



WACC1000

Accounting in Society

MUIC term 5, Weekday attendance, North Ryde 2021

Macquarie University International College

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Disclaimer

Macquarie University has taken all reasonable measures to ensure the information in this publication is accurate and up-to-date. However, the information may change or become out-dated as a result of change in University policies, procedures or rules. The University reserves the right to make changes to any information in this publication without notice. Users of this publication are advised to check the website version of this publication [or the relevant faculty or department] before acting on any information in this publication.

Session 2 Learning and Teaching Update

The decision has been made to conduct study online for the remainder of Session 2 for all units WITHOUT mandatory on-campus learning activities. Exams for Session 2 will also be online where possible to do so.

This is due to the extension of the lockdown orders and to provide certainty around arrangements for the remainder of Session 2. We hope to return to campus beyond Session 2 as soon as it is safe and appropriate to do so.

Some classes/teaching activities cannot be moved online and must be taught on campus. You should already know if you are in one of these classes/teaching activities and your unit convenor will provide you with more information via iLearn. If you want to confirm, see the list of [units with mandatory on-campus classes/teaching activities](#).

Visit the [MQ COVID-19 information page](#) for more detail.

General Information

Unit convenor and teaching staff

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Credit points

10

Prerequisites

Corequisites

Co-badged status

Unit description

This Unit focuses on the role of accounting and the accounting profession in society. By exploring and discovering diverse accountability frameworks, students will learn to appreciate the role accounting plays. The Unit aims to introduce basic accounting terminology, concepts and methods. Students are provided with an opportunity to discuss evolving means of information preparation. Emphasis is given to the development of an understanding of how such information assists users when making important business decisions. The role of accounting stewardship is explored to raise students' awareness of social, environmental and ethical concerns in an attempt to develop well-rounded business professionals. The Unit develops discipline specific knowledge, professional judgment and effective communication skills and their application to problem solving.

Important Academic Dates

Information about important academic dates including deadlines for withdrawing from units are available at <https://www.mq.edu.au/study/calendar-of-dates>

Learning Outcomes

On successful completion of this unit, you will be able to:

ULO1: Define and examine the role of accounting in a contemporary social context with a focus on business ethics and responsible management.

ULO2: Describe the business environment of the accounting profession.

ULO3: Develop competences in key technical aspects in accounting practice.

ULO4: Examine the traditional aspects of accounting for business decision-making.

ULO5: Communicate effectively in written and spoken form.

General Assessment Information

Requirements to Pass

In order to pass this unit a student must obtain a mark of 50 or more for the unit (i.e. obtain a passing grade P/CR/D/ HD).

For further details about grading, please refer to [Schedule 1](#) of the [Assessment Policy](#).

Students must also pass any hurdle assessments as stipulated in the Assessment Section of this Unit Guide.

Grading

Students will be awarded common result grades as specified in [Schedule 1](#) of the [Assessment Policy](#).

Students will receive criteria and standards for specific assessment tasks, which will be aligned with the grading descriptors given in [Schedule 1](#).

The attainment (or otherwise) of learning outcomes for a unit of study will be reported by grade and mark which will correspond to the Schedule 1 and as outlined below.

Grade		Mark Range	Outcome	Description
HD	High Distinction	85-100	Pass	Provides consistent evidence of deep and critical understanding in relation to the learning outcomes. There is substantial originality, insight or creativity in identifying, generating and communicating competing arguments, perspectives or problem solving approaches; critical evaluation of problems, their solutions and their implications; creativity in application as appropriate to the course/program*.
D	Distinction	75-84	Pass	Provides evidence of integration and evaluation of critical ideas, principles and theories, distinctive insight and ability in applying relevant skills and concepts in relation to learning outcomes. There is demonstration of frequent originality or creativity in defining and analysing issues or problems and providing solutions; and the use of means of communication appropriate to the course/program* and the audience.

CR	Credit	65-74	Pass	Provides evidence of learning that goes beyond replication of content knowledge or skills relevant to the learning outcomes. There is demonstration of substantial understanding of fundamental concepts in the field of study and the ability to apply these concepts in a variety of contexts; convincing argumentation with appropriate coherent justification; communication of ideas fluently and clearly in terms of the conventions of the course/program*.
P	Pass	50-64	Pass	Provides sufficient evidence of the achievement of learning outcomes. There is demonstration of understanding and application of fundamental concepts of the course/program*; routine argumentation with acceptable justification; communication of information and ideas adequately in terms of the conventions of the course/program*. The learning attainment is considered satisfactory or adequate or competent or capable in relation to the specified outcomes.
F	Fail	0-49	Fail	Does not provide evidence of attainment of learning outcomes. There is missing or partial or superficial or faulty understanding and application of the fundamental concepts in the field of study; missing, undeveloped, inappropriate or confusing argumentation; incomplete, confusing or lacking communication of ideas in ways that give little attention to the conventions of the course/program*.
FA	Fail		Did Not Attend	The student has failed for non-submission of assessment task or non-attendance at a required assessment
FH	Fail	49	Failed Hurdle	Student has obtained a raw mark over 50, yet failed all available attempts of at least one hurdle assessment (as described within Schedule 2: Unit Assessment Requirements).

*Note – In accordance with the Curriculum Architecture [Policy](#), from 1 January 2020 ‘programs’ are known as ‘courses’. Other grades (FW, I, IS, UD, UJ, UL) may be allocated where the student has withdrawn after the Census Date, not submitted or completed one or more components of the assessment, has been awarded a supplementary assessment, has applied for special consideration, or because of an unresolved matter such as allegations of academic misconduct. These grades are outlined in [Schedule 1](#) of the Assessment Policy.

