



# ACCG950

## Contemporary Accounting Practice

S2 Evening 2018

*Dept of Accounting & Corporate Governance*

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#### **Disclaimer**

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## General Information

Unit convenor and teaching staff

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Credit points

4

Prerequisites

16cp in units at 800 level or above designated commerce

Corequisites

Co-badged status

### Unit description

This unit aims to consolidate learning across postgraduate studies in accounting, preparing students for employment in complex business environments. Leadership and entrepreneurship are discussed as well as the importance of risk management in business decision making. Using real life case studies, reviews of industry reports and research as well as presentations by industry leaders and student alumni, this unit develops the knowledge and skills necessary to work as a professional accountant. This unit requires students to think critically, ethically and strategically in solving business problems whilst integrating technical knowledge and professional skills. It also provides an opportunity for students to further develop and consolidate their graduate capabilities, particularly their analytical, critical and integrative thinking skills, their professional judgement and problem solving capabilities and most importantly their role as engaged global citizens.

## 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:

Integrate and synthesise knowledge and skills relating to the core disciplines of professional accounting

Reflect on the knowledge and skills obtained in completing a postgraduate accounting qualification and prepare for transition to employment as an accountant.

Demonstrate professional judgment and problem solving capabilities.

Demonstrate the ability to communicate knowledge and ideas to accountants and non-accountants

Form an opinion on emerging social, ethical and regulatory issues relevant to an accounting practitioner.

Understand the key role of information systems in business.

## Assessment Tasks

Name	Weighting	Hurdle	Due
<a href="#"><u>Assessed coursework</u></a>	30%	No	Per the table below
<a href="#"><u>Career Planning</u></a>	30%	No	Week 7
<a href="#"><u>Report</u></a>	30%	No	Week 13

Name	Weighting	Hurdle	Due
<u>Class Participation</u>	10%	No	Week 13

## Assessed coursework

Due: **Per the table below**

Weighting: **30%**

This unit requires students to engage and participate in some weeks when no seminar is offered. The assessed coursework set out in the table below details the specific tasks that are to be completed by students in addition to seminar activities across the 13 weeks. The feedback of assignment will be provided via marking rubric on Grademark.

Week Due Seminar Activity Contribution to assessment  
 4 No Submit assignment on iLearn 15%  
 7 No Complete quiz on iLearn 15%

**Extension:** No extensions will be granted.

**Submission:** Must be submitted by 5pm Sunday of the week due as detailed in the Unit Schedule and on iLearn.

**Penalties:** Students who have not submitted the task prior to the deadline will be awarded a mark of 0 for the task, except for cases in which an application for special consideration is made and approved.

On successful completion you will be able to:

- Integrate and synthesise knowledge and skills relating to the core disciplines of professional accounting
- Reflect on the knowledge and skills obtained in completing a postgraduate accounting qualification and prepare for transition to employment as an accountant.
- Demonstrate professional judgment and problem solving capabilities.
- Demonstrate the ability to communicate knowledge and ideas to accountants and non-accountants
- Form an opinion on emerging social, ethical and regulatory issues relevant to an accounting practitioner.
- Understand the key role of information systems in business.

## Career Planning

Due: **Week 7**

Weighting: **30%**

### Career Planning

1. Assess where you are: To figure out where you're going, you must first look at where

- you've been. Please reflect on your attributes and achievements to date. (5 marks)
2. Articulate your goal: What does it look like? Formulating a career goal requires thinking about your interests, skills, and education and learning about different careers and employment trends. Please describe your ideal job and how this job follows the employment trends we mentioned in previous seminars. (5 marks)
  3. Make a plan: Review a number of LinkedIn pages and identify three "good" LinkedIn profiles that provide information (i.e., skill, education, experience) related to your goal. Then, based on these LinkedIn profiles, please identify the specific steps and strategies you need to take in order to achieve your goal.(10 marks)
  4. Identify 3 skills that you want to further develop and how they may improve your employment outcomes. In identifying the skills refer to the document THE FUTURE OF WORK:HOW CAN WE ADAPT TO SURVIVE AND THRIVE? (2016 CAANZ) available in Week 5 materials on iLearn. (10 marks)

**Submission:** Upload the project via the Turnitin item. All required tasks to be completed and where relevant submitted via iLearn by 5pm 16 September 2018. The feedback of the report will be provided via marking rubric on Grademark.

