ACCG399

Accounting in Context

S1 Evening 2018

Dept of Accounting & Corporate Governance

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General Information

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Credit points
3

Prerequisites
(42cp at 100 level or above) including ACCG315

Corequisites

Co-badged status

Unit description
This Capstone unit brings together the knowledge and skills acquired throughout the accounting program and looks forward to professional work or study. The unit's research and practice-based topics will equip students to enter into the accounting programs offered by CPA Australia and the Chartered Accountants Australia and New Zealand (CA ANZ), or to undertake postgraduate studies. The objective of the unit is to critically evaluate accounting information and accounting standards through an understanding of the different theoretical and philosophical approaches to accounting. It assists in developing students' professional judgement and reflective capacity and develops graduate capabilities, particularly analytical, critical and interpersonal skills. Furthermore, the various assessment tasks of this unit will enable students to reflect on the development of the graduate capabilities and how these have been achieved throughout their degree.

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:

Research, critically analyse and apply discipline-specific knowledge and skills to solve problems.

Analyse and critique social, ethical, regulatory and sustainability issues relevant to accounting practice and business.

Communicate effectively with people from diverse backgrounds.

Collaborate and contribute knowledge and skills to team efforts towards meeting objectives.

Critically reflect on experiences and prior learning for personal and professional development.

Assessment Tasks

Name	Weighting	Hurdle	Due
Capstone Simulation	50%	No	See description below
Reflections	50%	No	See description below

Capstone Simulation

Due: **See description below**
Weighting: **50%**

This assessment task has two components.

1) Oral presentation (25%)

a) Students will give a group presentation in their registered tutorial class. Groups will be scheduled for presentations in **Weeks 11, 12 and 13**.

b) This component is individually assessed.

c) If a student is absent in the week of scheduled presentation, a zero mark will be recorded for the absent student. If there is an approved Special Consideration, another time will be scheduled for the student to present or an alternative assessment will be given accordingly.

2) Report (25%)

a) Each group will submit a written report.

b) Students in each group will be given the group mark for the report.

c) Submission of the report is by Turnitin and the due date is **4pm on 12 June 2018.** No extension 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 to approved Special Consideration cases.

Further details including the topic on this assessment task will be available in iLearn.

On successful completion you will be able to:

- Research, critically analyse and apply discipline-specific knowledge and skills to solve problems.
- Analyse and critique social, ethical, regulatory and sustainability issues relevant to accounting practice and business.
- Communicate effectively with people from diverse backgrounds.
- Collaborate and contribute knowledge and skills to team efforts towards meeting objectives.

Reflections

Due: **See description below**
Weighting: **50%**

This assessment task has 2 components.

1. A written component (25%)

a) Students will be given statements/questions on 9 topics to reflect on.

b) The statements/questions for the selected topics will be given at the end of the respective lectures between Week 2 and Week 12 inclusive. Note that the statements/questions will not be recorded in Echo (i.e. lecture recording will be switched off before the statements/questions are released).

c) Students will write a reflection for each of the topics using the statements/questions as stimulus. Each reflection should be typed and between 450 and 500 words.

d) Submission is by Turnitin and the submission due dates is 4pm on the Thursday in the week following the release of the statements/questions. For example, the due date is 4pm on Thursday of Week 5 for statements/questions released in Week 4's lecture.

e) Students will make 9 submissions but only 5 submissions (in random weeks) will be marked. Each submission is worth 5%. Zero mark will be recorded if no submission is received on the week for marking. Note that marks are recorded for 5 random marking weeks, it is not the best 5 of the 9 submissions. Students will access iLearn for feedback on the marked submissions.

f) An extension of time or another assessment may be given for approved Special Consideration.