Where to find information about assessment

General assessment information (including the number and nature of assessments, due dates and weightings) has been provided in this unit guide.

Specific assessment information including assignment instructions, questions, marking criteria and rubrics as well as examples of relevant and related assessment tasks and responses will be available in the Assessment section on iLearn. For units that have final examinations, students may access past final exam papers using [MultiSearch](#).

Student Responsibilities

Students should note that they should engage with unit material outside of class hours. Below is a Table that provides an estimate of the out of class independent study hours required.

Face-to face class hours per week	Independent study hours per week
-----------------------------------	----------------------------------

6 hours	16 hours
8 hours	14.5 hours
10 hours	13 hours
12 hours	11 hours
14 hours	9 hours
16 hours	8 hours

These hours should be devoted to studying, researching and preparing for assessment tasks.

As per the [Assessment Policy](#), students are responsible for their learning and are expected to:

- actively engage with assessment tasks, including carefully reading the guidance provided, understanding criteria, spending sufficient time on the task and submitting work on time;
- read, reflect and act on feedback provided;
- actively engage in activities designed to develop assessment literacy, including taking the initiative where appropriate (e.g. seeking clarification or advice, negotiating learning contracts, developing grading criteria and rubrics);
- provide constructive feedback on assessment processes and tasks through student feedback mechanisms (e.g. student surveys, suggestions for future offerings, student representation on committees);
- ensure that their work is their own; and
- be familiar with University policy and College procedures and act in accordance with those policy and procedures. **This includes ensuring you have a thorough understanding of the rules and expectations for **open book examinations**.*

Submission of Assessment Tasks

Assessments must be submitted in accordance with instructions provided in this Unit Guide and iLearn. Assessment tasks will not be marked unless they are submitted as required. Any tasks that are not submitted as required will be considered a non-submission and zero marks will be awarded for the task.

Late Submissions and Penalties (applicable to non-time limited assessment tasks)

Late submissions are possible, but they will be penalised unless the student has been granted an approved extension (refer to the [Special Consideration Policy](#)). Late penalties will be calculated based on the marks allocated to the specific assessment task. The penalty for late submission is as follows:

- 5% of the total possible marks will be deducted if it is late by up to 30 minutes
- 10% of the total possible marks will be deducted if it is more than 30 minutes late and up to 24 hours late
- A further 10% of the total possible marks will be deducted for each 24-hour period up to 3 days (including weekends)
- 100% of the marks will be deducted after 3 days and zero marks will be awarded

Please note that online submissions are electronically tracked, and the electronic record of submission will be used to determine late penalties. This means that submitting your work even a few seconds after the allocated deadline will result in a late submission which will attract the penalty noted above. There is no flexibility with the applying of penalties as they must be applied fairly and consistently to all students. **It is your responsibility to allow sufficient time for submission of your work and any uploading of documents so try to avoid submitting your work just prior to the deadline.**

The above late submission penalties do not apply to time-limited assessment tasks. A time-limited assessment task must be submitted by its deadline. Any time-limited task that is not submitted as required will be considered a non-submission and zero marks will be awarded for the task.

Examples:

If the assessment task is due on a Friday at 5.00pm

Submission day/time	Deduction penalty
Before/at 5pm Friday	0%
After 5pm to 5.30pm Friday	5%
After 5.30pm Fri to 5.00pm Saturday	10%
After 5.00pm Sat to 5.00pm Sunday	20%
After 5.00pm Sun to 5.00pm Monday	30%
After 5.00pm Monday	100%

If the assessment task is due on a Wednesday at 11.55pm

Submission day/time	Deduction penalty
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Before/at 11.55pm Wednesday	0%
After 11.55pm to 12.25 am Thursday	5%
After 12.25am Thurs to 11.55pm Thursday	10%
After 11.55pm Thurs to 11.55pm Friday	20%
After 11.55pm Fri to 11.55pm Saturday	30%
After 11.55pm Saturday	100%

Please see “In class assessment” section for further information on assessments that take place during class time.

Extensions (applicable to non-time limited assessment tasks)

Extensions will only be granted as a result of a successful application for Special Consideration. To apply for an extension of time for submission of an assessment item, students must submit their application for Special Consideration via ask.mq.edu.au.

An **approved** extension will not incur late penalties. However, where a student has been granted an extension and submits late (i.e. after the stipulated due date following extension), late penalties will be applied as per the new due date. See the section “Late submission and penalties” above.

Resubmissions (applicable to non-time limited assessment tasks)

Students are responsible for ensuring that they make correct submissions (uploaded the correct document in the required format to the correct submission link). Following an initial submission, students may resubmit their work up to 3 days after the due date if, for example, they have submitted the incorrect document or forgotten to include information. In order to resubmit your work, you will need to contact your teacher via email and attach a copy of your submission. If you make a resubmission after the due date, your submission will be counted as late and penalties will apply. See the “Late submissions and penalties” section. After the third day, a record of submission will be made, and feedback will be provided on the new content, but the student will receive zero marks for the assessment task.

Retention of Originals

It is the responsibility of the student to retain a copy of any work submitted. Students must produce these documents upon request. Copies should be retained until the end of the grade appeal period each term.

In the event that a student is asked to produce another copy of work submitted and is unable to do so, they may be awarded zero (0) for that particular assessment task.