**Extension:** No extensions will be granted.

**Penalties:** No extensions will be granted. There will be a deduction of 10% of the total available marks made from the total awarded mark for each 24 hour period or part thereof that the submission is late (for example, 25 hours late in submission – 20% penalty). This penalty does not apply for cases in which an application for special consideration is made and approved.

On successful completion you will be able to:

- Reflect on the knowledge and skills obtained in completing a postgraduate accounting qualification and prepare for transition to employment as an accountant.
- Demonstrate professional judgment and problem solving capabilities.
- Demonstrate the ability to communicate knowledge and ideas to accountants and non-accountants
- Understand the key role of information systems in business.

## Report

Due: **Week 13**

Weighting: **30%**

### **Sustainability Report**

#### **Assessment of Sustainability Report**

Over Weeks 11 to 13, you are required to meet as a group to choose two Australian companies

that participate in either Global Reporting Initiative (GRI) or Integrated Reporting (IR). Specifically, as a group, students identify the two companies, their sustainability or integrated reports for the same year and collect any further published information on the company's approach to sustainability or non-financial reporting.

Using the companies identified by the group, students are required to **individually** complete the assignment in two parts.

1. Based on your two chosen companies, you should compare and contrast in a Report on their GRI or Integrated Reporting Output and Objectives and make a judgement on whether the companies' sustainability reports reflect the principles of the GRI/IR. (word limit 700 words)
2. Choose one of the companies identified by the group and explain why you think the chosen company is ethical or not, based on either utilitarian or deontological/duty-based ethics theories covered in Week 6. Your answer should consider both actions your chosen company reports that might be viewed as ethical, and actions your chosen company reports that might be viewed as unethical. (word limit 700 words)

**Submission:** Report must be submitted via iLearn/Turnitin by 5pm 11 November 2018. The feedback of the report will be provided via marking rubric on Grademark.

**Extension:** No extensions will be granted.

**Penalties:** No extensions will be granted. There will be a deduction of 10% of the total available marks made from the total awarded mark for each 24 hour period or part thereof that the submission is late (for example, 25 hours late in submission – 20% penalty). This penalty does not apply for cases in which an application for special consideration is made and approved.

On successful completion you will be able to:

- Integrate and synthesise knowledge and skills relating to the core disciplines of professional accounting
- Demonstrate professional judgment and problem solving capabilities.
- Demonstrate the ability to communicate knowledge and ideas to accountants and non-accountants
- Form an opinion on emerging social, ethical and regulatory issues relevant to an accounting practitioner.

## Class Participation

Due: **Week 13**

Weighting: **10%**

Your grade for class participation will be based on active participation and contribution in the class discussion. Details of how participation will be assessed will be provided on iLearn.

On successful completion you will be able to:

- Form an opinion on emerging social, ethical and regulatory issues relevant to an accounting practitioner.

## Delivery and Resources

### Classes

- This unit includes ten seminars and a number of activities as detailed in this unit guide.
- The timetable for classes can be found on the University web site at: <http://www.timetables.mq.edu.au/>
- Attendance at seminars is strongly encouraged. Records of attendance are taken at some classes.
- Students are required to get involved in seminar discussion and debate.

### Student workload

150 hours

### Required and Recommended Texts and/or Materials

#### Prescribed textbooks:

There are no prescribed texts for this unit however materials will be provided under each of the week headings in ilearn.

You must read the relevant materials before coming to class and in completing the assessment tasks as well as undertake your own further research. Direction will be provided by the unit convenor on additional research materials.

### Unit Web Page

You are required to access a computer and the internet at various times in completing this unit, to download course material available on the learning management system (ilearn) and to complete assessment tasks.