2. A participation component (25%)

a) The participation component is a group mark.

b) Statements/questions for class discussions (in the follow week's tutorial) will be given together with the statements/questions for the written reflection at the end of lectures. Students participate in their registered tutorial classes.

c) Class tutors have the discretion to randomly choose which weeks to award marks for class participation. 5 participation marks (each is worth 5%) will be awarded to each group.

d) If a student is absent in the week that a mark is given to the group, a zero mark will be given to the absent student. An alternative assessment may be given to absent students with approved Special Consideration.

On successful completion you will be able to:

- Research, critically analyse and apply discipline-specific knowledge and skills to solve problems.
- Analyse and critique social, ethical, regulatory and sustainability issues relevant to accounting practice and business.
- Communicate effectively with people from diverse backgrounds.
- Collaborate and contribute knowledge and skills to team efforts towards meeting objectives.
- Critically reflect on experiences and prior learning for personal and professional development.

Delivery and Resources

There is no required textbook for ACCG399. Relevant reading and learning materials will be recommended on iLearn.

Unit Schedule

Week	Class Type and Duration	Details
1	**Lecture** Class duration: 2 x 50 minutes	• Outline of the unit • Assessments • Professional Accounting practice: developments, opportunities and threats

2	**Lecture** Class duration: 2 x 50 minutes	• Regulatory and political influence on accounting practice (Part 1)
2	**Tutorial** Class duration: 50 minutes	Participation in and constructive contribution to the learning activity for the reflective task assessment.
3	**Lecture** Class duration: 2 x 50 minutes	• Capstone Simulation assessment • Relevance of Big Data in Accounting
3	**Tutorial** Class duration: 50 minutes	Participation in and constructive contribution to the learning activity for the reflective task assessment.
4	**Lecture** Class duration: 2 x 50 minutes	• Regulatory and political influence on accounting practice (Part 2)
4	**Tutorial** Class duration: 50 minutes	Participation in and constructive contribution to the learning activity for the reflective task assessment.
5	**Lecture** Class duration: 2 x 50 minutes	• International accounting convergence in a globalised world
5	**Tutorial** Class duration: 50 minutes	Participation in and constructive contribution to the learning activity for the reflective task assessment.
6	**Lecture** Class duration: 2 x 50 minutes	• Sustainability reporting
6	**Tutorial** Class duration: 50 minutes	• Participation in and constructive contribution to the learning activity for the reflective task assessment.

7	**Lecture:** Class duration: 2 x 50 minutes	• Information systems and technological advancements (Part 1)
7	**Tutorial** Class duration: 50 minutes	• Participation in and constructive contribution to the learning activity for the reflective task assessment.
8	**Lecture** Class duration: 2 x 50 minutes	• Information systems and technological advancements (Part 2)
8	**Tutorial** Class duration: 50 minutes	• Participation in and constructive contribution to the learning activity for the reflective task assessment.
9	**Lecture** Class duration: 2 x 50 minutes	• Accounting scandals and fraud (Part 1)
9	**Tutorial** Class duration: 50 minutes	• Participation in and constructive contribution to the learning activity for the reflective task assessment.
10	**Lecture** Class duration: 2 x 50 minutes	• Accounting scandals and fraud (Part 2)
10	**Tutorial** Class duration: 50 minutes	• Participation in and constructive contribution to the learning activity for the reflective task assessment.
11	**Lecture** Class duration: 2 x 50 minutes	• Current issues in management accounting
11	**Tutorial** Class duration: 50 minutes	• Capstone Simulation assessment: Presentations

12	**Lecture** Class duration: 2 x 50 minutes	• Topic chosen by students
12	Tutorial Class duration: 50 minutes	• Capstone Simulation assessment presentations
13	**Lecture** Class duration: 2 x 50 minutes	Further explanations and directions (informed by feedback from students) for finalising the Capstone Simulation assessment.
13	**Tutorial** Class duration: 50 minutes	• Capstone Simulation assessment presentations

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). 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). 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).

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.

