



COURSE OUTLINE

BUS106 Accounting for Business

Course Coordinator: Ratna Paudyal (rpaudyal@usc.edu.au) **School:** School of Business and Creative Industries

2021 | Semester 2

USC Sunshine Coast
USC Moreton Bay
USC Fraser Coast

ON CAMPUS

Most of your course is on campus but you may be able to do some components of this course online.

Online

ONLINE

You can do this course without coming onto campus.

Please go to the USC website for up to date information on the teaching sessions and campuses where this course is usually offered.

1. What is this course about?

1.1. Description

Accounting information is the basis of decision making in all organisations. This course will increase your employability by introducing you to fundamental financial and management accounting concepts and explore how these are used to inform business decisions. You will develop critical and creative thinking skills that are so important in your future career in business. This course also provides the opportunity to develop written communication skills and develop knowledge about the impact that accounting information has on the community. The topics in this course will help you understand how accounting information is used by various stakeholders to make business decisions. For students enrolled in the Bachelor of Business/ Bachelor of Commerce (Accounting) ACC106 Accounting Principles is completed in lieu of BUS106 Accounting for Business.

1.2. How will this course be delivered?

ACTIVITY	HOURS	BEGINNING WEEK	FREQUENCY
ON CAMPUS			
Tutorial/Workshop 1 – In-class tutorial	2hrs	Week 1	12 times
Lecture – Pre-recorded concept videos and associated activity	1hr	Week 1	12 times
ONLINE 1			
Tutorial/Workshop 1 – Interactive zoom tutorial	2hrs	Week 1	12 times
Lecture – Pre-recorded concept videos and associated activity	1hr	Week 1	12 times

1.3. Course Topics

1. An introduction to accounting, stakeholders and business structures in Australia
2. Assessing financial viability using cost-volume-profit analysis
3. Introduction to budgeting
4. Cashflow management using budgeting
5. Direction for Task 2
6. Finance options
7. Key accounting terms, measuring performance and wealth
8. Evaluating investments
9. Basics of taxation, superannuation and payroll
10. The Balanced Scorecard
11. Using financial tools to evaluate a business I
12. Using financial tools to evaluate a business II

2. What level is this course?

100 Level (Introductory)

Engaging with discipline knowledge and skills at foundational level, broad application of knowledge and skills in familiar contexts and with support. Limited or no prerequisites. Normally, associated with the first full-time study year of an undergraduate program.

3. What is the unit value of this course?

12 units

4. How does this course contribute to my learning?

COURSE LEARNING OUTCOMES	GRADUATE QUALITIES MAPPING	PROFESSIONAL STANDARD MAPPING
On successful completion of this course, you should be able to...	Completing these tasks successfully will contribute to you becoming...	Association to Advance Collegiate Schools of Business
1 Evaluate a case and use appropriate analytical techniques to identify and solve a business problem	Creative and critical thinker	PC3 - Creative and Critical Thinking PC3.1 - Problem Solving PC6.2 - Discipline Knowledge
2 Use discipline knowledge to identify relevant industry issues and make recommendations	Creative and critical thinker Empowered	PC6.2 - Discipline Knowledge
3 Develop quality communication reports aimed at the correct audience	Empowered Engaged	PC1.1 - Written Communication
4 Explain and describe accounting for business knowledge and theory	Knowledgeable Creative and critical thinker	PC1 - Communication PC1.1 - Written Communication PC6.2 - Discipline Knowledge
5 Identify theoretical concepts of corporate governance, compare and contrast these. Identify stakeholders and demonstrate a clear understanding of corporate governance principles	Knowledgeable Sustainability-focussed	PC1 - Communication PC3 - Creative and Critical Thinking PC4 - Community Consciousness PC4.1 - Social Responsibility and Sustainability

5. Am I eligible to enrol in this course?

Refer to the [USC Glossary of terms](#) for definitions of "pre-requisites, co-requisites and anti-requisites".

5.1. Pre-requisites

Not applicable

5.2. Co-requisites

Not applicable

5.3. Anti-requisites

Not applicable

5.4. Specific assumed prior knowledge and skills (where applicable)

Not applicable

6. How am I going to be assessed?

6.1. Grading Scale

Standard Grading (GRD)

High Distinction (HD), Distinction (DN), Credit (CR), Pass (PS), Fail (FL).