Requests for original documentation will be sent to the student email address. Students must retain all original documentation for a six (6) month period and must supply original documents to

the University within ten (10) working days of such a request being made.

In-Class Assessments (time-limited assessments)

Assessments could be scheduled during live-streamed lessons and students may be asked to switch on their webcams and microphones and produce their Student ID Card if required. Students may be refused the opportunity to take an in-class assessment task if unable to do so. When an assessment is to be held or submitted during a scheduled lesson, students must be ready to submit, present or sit the assessment task at the start of the lesson; however, not all assessments may commence at the beginning of a lesson. No additional time or adjustment will be made for late arriving students or students not ready to submit an assessment at the start of the lesson, and late penalties will apply. Any time-limited task that is not submitted as required will be considered a non-submission and zero marks will be awarded for the task.

For example, if a one-hour test or quiz is due to take place in a 2-hour lesson, the test or quiz may start at any time in the first hour or at the start of the second hour, so students must be ready to take the test at the beginning of the lesson. No additional time will be given or adjustment made for students who arrive late. While they may still be permitted to take the test, depending on the task, the student will have only the remaining time to complete the task. Similarly, when an assessment task is due at the beginning of a lesson, a late penalty may apply to a student who submits the task at the end of the lesson, depending on submission instructions for the task.

Open Book Exams and Assessments

Open-book exams and assessments require preparation just like other types of assessment. These exams and assessments go beyond rote learning. You will not be asked to repeat from your notes. They assess your ability to use the information you have learnt to solve problems and present evidence-based arguments.

In an open-book exam or assessment, you're able to refer to approved source materials – such as your unit notes, course readings or textbooks – and/or use approved summary sheets during the examination.

Please ensure that you check which course materials you can use in the exam or assessment. A list of materials permitted should be available in your iLearn unit. If you're in doubt, check with your teacher or senior teacher.

It is important to highlight that copying parts or all of texts written by others in open book exams or assessments is considered a breach of the academic integrity policy. You must also consider this when you prepare your own study notes. If your study notes have been copied from published or internet sources, and you write text directly from your study notes, your work is flagged as plagiarised.

For further information and study advice on open book exams or assessments, please visit the [Online Exam Preparation FAQs page](#) and check out open exam tips on [StudyWise](#).

Revision Sessions

When relevant, a revision session may be scheduled prior to the final examination. Revision sessions will usually be scheduled on Monday and/or Tuesday of Week 7. Details of the revision session will be provided in the teaching schedule section of the unit guide and reminders may be posted in iLearn. When revision sessions are available, students are strongly encouraged to attend.

Final Examinations

The final examination period is Week 7. Students must be available to take exams and submit assessments on any day of this week.

**Note that when you click the link to open an examination, you are confirming that you are FIT TO SIT the examination. If you are unwell and considering submitting an appeal for special consideration due to illness, you must not open an examination.*

For unit specific details please refer to the Assessment section of this unit guide.

Final Examination Timetable

The University will publish the [Final Examination Timetable](#) at least 4 weeks before the commencement of the final examination period and students will be able to access their final examination schedule in Week 3 of the Term/Session.

Final Examination Requirements

Schedule 4 of the Assessment Policy explains what students are responsible for:

- checking the final examination timetable;
- commencing the examination on time, knowing the structure and format of the examination;
- adhering to the final examination timetable; and
- ensuring they are available for the full duration of the final examination period and supplementary examination period.

Details of the structure and format of the final examination will be made available to students via iLearn prior to the start of the final examination period. These details will include:

- a copy of the examination coversheet, giving the conditions under which the examination will be held
- information on the types of questions the examination will contain, and
- an indication of the unit content the paper may examine.

Students must follow directions given by the College.

Students may be required to present their Macquarie University Campus Card as photographic

proof of identity for the duration of the final examination and may be refused the opportunity to take a final examination if unable to show their student ID card.

Students are not permitted to:

- Obtain, or attempt to obtain, assistance in undertaking or completing the final examination script.
- Receive, or attempt to receive, assistance in undertaking or completing the final examination script (unless an application for reasonable adjustment has been approved).
- Communicate in any way with another student once they have entered the final examination venue.

Missed assessments and examinations

The [Special Consideration Policy](#) establishes the principles that support students seeking to notify the University when they experience short-term, unexpected, serious and unavoidable circumstances, which affect their performance in assessment. This Policy applies only to short-term, serious and unavoidable circumstances that arise after a study period has commenced, and where specific assessment task/s have been affected. Students with a pre-existing disability/health condition or prolonged adverse circumstances are advised to seek support from Campus Wellbeing and should also refer to the Student Disability Support Policy.

In order to support students who have experienced serious and unavoidable circumstances, the University will attempt to provide affected students with one (1) additional opportunity to demonstrate that they have met the learning outcomes of a unit or units. An additional opportunity provided under such circumstances is referred to as Special Consideration, and may be granted after careful evaluation of the supporting evidence.

Students are expected to plan their work so that they can meet assessment deadlines at the same time as other obligations which they may have, both inside and outside the University. Special Consideration will not be granted when students are unable to complete an assessment task due to planned or foreseeable absence (e.g. holidays, recreational activities or normal work commitments or changes).

All applications for Special Consideration must be substantiated by original, independent documentary evidence in the format and by the deadline prescribed in the Procedure.

Please refer to the [Special Consideration Policy](#) section under Policies and Procedures below.

Supplementary Tests, Supplementary Examinations

When a student has been granted a supplementary test or examination as a result of an application for Special Consideration, they will be advised of the time, date and location for the supplementary task.

