



ACCG1000

Accounting for Decision Making

Session 2, In person-scheduled-weekday, North Ryde 2026

Department of Accounting and Corporate Governance

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General Information

Unit convenor and teaching staff

Unit Convenor & Lecturer

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Unit Moderator

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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 concepts and methods.

Students will be provided with an opportunity to discuss evolving means of information preparation, with an emphasis on understanding how such information assists users when making important business decisions. The role of accounting stewardship is explored, developing students' awareness of social, environmental and ethical concerns in an attempt to develop well rounded business professionals.

Students will develop skills in using accounting software currently used by businesses for reporting purposes. Students will also be given the opportunity to develop skills in resolving conflict and ethical dilemmas.

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: Examine the role of Accounting in a contemporary social context with a focus on business ethics and responsible management so as to develop skills in resolving conflict and ethical dilemma.

ULO2: Describe the business environment of the accounting profession.

ULO3: Develop competences in key technical aspects in accounting practice and be able to process and interpret basic accounting information.

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

General Assessment Information

Late Submission of Assessment Penalties

If you submit your assessment late, 5% of the total possible mark will be deducted for each day (including weekends), up to 7 days. Submissions more than 7 days late will receive a mark of 0.

Example 1 (out of 100):

If you score 85/100 but submit **20 hours late**, you will lose **5 marks** and receive **80/100**.

Example 2 (out of 30):

If you score 27/30 but submit **20 hours late**, you will lose **1.5 marks** and receive **25.5/30**.

Extensions

Automatic short extension: Some assessments are eligible for automatic short extension. You can only apply for an automatic short extension before the due date.

Special Consideration: If you need more time due to serious issues and for any assessments that are not eligible for Short Extension, you must apply for Special Consideration. Need help? Review the [Special Consideration page](#) for further details.

Assessment Tasks

Name	Weighting	Hurdle	Due	Groupwork/Individual	Short Extension	AI Approach
Skills development: Accounting, ethics and sustainability	30%	No	06/09/2026	Individual	Yes	Open
Professional practice: Accounting with Xero	30%	No	23/10/2026	Individual	Yes	Open
Formal examination	40%	No	During University Examination Period	Individual	No	Observed

Skills development: Accounting, ethics and sustainability

Assessment Type ¹: Reflection task

Indicative Time on Task ²: 25 hours

Due: **06/09/2026**

Weighting: **30%**

Groupwork/Individual: Individual

Short extension ³: Yes

AI Approach: Open

The purpose of this assessment is for you to explore the critical role of accounting to the success of a business.

You will discover the key elements of the accounting cycle - identifying and recording transactions, preparing financial statements - and analyse the growing importance of ethics and sustainability to contemporary businesses.

Skills in focus:

- Communication skills
- Discipline knowledge
- Critical thinking and problem solving
- Global, ethical and environmental citizenship

Deliverable(s): Written submissions [1200 words]

Individual assessment

On successful completion you will be able to:

- Examine the role of Accounting in a contemporary social context with a focus on business ethics and responsible management so as to develop skills in resolving conflict and ethical dilemma.
- Describe the business environment of the accounting profession.
- Evaluate the traditional aspects of accounting for business decision-making.

Professional practice: Accounting with Xero

Assessment Type ¹: Problem-based task

Indicative Time on Task ²: 25 hours

Due: **23/10/2026**

Weighting: **30%**

Groupwork/Individual: Individual

Short extension ³: Yes

AI Approach: Open

The purpose of this assessment is for you to develop expertise in using professional accounting

software to generate financial reports.

You will record and report financial information for a small business during its first month of operations with the accounting software Xero which is widely used in the industry.

Skills in focus:

- Discipline knowledge
- Critical thinking and problem solving
- Digital skills

Deliverable(s): Financial and business reports [500 words]

Individual assessment

On successful completion you will be able to:

- Examine the role of Accounting in a contemporary social context with a focus on business ethics and responsible management so as to develop skills in resolving conflict and ethical dilemma.
- Develop competences in key technical aspects in accounting practice and be able to process and interpret basic accounting information.

Formal examination

Assessment Type ¹: Examination

Indicative Time on Task ²: 35 hours

Due: **During University Examination Period**

Weighting: **40%**

Groupwork/Individual: Individual

Short extension ³: No

AI Approach: Observed

The purpose of this assessment is for you to formally demonstrate the expertise you have gained in this unit.

You will participate in a 2-hour exam held during the University examination period.

Important information about the exam will be made available on the unit iLearn page. You should also review the [MQ Exams website](#) for general tips.

