



# ACCG224

## Financial Accounting and Reporting

S2 Day 2018

*Dept of Accounting & Corporate Governance*

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## General Information

Unit convenor and teaching staff

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Credit points

3

Prerequisites

ACCG101

Corequisites

Co-badged status

### Unit description

This unit builds on the first year accounting units, exploring financial reporting issues in greater depth and challenging students to question the foundations of financial reporting. Based on International Financial Reporting Standards (IFRS) and their Australian equivalents (AASB), topics include the regulatory and conceptual foundations of financial reporting, types of company financing (equity and debt financing), accounting for income/deferred taxes, recognition, measurement, revaluation and impairment of different types of assets, accounting for leases, presentation of the complete set of financial reports, and the construction of cash flows using both direct and indirect methods. It also includes a discussion of alternative reporting frameworks such as the Global Reporting Initiative (GRI) sustainability reporting guidelines and the Integrated Reporting Framework. The unit develops graduate capabilities associated with discipline specific knowledge, technical skills and professional judgement, and their application to solving practical financial reporting issues, and with effective business communication skills for accountants.

## 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:

Explain the regulatory environment for financial reporting including the conceptual framework by employing appropriate theories underlying accounting practice.

Apply the rules of International Financial Reporting Standards (IFRS) and their Australian equivalents (AASB) to selected financial transactions and events, and prepare a complete set of financial statements based on both accrual and cash accounting.

Describe sustainable development practices and commonly used guidelines for Integrated Reporting .

Explain the concept of company accounting in relation to equity and debt financing.

Demonstrate critical thinking and communication skills through written assignments and presentations.

## General Assessment Information

To be eligible for special consideration regarding any of the assessment tasks below, you must notify the University of a serious and unavoidable disruption of your studies **within five (5) working days** of the commencement of the disruption (special consideration notification). All special consideration notifications are to be made online via the University's [Ask MQ](#) system. You are required to follow the special consideration [Policy](#) and all related documents.

For other important policies and procedure concerning the assessment tasks see below 'Policies

and Procedures'.

## Assessment Tasks

Name	Weighting	Hurdle	Due
<u>Participation</u>	10%	No	Continuously
<u>In-Class Test</u>	20%	No	Week 6
<u>Report &amp; Presentation</u>	20%	No	Week 8 and Week 9
<u>Final Examination</u>	50%	No	University Examination Period

### Participation

Due: **Continuously**

Weighting: **10%**

#### a. Class Participation

During the session, you are required to actively participate in every tutorial class which start in week 2 by having thoroughly prepared the pre-set homework questions, attending the classes on time, showing engagement and professional behaviour throughout the classes, voluntarily presenting your homework to the class and responding to the tutor's or other students' questions and contributions, and discussing issues beyond the pre-set tutorial questions.

From week 3 through to week 13 (in total for eleven classes) your tutor will assess your participation during each class. To determine the marks to be awarded, your tutor will apply assessment rubrics which are available on the ACCG224 iLearn webpage.

#### Provisions for Disruptions

To allow for some flexibility and to accommodate any urgent work or personal commitments, you can miss one out of eleven classes without the need to apply for special consideration (one 'free ride'). However, if you miss more than one class upto three classes you will be awarded zero marks for the week's Class Participation assessment unless you have applied for and been approved special consideration for the missed classes (for the required procedure see above 'General assessment information'). If you used the 'free ride' and/or special consideration was approved for all other missed classes your tutor will apply the aforementioned rubrics based on your attendances in the remaining classes. Additionally, please note if you miss **more than three** classes (including any 'free ride'), and special consideration was approved for all absences (other than the 'free ride'), you need to sit an **oral examination** conducted by the Unit Convenor to assess your ability regarding the understanding of the topics you missed. This is to ensure your learning towards the Final Examination considering the high number of absences from class.

The following table summarises the provisions for special consideration relating to Class Participation.

**Number of missed classes** (out of 11; week 3 to week 13)

### Consequences

#### What to do to still receive a maximum of ten marks

Please note: You are expected to attend all tutorial classes from week 2 through to week 13.

1

None, so-called 'free ride'. Total marks for Class Participation will be based on your other 10 attendances.

You cannot miss another class without approved special consideration.

2 or 3

Zero marks for missed week's Class Participation.

Have approved special consideration for all missed classes (apart from the 'free ride'). Total marks for Class Participation will then be based on your remaining attendances.

More than 3

Zero marks for missed week's Class Participation.

Have approved special consideration for all missed classes (apart from the 'free ride'). Total marks for Class Participation will then be based on your remaining attendances (if any) **and the outcome of an oral examination** by the Unit Convenor covering the missed classes.

