ACCG3015

PACE: Accounting and Governance in the Profession

Session 2, In person-scheduled-weekday, North Ryde 2024

Department of Accounting and Corporate Governance

Contents

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General Information

Unit convenor and teaching staff
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Credit points
10

Prerequisites
130cp including ACCG2000 or ACCG2024 or ACCG2050

Corequisites

Co-badged status

Unit description
This is an accounting PACE and Capstone unit for students undertaking accounting and cyber security governance studies. The unit integrates the materials that are covered in first- and second-year accounting and business law units, applying these materials to an environment where accounting graduates become professional. Students learn to develop personal and professional skills in sustaining a professional profile in business and the profession. It provides opportunities for students to engage with the community through panels from professional accounting bodies / associations, community groups, NGO's, MQ alumni, public sector and commercial organisations, and others. The unit requires students to interact with the industry partners in order to complete a major research project under the supervision of a faculty member. Students are also exposed to case studies which present realistic, complex, and contextually rich situations and involve dilemmas, conflicts, and problems professionals face in the profession, which allows to understand emergent issues for the accounting and cyber security and governance professionals. Visit Employability Connect for information on this unit.

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: Analyse the environments in which professional works, manages time and resources to achieve personal and professional commitments.

ULO2: Integrate the interests of different stakeholders in an organisation or/and professional environment, including customers, competitors, collaborators, and other external forces.

ULO3: Develop personal, professional skills and group work capabilities through the identification of new opportunities, anticipate challenges and plan potential solutions with identification of personal and organisational bias.

ULO4: Formulate and communicate strategic responses to problem areas in the chosen profession.

ULO5: Critique the chosen profession's contribution to society by considering the implications of professional values, ethics and attitudes in decision making.

ULO6: Develop a high level of personal standards of performance which is reviewed through reflective activity and feedback from others.

General Assessment Information

Late Assessment Submission Penalty (written assessments)

Unless a Special Consideration request has been submitted and approved, a 5% penalty (of the total possible mark) will be applied each day a written assessment is not submitted, up until the 7th day (including weekends). After the 7th day, a grade of '0' will be awarded even if the assessment is submitted. Submission time for all written assessments is set at 11.55pm. A 1-hour grace period is provided to students who experience a technical concern.

For any late submissions of time-sensitive tasks, such as scheduled tests/exams, performance assessments/presentations, and/or scheduled practical assessments/labs, students need to submit an application for Special Consideration.

Assessment Tasks

Name	Weighting	Hurdle	Due
Group Report and Presentation	40%	No	Group Report: Week 9; Presentations: Weeks 10-13
Reflective task	30%	No	Weeks 4, 6, 7, 8, 11, and 13
Essay	30%	No	Week 10

Group Report and Presentation

Assessment Type [1]: Case study/analysis
Indicative Time on Task [2]: 25 hours

Due: **Group Report: Week 9; Presentations: Weeks 10-13**
Weighting: **40%**

Students will be required to research and identify a pressing issue/question/challenge relevant to their chosen profession, analyse and synthesise factors relevant to their identified matter and formulate a recommended response to this matter. Students will be required to present their analysis and recommendations via a 3000-3500-word group report (20%) and a 10-minute professional presentation to an industry panel and their peers (20%).

On successful completion you will be able to:
- Analyse the environments in which professional works, manages time and resources to achieve personal and professional commitments.
- Integrate the interests of different stakeholders in an organisation or/and professional environment, including customers, competitors, collaborators, and other external forces.
- Develop personal, professional skills and group work capabilities through the identification of new opportunities, anticipate challenges and plan potential solutions with identification of personal and organisational bias.
- Critique the chosen profession's contribution to society by considering the implications of professional values, ethics and attitudes in decision making.
- Develop a high level of personal standards of performance which is reviewed through reflective activity and feedback from others.

Reflective task

Assessment Type [1]: Reflective Writing
Indicative Time on Task [2]: 10 hours
Due: **Weeks 4, 6, 7, 8, 11, and 13**
Weighting: **30%**

Students are required to reflect on their personal understanding of the profession and submit a total of six (500-700 word each) personal reflections on the unit's provided stimulus. The purpose of this assessment is to provide students with an opportunity to explore their experiences of learnings, events, thoughts and feelings and allow them to make sense of and form an opinion from this inquiry.

On successful completion you will be able to:
- Analyse the environments in which professional works, manages time and resources to

achieve personal and professional commitments.

- Develop a high level of personal standards of performance which is reviewed through reflective activity and feedback from others.

Essay

Assessment Type [1]: Essay
Indicative Time on Task [2]: 30 hours
Due: **Week 10**
Weighting: **30%**

Students are required to submit two 1,000-word essays. One essay will be on a presented ethical issue/dilemma and the other essay on a sustainability challenge, both relating to contemporary issues faced by their chosen profession. Both essays will require students to critique the relevant profession's contribution to society and formulate an opinion and an informed response to these topical matters.