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) 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

IT Help

For help with University computer systems and technology, visit 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

Capable of Professional and Personal Judgement and Initiative

We want our graduates to have emotional intelligence and sound interpersonal skills and to demonstrate discernment and common sense in their professional and personal judgement. They will exercise initiative as needed. They will be capable of risk assessment, and be able to

handle ambiguity and complexity, enabling them to be adaptable in diverse and changing environments.

This graduate capability is supported by:

Learning outcomes

- Research, critically analyse and apply discipline-specific knowledge and skills to solve problems.
- Analyse and critique social, ethical, regulatory and sustainability issues relevant to accounting practice and business.
- Communicate effectively with people from diverse backgrounds.
- Critically reflect on experiences and prior learning for personal and professional development.

Discipline Specific Knowledge and Skills

Our graduates will take with them the intellectual development, depth and breadth of knowledge, scholarly understanding, and specific subject content in their chosen fields to make them competent and confident in their subject or profession. They will be able to demonstrate, where relevant, professional technical competence and meet professional standards. They will be able to articulate the structure of knowledge of their discipline, be able to adapt discipline-specific knowledge to novel situations, and be able to contribute from their discipline to inter-disciplinary solutions to problems.

This graduate capability is supported by:

Assessment tasks

- Capstone Simulation
- Reflections

Critical, Analytical and Integrative Thinking

We want our graduates to be capable of reasoning, questioning and analysing, and to integrate and synthesise learning and knowledge from a range of sources and environments; to be able to critique constraints, assumptions and limitations; to be able to think independently and systemically in relation to scholarly activity, in the workplace, and in the world. We want them to have a level of scientific and information technology literacy.

This graduate capability is supported by:

Learning outcomes

- Research, critically analyse and apply discipline-specific knowledge and skills to solve problems.
- Analyse and critique social, ethical, regulatory and sustainability issues relevant to accounting practice and business.

- Collaborate and contribute knowledge and skills to team efforts towards meeting objectives.
- Critically reflect on experiences and prior learning for personal and professional development.

Assessment tasks

- Capstone Simulation
- Reflections

Problem Solving and Research Capability

Our graduates should be capable of researching; of analysing, and interpreting and assessing data and information in various forms; of drawing connections across fields of knowledge; and they should be able to relate their knowledge to complex situations at work or in the world, in order to diagnose and solve problems. We want them to have the confidence to take the initiative in doing so, within an awareness of their own limitations.

This graduate capability is supported by:

Learning outcomes

- Research, critically analyse and apply discipline-specific knowledge and skills to solve problems.
- Analyse and critique social, ethical, regulatory and sustainability issues relevant to accounting practice and business.
- Collaborate and contribute knowledge and skills to team efforts towards meeting objectives.

Assessment task

- Capstone Simulation

Effective Communication

We want to develop in our students the ability to communicate and convey their views in forms effective with different audiences. We want our graduates to take with them the capability to read, listen, question, gather and evaluate information resources in a variety of formats, assess, write clearly, speak effectively, and to use visual communication and communication technologies as appropriate.

This graduate capability is supported by:

Learning outcomes

- Research, critically analyse and apply discipline-specific knowledge and skills to solve problems.
- Communicate effectively with people from diverse backgrounds.

- Collaborate and contribute knowledge and skills to team efforts towards meeting objectives.

Assessment tasks

- Capstone Simulation
- Reflections

Changes from Previous Offering

There are major changes to the assessments in this session.

Program Learning Outcomes

This unit supports the development of program learning outcomes (PLO) for degree(s) delivered by the Faculty of Business and Economics. PLOs describe the educational outcomes of a degree and what you should be able to know, understand and do by the end of your degree.

Unit learning outcomes 1, 2, 3, 4 & 5 and the In-Class Test and Business Simulation assessments contribute to the following PLOs:

PLO2 **Critical Thinking**

PLO3 **Problem Solving**

PLO4.1b & d **Communication**

PLO4.2 **Global Citizens**

PLO4.3 **Teamwork**