6.2. Details of early feedback on progress

Students may at any time during semester consult with teaching staff regarding their learning and assessment work and receive feedback on this. To support task 1, students will have an opportunity to attempt practice quiz questions, provided on Blackboard, and receive feedback on incorrect responses. For Task 2, students will have an opportunity to consult with teaching staff prior to submitting their assignment. As well, they will receive written feedback on their Task 2 assignment at the time of receiving their mark. Contact will be made with those students who have not been attending tutorials or who have not submitted a piece of assessment to ascertain and help with any impediments they may be experiencing.

6.3. Assessment tasks

DELIVERY MODE	TASK NO.	ASSESSMENT PRODUCT	INDIVIDUAL OR GROUP	WEIGHTING %	WHAT IS THE DURATION / LENGTH?	WHEN SHOULD I SUBMIT?	WHERE SHOULD I SUBMIT IT?
All	1	Quiz/zes	Individual	15%	30 minutes	Week 4	Online Test (Quiz)
All	2	Report	Individual	35%	1,000 words	Week 9	Online Assignment Submission with plagiarism check
All	3	Examination - Centrally Scheduled	Individual	50%	1 hour	Exam Period	Online Test (Quiz)

All - Assessment Task 1: Quiz

GOAL:	The aim is for you to demonstrate an appropriate level of subject matter knowledge.	
PRODUCT:	Quiz/zes	
FORMAT:	This is an individual assessment. The online quiz will be conducted in Week 4 and will be of 30 minutes duration. The questions may be a combination of multiple-choice and true/false.	
CRITERIA:	No.	Learning Outcome assessed
	1 identify and connect business knowledge and theory accurately	2 4

All - Assessment Task 2: Business report

GOAL:	The aim is for you to use appropriate analytical techniques to identify and solve a business problem; to demonstrate an appropriate level of subject matter knowledge; present information in an organised and concise manner with ideas clearly stated.
PRODUCT:	Report
FORMAT:	This is an individual assessment. The report should be presented in a Business Report Format (refer to Summers & Smith 2002). Further information to be provided on Blackboard

CRITERIA:	No.	Learning Outcome assessed
	1	Correct application and knowledge of relevant analytical techniques; 2 3
	2	Analysis and critique of a case study. 1 2 3
	3	Use accounting knowledge to identify relevant issues and make recommendations. 1 2
	4	Correct academic referencing 3
	5	Presentation, grammar, and business-based vocabulary. 3

All - Assessment Task 3: Final examination

GOAL:	The aim is for you to use appropriate analytical techniques to identify and solve business problems; to demonstrate an appropriate level of subject matter knowledge.				
PRODUCT:	Examination - Centrally Scheduled				
FORMAT:	This is an individual assessment and will be completed online. The examination questions will be drawn from modules 4-12 and comprise calculation and interpretation.				
CRITERIA:	<table border="1"> <thead> <tr> <th>No.</th> <th>Learning Outcome assessed</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>You will be assessed on your ability use relevant techniques and business theory in order to analyse, interpret and solve business problems in line with the learning objectives provided on blackboard. 2 4 5</td> </tr> </tbody> </table>	No.	Learning Outcome assessed	1	You will be assessed on your ability use relevant techniques and business theory in order to analyse, interpret and solve business problems in line with the learning objectives provided on blackboard. 2 4 5
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7. Directed study hours

A 12-unit course will have total of 150 learning hours which will include directed study hours (including online if required), self-directed learning and completion of assessable tasks. Directed study hours may vary by location. Student workload is calculated at 12.5 learning hours per one unit.

8. What resources do I need to undertake this course?

Please note: Course information, including specific information of recommended readings, learning activities, resources, weekly readings, etc. are available on the course Blackboard site– Please log in as soon as possible.

8.1. Prescribed text(s) or course reader

Please note that you need to have regular access to the resource(s) listed below. Resources may be required or recommended.

REQUIRED?	AUTHOR	YEAR	TITLE	PUBLISHER
Required	Birt, J, Chalmers, K, Maloney, S, Brooks, A, Oliver, J & Bond, D	2019	Accounting: business reporting for decision making.	Wiley

8.2. Specific requirements

Not applicable

9. How are risks managed in this course?

Health and safety risks for this course have been assessed as low. It is your responsibility to review course material, search online, discuss with lecturers and peers and understand the health and safety risks associated with your specific course of study and to familiarise yourself with the University's general health and safety principles by reviewing the [online induction training for students](#), and following the instructions of the University staff.