On successful completion you will be able to:

- Explain the regulatory environment for financial reporting including the conceptual framework by employing appropriate theories underlying accounting practice.
- Apply the rules of International Financial Reporting Standards (IFRS) and their Australian equivalents (AASB) to selected financial transactions and events, and prepare a complete set of financial statements based on both accrual and cash accounting.
- Describe sustainable development practices and commonly used guidelines for Integrated Reporting .
- Explain the concept of company accounting in relation to equity and debt financing.

## In-Class Test

Due: **Week 6**

Weighting: **20%**

During the session, one test will be conducted during the class time. The test is designed to give feedback as to your understanding of key topics and concepts of topics covered and to identify any particular learning challenges or areas of difficulty prior to the final examination. Students who achieve poor results in class test should consult teaching staff regarding strategies for improving their performance. The duration and details of the test will be advised the week prior to

the test. The tests may include multiple choice questions, true/false questions, problem solving exercises and short answer questions.

The test will be conducted under closed book examination conditions. You can sit the test only in your registered class unless prior permission received in writing from the Unit Convenor. Students need to submit adequate documentation to the Unit Convenor in the case of misadventure or illness.

### **Provisions for Disruptions**

No extensions will be granted. Students who have not attempted the class test will be awarded a mark of ZERO for the test, except for cases in which an application for Special Consideration is made and approved in which case students will be given a supplementary test.

On successful completion you will be able to:

- Explain the regulatory environment for financial reporting including the conceptual framework by employing appropriate theories underlying accounting practice.
- Apply the rules of International Financial Reporting Standards (IFRS) and their Australian equivalents (AASB) to selected financial transactions and events, and prepare a complete set of financial statements based on both accrual and cash accounting.

## **Report & Presentation**

Due: **Week 8 and Week 9**

Weighting: **20%**

### **1. Report**

Due: 5pm Tuesday Week 8 (2/10/2018)

Weight: 15%

You are required to prepare an individual report.

The topic, detailed instructions and assessment criteria is on the ACCG224 iLearn webpage and will be further explained in the lectures in week 4.

You need to submit your work before the due date, 2/10/2018, 5pm, electronically through the ACCG224 iLearn webpage. It is your responsibility to make yourself familiar with the online submission procedure and to start this procedure early enough to complete it before the due date. It is highly recommended to allow at least 6 hours for the submission procedure in case you experience any technical issues. Submissions will be checked for plagiarism or 'copying' (within and across tutorial classes). Guilty parties (being the person/s who copied and the person/s who allowed the copying) will be subject to a procedure as outlined in the University's Academic

Honesty Procedure. To avoid penalties like a fail for the whole unit (see for all potential penalties: Academic Dishonesty - Schedule of Penalties) make yourself familiar with the University's Academic Honesty Policy.

### **Provisions for Disruptions**

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. Due to the nature of this assessment, any application to be considered for special consideration requires a serious and unavoidable disruption of at least three days. If you leave major parts of this task for the last couple of days any disruption is entirely at your risk.

## **2. Presentation - Video Recording**

Due: 5pm Monday Week 9 (8/10/2018)

Weight: 5%

In order to present your report, you are required to prepare a 4 minute of video oral presentation and upload on iLearn by the due date, 8/10/2018. The marking rubric of the oral presentation (will be provided later on iLearn) will provide additional guidance on this assessment.

### **Provisions for Disruptions**

No extensions will be granted. 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:

- Demonstrate critical thinking and communication skills through written assignments and presentations.

## **Final Examination**

Due: **University Examination Period**

Weighting: **50%**

For this assessment task, there will be a closed-book examination of 3 hours duration (plus 10 minutes reading time) to be sat during the end-of-session examination period. The paper will contain both practical and theory questions, based on the learning objectives of the unit. It will be marked out of a maximum of 100 marks according to the final examination structure which will be disclosed together with more details in the lectures and on the ACCG224 iLearn webpage in week 12.

You are expected to present yourself for examination at the time and place designated in the University Examination Timetable. The [timetable](#) will be available in draft form approximately eight weeks before the commencement of the examinations and in final form approximately four

weeks before the commencement of the examinations.

The only exception to not sitting an examination at the designated time is because of serious and unavoidable disruption. In these circumstances you may wish to consider applying for special consideration (see above 'General assessment information'). The only possible outcome of such an application is a supplementary examination of a similar format as the final examination to take place during a period specified by the Faculty (see [Supplementary Examination Timetable of the Faculty](#)).

The Macquarie University Final Examination Policy details the principles and conduct of examinations at the University. The policy and all related documents are available [here](#).

On successful completion you will be able to:

- Explain the regulatory environment for financial reporting including the conceptual framework by employing appropriate theories underlying accounting practice.
- Apply the rules of International Financial Reporting Standards (IFRS) and their Australian equivalents (AASB) to selected financial transactions and events, and prepare a complete set of financial statements based on both accrual and cash accounting.
- Describe sustainable development practices and commonly used guidelines for Integrated Reporting .
- Explain the concept of company accounting in relation to equity and debt financing.

