



ACCG3008

Business and Risk Advisory

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

Department of Accounting and Corporate Governance

Contents

<u>General Information</u>	2
<u>Learning Outcomes</u>	2
<u>General Assessment Information</u>	3
<u>Assessment Tasks</u>	3
<u>Delivery and Resources</u>	6
<u>Unit Schedule</u>	7
<u>Policies and Procedures</u>	7

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General Information

Unit convenor and teaching staff

Unit Convenor

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Unit moderator

Tas Husain

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Credit points

10

Prerequisites

130cp at 1000 level or above

Corequisites

Co-badged status

Unit description

This unit has two components. The first component examines the framework and techniques that are used to prepare general purpose financial reports for companies, and in particular the techniques used to prepare the consolidated financial statements for a corporate group. This component builds on first and second year financial accounting units and provides students with the technical accounting knowledge to prepare and use company financial statements. Political and ethical issues surrounding recent financial reporting controversies are also considered. The second component introduces students to the perspective of acting as a trusted business advisor. This component builds on prior knowledge of accounting, accounting information systems, compliance and business strategy, and applies these skills in a real-world setting. Both components of the unit develop graduate capabilities centred on higher order analysis and effective communication 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: Examine the nature of accounting for business combinations in Australia.

ULO2: Prepare consolidated financial statements and account for associated companies in accordance with Australian standards.

ULO3: Critically evaluate accounting theories and issues underlying corporate reporting.

ULO4: Communicate well justified advice and solutions for issues faced by businesses in different settings using appropriate language and evidence.

ULO5: Apply relevant findings from entrepreneurship, ethics and business strategy research to business advisory settings.

General Assessment Information

General Assessment Information

Late Submission Penalties

If you submit your assessment late, 5% of the total possible marks 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: Quiz	25%	No	Week 6	Individual	No	Open AI
Formal examination: Test	35%	No	Week 10	Individual	No	Observed
Professional practice: Business report	40%	No	06/11/2026	Individual	Yes	Open AI

Skills development: Quiz

Assessment Type ¹: Problem-based task

Indicative Time on Task ²: 20 hours

Due: **Week 6**

Weighting: **25%**

Groupwork/Individual: Individual

Short extension ³: No

AI Approach: Open AI

This assessment is designed to develop and evaluate your ability to apply the relevant accounting standards to real-world reporting and business scenarios.

You will be required to demonstrate a clear understanding of key accounting principles covered in Weeks 1 to 5 and use these principles to analyse transactions, interpret financial information, and exercise professional judgement. The task aims to strengthen your capability to apply accounting standards appropriately, justify your reasoning, and communicate accounting implications in a clear and logical manner.

You will respond to a combination of short-answer and problem-solving based questions that test your understanding of core concepts and your ability to apply them to practical accounting problems.

Skills in focus:

- Critical thinking and problem solving
- Discipline knowledge

Deliverable(s): Online quiz

Individual assessment

On successful completion you will be able to:

- Examine the nature of accounting for business combinations in Australia.
- Prepare consolidated financial statements and account for associated companies in accordance with Australian standards.
- Critically evaluate accounting theories and issues underlying corporate reporting.

Formal examination: Test

Assessment Type ¹: Examination

Indicative Time on Task ²: 30 hours

Due: **Week 10**

Weighting: **35%**

Groupwork/Individual: Individual

Short extension ³: No

AI Approach: Observed

The purpose of this assessment is for you to demonstrate your understanding and knowledge of key topics from the unit.

You will participate in a formal test.

Skills in focus:

- Discipline knowledge
- Critical thinking and problem solving

Deliverable(s): Test

Individual assessment

On successful completion you will be able to:

- Communicate well justified advice and solutions for issues faced by businesses in different settings using appropriate language and evidence.
- Apply relevant findings from entrepreneurship, ethics and business strategy research to business advisory settings.

Professional practice: Business report

Assessment Type ¹: Professional task

Indicative Time on Task ²: 30 hours

Due: **06/11/2026**

Weighting: **40%**

Groupwork/Individual: Individual

Short extension ³: Yes

AI Approach: Open AI

The purpose of this assessment is for you to develop the skills needed to plan, coordinate, and deliver an effective project within a business context. You will integrate accounting, compliance, business strategy and information systems into a practical analysis.

Skills in focus:

- Work readiness
- Communication skills
- Global, ethical and environmental citizenship
- Critical thinking and problem solving

Deliverable(s): Written report [2000 words]

Individual assessment

On successful completion you will be able to:

- Communicate well justified advice and solutions for issues faced by businesses in

different settings using appropriate language and evidence.

- Apply relevant findings from entrepreneurship, ethics and business strategy research to business advisory settings.

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

Classes

Classes in ACCG3008 consist of lectures and tutorials. The learning outcomes of this unit can only be achieved through self-study and independent learning, which are supported by the lectures and tutorials. The lectures provide a general overview of the topics, highlighting various concepts and techniques. The tutorials complement the lectures by providing opportunities to further explore these concepts and techniques. To make the most of your learning experience, it is essential to thoroughly prepare for both the lectures and tutorials by completing the recommended readings and pre-set tutorial questions.

One-hour weekly tutorials start from **Week 2**. You must enroll in a tutorial via your estudent account before the session starts and finalize your tutorial enrolment by the end of Week 2. You should **attend your registered tutorial** for assessment purpose.

Required and Recommended Texts

ACCG3008 consists of two modules. Module 1 is Corporate Accounting and Module 2 is Business Advisory.

Module 1 Corporate Accounting (Weeks 1-7)

Peter Jubb, Stephen Haswell, Ian Langfield-Smith, Company Accounting, 5th Edition, Cengage Learning, 2010.

Module 2 Business Advisory (Weeks 8-13)

Jeffrey K Pinto, Project Management: Achieving Competitive Advantage, 5th Edition (Global Edition), Pearson Education Limited, 2020.

The textbooks are used for lecture references and homework. You can purchase the textbooks online. Also, both the hard copies and ebooks are available at the University Library. For the

ebooks, you can log in and view the book chapters via the university's library website.

Unit Web Page

Announcements, lecture slides, and assessment details for ACCG3008 are accessible through the learning management system (iLearn). To access these resources, please visit the web page for this unit at: <https://ilearn.mq.edu.au/>. You will need to log in to iLearn using your credentials. It is important to regularly check the ACCG3008 iLearn page for unit announcements, updates, assessment information, and other relevant details.

Unit Schedule

Week #	Week Starting	Lecture Topic
1	27 Jul	Unit introduction and business combinations
2	3 Aug	Introduction to consolidation process
3	10 Aug	Consolidation after control date
4	17 Aug	Intra-group transactions
5	24 Aug	Direct non-controlling interest
6	31 Aug	Equity accounting
7	7 Sep	Introduction to foreign currency transactions & financial instruments
8	14 Sep	Introduction to project management
		Mid-session break
9	5 Oct	Revision for Class Test
10	12 Oct	Project budgeting and risk management
11	19 Oct	Business ethics, sustainability and project management
12	26 Oct	Project evaluation & closeout and termination
13	2 Nov	Project week – Report finalisation for submission

Policies and Procedures

Macquarie University policies and procedures are accessible from **Policy Central** (<https://policycentral.mq.edu.au/>)

[s.mq.edu.au](https://students.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 \(https://students.mq.edu.au/support/study/policies\)](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 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 <https://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 2026.05 of the [Handbook](#)