10. What administrative information is relevant to this course?

10.1. Assessment: Academic Integrity

Academic integrity is the ethical standard of university participation. It ensures that students graduate as a result of proving they are competent in their discipline. This is integral in maintaining the value of academic qualifications. Each industry has expectations and standards of the skills and knowledge within that discipline and these are reflected in assessment.

Academic integrity means that you do not engage in any activity that is considered to be academic fraud; including plagiarism, collusion or outsourcing any part of any assessment item to any other person. You are expected to be honest and ethical by completing all work yourself and indicating in your work which ideas and information were developed by you and which were taken from others. You cannot provide your assessment work to others. You are also expected to provide evidence of wide and critical reading, usually by using appropriate academic references.

In order to minimise incidents of academic fraud, this course may require that some of its assessment tasks, when submitted to Blackboard, are electronically checked through SafeAssign. This software allows for text comparisons to be made between your submitted assessment item and all other work that SafeAssign has access to.

10.2. Assessment: Additional Requirements

Eligibility for Supplementary Assessment

Your eligibility for supplementary assessment in a course is dependent of the following conditions applying:

The final mark is in the percentage range 47% to 49.4%

The course is graded using the Standard Grading scale

You have not failed an assessment task in the course due to academic misconduct

10.3. Assessment: Submission penalties

Late submission of assessment tasks may be penalised at the following maximum rate:

- 5% (of the assessment task's identified value) per day for the first two days from the date identified as the due date for the assessment task.

- 10% (of the assessment task's identified value) for the third day

- 20% (of the assessment task's identified value) for the fourth day and subsequent days up to and including seven days from the date identified as the due date for the assessment task.

- A result of zero is awarded for an assessment task submitted after seven days from the date identified as the due date for the assessment task. Weekdays and weekends are included in the calculation of days late. To request an extension you must contact your course coordinator to negotiate an outcome.

10.4. Study help

For help with course-specific advice, for example what information to include in your assessment, you should first contact your tutor, then your course coordinator, if needed.

If you require additional assistance, the Learning Advisers are trained professionals who are ready to help you develop a wide range of academic skills. Visit the [Learning Advisers](#) web page for more information, or contact Student Central for further assistance: +61 7 5430 2890 or studentcentral@usc.edu.au.

10.5. Wellbeing Services

Student Wellbeing provide free and confidential counselling on a wide range of personal, academic, social and psychological matters, to foster positive mental health and wellbeing for your academic success.

To book a confidential appointment go to [Student Hub](#), email studentwellbeing@usc.edu.au or call 07 5430 1226.

10.6. AccessAbility Services

Ability Advisers ensure equal access to all aspects of university life. If your studies are affected by a disability, learning disorder mental health issue, injury or illness, or you are a primary carer for someone with a disability or who is considered frail and aged, [AccessAbility Services](#) can provide access to appropriate reasonable adjustments and practical advice about the support and facilities available to you throughout the University.

To book a confidential appointment go to [Student Hub](#), email AccessAbility@usc.edu.au or call 07 5430 2890.

10.7. Links to relevant University policy and procedures

For more information on Academic Learning & Teaching categories including:

- Assessment: Courses and Coursework Programs
- Review of Assessment and Final Grades
- Supplementary Assessment
- Administration of Central Examinations
- Deferred Examinations
- Student Academic Misconduct
- Students with a Disability

Visit the USC website: <http://www.usc.edu.au/explore/policies-and-procedures#academic-learning-and-teaching>

10.8. General Enquiries

In person:

- **USC Sunshine Coast** - Student Central, Ground Floor, Building C, 90 Sippy Downs Drive, Sippy Downs
- **USC Moreton Bay** - Service Centre, Ground Floor, Foundation Building, Gympie Road, Petrie
- **USC SouthBank** - Student Central, Building A4 (SW1), 52 Merivale Street, South Brisbane
- **USC Gympie** - Student Central, 71 Cartwright Road, Gympie
- **USC Fraser Coast** - Student Central, Student Central, Building A, 161 Old Maryborough Rd, Hervey Bay
- **USC Caboolture** - Student Central, Level 1 Building J, Cnr Manley and Tallon Street, Caboolture

Tel: +61 7 5430 2890

Email: studentcentral@usc.edu.au