



ACCG8126

Corporate Accounting

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 Le Luo le.luo@mq.edu.au
Credit points 10
Prerequisites (Admission to MAccg or MAccLead or MAccg(Adv) or MProfAcc or MProfAccgLead) or ACCG6011
Corequisites ACCG923 or ACCG8123
Co-badged status
Unit description This unit discusses and analyses the accounting issues that pertain to the corporate form of organisation operating in the private sector. It includes an examination of the framework for regulating corporate financial reporting in Australia, as well as an in-depth study of the requirements for the preparation of financial statements for a group of companies operating under common control. This unit evaluates the application and basis of selected accounting standards that relates to investment in entities, which includes consolidation, equity accounting and joint arrangement. Case studies are used to illustrate the application of accounting standards in the real-world setting. Students are expected to analyse and integrate conceptual and technical corporate accounting knowledge.

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: Evaluate the application and basis of selected accounting standards and apply accounting standards including the Conceptual Framework in the preparation of company financial statements

ULO2: Analyse and integrate conceptual and technical corporate accounting knowledge to report formation of organisations

ULO3: Use a visual analytics software to explore and gain insight(s) into a company's financial and non-financial performance

ULO4: Effectively communicate within a group and to an intended audience

General Assessment Information

Problem-based tasks and Company analysis report

Submission: Submission is compulsory.

Extension: *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.

Review the Special Consideration page for further details.

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. For example, if you score 85/100 but submit 20 hours late, you will lose 5 marks and receive 80/100.

Final Exam

Submission: Attendance is compulsory

Extension: The only exception to not sitting an examination at the designated time is because of documented illness or unavoidable disruption. In these circumstances you may wish to consider applying for Special Consideration in accordance with the University rules.

Penalties: Students who miss this exam will score zero marks. If a Supplementary Examination is granted as a result of the Special Consideration Policy the examination will be scheduled after the conclusion of the official examination period. To pass the unit students must achieve an overall passing grade in their overall assessment as per the University policy. If a Supplementary Examination is granted as a result of the Special Consideration Policy the examination will be scheduled as per the Supplementary Examination timetable of the Business School. Please note that the supplementary examination will be of the similar format as the final examination.

Assessment Tasks

Name	Weighting	Hurdle	Due	Groupwork/Individual	Short Extension	AI Approach
<u>Skills development: Corporate accounting</u>	25%	No	13/09/2026	Individual	Yes	Open AI
<u>Professional practice: Company analysis</u>	25%	No	01/11/2026	Individual	Yes	Open AI

Name	Weighting	Hurdle	Due	Groupwork/Individual	Short Extension	AI Approach
<u>Formal examination</u>	50%	No	Exam Period	Individual	No	Observed

Skills development: Corporate accounting

Assessment Type ¹: Problem-based task

Indicative Time on Task ²: 20 hours

Due: **13/09/2026**

Weighting: **25%**

Groupwork/Individual: Individual

Short extension ³: Yes

AI Approach: Open AI

The purpose of this assessment is for you to consistently build your expertise in corporate accounting throughout the unit.

You will consolidate and evaluate your learning throughout the session via a structured approach.

Skills in focus:

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

Deliverable(s): Written submission [max 1500 words]

Individual assessment

On successful completion you will be able to:

- Evaluate the application and basis of selected accounting standards and apply accounting standards including the Conceptual Framework in the preparation of company financial statements
- Analyse and integrate conceptual and technical corporate accounting knowledge to report formation of organisations
- Use a visual analytics software to explore and gain insight(s) into a company's financial and non-financial performance
- Effectively communicate within a group and to an intended audience

Professional practice: Company analysis

Assessment Type ¹: Professional task

Indicative Time on Task ²: 25 hours

Due: **01/11/2026**

Weighting: **25%**

Groupwork/Individual: Individual

Short extension ³: Yes

AI Approach: Open AI

The purpose of this assessment is for you to demonstrate your skills in analysing a company's financial and non-financial information.

You will prepare a report to communicate your insights.

Skills in focus:

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

Deliverable(s): Written report [max 1500 words]

Individual assessment

On successful completion you will be able to:

- Evaluate the application and basis of selected accounting standards and apply accounting standards including the Conceptual Framework in the preparation of company financial statements
- Analyse and integrate conceptual and technical corporate accounting knowledge to report formation of organisations
- Use a visual analytics software to explore and gain insight(s) into a company's financial and non-financial performance
- Effectively communicate within a group and to an intended audience

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](#) for general tips.

Deliverable(s): Formal exam

Individual assessment

On successful completion you will be able to:

- Evaluate the application and basis of selected accounting standards and apply accounting standards including the Conceptual Framework in the preparation of company financial statements
- Analyse and integrate conceptual and technical corporate accounting knowledge to report formation of organisations

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

There are 3 hours of contact for learning per week, consisting of one 3-hour seminar. The seminar integrates lecture-style explanation, applied examples, problem-solving activities, and discussion of corporate accounting issues.

Students are expected to attend and actively participate in scheduled classes. Weekly learning materials, including lecture slides, practice questions, tutorial activities and additional resources, will be made available through iLearn.

Consultation

Consultation times will be posted on the unit iLearn page. Students are encouraged to seek assistance during the scheduled consultation hours. Where special circumstances arise, an appointment may be arranged outside the regular consultation time. Students may also contact the teaching staff by email. Please use your Macquarie University student e-mail account and include the unit code in the subject line.

Required Textbook:

Leo, Knapp, McGowan, Sweeting, and Meng. 2025. Company Accounting, 12th Edition. John Wiley & Sons Australia Ltd, (ISBN 9780730382676). Please find the link for the textbook information:

https://www.wileydirect.com.au/blog/buy/company-accounting/?srsltid=AfmBOorRLzzmeYn0jjAj6upPS1DVBaN_I3SSLKzpdliJSIfWENZvIXFx

<https://www.wiley.com/en-us/Company+Accounting%2C+Print+and+Interactive+E-Text+%2C+12th+Edition-p-9780730382683>

Recommended Readings:

Baltzan, P. 2025. Business Driven Information Systems, 9e. McGraw-Hill North Ryde Australia (ISBN 9781264886753).

Please refer to ilearn for more details about the unit delivery and resources.

Technology Used and Required

You will need basic skills with Microsoft Word, Microsoft Excel and Microsoft PowerPoint. The company analysis 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 Monday	Week No.	Topic	Readings	Assignment Due
27-Jul-26	1	Accounting for income tax	Ch. 4 (Leo)	
03-Aug-26	2	Business combinations	Ch. 7 (Leo)	
10-Aug-26	3	Consol. I – the consolidation method	Ch. 9 (Leo)	
17-Aug-26	4	Consol. II – wholly owned subsidiaries	Ch. 10 (Leo)	
24-Aug-26	5	Consol. III - Intra-group transactions	Ch. 11 (Leo)	
31-Aug-26	6	Consol. IV – Non-controlling interests	Ch. 12 (Leo)	

07-Sep-26	7	Introduction to Tableau		Assessed Coursework 1 Due
14-Sep-26	8	Translation of foreign currency financial statements	Ch. 15 (Leo)	
Mid-session break (21-Sep - 5-Oct)				
06-Oct-26	9	Equity accounting	Ch. 17 (Leo)	
12-Oct-26	10	Financial Instrument	Ch. 11 (Loftus)	Assessed Coursework 2 Due
19-Oct-26	11	Information Systems Documentation and Controls	Refer to ilearn	
26-Oct-26	12	Software tools and their applicability to accounting	Refer to ilearn	Company analysis Due
02-Nov-26	13	Revision		

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 2026.02 of the [Handbook](#)