



# Business and Economics

## BUSINESS 114 : Accounting for Decision Making (15 POINTS)

### Course Prescription

Examines how understanding financial, non-financial and legal information is critical to business decision making. Considers the accounting and legal requirements, issues and mechanisms that impact management of an organisation. Develops skills in analysing, interpreting and communicating accounting information.

### Course Overview

Business 114 is a core subject in the BCom/BProp designed to provide support for all Commerce majors. Whether you are a manager, entrepreneur, small business owner, or an investor, you will use accounting and legal information when making decisions and in your daily role.

Business 114 provides an introduction to accounting and finance as well as basic analytical models that use accounting and finance data. The course aims to show you how and why accounting information matters as an integral part of decision-making processes, both inside and outside the business. Since business decisions have legal consequences, you will also examine the legal context in which businesses in New Zealand operate when making operational and strategic decisions affecting both owners and significant stakeholders.

### Course Requirements

Restriction: ACCTG 101

### Capabilities Developed in this Course

Capability 1: Disciplinary Knowledge and Practice

Capability 2: Critical Thinking

Capability 3: Solution Seeking

Capability 4: Communication and Engagement

Graduate Profile: [Bachelor of Commerce](#)

### Learning Outcomes

By the end of this course, students will be able to:

1. Explain what the language of business is and understand the language of business in relation to the Treaty of Waitangi. (Capability 1)
2. Identify, explain and apply cost behaviour patterns to quantitative modelling techniques such as cost-volume-profit analyses and budgeting models. (Capability 1 and 3)
3. Explain the time value of money concept and how businesses can obtain capital. (Capability 1, 2 and 3)
4. Identify appropriate business structures and relationships when making business decisions. (Capability 1, 3 and 4.2)
5. Demonstrate skills in incorporating businesses' transactions into financial statements and interpreting the financial statements. (Capability 1, 2 and 4.2)
6. Develop analytical skills in evaluating the performance of a business. (Capability 1, 2 and 4.2)

## Assessments

Assessment Type	Percentage	Classification
Assignments	20%	Individual Coursework
Quizzes	15%	Individual Coursework
Test	15%	Individual Test
Final Exam	50%	Individual Examination
4 types	100%	

Assessment Type	Learning Outcome Addressed					
	1	2	3	4	5	6
Assignments	✓	✓	✓	✓	✓	✓
Quizzes	✓	✓	✓	✓	✓	✓
Test	✓	✓	✓			
Final Exam	✓	✓	✓	✓	✓	✓

A minimum overall grade of 50% is required to pass the course.

## Workload Expectations

This course is a standard 15 point course and students are expected to spend 10 hours per module involved in each 15 point course that you are enrolled in.

In each module (from Module 1 to 11), you can expect 2 hours lecture videos, a 2-hour workshop, and 6 hours reviewing contents and working on quizzes/assignments and/or test preparation, and the total workload of the course in summer school will be 120 hours (10 hours per module x 12 modules). Module 12 will be a revision module, and materials will be provided separately.

It is essential that students prepare in advance for the workshop by watching the lecture videos and doing pre-workshop quizzes for each module.

## Delivery Mode

### Campus Experience

Attendance is required at scheduled activities including workshops to complete components of the course.

Lectures will be available as recordings. Other learning activities including workshops will be available as recordings partially.

The course will not include live online events including workshops.

Attendance on campus is required for the test and exam.

The activities for the course are scheduled as a standard weekly timetable.

## Learning Resources

- There is a recommended text book for the course Birt, J. et al, Accounting : Business Reporting for Decision Making. Seventh ed. 2020. Available online, short loan in the library and in the UBIQ Bookshop.
- Videos, PowerPoint slides and selected readings will be provided on Canvas.

## Student Feedback

At the end of every semester students will be invited to give feedback on the course and teaching through a tool called SET or Qualtrics. The lecturers and course co-ordinators will consider all feedback and respond with summaries and actions.

Your feedback helps teachers to improve the course and its delivery for future students.

Class Representatives in each class can take feedback to the department and faculty staff-student consultative committees.

## Digital Resources

Course materials are made available in a learning and collaboration tool called Canvas which also includes reading lists and lecture recordings (where available).

Please remember that the recording of any class on a personal device requires the permission of the instructor.

## Academic Integrity

The University of Auckland will not tolerate cheating, or assisting others to cheat, and views cheating in coursework as a serious academic offence. The work that a student submits for grading must be the student's own work, reflecting their learning. Where work from other sources is used, it must be properly acknowledged and referenced. This requirement also applies to sources on the internet. A student's assessed work may be reviewed against online source material using computerised detection mechanisms.

## Inclusive Learning

All students are asked to discuss any impairment related requirements privately, face to face and/or in written form with the course coordinator, lecturer or tutor.

Student Disability Services also provides support for students with a wide range of impairments, both visible and invisible, to succeed and excel at the University. For more information and contact details, please visit the [Student Disability Services' website](http://disability.auckland.ac.nz) <http://disability.auckland.ac.nz>

## Special Circumstances

If your ability to complete assessed coursework is affected by illness or other personal circumstances outside of your control, contact a member of teaching staff as soon as possible before the assessment is due.

If your personal circumstances significantly affect your performance, or preparation, for an exam or eligible written test, refer to the University's [aegrotat or compassionate consideration page](https://www.auckland.ac.nz/en/students/academic-information/exams-and-final-results/during-exams/aegrotat-and-compassionate-consideration.html) <https://www.auckland.ac.nz/en/students/academic-information/exams-and-final-results/during-exams/aegrotat-and-compassionate-consideration.html>.

This should be done as soon as possible and no later than seven days after the affected test or exam date.

## Learning Continuity

In the event of an unexpected disruption we undertake to maintain the continuity and standard of teaching and learning in all your courses throughout the year. If there are unexpected disruptions the University has contingency plans to ensure that access to your course continues and your assessment is fair, and not compromised. Some adjustments may need to be made in emergencies. You will be kept fully informed by your course co-ordinator, and if disruption occurs you should refer to the University Website for information about how to proceed.

## Student Charter and Responsibilities

The Student Charter assumes and acknowledges that students are active participants in the learning process and that they have responsibilities to the institution and the international community of scholars. The University expects that students will act at all times in a way that demonstrates respect for the rights of other students and staff so that the learning environment is both safe and productive. For further information visit [Student Charter](https://www.auckland.ac.nz/en/students/forms-policies-and-guidelines/student-policies-and-guidelines/student-charter.html) <https://www.auckland.ac.nz/en/students/forms-policies-and-guidelines/student-policies-and-guidelines/student-charter.html>.

## Disclaimer

Elements of this outline may be subject to change. The latest information about the course will be available for enrolled students in Canvas.

In this course you may be asked to submit your coursework assessments digitally. The University reserves the right to conduct scheduled tests and examinations for this course online or through the use of computers or other electronic devices. Where tests or examinations are conducted online remote invigilation arrangements may be used. The final decision on the completion mode for a test or examination, and remote invigilation arrangements where applicable, will be advised to students at least 10 days prior to the scheduled date of the assessment, or in the case of an examination when the examination timetable is published.