

BUSINESS114: Accounting for Decision Making

Business and Economics

(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
- Capability 5: Independence and Integrity

Graduate Profile: [Bachelor of Commerce](#)**Learning Outcomes**

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

1. Analyse the language of business and its relation to the Treaty of Waitangi in written format. (Capability 1 and 4.2)
2. Apply cost behaviour patterns to quantitative modelling techniques and use written communication to comment on questionable decision-making attitudes when faced with basic ethical dilemmas. (Capability 1, 3, 4.2 and 5.2)
3. Apply the time value of money concept and explain, in a written format, how businesses can obtain capital. (Capability 1, 2, 3 and 4.2)
4. Identify appropriate business structures and relationships and use written communication when providing clear legal guidance to a variety of stakeholders. (Capability 1, 3 and 4.2)
5. Identify, evaluate, and incorporate businesses' transactions into financial statements and provide an interpretation of the financial statements in a written format, including clear professional emails, to communicate business information. (Capability 1, 2 and 4.2)
6. Evaluate the performance of a business by applying technologies (variance analysis) and frameworks (balanced scorecard) and discuss the implications of these measures, as well as ethical issues for stakeholders, in a written format. (Capability 1, 2, 4.2 and 5.2)

Assessments

Assessment Type	Percentage	Classification
Quizzes	10%	Individual Coursework
Assignment 01	10%	Individual Coursework
Assignment 02	10%	Individual Coursework
Assignment 03	10%	Individual Coursework
Test (Online)	10%	Individual Test
Final Exam	50%	Individual Examination
6 types	100%	

Assessment Type	Learning Outcome Addressed					
	1	2	3	4	5	6
Quizzes	✓	✓	✓	✓	✓	✓
Assignment 01	✓	✓	✓	✓	✓	
Assignment 02	✓	✓	✓			

Assignment 03	✓	✓	✓	✓	✓	✓
Test (Online)						
Final Exam						

Workload Expectations

Following University workload guidelines, a standard 15-point course represents approximately 150 hours of study.

It is essential that students prepare in advance for the workshop by watching the lecture videos and doing pre-workshop quizzes. During a typical Summer School teaching week, there will be two 2-hour workshops where for each you can expect up to two hours of online pre-workshop preparation e.g. watching videos and engaging in activities in Canvas. The remainder of your 150 hours of study will be for independent study e.g. reading, preparing for assessments and your exam.

Delivery Mode

Campus Experience

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

Lectures will be available as recordings.

The course will not include live online events.

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

Exam timetables are normally published online during the mid-semester break of the relevant semester. At that point, you will also learn the mode for each of your exams, e.g., if it will be a remote/online exam, or an on-campus exam.

Learning 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.

Videos, PowerPoint slides and selected readings will be provided on Canvas.

Prescribed Reading: Birt *et al.*, "Accounting: Business reporting for decision making", 8th Edition, published 2023, Wiley

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.

The BUSINESS 114 team is reviewing all lecture recordings and resources provided to student to ensure that they cover the content comprehensively and that more practice exercises are included to prepare students for the workshops.

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.

Class Representatives

Class representatives are students tasked with representing student issues to departments, faculties, and the wider university. If you have a complaint about this course, please contact your class rep who will know how to raise it in the right channels. See your departmental noticeboard for contact details for your class reps.

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 course assessment continues to meet the principles of the University's assessment policy. Some adjustments may need to be made in emergencies. You will be kept fully informed by your course co-ordinator/director, 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 students may be asked to submit 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. In exceptional circumstances changes to elements of this course may be necessary at short notice. Students enrolled in this course will be informed of any such changes and the reasons for them, as soon as possible, through Canvas.