



ACCG8142

Strategic Business Reporting

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

Charlene Chen

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Credit points

10

Prerequisites

ACCG926 or ACCG8126

Corequisites

Co-badged status

Unit description

The aim of this unit is to discuss, apply and evaluate the concepts, principles and practices underpinning the preparation and interpretation of corporate reports. It looks into the assessment of managements' stewardship and ethics and considers the needs of the wider group of stakeholders. The content examines the financial reporting framework within which accountants operate. The detailed financial reporting requirements for entities are examined, leading to the preparation of group financial reports in accordance with International Financial Reporting Standards. The unit deals with the nature of reporting for specialised entities including small to medium sized enterprises. The unit explores and demonstrates the role of the accountant as both a financial analyst and an adviser, through assessment of the financial performance and position of reporting entities. The accountant's role is examined, in assessing and advising on the implications of accounting regulations on financial reporting.

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: Apply fundamental ethical and professional principles to situations and discuss the effects of unethical behaviour.

ULO2: Evaluate the financial reporting framework and discuss developments in accounting regulations.

ULO3: Apply professional judgement in reporting the financial performance of entities.

ULO4: Prepare consolidated financial statements and all accompanying information, in accordance with the regulatory requirements and group financial statements where significant activities had been discontinued.

ULO5: Analyse financial statements to evaluate and assess the financial performance and financial position of the reporting entity.

ULO6: Discuss the effects of changes to accounting regulation on financial reporting.

General Assessment Information

Details about each assessment task will be available on iLearn.

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
Professional practice: Business research analysis	30%	No	13/09/2026	Individual	Yes	Open AI
Formal examination	50%	No	Exam Period	Individual	No	Observed
Formal examination: Test	20%	No	Week 9	Individual	No	Observed

Professional practice: Business research analysis

Assessment Type ¹: Professional task

Indicative Time on Task ²: 25 hours

Due: **13/09/2026**

Weighting: **30%**

Groupwork/Individual: Individual

Short extension ³: Yes

AI Approach: Open AI

The purpose of this assessment is to develop your ability to identify, research, and critically evaluate contemporary or emerging issues in accounting or financial reporting.

You will critically evaluate and report on the selected issue, demonstrating your ability to conduct thorough research and present your findings.

Skills in focus:

- Critical thinking and problem solving
- Discipline knowledge
- Work readiness

Deliverable(s): Business report [max 2500 words]

Individual assessment

On successful completion you will be able to:

- Evaluate the financial reporting framework and discuss developments in accounting regulations.
- Analyse financial statements to evaluate and assess the financial performance and financial position of the reporting entity.

Formal examination

Assessment Type ¹: Examination

Indicative Time on Task ²: 40 hours

Due: **Exam Period**

Weighting: **50%**

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](https://unitguides.mq.edu.au/unit_offerings/177534/unit_guide/print) for general tips.

Deliverable(s): Formal exam

Individual assessment

On successful completion you will be able to:

- Apply fundamental ethical and professional principles to situations and discuss the effects of unethical behaviour.
- Evaluate the financial reporting framework and discuss developments in accounting regulations.
- Apply professional judgement in reporting the financial performance of entities.
- Prepare consolidated financial statements and all accompanying information, in accordance with the regulatory requirements and group financial statements where significant activities had been discontinued.
- Analyse financial statements to evaluate and assess the financial performance and financial position of the reporting entity.
- Discuss the effects of changes to accounting regulation on financial reporting.

Formal examination: Test

Assessment Type ¹: Examination

Indicative Time on Task ²: 15 hours

Due: **Week 9**

Weighting: **20%**

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. Feedback on this test will help you assess your progress through the unit content.

Deliverable(s): Test

Individual assessment

On successful completion you will be able to:

- Apply fundamental ethical and professional principles to situations and discuss the effects of unethical behaviour.
- Evaluate the financial reporting framework and discuss developments in accounting

regulations.

- Apply professional judgement in reporting the financial performance of entities.
- Prepare consolidated financial statements and all accompanying information, in accordance with the regulatory requirements and group financial statements where significant activities had been discontinued.
- Analyse financial statements to evaluate and assess the financial performance and financial position of the reporting entity.
- Discuss the effects of changes to accounting regulation on financial reporting.

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

Contacting Staff

- Consultation times

Staff will be available for consultation; these times will be posted to unit homepage by Week 1 of the session. You are encouraged to seek help at a time that is convenient to you from staff on this unit during their specified consultation hours. In special circumstances, an appointment may be made outside regular consultation hours. Staff will not conduct any consultations by e-mail. You may, however, phone staff during their consultation hours.

- Other ways of contacting staff

The most effective way for students to contact staff is via email. Students experiencing significant difficulties with any topic in the unit are strongly encouraged to seek assistance immediately.

Classes

There are 3 hours of contact for learning per week consisting of 1 x 3 hour seminar (lecture and tutorial).

Required and Recommended Texts and/or Materials

Please refer to iLearn.

Technology Used and Required

You will need basic skills with Microsoft Word, Microsoft Excel and Microsoft PowerPoint. The research report e-copy can be submitted in Word or PDF. You will also be required to access the Internet in order to conduct research and Macquarie University's iLearn teaching facility (refer to the detail contained below in Unit Web Page).

Unit Web Page

The university's on-line learning site "iLearn" is used to provide announcements, forms, some course materials (including weekly lecture notes) and to submit e-copies of the assignment. Login at <http://learn.mq.edu.au/>

Unit Schedule

Week	Commencing	Topic
1	27 Jul 2026	Introduction to strategic business reporting
		The financial reporting framework
		The professional and ethical duties of accountants
2	03 Aug 2026	Revenue
		Non-current assets
3	10 Aug 2026	Non-current assets contd.
4	17 Aug 2026	Provisions, contingencies & events after the reporting period
		Leases
5	24 Aug 2026	Non-current assets held for sale
		Income taxes
		Share-based payments
6	31 Aug 2026	Employee benefits
		Interpreting financial statements
7	07 Sep 2026	Financial instruments
8	14 Sep 2026	Group accounting - basic groups
		Joint arrangements and group disclosures
		Mid-Session Break: 21 Sep to 4 Oct 2026
9	05 Oct 2026	Changes in group structure - step acquisition
		Disposals and reorganisations
10	12 Oct 2026	Group statement of cash flows
11	19 Oct 2026	Foreign transactions & entities reporting for SMEs
		Effects of changes to accounting regulation

12	26 Oct 2026	Revision I
13	02 Nov 2026	Revision II

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 \(https://students.mq.edu.au/support/study/policies\)](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 <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**