Supplementary interim assessments (i.e. assessments held during the term) will be held throughout the term and students who have been granted an opportunity to sit a supplementary exam will be informed of times and dates via ask.mq.edu.au.

The supplementary final examination period for formal, end-of-term examinations will be the

fortnight following Week 7. Students who have requested special consideration for a final examination must be available to undertake examinations during the supplementary examination period.

No more than one (1) supplementary assessment will be offered to a student in each affected unit, so it is essential that students make themselves available for alternative assessment activities. Please refer to the [Special Consideration Policy](#) for further details.

Results for supplementary final examinations may not be available for up to two weeks following the supplementary examination. Students in their final term of study who undertake supplementary final exams and students who apply for special consideration for a unit which is a prerequisite to another unit in their program should note that formal completion of their Program will not be possible until supplementary results are released, and this may impact on their ability to enrol in subsequent programs of study on time.

Second Attempts at Hurdle Assessments

In cases where students have made a serious first attempt at a hurdle requirement but failed to meet it, they will be given one further opportunity to meet the hurdle requirement if their performance in the unit is otherwise satisfactory.

When a student is eligible for a **second attempt at a hurdle assessment**, this will typically be scheduled during the supplementary interim/final examination periods unless stipulated otherwise in the assessment section of the unit guide. Students who are awarded second attempts at hurdles will be notified via email so please ensure you are checking your student email regularly.

Any second attempt at a hurdle assessment will be marked on a pass/fail basis. This means the mark for the second attempt at the hurdle will be capped at the designated hurdle pass mark. For example:

A hurdle task is a multiple-choice quiz marked out of 50 marks with a pass of 50% for the hurdle (25/50) and a serious attempt is defined as 40-49% (20-24.5 marks).

In their first attempt, a student gets 45% in the quiz (22.5/50). The student will be granted a second attempt as they made a serious first attempt. If in the second attempt, the student scores 75% (37.5/50), the final mark that the student would receive for the hurdle assessment would be 50% for quiz (25/50) as this is the hurdle pass mark.

Accessing your Results

Students will be able to view their results for internal assessments via the Grades section in [iLearn](#).

Marks for all assessment tasks will be released to students once marking has concluded.

Final results for the unit will be released at 00:01 on Thursday of Vacation Week. Students will be able to view their final result for the unit via [eStudent](#).

Calculating your WAM

WAM (Weighted Average Mark) is the average of the actual marks students achieved in all units

of their course and is a mark out of 100. Please refer to the [WAM Estimator](#).

Obtaining Feedback

Feedback is an important part of student development and opportunities for feedback are built into the curriculum at key points throughout the term. Students who complete the homework and classwork assigned to them will receive helpful feedback from teaching staff about their academic progress and performance in assessment tasks or a unit of study. When relevant, other staff such as Senior Teachers, Program Managers and members of the Student Administration and Services Team will provide feedback and advice to students about their performance in a program of study. Feedback may be provided to individual students, a group of students or a whole class and it may be written or verbal in nature.

Some examples of feedback include:

- Teaching staff member reviewing a draft submission and giving a student advice on how to improve their work before making a final submission
- Teaching staff member telling a class that they need to improve their editing of grammar in their recently submitted assignment
- Teaching staff member discussing progress of an individual student before census date to allow the student to decide whether they should remain enrolled in the unit
- Online feedback via announcements or forums, an online marking rubric or various iLearn activities employed in a unit. Please note that feedback on written assessments is usually provided via Feedback Studio in iLearn
- Written marks and comments on a marking sheet or essay
- Recorded voice comment in iLearn provided in response to an essay submitted online
- A student receiving advice that they should consider withdrawing from a unit because they have missed too many classes / too much work to be able to catch up or for other reasons

It is a student's responsibility to:

- attend sessions, be present and actively engaged during times when feedback is provided in scheduled class times
- organise an alternative time with the teacher so that they can receive their feedback if absent from an in-class feedback session due to unavoidable circumstances
- ensure that they have received sufficient feedback prior to their next assessment task and/or final assessment in the unit
- act promptly on feedback provided (e.g. incorporate advice provided into their work and study habits)

If you are unsure how or when feedback has been or will be provided, or you feel that feedback provided is not sufficient, you must approach relevant teaching or administrative staff and

request additional feedback in a timely manner during the term and prior to any subsequent assessment task or the final assessment task for the unit. Claims that not enough feedback has been provided are not grounds for a grade appeal, especially when a student has not made any effort to approach staff about obtaining additional feedback in a timely manner. Students may seek general feedback about performance in a unit up to 6 months following results release.

If you have any problems contacting your teacher, you must seek help from a member of the Student Administration and Services team.

Contacting Teaching Staff to Obtain Help

Students may contact teaching staff at any time during the term by using the contact details provided in this Guide. Students should expect a response within 1-2 business days. Teaching staff are unable to accept assessment submissions via email; all assessments must be submitted as outlined in the Unit Guide.

For all University-related correspondence, students must use their official Macquarie University student email account, which may be accessed via the [Macquarie University Student Portal](#). Enquiries from personal email accounts will not be attended to.

Academic Integrity

All members of the University community must abide by the principles of academic integrity as per the [Academic Integrity Policy](#). The fundamental principle is that all staff and students act with integrity in the creation, development, application and use of ideas and information. This means that:

- all academic work claimed as original must be the work of the person making the claim;
- all academic collaborations of any kind must be acknowledged;
- it is not permissible to undertake open-book exams in the presence of, or in contact with, any other person including tutor, friend, family member or classmate.
- academic work must not be falsified in any way; and
- when the ideas of others are used, these ideas must be acknowledged appropriately.