## Unit Schedule

Week	Activities	Week commencing
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01	<p><b>Seminar 1</b></p> <p><b>Introduction, program learning outcomes, unit learning outcomes and reflective practice.</b></p> <p>Allocation into groups.</p> <p>Learning contract.</p> <p>Reflective practice exercises completed in the seminar.</p> <p>Alumni students present on their career journey.</p>	Week 1
02	<p><b>Seminar 2</b></p> <p><b>Conceptual Framework of Accounting</b></p> <p>This seminar will revisit t the conceptual framework of accounting, objectives of financial reporting, and the qualitative characteristics of accounting information.</p>	Week 2
03	<p><b>Seminar 3</b></p> <p><b>Role of Financial Accounting and Managerial Accounting</b></p> <p>This seminar will involve a discussion around why financial accounting and managerial accounting are important to managers and other decision makers. You will also understand the necessary components of financial accounting and managerial accounting for managers will also be explored.</p>	Week 3
04	<p><b>Information Systems Planning and Development</b></p> <p><b>No seminar - Complete this week's assignment.</b></p> <p>Please refer to week 4 on ilearn for a number of initial readings and materials to introduce you to the discussion about the information systems planning and development. In addition, students are required to research recent articles on the implementation of a new accounting information system in a business environment and forecasts for changes in the future.</p> <p><b>Required</b></p> <p>Based on the materials reviewed, explain how new and developing information systems have impacted and will likely impact business accounting practices including the necessary skills and knowledge that will be essential for accountants to use those information systems effectively. Upload this assignment in Week 4 on ilearn. Word limit 300 words.</p> <p><b><u>Completion of this week's task constitutes 15% of assignment in this unit.</u></b></p>	Week 4



05	<p><b>Seminar 4</b></p> <p><b>The future of the accounting profession</b></p> <p>Please refer to week 5 on iLearn for a number of initial readings and materials to introduce you to the discussion around the future of the professional accountant. In addition students are required to research recent articles and professional commentary on the role of professional accountants today and forecasts for changes in the future.</p> <p>In this seminar we discuss the initial readings and recent articles and subsequently you are required to complete the Career Planning Assessment task detailed below. Please submit the Career Planning Assessment in accordance with the instructions on page 5.</p> <p><b>Required</b></p> <ol style="list-style-type: none"> <li>1. Assess where you are: To figure out where you're going, you must first look at where you've been. Please reflect on your attributes and achievements to date. (5 marks)</li> <li>2. Articulate your goal: What does it look like? Formulating a career goal requires thinking about your interests, skills, and education and learning about different careers and employment trends. Please describe your ideal job and how this job follows the employment trends we mentioned in previous seminars. (5 marks)</li> <li>3. Make a plan: Review a number of LinkedIn pages and identify three "good" LinkedIn profiles that provide information (i.e., skill, education, experience) related to your goal. Then, based on these LinkedIn profiles, please identify the specific steps and strategies you need to take in order to achieve your goal.(10 marks)</li> <li>4. Identify 3 skills that you want to further develop and how they may improve your employment outcomes. In identifying the skills refer to the document THE FUTURE OF WORK:HOW CAN WE ADAPT TO SURVIVE AND THRIVE? (2016 CAANZ) available in Week 5 materials on iLearn. (10 marks)</li> </ol> <p><b><u>Completion of this weeks tasks constitutes 30% of assessment in this unit.</u></b></p>	Week 5
06	<p><b>Seminar 5</b></p> <p><b>Capitalism: the problem or the solution</b></p> <p>This seminar will introduce the central issues in the history of business and of capitalism and explain the problems caused by what critics regard as capitalism's failure.</p>	Week 6
07	<p><b>Leadership skills - the qualities of effective business leaders</b></p> <p><b>No seminar - Complete this week's quiz</b></p> <p>All successful organisations and businesses need effective leaders. The leadership of effective and well trained leaders is paramount to an organisation's business success. Leaders are invaluable when it comes to formulating and communicating new strategic directions, as well as communicating with and motivating employees to increase dedication to organisational goals.</p> <p><b>Required</b></p> <p>Review the personal stories of effective business leaders presented in videos, as well as readings relating to the key skills identified as relevant to leadership success, provided in Week 7 on iLearn.</p> <p>Based on the materials reviewed complete the quiz in Week 7 on iLearn</p> <p><b><u>Completion of this week's task consitutes 15% of the assessment in this unit.</u></b></p>	Week 7
	Mid Session Break	17 September to 30 September