## Delivery and Resources

### Classes

Classes in ACCG224 are composed of lectures and tutorials. The structure of the unit is a weekly two-hour lecture and a weekly two-hour small group tutorial.

The unit's learning outcomes can only be achieved through self-study and independent learning supported by attending lectures and tutorials. The lectures provide a general overview of the topics highlighting a number of concepts and techniques. The tutorials complement lectures by providing opportunities to further explore all relevant concepts and techniques. Both lectures and tutorials will only support your learning if you prepare them thoroughly by doing the recommended readings and the pre-set tutorial questions as outlined in the Unit Schedule (available on the ACCG224 iLearn webpage) **beforehand**.

You are expected to attend the two-hour lecture every week. Lecture slides will be available prior to the lectures on the ACCG224 iLearn webpage.

You must register for a tutorial. There will be a two-hour tutorial each week from weeks 2 to 13. You must finalise your tutorial enrolment by end of week 2 after which changes are no longer possible.

### Required and Recommended Texts and/or Materials

Required text (referred to as ACCG224 textbook) is *Financial Reporting, 2nd Edition, Janice*



**Loftus, Ken Leo, Noel Boys, Sorin Daniliuc, Belinda Luke, Ang Hong, Karyn**

**Byrnes** available with **Wiley Plus**. We've integrated the text into the Learning Management System to make it really easy for you to access it, anytime you need. To get started, go to <http://www.wileydirect.com.au/buy/financial-reporting-2nd-edition/> to buy and redeem your code. Once purchased, you can access the online textbook directly by clicking on any of the links to **Wiley Plus** within the course page – the online textbook will open instantly at that chapter. **The Vital source version of the e-book can be downloaded to 3 devices with the code.** The e-book is also available via the Coop Bookshop. All other course materials are available on the ACCG224 iLearn webpage.

## Technology Used and Required

- Proficiency in the University's learning management system (iLearn) to access course materials, information on assessment tasks and other course matters, to use online discussion forums, and to upload assignments.
- Knowledge of library resources including databases and journal finder to access research materials.
- Proficiency in Internet browsing applications (like, for example, Firefox) and Internet search engines (like, for example, scholar.google.com.au) to access research materials.
- Proficiency in word processing and presentation applications (like, for example, Microsoft Word and PowerPoint) for the report and presentation.

## Prizes

Please see [here](#) for prizes being awarded for proficiency in ACCG224.

## Unit Schedule

Week	Topics
1	Introduction to the Regulatory Environment and Conceptual Framework (CF)
2	Accounting for Income Tax – Part I
3	Accounting for Income Tax – Part II
4	Accounting for Property, Plant and Equipment
5	Accounting for Intangibles Accounting for Impairment
6	Accounting for Leases
7	Revenue Recognition and Statement of Comprehensive Income
8	Statement of Financial Position, Statement of Changes in Equity and Disclosures
9	Statement of Cash Flows - Overview and Direct Method Notes and Limitations

10	Statement of Cash Flows - Indirect Method
11	Alternative Reporting Frameworks
12	Company Accounting – Equity and Debt Financing
13	Revision

A detailed Unit Schedule (including tutorial classes and important due dates) is available on the ACCG224 iLearn webpage.

Please note that Friday, 14/09/2018 (week 7) is Conception Day and Monday, 01/10/2018 (week 8) is a public holiday. If you attend the Friday lecture or Monday tutorial, you need to attend another lecture/tutorial of your choice during weeks 7 and 8. For Monday tutorial students, your week 8 class participation mark will be based on the average of other weeks.

## Learning and Teaching Activities

### Expectations and Workload

You are expected to spend 150 hours working on this unit. As a guide you should spend these approximate amounts of time on each of the following activities: 1. Lectures (preparation + attendance + revision/reflection)  $13 + 26 + 13 = 52$  hours; 2. Class Participation in Tutorials (preparation + attendance + revision/reflection)  $10 + 24 + 10 = 44$  hours; 3. In-Class Test 15 hours; 4. Report and Presentation 24 hours; 5. Final Examination (preparation) 15 hours; TOTAL = 150 hours. ACCG224 relies heavily on self-study and independent learning where you do the required readings before the lecture, revise the lecture notes after the lecture, prepare answers to the pre-set questions before the tutorial, prepare your report and presentation and extend yourself by doing additional reading, questions, exercises and problems.

### Lectures – large group learning

Lectures are intended to provide an overview of financial accounting concepts and practices that are critical to the core themes of the unit. Do not expect the lecturer to discuss every detail on the provided lecture slides. They are only a summary and guideline for your overall learning of the respective topic.