All breaches of the [Academic Integrity Policy](#) are serious and penalties apply. Students should be aware that they may lose marks, fail an assessment task, fail a unit or even be excluded from the University for breaching the Academic Integrity Policy.

Unacceptable activities include, but are not limited to, the following academic (including learning and teaching and research) activities:

- Cheating: is any attempt to dishonestly give or obtain assistance from another person, material, or device in an academic task.
- Contract-cheating: is having another person or entity conceive, research or write material for an assignment and submitting the work as one's own, irrespective of whether the other person or entity was paid for the material.

- Collusion: is unauthorised collaboration in producing an academic exercise that is designated as an individual task.
- Deception: is providing false or misleading information to the University.
- Fabrication: is to forge or falsify any information or citation in an academic task or report false or misleading results or conclusions of any research.
- Impersonation: is pretending or assuming another person's identity or using a substitute person for the purposes of providing an advantage.
- Obstruction: is intentionally impeding or interfering with another person's academic activity.
- Plagiarism: is adopting or reproducing the work or ideas of another person, whether intentionally or not, and presenting this as one's own without clearly acknowledging the source of the work or ideas.
- Sabotage: is acting to prevent or hinder another person from completing an academic exercise to the best of their abilities including by making information or material unavailable to others or disrupting or interfering with an academic task, experiments, research or other academic activity of any other person.
- Self-plagiarism: is unacknowledged use of material you have previously published or submitted.

Penalties for Plagiarism and Collusion

The University may commence applicable disciplinary procedures if a person breaches the Academic Integrity Policy.

If your work is found to be similar to another source and considered to include instances of plagiarism or collusion, you will be penalised.

Plagiarism is taking someone else's work or ideas and presenting them as your own, that is, without acknowledging where they came from originally.

For example, if you were awarded 52/100 marks for an essay, which contained 30% similarity (i.e. 30% of the work was identified to be copied from another source), the 30% of the 100 marks allocated to the task (i.e. 30 marks) could be deducted as a penalty. The final score you would receive would be 22/100 marks.

Penalty calculations may vary by unit.

Collusion takes place when a student copies work or ideas from another student with or without this student's consent to complete a task that is supposed to be done individually. Please note that **all students are penalised** in collusion cases, regardless of who produced the original work.

For example, if a friend asks for your assistance and you provide them with a copy of your work, you will receive exactly the same penalty as they do for the act of collusion.

Turnitin

To uphold principles of Academic Integrity, Macquarie University uses online anti-plagiarism software called [Turnitin](#). Turnitin compares electronically submitted papers to a database of academic publications, internet sources and other student papers that have been submitted to the system to identify matching text. It then produces an Originality Report which identifies text taken from other sources and generates a similarity percentage.

All text-based assessments must be submitted through Turnitin on iLearn as per instructions provided in the Unit Guide. It is the student's responsibility to ensure that work is submitted correctly prior to the due date. This includes verifying that correct files have been submitted as no special consideration will be given to students who have uploaded incorrect documents. No hard copies of assessments will be accepted and only Turnitin records will be taken as records of submission.

Multiple submissions may be possible via Turnitin on iLearn prior to the final due date and time of an assessment task and originality reports may be made available to students to view and check their levels of similarity prior to making a final submission. Students are encouraged to use these reports to ensure that they do not breach the Academic Integrity Policy through high levels of similarity (plagiarism).

Students should note that the report on the initial submission will be immediate but on a second or subsequent submission it will take at least 24-36 hours for the similarity report to be generated. This may be after the due date, so students should plan any resubmissions carefully. If you have not planned your submission time carefully and note high levels of similarity in your work after the due date, you can still resubmit your work (if it is not a time-limited assessment); however, a late penalty will apply. For instructions on how to resubmit your work, please see the "Resubmissions after the due date" section in this Unit Guide.

Teaching staff will use the originality report to judge whether plagiarism has occurred and whether penalties should apply for breaches of the Academic Integrity Policy. Any similar text identified by Turnitin on iLearn will be considered carefully to see if it is indeed a breach of the Academic Integrity Policy.

There is no set percentage which indicates whether plagiarism has occurred; all identified matching text should be reconsidered carefully. If plagiarism has occurred or is suspected and resubmission is possible prior to the due date, students are advised to edit their work before making a final submission. Help may be sought from teaching staff and students may also access [Assignment and Study Support](#) provided by the library or [Learning Skills](#).

Please refer to these instructions on [how to submit your assignment through Turnitin](#) on iLearn and to access similarity reports and feedback provided by teaching staff.

Should you have questions about Turnitin on iLearn or experience issues submitting through the system, you must inform your teacher immediately. If the issue is technical in nature, you may also lodge a [OneHelp](#) Ticket; please refer to the [IT help page](#).

Submission of Drafts through Turnitin.

In some instances, students may be required to submit drafts of written work via Turnitin in

iLearn **prior to the due date of the assessment** task so that they can receive feedback prior to making a final submission. If the student does not make a final submission prior to the due date, their draft will be counted as the final submission or late penalties will be applied.

Missed Assessment: Please refer to the missed assessment section above.

Late Submissions: Please refer to the late submission section above.

