



ACCG8150

Contemporary Accounting Practice

Session 2, Special circumstances 2021

Department of Accounting & Corporate Governance

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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

Convenor

Andreas Hellmann

accg8150@mq.edu.au

For consultation hours please see iLearn

Lecturer

Johannes Dumay

accg8150@mq.edu.au

For consultation hours please see iLearn

Teaching Administrator

Cissy Zhan

accg8150@mq.edu.au

Moderator

Tas Husain

tas.husain@mq.edu.au

Credit points

10

Prerequisites

40cp in ACCG or ACST or AFIN or BUS or ECON or MGMT or MKTG units at 8000 level

Corequisites

Co-badged status

Unit description

This unit aims to consolidate learning across postgraduate studies in accounting, preparing students for employment in complex business environments. Leadership and entrepreneurship are discussed as well as the importance of risk management in business decision making. Using real life case studies, reviews of industry reports and research as well as presentations by industry leaders and student alumni, this unit develops the knowledge and skills necessary to work as a professional accountant. This unit requires students to think critically, ethically and strategically in solving business problems whilst integrating technical knowledge and professional skills.

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: Integrate and synthesise knowledge and skills relating to the core disciplines of professional accounting (and critically analyse the application and impact of these concepts, theories and methods to contemporary accounting challenges)

ULO2: Identify and reflect on knowledge and skills obtained by completing a postgraduate accounting qualification and evaluate how these have helped prepare for a transition to employment as an accountant

ULO3: Critically evaluate the relationship between accounting and technology, including how accounting and business strategies determine information systems decisions.

ULO4: Apply professionally critical judgement and problem-solving capabilities to recommend justified solutions

ULO5: Form and articulate an opinion on emerging social, environmental, ethical and regulatory issues relevant to an accounting practitioner.

Assessment Tasks

Name	Weighting	Hurdle	Due
Career Planning	35%	No	03/09/2021
Enterprise Resource Planning	30%	No	08/10/2021
Sustainability Report	35%	No	05/11/2021

Career Planning

Assessment Type ¹: Plan

Indicative Time on Task ²: 20 hours

Due: **03/09/2021**

Weighting: **35%**

Students are required to write a critical reflection describing their plan(s) for their future career, articulating how their future plans follow the employment trends in the changing world, identifying and recognising knowledge and skills gained and evaluating how these knowledge and skills will assist them to achieve their career goals. Students also need to describe their job interview

strategies for the future career they have identified.

On successful completion you will be able to:

- Integrate and synthesise knowledge and skills relating to the core disciplines of professional accounting (and critically analyse the application and impact of these concepts, theories and methods to contemporary accounting challenges)
- Identify and reflect on knowledge and skills obtained by completing a postgraduate accounting qualification and evaluate how these have helped prepare for a transition to employment as an accountant
- Critically evaluate the relationship between accounting and technology, including how accounting and business strategies determine information systems decisions.
- Form and articulate an opinion on emerging social, environmental, ethical and regulatory issues relevant to an accounting practitioner.

Enterprise Resource Planning

Assessment Type ¹: Report

Indicative Time on Task ²: 20 hours

Due: **08/10/2021**

Weighting: **30%**

Students are required to search for articles published in research journals or magazines of any professional accounting body about a failed ERP implementation. Students are expected to identify and write an analysis on the reasons for the failure and suggest different strategies to avoid such failure/s based on the latest available technology.

On successful completion you will be able to:

- Integrate and synthesise knowledge and skills relating to the core disciplines of professional accounting (and critically analyse the application and impact of these concepts, theories and methods to contemporary accounting challenges)
- Identify and reflect on knowledge and skills obtained by completing a postgraduate accounting qualification and evaluate how these have helped prepare for a transition to employment as an accountant
- Critically evaluate the relationship between accounting and technology, including how accounting and business strategies determine information systems decisions.
- Apply professionally critical judgement and problem-solving capabilities to recommend

justified solutions

Sustainability Report

Assessment Type ¹: Report

Indicative Time on Task ²: 20 hours

Due: **05/11/2021**

Weighting: **35%**

Students are required to meet as a group to choose two Australian companies that participate in either Global Reporting Initiative (GRI) or Integrated Reporting (IR). Using the companies identified by the group, students are required to individually compare and contrast in a Report on their GRI or Integrated Reporting Output and Objectives, analyse their sustainability strategies, and develop specific recommendations on how they might be improved.

On successful completion you will be able to:

- Integrate and synthesise knowledge and skills relating to the core disciplines of professional accounting (and critically analyse the application and impact of these concepts, theories and methods to contemporary accounting challenges)
- Apply professionally critical judgement and problem-solving capabilities to recommend justified solutions
- Form and articulate an opinion on emerging social, environmental, ethical and regulatory issues relevant to an accounting practitioner.

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 [Learning Skills Unit](#) 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

Classes

- The timetable for classes can be found on the University website at:
<http://www.timetables.mq.edu.au>
- Attendance at seminars is strongly encouraged. Records of attendance are taken at

some classes.

- Students are required to get involved in seminar discussions and debate.

Students workload

- 150 hours

Required and Recommended Texts and/or Materials

- There is no required textbook for ACCG8150. Relevant reading and learning materials will be recommended on iLearn.
- You must read the relevant materials before coming to class and in completing the assessment tasks as well as undertake your own further research. Direction will be provided by the unit convenor on additional research materials.

Unit Website

You are required to access a computer and the internet at various times in completing this unit, to download course material available on the learning management system (iLearn) and to complete assessment tasks.

Unit Schedule

Week	Seminar
1	Introduction and reflective practice
2	Conceptual framework of accounting
3	Role of financial accounting and managerial accounting
4	Information systems planning and development
5	The future of the accounting profession
6	Information systems decisions and processes: Technical fundamentals
7	Enterprise information systems: ERP and SCM
8	Computer-assisted audit tools and control techniques
9	Current and future trends in information system: Computer frauds and forensics, big data and blockchain
10	Ethics and the accounting profession
11	Research methods - qualitative methodology and theory
12	Sustainability reporting and the GRI
13	Integrated reporting

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

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 Enquiry Service

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

Equity 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.

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.

Changes from Previous Offering

Seminar content and materials have been updated.