### Tutorials – small group learning

Your tutor will facilitate a highly student-centred discussion of answers to pre-set tutorial questions. In addition, there may be in-class individual and/or group exercises. A tutorial is also an active forum to present to the tutor difficulties you encountered when preparing for the pre-set tutorial questions. Ask your tutor questions for further guidance.

### Revision and reflective practice - the learning continues after the tutorials

At the end of each week, solutions to the pre-set tutorial questions will be posted on the

ACCG224 iLearn webpage. Reflect on your learning activities during the week, review your lecture and tutorial notes, compare your answers to the model solutions and consult with staff during consultation hours.

## 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).

## Academic Honesty

The nature of scholarly endeavour, dependent as it is on the work of others, binds all members of the University community to abide by the principles of academic honesty. Its fundamental principle is that all staff and students act with integrity in the creation, development, application and use of ideas and information. This means that:

- all academic work claimed as original is the work of the author making the claim
- all academic collaborations are acknowledged
- academic work is not falsified in any way
- when the ideas of others are used, these ideas are acknowledged appropriately.

Further information on the academic honesty can be found in the Macquarie University Academic Honesty Policy at [http://www.mq.edu.au/policy/docs/academic\\_honesty/policy.html](http://www.mq.edu.au/policy/docs/academic_honesty/policy.html)

## Grades

Macquarie University uses the following grades in coursework units of study:

- HD - High Distinction
- D - Distinction
- CR - Credit
- P - Pass
- F - Fail

Grade descriptors and other information concerning grading are contained in the Macquarie University Grading Policy which is available at:

<http://www.mq.edu.au/policy/docs/grading/policy.html>

## Grading Appeals and Final Examination Script Viewing

If, at the conclusion of the unit, you have performed below expectations, and are considering lodging an appeal of grade and/or viewing your final exam script please refer to the following webpage which provides information about these processes and the cut off dates in the first instance. Please read the instructions provided concerning what constitutes valid grounds for appeal before appealing your grade.

[http://www.businessandconomics.mq.edu.au/current\\_students/undergraduate/how\\_do\\_i/grade\\_appeals](http://www.businessandconomics.mq.edu.au/current_students/undergraduate/how_do_i/grade_appeals)

## 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

### 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:

### Learning outcomes

- Explain the regulatory environment for financial reporting including the conceptual framework by employing appropriate theories underlying accounting practice.
- Apply the rules of International Financial Reporting Standards (IFRS) and their Australian equivalents (AASB) to selected financial transactions and events, and prepare a complete set of financial statements based on both accrual and cash accounting.
- Describe sustainable development practices and commonly used guidelines for Integrated Reporting .
- Explain the concept of company accounting in relation to equity and debt financing.

### Assessment tasks

- Participation
- In-Class Test
- Final Examination

## 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

- Explain the regulatory environment for financial reporting including the conceptual framework by employing appropriate theories underlying accounting practice.
- Apply the rules of International Financial Reporting Standards (IFRS) and their Australian equivalents (AASB) to selected financial transactions and events, and prepare a complete set of financial statements based on both accrual and cash accounting.
- Explain the concept of company accounting in relation to equity and debt financing.

### Assessment tasks

- Participation
- In-Class Test
- Final Examination

## 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

- Explain the regulatory environment for financial reporting including the conceptual framework by employing appropriate theories underlying accounting practice.
- Apply the rules of International Financial Reporting Standards (IFRS) and their Australian equivalents (AASB) to selected financial transactions and events, and prepare a complete set of financial statements based on both accrual and cash accounting.
- Explain the concept of company accounting in relation to equity and debt financing.

### Assessment tasks

- In-Class Test

- Final Examination

## 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 outcome

- Demonstrate critical thinking and communication skills through written assignments and presentations.

### Assessment tasks

- Participation
- Report & Presentation

## 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 3, 4 & 5 and the Report & Presentation and Final Exam assessments contribute to the following PLOs:

PLO2 **Critical Thinking**

PLO4.1a & c **Communication**

PLO4.2 **Global Citizens**

## Research and Practice, Global and Sustainability

This unit addresses global and sustainability issues as direct areas of study and as necessary implications arising from the materials, assessment and academic discussion and debate in classes/seminars. We promote sustainability by developing ability in students to research and locate information within the accounting discipline. ACCG224 addresses global and sustainability issues in particular by contrasting the current financial reporting framework with alternative reporting frameworks such as the Global Reporting Initiative (GRI) Guidelines and the Integrated Reporting <IR> Framework. We aim to provide students with an opportunity to obtain skills which will benefit them throughout their career.

The unit materials have a reference list at the end of each textbook chapter containing all references cited by the author. These provide some guidance to references that could be used to research particular issues.