Assessment Tasks

Name	Weighting	Hurdle	Due
Case Study	15%	No	11pm Sunday at the end of Week 2
Class Test	25%	No	Week 4, Lesson 3
Presentation	10%	No	11pm Sunday at the end of Week 5
Online Final Exam	50%	No	MUIC Final Examination Period

Case Study

Assessment Type ¹: Case study/analysis

Indicative Time on Task ²: 20 hours

Due: **11pm Sunday at the end of Week 2**

Weighting: **15%**

Students will be required to analyse and evaluate a case provided to them. To complete this task, students will need to explore ethics issues in society, and conduct research sourcing materials other than the text assigned for the Unit.

On successful completion you will be able to:

- Define and examine the role of accounting in a contemporary social context with a focus on business ethics and responsible management.
- Describe the business environment of the accounting profession.
- Communicate effectively in written and spoken form.

Class Test

Assessment Type ¹: Quiz/Test

Indicative Time on Task ²: 20 hours

Due: **Week 4, Lesson 3**

Weighting: **25%**

Students are required to sit a class test during their scheduled class time. More information about this assessment task will be available on iLearn.

On successful completion you will be able to:

- Define and examine the role of accounting in a contemporary social context with a focus on business ethics and responsible management.
- Describe the business environment of the accounting profession.
- Develop competences in key technical aspects in accounting practice.
- Examine the traditional aspects of accounting for business decision-making.
- Communicate effectively in written and spoken form.

Presentation

Assessment Type ¹: Presentation

Indicative Time on Task ²: 15 hours

Due: **11pm Sunday at the end of Week 5**

Weighting: **10%**

Students will need to deliver a presentation on sustainability. This is an individual assessment task.

On successful completion you will be able to:

- Define and examine the role of accounting in a contemporary social context with a focus on business ethics and responsible management.
- Describe the business environment of the accounting profession.
- Communicate effectively in written and spoken form.

Online Final Exam

Assessment Type ¹: Examination

Indicative Time on Task ²: 30 hours

Due: **MUIC Final Examination Period**

Weighting: **50%**

The duration of the final exam is 2 (two) hours plus 10 (ten) minutes, and it consists of calculation and theory questions that may examine any of the content covered within the unit.

On successful completion you will be able to:

- Define and examine the role of accounting in a contemporary social context with a focus on business ethics and responsible management.
- Describe the business environment of the accounting profession.
- Develop competences in key technical aspects in accounting practice.
- Examine the traditional aspects of accounting for business decision-making.
- Communicate effectively in written and spoken form.

¹ If you need help with your assignment, please contact:

- the academic teaching staff in your unit for guidance in understanding or completing this type of assessment
- the [Writing Centre](#) for academic skills support.

² Indicative time-on-task is an estimate of the time required for completion of the assessment task and is subject to individual variation

Delivery and Resources

Term Dates & Calendar

Details of key dates during the term can be found on the [Important Dates](#) calendar.

Enrolment and Timetables

General timetable information is available via Macquarie University's [Timetable page](#).

Students will be able to enrol in units and register for classes via [eStudent](#) and also view their personal timetable. It is the student's responsibility to ensure that classes they have registered for do not clash.

Students are only permitted to attend classes in which they have registered via eStudent, unless they have written approval from the Student Services Manager. To seek approval, students must contact the [MUIC Student Services](#), or speak to a member of the Student Administration and Services Team at The College Student Desk (Ground floor, 8 Sir Christopher Ondaatje Avenue). Approval will only be granted in exceptional circumstances.

The last day to enrol, add or change units is the Sunday, 9.00pm (AEST) before the start of the term. Changing groups is not possible after the enrolment period has concluded.

Guest Lecturer Presentations and Workshops

One or two Guest Lecturer presentations and/or workshops may be scheduled during the term. These sessions will take place outside of regular class time, usually in a lecture theatre on campus. In the session, a speaker (an expert or well-known academic in the field) will give a presentation on a particular topic related to the unit or field.

While attendance at guest lectures is not compulsory, and content covered is not examinable unless covered in regular classes, students are strongly encouraged to attend these sessions as they will:

- help them to engage with and broaden their understanding of the discipline;
- contextualise content covered in class by providing insights into recent research and workplace developments in the field;
- provide opportunities for networking; and
- provide experience of what lectures are like.

Specific details including time and venue for Guest Lecturer presentations and workshops will be posted in iLearn announcements and provided in class.

Recordings of these sessions may also be made available to students via iLearn.

Attendance Requirements – All Students

All students are expected to attend 100% of scheduled class time.

Attendance will be monitored in each lesson & students will be able to see their current attendance percentage to date and potential attendance percentage for each unit they have enrolled in via [iLearn](#).

- **Current Attendance Percentage** will reflect the percentage of classes a student has attended so far (based only on the lessons held to date).
- **Potential Attendance Percentage** will reflect the percentage of classes a student can potentially attend by the end of the term, taking into consideration lessons attended and assuming the student also attends all future lessons scheduled (based only on the total number of lessons in the Term).

When a student is present for a part of a lesson (for example arrives late, leaves early, leaves the class frequently, particularly for lengthy periods), the teacher reserves the right to mark a student absent for that part of the lesson.

Public Holidays and Make-up Lessons

If any scheduled class falls on a public holiday, a make-up lesson will be scheduled. Please check the iLearn announcements and your emails for details of the make-up lessons.

In Term 5, there will be a public holiday: 4 October (Labour Day).

Technology Used and Required

- Access to internet
- [AppStream](#): AppStream is a fully managed application streaming service that provides MQ users both staff and students with instant access to their applications from anywhere enabling students to use Microsoft Windows applications they require to do their university work from anywhere, anytime, on any device (BYODs).