<p>08</p>	<p><b>Seminar 6</b></p> <p><b>Ethics and the Accounting Profession</b></p> <p>Professional accountants face ethical challenges in making decisions and providing advice that draw on ethical views or frameworks. Different ethical frameworks are used in making decisions and providing advice. This seminar will provide an overview of some of the most influential ethics frameworks people use when making ethics decisions in both business and personal life. Some readings on types of ethical frameworks are also provided on ilearn.</p> <p>Professional accountants in Australia are also required to comply with the Professional Code of Ethics as set out in APES110 and if registered as a Tax Agent, the Tax Agent Code of Professional Conduct. The seminar will introduce the main elements of these ethics codes, with examples of how they are applied and enforced. Both APES110 and the Tax Agent Code of Professional Conduct, as well as published guidelines on their application, are also provided in Week 8 materials on ilearn.</p>	<p>Week 8</p>
<p>09</p>	<p><b>Seminar 7</b></p> <p><b>Critical Thinking</b></p> <p>Critical thinking is the ability to think clearly and rationally about what to do or what to believe. It includes the ability to engage in reflective and independent thinking. The ability to think critically is a core skill required in a professional accountant.</p> <p>This seminar will introduce some key principles of critical thinking in business and accounting contexts, including practical critical thinking exercises.</p>	<p>Week 9</p>
<p>10</p>	<p><b>Seminar 8</b></p> <p><b>Research methods - qualitative methodology and theory</b></p> <p>Qualitative accounting research involves in-depth analysis of people's experiences or views on accounting systems or practices. This seminar will look at examples of qualitative studies in accounting to assess and develop skills in interpreting and analysing people's perspectives on accounting systems, and in carefully assessing what conclusions can be drawn from these studies. Skills in interpreting and analysing the content and implications of people's perspectives on accounting are critical not only to formal academic accounting research, but also in the workplace.</p> <p>The seminar will include close study of two exemplars of qualitative research, and analysis of their research and practical implications.</p>	<p>Week 10</p>

