morning	<ul style="list-style-type: none"> • Analysis & Interpretation of Financial Statements 	Chapter 8
	Afternoon	<ul style="list-style-type: none"> • Budgeting 	Chapter 9
24/03/2016	Morning	<ul style="list-style-type: none"> • Cost-Volume-Profit Analysis 	Chapter 10
	Afternoon	<ul style="list-style-type: none"> • Costing and Pricing • Capital Investment 	Chapter 11 Chapter 12
25/03/2016	Morning	<ul style="list-style-type: none"> • Financing the Business 	Chapter 13
	Afternoon	<ul style="list-style-type: none"> • Review Test 	

4: Unit Resources

4a. Lists of required texts/readings

Required Textbook:

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

Recommended Reading:

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 institute's Learning Management System (LMS) Moodle at moodle.rim.edu.bt

5: Assessment

5a. Assessment overview

Students will receive feedback in various forms which may include class test, tutorial assignments, case discussion, and final exam.

5b. Assessment item description including assessment criteria

Assessment item I: Review Test

A review test will be conducted on 25th March at 1400 Hrs. The test will examine chapters 1-6. The test will run for a maximum of 60 minutes and the venue will be announced one day before the test day. The test may include multiple-choice, short-answer and problem questions. Students are only permitted to bring writing implements, such as pens and pencils, non-programmable calculators and erasers to the test. Students will be marked according to the accuracy of their responses and their

ability to apply the relevant accounting rules. No mobile phones and other similar electronic devices will be allowed to be used in place a calculator.

Assessment item II: Group Assignment

This is a group assignment and the activity shall be carried out in groups of 6 members. For this assignment, students are provided with the financial statement of various listed companies and are asked to analyze the financial information using various financial analysis methods. Based on your analysis, you are to write a balanced report to the senior management regarding the financial health of the organization and make recommendations to senior management.

Assessment item III: Final Examination

The final exam shall be conducted during the exam week. The examination will be of three hours and it will cover all the topics. The students will be allowed to bring a non-programmable calculator to the examination hall.

5c. Due dates

1. **Assessment Item I:** Class test shall be conducted on 25th March, 2016
2. **Assessment item II:** Assignment is due on the 25th April, 2016
3. **Assessment item III:** Final exam is conducted during the exam week reflected on the academic timetable

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

Assessment items/methods	Percentage Marks
Class Test	20%
Assignment	30%
Final examination (overall assessment)	50%
Total	100%

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

Assessment Items	Learning Outcomes (Refer 2b for details of outcomes)
Class Test	1,2,3,5,6
Assignment	1,2,3,5,6
Final Examination	1,2,3,4,5,6

5f. Identification of the graduate attributes the assessment item addresses

Assessment Items	Graduate Attributes (Refer 2c for details of graduate attributes)
Class Test	1,2, 3,4,5, & 6
Assignment	1,2,3,4,5,6 & 7
Final Examination	1,2,3,4,5 & 6

5g. Special assessment requirements—if any

Not Applicable here

5h. Supplementary assessment criteria

Not Applicable here

5i. Requirements for academic integrity

Students have a responsibility to uphold the Institute's 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 which contravene academic values.

5j. Text-matching software

Appropriate software or other means may be used for purposes of detecting plagiarism or unethical behavior of students.

6: Student Responsibility

6a. Workload

The amount of time required to be spent on study in this unit will depend on a number of factors including prior knowledge, learning skill level and learning style.

6b. Special needs

Students with special needs due to disability or due to other circumstances should inform their Unit Convener well in advance so that appropriate arrangements can be made.

6c. Attendance requirements

Students should meet the minimum attendance requirement of 80% in this unit to be able to sit for the final assessment.

6d. Withdrawal

Withdrawal from the unit will be as the academic policy of the institute.

6e. Required IT skills

Students are expected to have basic knowledge in computer application like Microsoft word, Microsoft Excel and Microsoft PowerPoint.

6f. Costs

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

Not applicable

6h. Additional information

Any additional information may be announced by the course coordinator and unit convener as and when available

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