- Access to Macquarie University [Library catalogue \(MultiSearch\)](#); and
- Macquarie students can download Microsoft Office Suite software from MS Office portal. For instructions please visit [IT Service Desk - Microsoft](#).

Using your Own Device

During this term, whether they study online or on campus, students will require Windows or Mac devices to study this unit. Students will need to have access to your own computer, with functional camera and microphone, Office applications (Word, Excel and PowerPoint), Zoom Video Conference tool, and an Internet Browser of your choice.

Please note, all assessments in this unit, including in-class, time-limited, invigilated assessments will be completed online. Students must bring their own devices in order to sit in-class assessments.

As a Macquarie University student, you are entitled to free access to the Microsoft Office Suite, which you can access [here](#). If you have problems with this, please contact OneHelp.

iLearn

[iLearn](#) is Macquarie's online learning management system and a principal teaching and learning resource which will be used throughout the term. Students must log in to iLearn at least 3 times per week to access important information including:

- Announcements and News Forums - Teaching staff will communicate to the class using iLearn announcements. Announcements may also be emailed to students' Macquarie University email address, but students should also check the News Forum regularly;
- Attendance – current and potential attendance percentage for the Term;
- Unit Guide and staff contact details;
- Set unit readings available through [MultiSearch](#) (library);
- Lesson materials and recordings where available;
- Learning and teaching activities and resources, questions and solutions;
- Assessment instructions, questions, marking criteria and sample tasks;
- Assessment submission links such as Turnitin;
- Links to support materials and services available at the University; and
- Evaluation Surveys for the unit.

For any resource related iLearn questions contact your teacher. For any technical or support issues using iLearn, please contact the IT helpdesk (Ph. 02 9850 4357) or lodge a ticket using [OneHelp](#).

Useful Study Resources

[StudyWise](#) is an iLearn resource created by the Learning Skills Unit. This resource is specifically designed to help you to manage your studies, strengthen your study techniques, write effective assignments and improve your English language proficiency. Once you enrol in StudyWise, you

can access it from your iLearn course list under the category "Student Support".

[Lib Guides](#) provide students with links to electronic sources and websites that are good starting points for research in different fields or disciplines.

[MultiSearch](#) will connect you to Macquarie University Library and allow you to search library resources, databases, unit readings and past exam papers.

Macquarie University Library has released a mobile device app called libMQ. The app allows students to easily access MyLibrary (be notified about loans, renewals, holds and fees owing), book a computer, Library floor maps, see new books lists and search MultiSearch.

It can be downloaded from either Google Play or the App store.

[Assignment and Study Support](#) provide information about:

- [Researching for your assignments](#)
- How to [manage your references](#)
- [Referencing style guides](#)
- [Subject and research guides](#)

Numeracy Support is provided by the [Numeracy Centre](#). Students can attend these support classes on a drop-in basis as required.

[Studiosity](#) is a one-to-one personal study support service which may be made available via your iLearn unit. If available, you may use this service to get online study help and/or feedback on your assignment usually within 24 hours. If you are unsure whether this service is available in your unit or how to use this service, please check with your teacher. Please note that this is an external service and feedback provided is generic in nature (for example comments on grammar and cohesion) and may not be specific to the requirements of the task. If you require specific feedback on how your work aligns with the expectations of the unit or marking criteria, you should consult your teacher.

Unit Schedule

Week	Topics	Chapters	Assessment Task
1	An Introduction to Accounting Financial Statements The Role of Ethics in Accounting		
2	An Introduction to Sustainability Accounting for Transactions Recording Transactions		Case Study

Week	Topics	Chapters	Assessment Task
3	Posting Entries and Trial Balance Adjusting Entries Effect of Adjusting Entries and Adjusted Trial Balance		
4	Prepare the Worksheet Revision Session for the Class Test		Class Test
5	Closing Entries and Post Closing Trial Balance Preparing and Interpreting Financial Statements An Introduction to Management Accounting		Presentation
6	Cost-volume-profit (CVP) Analysis An Introduction to Budgeting Revision Session for the Final Exam		

Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central \(https://policies.mq.edu.au\)](https://policies.mq.edu.au). Students should be aware of the following policies in particular with regard to Learning and Teaching:

- [Academic Appeals Policy](#)
- [Academic Integrity Policy](#)
- [Academic Progression Policy](#)
- [Assessment Policy](#)
- [Fitness to Practice Procedure](#)
- [Grade Appeal Policy](#)
- [Complaint Management Procedure for Students and Members of the Public](#)
- [Special Consideration Policy](#)

Students seeking more policy resources can visit [Student Policies \(https://students.mq.edu.au/support/study/policies\)](https://students.mq.edu.au/support/study/policies). It is your one-stop-shop for the key policies you need to know about throughout your undergraduate student journey.

To find other policies relating to Teaching and Learning, visit [Policy Central \(https://policies.mq.edu.au\)](https://policies.mq.edu.au) and use the [search tool](#).

Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: <https://students.mq.edu.au/admin/other-resources/student-conduct>

Results

Results published on platform other than [eStudent](#), (eg. iLearn, Coursera etc.) or released directly by your Unit Convenor, are not confirmed as they are subject to final approval by the University. Once approved, final results will be sent to your student email address and will be made available in [eStudent](#). For more information visit [ask.mq.edu.au](#) or if you are a Global MBA student contact globalmba.support@mq.edu.au

Academic Integrity

Using the work or ideas of another person, whether intentionally or not, and presenting them as your own without clear acknowledgement of the source is called [Plagiarism](#).

