

# **ACCG3015**

# PACE: Accounting and Governance in the Profession

Session 1, In person-scheduled-weekday, North Ryde 2025

Department of Accounting and Corporate Governance

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#### Disclaimer

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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 <a href="Employability">Employability</a> Connect for information on this unit.

# Important Academic Dates

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

# **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.

#### **Assessment Tasks**

Name	Weighting	Hurdle	Due
Professional practice: Becoming an accounting and corporate governance professional	20%	No	Week 6
Professional practice: Global and ethical challenges	40%	No	Week 10
Skills development: Investigating current issues	40%	No	Week 8 (Group Report), Week 9 to 12 (Presentations)

# Professional practice: Becoming an accounting and corporate governance professional

Assessment Type 1: Reflective Writing Indicative Time on Task 2: 10 hours

Due: Week 6 Weighting: 20%

The purpose of this assessment is for you to critically reflect on your engagement and understanding of your chosen profession. You will explore your learning process and draw connections to your future profession. **Skills in focus:** - Work Readiness - Critical Thinking - Communication skills **Deliverable:** Written reflection [max. 2,000 words] Individual assessment

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 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.

# Professional practice: Global and ethical challenges

Assessment Type 1: Essay

Indicative Time on Task 2: 30 hours

Due: Week 10 Weighting: 40%

The purpose of this assessment is for you to develop a critical understanding of the contemporary challenges faced by your chosen profession. You will analyse an ethical dilemma and a sustainability challenge related to your profession. **Skills in focus:** - Ethical and global awareness - Communication skills - Critical thinking **Deliverable:** Critical analysis [max 3,000 words] Individual assessment

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.

# Skills development: Investigating current issues

Assessment Type 1: Presentation Indicative Time on Task 2: 25 hours

Due: Week 8 (Group Report), Week 9 to 12 (Presentations)

Weighting: 40%

The purpose of this assessment is for you to develop your skills in identifying, analysing, evaluating and addressing contemporary challenges relevant to your profession. You will work in teams and present to a panel of industry experts. **Skills in focus**: - Ethical and global awareness - Communication skills - Critical thinking **Deliverable**: Research report [max 3,500 words] and presentation [10 minutes] Individual and Group assessment

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.
- <sup>1</sup> 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.

# **Delivery and Resources**

#### **LEARNING AND TEACHING ACTIVITIES & STRATEGY**

This unit is structured as a participation subject as part of the Capstone and PACE requirement. It integrates the materials that you covered in three years of accounting studies, 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

<sup>&</sup>lt;sup>2</sup> Indicative time-on-task is an estimate of the time required for completion of the assessment task and is subject to individual variation

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 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 the '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, NGOs, 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 the business and the community for which they work. Further, students are exposed to case studies that 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 seminars that include lectures, presentations by industry partners, case studies sessions, students' presentations, discussions, and a feedback session. The components of the unit are structured as follows:

Introduction/Orientation: One seminar each week to provide students with a strong orientation to the University expectations and academic requirements for this PACE/Capstone unit and addresses pragmatic concerns (group formation, communication, and other logistical requirements). The first seminar includes a session on "Skills Audit". This session uses Self Understanding Module along with other skills audit activities that are available. This is embedded in the iLearn for ACCG3015 and also includes a workbook that students need to print and fill in as part of the audit. 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.

The experience: Students are required to complete a session long "Accounting Profession" project. The project expects that students identify information needs, acquire the necessary information by consulting the information provided by industry participants, interpret the information and use it as the basis for recommendations. In order to complete this project, students are required to attend seminars presented by industry partners including professional accounting bodies; Big 4 accounting firms; Commercial, financial and manufacturing firms; NFP; public sector and SMEs. The presentations from industry partners will help students become familiar (from multiple perspectives and viewpoints) with regulatory, cultural, technological and business environment issues that affect accounting and the accounting profession.

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

**Final Wrap-up/Debrief**: One seminar to review conclusions from the projects and evaluate findings. Industry partners will provide feedback on the students' findings. This seminar will also provide an opportunity for students to network with industry partners and discuss around a specific and current accounting themes, which will further their understanding of the actual work context of their studies and enhance their skills. This seminar will also give an opportunity to network with students who can help tackle challenging projects. Through this seminar industry partners will also gain recognition for involvement in education, collaborate with academics, develop new networks with other organisations and gain access to potential future graduates.

#### EXPECTATIONS AND WORKLOAD

Students are expected to spend 150 hours working on this unit.

## **Unit Schedule**

Please refer iLearn for weekly schedule.

# **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.e du.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 <u>eStudent</u>, (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 <u>eStudent</u>. For more information visit <u>connect.mq.edu.au</u> or if you are a Global MBA student contact <u>globalmba.support@mq.edu.au</u>

# Academic Integrity

At Macquarie, we believe <u>academic integrity</u> – 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 <u>online writing and</u> d maths support, academic skills development and wellbeing consultations.

# Student Support

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

## **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
- <u>Safety support</u> to respond to bullying, harassment, sexual harassment and sexual assault
- Social support including information about finances, tenancy and legal issues
- <u>Student Advocacy</u> provides independent advice on MQ policies, procedures, and processes

# Student Enquiries

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

# IT Help

For help with University computer systems and technology, visit <a href="http://www.mq.edu.au/about\_us/">http://www.mq.edu.au/about\_us/</a> offices\_and\_units/information\_technology/help/.

When using the University's IT, you must adhere to the <u>Acceptable Use of IT Resources Policy</u>. The policy applies to all who connect to the MQ network including students.

Unit information based on version 2025.04 of the Handbook