On successful completion you will be able to:

- Integrate the interests of different stakeholders in an organisation or/and professional environment, including customers, competitors, collaborators, and other external forces.
- Develop personal, professional skills and group work capabilities through the identification of new opportunities, anticipate challenges and plan potential solutions with identification of personal and organisational bias.
- Formulate and communicate strategic responses to problem areas in the chosen profession.
- Critique the chosen profession's contribution to society by considering the implications of professional values, ethics and attitudes in decision making.
- Develop a high level of personal standards of performance which is reviewed through reflective activity and feedback from others.

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[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

This unit is structured as a participation subject as part of the PACE program and as Capstone unit. It integrates the materials that are covered in first and second year accounting and business law units, applying this material to an environment where accounting graduates become a professional in an environment that is contemporary, global and technologically driven.

The objectives of the unit are to consolidate and investigate the factors and contextual issues that influence the competitive business environment for an accountant. It addresses the role of an accounting professional in the application of governance structures, accountability regimes, professional development, skill enhancements, and a continuous awareness of self-positioning and self-renewal in terms of professional and personal competency. The unit is not only reflective and integrative, but also future-focused, offering opportunities for 'real world' preparatory experience in the accounting profession. The class is conducted through workshops and discussions where students learn to develop personal and professional skills in sustaining a professional profile in business and the profession.

The unit provides opportunities for students to engage with the community through panels from professional accounting bodies, community groups, NGO's, MQ alumni, public sector and commercial organisations, and others. The unit requires students to interact with the industry partners in order to complete a major research project under the supervision of a faculty member. The project includes topics that are valued by industry partners and are mutually beneficial to both Macquarie University students and industry partners. While the project attempts to bridge the gap between students and the accounting profession, it also provides an opportunity for students to clarify and refine their understanding of the accounting profession through discussion with industry partners and peers. Group work engages students in the challenges of interpersonal communication, task allocation, coordination and control. Cohesive and systematic presentations from a range of industry partners also provide students an opportunity to think critically about the accounting profession. Through these presentations students will gain an insight into organisations and be able to contextualise their graduate capabilities into the main project. By reflecting on industry partners' presentations students will be able to identify what they have learned about the accounting profession and how they have learned. This will result in a greater sense of ownership which, in return, will help students to develop valuable career and leadership skills, improve their job prospects and make a difference to business and the community for which they work. Further, students are exposed to case studies which present realistic, complex, and contextually rich situations and involve dilemmas, conflicts, and/or problems accountants face in the profession, which will allow students to understand emergent issues for the accounting professionals.

The unit comprises 13 x 3-hour seminars that include lectures, presentations by industry partners, students' presentations, discussions and a feedback session. The components of the unit are structured as follows:

Introduction/Orientation: One 3-hour seminar to provide students with strong orientation to the University expectations and academic requirements for this PACE unit and addresses pragmatic concerns (group formation, communication and other logistical requirements). The first seminar includes a master class on employability. The objective of this session is to make students rate

themselves on a variety of key employability skills and also find evidence to support their ratings. (Skills include: Creativity and Innovation, Relationship Building, Problem Solving, Technology, Communication, Teamwork, Planning & Organising, Research). In order to give this skills audit context within the framework of the course structure, each industry partner will discuss 3 to 5 skills they feel are essential for the accountants to possess.

Assessment tasks: Knowledge and understanding are assessed by a mixture of assignments and presentations. The assessments include weekly individual reflective journals, essay and a group project report with an oral presentation. Oral presentations will take place in four 4-hour seminars judged by a panel comprising industry partners and academics.

Unit Schedule

Please see the weekly schedule uploaded on iLearn.

Policies and Procedures

Macquarie University policies and procedures are accessible from Policy Central (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
- Assessment Procedure
- Complaints Resolution 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). 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) 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

At Macquarie, we believe academic integrity – honesty, respect, trust, responsibility, fairness and courage – is at the core of learning, teaching and research. We recognise that meeting the expectations required to complete your assessments can be challenging. So, we offer you a range of resources and services to help you reach your potential, including free online writing and maths support, academic skills development and wellbeing consultations.

Student Support

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

The Writing Centre

The Writing Centre provides resources to develop your English language proficiency, academic writing, and communication skills.

- Workshops
- Chat with a WriteWISE peer writing leader
- Access StudyWISE
- Upload an assignment to Studiosity
- Complete the 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

Macquarie University offers a range of Student Support Services including:

- IT Support
- Accessibility and disability support with study
- Mental health support
- Safety support to respond to bullying, harassment, sexual harassment and sexual assault
- Social support including information about finances, tenancy and legal issues
- Student Advocacy provides independent advice on MQ policies, procedures, and processes

Student Enquiries

Got a question? Ask us via AskMQ, or contact Service Connect.

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.

Unit information based on version 2024.03 of the Handbook