Macquarie University promotes awareness of information ethics through its [Academic Integrity Policy](#). This means that:

- all academic work claimed as original must be the work of the person making the claim;
- all academic collaborations of any kind must be acknowledged;
- academic work must not be falsified in any way; and
- when the ideas of others are used, these ideas must be acknowledged appropriately.

All breaches of the [Academic Integrity Policy](#) are serious and penalties apply. Students should be aware that they may fail an assessment task, a unit or even be excluded from the University for breaching the Academic Integrity Policy.

Assessment Policy

Students should familiarise themselves with their responsibilities under the [Assessment Policy](#), and notably the [Final Examination Procedure](#).

Grade Appeals

A student who has been awarded a final grade for a unit has the right to appeal that grade as outlined in the [Grade Appeal Policy](#). Grade appeals apply to the final mark and the grade a student receives for a unit of study. They do not apply to results received for individual assessment tasks.

Grade appeals must be submitted via [ask.mq.edu.au](#) within 20 working days from the published result date for the relevant unit. Before submitting a Grade Appeal, please ensure that you read the [Grade Appeal Policy](#) and note valid grounds for appeals.

Students are expected to seek feedback on individual assessment tasks prior to the award of a final grade. Students also have the right to request generic feedback from the teaching staff on their overall performance in the unit, including in a final examination. This can be done at any time in the six-month period starting from the day on which the final grade of the relevant unit is published.

Course Progression

The College closely monitors students' academic progress as per the [Progression Policy](#) for Courses and Programs delivered by Macquarie University International College.

To maintain satisfactory academic progress, a student must successfully complete (pass) 50% or more of their enrolled units in a Term of study and meet any other requirements to pass listed in the Unit Guide.

Students who fail to make satisfactory academic progress will be classified as "at risk" and will be notified in writing. At-risk students may be required to undergo academic counselling, undertake certain initiatives or have conditions placed upon their enrolment to help them make satisfactory progress.

Students must also pass 50% or more of the units in two or more terms in order to meet Minimum Rate of Progress (MRP) requirements. A student is deemed not to be making Minimum Rate of Progress if they fail more than 50% of their enrolled units in two consecutive Terms of study, or if they have failed more than 50% of their units after studying two or more terms.

If students do not satisfy academic progression the University may impose a suspension of their studies. For international students, this can have an impact of their visa status.

Student Support

Macquarie University provides a range of support services for students. For details, visit <http://students.mq.edu.au/support/>

Learning Skills

Learning Skills (mq.edu.au/learningskills) provides academic writing resources and study strategies to help you improve your marks and take control of your study.

- [Getting help with your assignment](#)
- [Workshops](#)
- [StudyWise](#)
- [Academic Integrity Module](#)

The Library provides online and face to face support to help you find and use relevant information resources.

- [Subject and Research Guides](#)
- [Ask a Librarian](#)

Student Services and Support

Students with a disability are encouraged to contact the [Disability Service](#) who can provide appropriate help with any issues that arise during their studies.

Student Enquiries

For all student enquiries, visit Student Connect at ask.mq.edu.au

If you are a Global MBA student contact globalmba.support@mq.edu.au

IT Help

For help with University computer systems and technology, visit http://www.mq.edu.au/about_us/offices_and_units/information_technology/help/.

When using the University's IT, you must adhere to the [Acceptable Use of IT Resources Policy](#). The policy applies to all who connect to the MQ network including students.

Course Contact Hours

Weekly face-to-face contact for this unit will be 6 hours (36 hours per term).

There will be 3 lessons per week consisting of two-hour lessons.

Learning and Teaching Activities

Lessons

Lessons will include a mixture of activities. New content and topics will be presented during lessons, and students will be given problems, practice questions and other interactive activities to apply the knowledge and the skills gained in the lesson. Students will be required to take notes, complete set tasks and engage in discussions and individual and group activities.

In class, specific time may be dedicated to work on assessment tasks and students will be given guidance and feedback to complete these. Certain lessons may be dedicated to independent research and reading related to the unit whether in the classroom or a computer lab.

Active Participation

In the workplace, at university and in the surrounding community, a person's contributions are important. Students will be required to not only attend but also actively participate in lessons.

Active participation entails:

- active engagement in class activities;
- contribution to class discussions by asking and answering questions;
- coming to class prepared and having completed required pre-readings and activities;
- completion of set class and homework activities;
- collaboration with other students; and
- adhering to Macquarie University's Student Code of Conduct.

Unit Specific Texts and Materials

The following text has been prescribed for this unit:

- Carlon, S., McAlpine-Mladenovic, R., Palm, C., Mitrione, L., Kirk, N. and Wong, L. (2019). *Financial Accounting: Reporting, Analysis and Decision Making*. 6th edition, John Wiley & Sons, Milton, Australia. e-Text ISBN : 9780730356141.

The text will be available for purchase at <https://www.wileydirect.com.au/buy/financial-accounting-reporting-analysis-and-decision-making-6th-edition/>

It is also available for purchase from [Booktopia](#).

This text is available in both hard copy and e-text formats.

All students should ensure that they have access to the prescribed text from the start of the Term as failure to do so could jeopardise their academic progress in this unit.

Other editions or formats of the above resource may be acceptable, but students must consult teaching staff prior to purchasing these.

Students will also require a non-programmable calculator **without** text retrieval abilities and **without** "run", "exe" or "calc" keys.