<p>11</p>	<p><b>Seminar 9</b></p> <p><b>Sustainability Reporting and the GRI</b></p> <p>The Global Reporting Initiative (GRI) was established to provide global guidelines for the reporting of social and environmental information, and to ensure consistent reporting. The Sustainability Reporting Framework provides guidance for organisations to use as the basis for disclosure about their sustainability performance, and also provides stakeholders a universally-applicable, comparable framework in which to understand disclosed information.</p> <p>Although GRI reporting in Australia is voluntary, a number of Australian companies do apply the G4 guidelines, or the more recent Global Reporting Standards, in preparing a published sustainability report. Concerns have been raised that, as GRI reporting is not compulsory or necessarily audited, a company could misrepresent its level of compliance with the G4 guidelines or the Global Reporting Standards in publishing sustainability reports. The current lack of consequences for companies who, deliberately or unintentionally, publish misleading and inaccurate sustainability information is a contributor to this situation.</p> <p>Despite the lack of enforceability in sustainability reporting the ASX Corporate Governance Principles and Recommendations require a listed entity to disclose 'whether it has any material exposure to economic, environmental and social sustainability risks, and if it does, how it manages or intends to manage that risk'. This change reflects increasing calls globally for the business community to address matters of economic, environmental and social sustainability and the increasing demand from investors, especially institutional investors, for greater transparency on these matters so that they can properly assess investment risk.</p> <p><b>Required</b></p> <p>Over Weeks 11 to 13, you are required to meet as a group to choose two Australian companies that participate in either Global Reporting Initiative (GRI) or Integrated Reporting (IR). Specifically, as a group, students identify the two companies, their sustainability or integrated reports for the same year and collect any further published information on the company's approach to sustainability or non-financial reporting.</p> <p>Using the companies identified by the group, students are required to <b>individually</b> complete the assignment in two parts.</p> <ol style="list-style-type: none"> <li>1. Based on your two chosen companies, you should compare and contrast in a Report on their GRI or Integrated Reporting Output and Objectives and make a judgement on whether the companies' sustainability reports reflect the principles of the GRI/IR. (word limit 700 words)</li> <li>2. Choose one of the companies identified by the group and explain why you think the chosen company is ethical or not, based on either utilitarian or deontological/duty-based ethics theories covered in Week 6. Your answer should consider both actions your chosen company reports that might be viewed as ethical, and actions your chosen company reports that might be viewed as unethical. (word limit 700 words)</li> </ol> <p><b><u>Completion of the tasks constitute 30% of assessment in this unit.</u></b></p>	<p>Week 11</p>
<p>12</p>	<p><b>Seminar 10</b></p> <p><b>Integrated Reporting</b></p> <p>Integrated Reporting is a new initiative that aims to combine both financial and non-financial reporting into a single, succinct reporting document. In 2013, the International Integrated Reporting Council (IIRC) released its first Integrated Reporting (IR) Framework, which has now been adopted by companies all over the world, including in Australia, South Africa, The United Kingdom and Japan, among many others. Where GRI aims to report to stakeholders on how companies impact society and the environment, IR aims to improve corporate reporting to investors, by showing how both financial and non-financial capitals can impact financial returns and business sustainability over the longer term. At the centre of IR is the notion that business must manage and report on six capitals - financial, manufactured, intellectual, human, social and environmental and natural - to prosper over the long term.</p> <p>This seminar will introduce the philosophy of IR and the main elements of the IR Framework. The seminar will include practical examples of integrated reports and integrated reporting resources, as well as the latest research on IR's evolution, effectiveness and its impact on both companies and other stakeholders.</p>	<p>Week 12</p>

13	<p><b>No Seminar</b></p> <p><b>Current business and regulatory environment.</b></p> <p>Business environment is the sum total of all external and internal factors that influence a business. External factors (i.e. factors external to the firm which have relevance to it) and internal factors (i.e. factors internal to the firm) can influence each other and work together to affect a business. Gaining a deeper understanding of the current business and regulatory environment will enable you to evaluate the impact of changing business and regulatory environment on your career.</p>	Week 13
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## Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central \(https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central\)](https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central). 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](#)
- [Grade Appeal Policy](#)
- [Complaint Management Procedure for Students and Members of the Public](#)
- [Special Consideration Policy](#) (**Note:** *The Special Consideration Policy is effective from 4 December 2017 and replaces the Disruption to Studies Policy.*)

Undergraduate students seeking more policy resources can visit the [Student Policy Gateway \(https://students.mq.edu.au/support/study/student-policy-gateway\)](https://students.mq.edu.au/support/study/student-policy-gateway). It is your one-stop-shop for the key policies you need to know about throughout your undergraduate student journey.

If you would like to see all the policies relevant to Learning and Teaching visit [Policy Central \(https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central\)](https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central).

## Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: <https://students.mq.edu.au/study/getting-started/student-conduct>

## Results

Results shown in *iLearn*, 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 [ask.mq.edu.au](https://ask.mq.edu.au).

## Student Support

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

### Learning Skills

Learning Skills ([mq.edu.au/learningskills](http://mq.edu.au/learningskills)) provides academic writing resources and study strategies to improve your marks and take control of your study.

- [Workshops](#)
- [StudyWise](#)
- [Academic Integrity Module for Students](#)
- [Ask a Learning Adviser](#)

## Student Services and Support

Students with a disability are encouraged to contact the [Disability Service](#) who can provide appropriate help with any issues that arise during their studies.