Deliverable(s): Formal examination

Individual assessment

On successful completion you will be able to:

- Examine the role of Accounting in a contemporary social context with a focus on business ethics and responsible management so as to develop skills in resolving conflict and ethical dilemma.
- Describe the business environment of the accounting profession.
- Develop competences in key technical aspects in accounting practice and be able to process and interpret basic accounting information.
- Evaluate the traditional aspects of accounting for business decision-making.

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
- [Academic Success](#) 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.

³ An automatic short extension is available for some assessments. Apply through the [Service Connect Portal](#).

Delivery and Resources

UNIT DELIVERY

Classes for ACCG1000 in session 2, 2026 consist of a weekly 1½ hour in-person and live-streamed lecture and a weekly 1½ hour tutorial. Depending on your enrolment in the unit, your weekly tutorial will be either a face-to-face **on-campus** class or an **online Zoom** class.

Students are required to attend the weekly lecture and tutorial (lectures commence in Week 1, tutorials commence from Week 2). More information about how the unit will be delivered can be found on iLearn.

PRESCRIBED TEXTBOOK

Carlton, S., McAlpine, R., Lee, C., Mitrione, L., Bayne, L., Kirk, N. and Wong, L.(2026)
'Accounting: Reporting, Analysis and Decision Making (8th edition)', Wiley,
QLD, Australia.

- Access to the textbook is essential for lecture references and for tutorial questions. All chapter references in the unit schedule refer to the prescribed textbook unless otherwise indicated.
- There are various options available to access/purchase the textbook. Please refer to iLearn for more information on these options.

TECHNOLOGY USED AND REQUIRED

- You must be familiar with the learning management system, iLearn as all unit materials will be made available on it. It is essential that you regularly visit the unit's iLearn page. It is here that you will have access to the Unit Guide, announcements, supplementary reading materials, lecture and tutorial materials, and staff consultation hours.
- Leganto where access to the e-textbook and other recommended readings are available can be found on the ACCG1000 iLearn website;
- You will be required to use the Xero accounting software to complete the Accounting with Xero assessment task.

Unit Schedule

Study Schedule and Weekly Readings		
Lecture Week	Lecture Topics	Weekly readings*
1	Introduction to ACCG1000 Accounting, Accountability and Society Forms of Business Organisations	Chapter 1 pp. 1-10 and 12-15 only.
2	Business Ethics: What is it and why is it important? Role of Ethics in Accounting Code of Ethics for Professional Accountants	Reading materials provided on iLearn via Leganto
3	Financial Accounting for Business: Transaction Analysis Elements of Financial Statements Accounting Concepts and Principles Qualitative Characteristics of Accounting Information	Chapter 2 pp. 85-97 and Chapter 1 pp. 44-48
4	Financial Accounting for Business: Preparing General Journal Entries	Chapter 2 pp. 98-102
5	Financial Accounting for Business: The General Ledger Posting General Journal Entries Preparing a Trial Balance	Chapter 2 pp. 102-120
6	Financial Accounting for Business: Preparing Adjusting Journal Entries	Chapter 3 pp. 141-144 and 148-164

7	Financial Accounting for Business: The Closing Process Preparing Closing Journal Entries	Chapter 3 pp. 165-168
8	Financial Accounting for Business: Preparing Financial Statements	Chapter 1 pp. 20-30
Mid-Session Break: Monday 21st September to Friday 2nd October 2026		
9	Financial Accounting for Business: Analysing Financial Statements	Chapter 1 pp. 48-54 and 56-58
10	Management Accounting: Introduction to Management Accounting	Chapter 14 pp. 730-736
11	Management Accounting: Cost-Volume-Profit Relationships	Chapter 16 pp. 839-842 and 848-857
12	Sustainability Reporting: What it is and why is it important? Role of Accountants Disclosure and Reporting Requirements	Chapter 1 pp. 38-44 Additional reading materials provided on iLearn via Leganto
13	Revision Week	

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](#)
- [Assessment Procedure](#)
- [Complaints Resolution Procedure for Students and Members of the Public](#)
- [Special Consideration Policy](#)

Students seeking more policy resources can visit [Student Policies \(https://students.mq.edu.au/su\)](https://students.mq.edu.au/su)

[pport/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 connect.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/>

Academic Success

[Academic Success](#) provides resources to develop your English language proficiency, academic writing, and communication skills.

- [Ask a Study Coach](#)
- [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 the [Service Connect Portal](#), or contact [Service Connect](#).

IT Help

For help with University computer systems and technology, visit <https://students.mq.edu.au/support/technology/service-desk>.

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 2026.03 of the [Handbook](#)