## Student Enquiries

For all student enquiries, visit Student Connect at [ask.mq.edu.au](http://ask.mq.edu.au)

## IT Help

For help with University computer systems and technology, visit [http://www.mq.edu.au/about\\_us/offices\\_and\\_units/information\\_technology/help/](http://www.mq.edu.au/about_us/offices_and_units/information_technology/help/).

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.

## Graduate Capabilities

### PG - Capable of Professional and Personal Judgment and Initiative

Our postgraduates will demonstrate a high standard of discernment and common sense in their professional and personal judgment. They will have the ability to make informed choices and decisions that reflect both the nature of their professional work and their personal perspectives.

This graduate capability is supported by:

### Learning outcomes

- Integrate and synthesise knowledge and skills relating to the core disciplines of professional accounting
- Reflect on the knowledge and skills obtained in completing a postgraduate accounting qualification and prepare for transition to employment as an accountant.

- Demonstrate professional judgment and problem solving capabilities.
- Demonstrate the ability to communicate knowledge and ideas to accountants and non-accountants
- Form an opinion on emerging social, ethical and regulatory issues relevant to an accounting practitioner.
- Understand the key role of information systems in business.

## **Assessment tasks**

- Assessed coursework
- Career Planning
- Report

## **PG - Critical, Analytical and Integrative Thinking**

Our postgraduates will be capable of utilising and reflecting on prior knowledge and experience, of applying higher level critical thinking skills, and of integrating and synthesising learning and knowledge from a range of sources and environments. A characteristic of this form of thinking is the generation of new, professionally oriented knowledge through personal or group-based critique of practice and theory.

This graduate capability is supported by:

## **Learning outcomes**

- Integrate and synthesise knowledge and skills relating to the core disciplines of professional accounting
- Reflect on the knowledge and skills obtained in completing a postgraduate accounting qualification and prepare for transition to employment as an accountant.
- Demonstrate professional judgment and problem solving capabilities.
- Demonstrate the ability to communicate knowledge and ideas to accountants and non-accountants
- Form an opinion on emerging social, ethical and regulatory issues relevant to an accounting practitioner.
- Understand the key role of information systems in business.

## **Assessment tasks**

- Assessed coursework
- Career Planning
- Report
- Class Participation

## PG - Effective Communication

Our postgraduates will be able to communicate effectively and convey their views to different social, cultural, and professional audiences. They will be able to use a variety of technologically supported media to communicate with empathy using a range of written, spoken or visual formats.

This graduate capability is supported by:

### Assessment task

- Class Participation

## PG - Engaged and Responsible, Active and Ethical Citizens

Our postgraduates will be ethically aware and capable of confident transformative action in relation to their professional responsibilities and the wider community. They will have a sense of connectedness with others and country and have a sense of mutual obligation. They will be able to appreciate the impact of their professional roles for social justice and inclusion related to national and global issues

This graduate capability is supported by:

### Learning outcomes

- Integrate and synthesise knowledge and skills relating to the core disciplines of professional accounting
- Reflect on the knowledge and skills obtained in completing a postgraduate accounting qualification and prepare for transition to employment as an accountant.
- Form an opinion on emerging social, ethical and regulatory issues relevant to an accounting practitioner.

### Assessment tasks

- Assessed coursework
- Report

## Changes from Previous Offering

1) Removed the following topics arising from changes in the unit requirements:

Corporate/Business Culture

"Fair Share of Tax"- responsibility of tax advisers?

2) Added the following new topics arising from changes in the unit requirements:

Integrated Reporting

Research Method

Capitalism

## Research & Practice, Global & Sustainability

This unit addresses global and sustainability issues and the relevant implications arising from the materials, assessment, academic discussion and debate in classes/seminars. The unit promotes sustainability by developing the ability in students to research and locate information relating to recent developments in the accounting profession, ethics, leadership and strategy. Throughout the unit additional references and materials are provided to facilitate research.