



# ACCG315

## Accountants in the Profession

S2 Day 2019

*Dept of Accounting & Corporate Governance*

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#### **Disclaimer**

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## General Information

Unit convenor and teaching staff

Unit Convenor

Professor Rahat Munir

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Contact via [accg315@mq.edu.au](mailto:accg315@mq.edu.au), 9850 4765

Room 312, Building ER4

Provided on the unit iLearn

Moderator

Amy Tung

Please do not contact Amy Tung regarding this unit

Credit points

3

Prerequisites

ACCG200 and ACCG224

Corequisites

Co-badged status

Unit description

This unit integrates the materials that are covered in first and second year accounting and business law units, applying these materials to an environment where accounting graduates become professionals. The objectives of the unit are to consolidate and investigate the factors and contextual issues that influence the competitive business environment for an accountant. The unit is not only reflective and integrative, but also future-focused, offering opportunities for 'real world' preparatory experience in the accounting profession. The class is conducted through workshops and discussions where students learn to develop personal and professional skills in sustaining a professional profile in business and the profession. It provides opportunities for students to engage with the community through panels from professional accounting bodies, community groups, NGO's, MQ alumni, public sector and commercial organisations, and others. The unit requires students to interact with the industry partners in order to complete a major research project under the supervision of a faculty member. Students are also exposed to case studies which present realistic, complex, and contextually rich situations and involve dilemmas, conflicts, and/ or problems accountants face in the profession, which allows to understand emergent issues for the accounting professionals.

## 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:

Analyse the environments in which an accountant works.

Integrate the interests of different stakeholders in an organisation or/and professional environment, including customers, competitors, collaborators, and other external forces.

Develop personal professional skills and capabilities through the application of tools and strategies taking into account the opportunities and constraints of the professional environment.

Formulate and communicate strategic responses to problem areas in the accounting profession.

Critique the accounting profession's contribution to society through discussion of ethical and professional conduct.

## General Assessment Information

**To be eligible to pass this unit, it is necessary to obtain a mark of at least 50% in the unit overall**

### Turnitin

All text based assessments must be submitted through Turnitin as per instructions provided in the unit guide. It is the student's responsibility to ensure that work is submitted correctly prior to the due date. No hard copies of assessments will be accepted and only Turnitin records will be taken as records of submission.

Multiple submissions may be possible in some units via Turnitin prior to the final due date and time of an assessment task and originality reports may be made available to students to view and check their work. All identified matching text will be reconsidered carefully. Students should note that the system will not immediately produce the similarity score on a second or subsequent submission - it approximately takes 24 hours for the report to be generated. This may be after the due date so students should plan any resubmissions carefully. Please refer to these instructions on how to submit your assignment through Turnitin and access similarity reports and feedback provided by teaching staff. Should you have questions about Turnitin or experience issues submitting through the system, you must inform your unit coordinator immediately. If the issue is technical in nature may also lodge OneHelp Ticket, refer to the IT help page.

It is the responsibility of the student to retain a copy of any work submitted. Students must

produce these documents upon request. Copies should be retained until the end of the grade appeal period each term. In the event that a student is asked to produce another copy of work submitted and is unable to do so, they may be awarded zero (0) for that particular assessment task.

## Assessment Tasks

Name	Weighting	Hurdle	Due
<u>Assessed Coursework</u>	30%	No	See schedule
<u>Report</u>	20%	No	See schedule
<u>Presentation</u>	20%	No	See Schedule
<u>Essay</u>	30%	No	See Schedule

### Assessed Coursework

Due: **See schedule**

Weighting: **30%**

#### Task

#### Weight

#### Due date

#### Reflection 1A

5%

Week 2

#### Reflection 2

(5% x 2)10%

Week 4

Week 6

#### Reflection 3

5%

Week 8

#### Reflection 4

5%

Week 11

#### Reflection 1B

5%

Week 13

**Task Description:**

**Assessment Name:** Individual Reflection (6 x 5%).

**Task Overview:** Students are required to reflect on their personal understanding of the accounting profession. Detail requirements of each reflection task are provided in the Assessment Guide (uploaded on the Unit's iLearn).

**Preparation:** In order to complete this weekly task you need to read extra carefully the requirements provided in the Assessment Guide.

**Additional requirements:** 1) *Formatting:* Standard 12 point font, 1.5 line spacing, side margins 2.5cm wide. 2) *Referencing:* All sources (i.e. the work and ideas of others) cited and referenced using a standard referencing system. Write your name and SID on the top of page and include number of words used in the reflection.

**Type of Collaboration:** Individual **Submission:** Submit your reflection to Turnitin via iLearn (Submission via email not acceptable). Please note that you can submit your assignment only ONE time.

**Format:** 6 x 500-700 word individual reflection. **Length:** **Inherent Task**

**Requirements:** **Late Submission:**

**Extensions:** No extension will be granted.

**Penalties:** Late submission will not be accepted for marking, i.e., a mark of ZERO will be assigned accordingly.

On successful completion you will be able to:

- Analyse the environments in which an accountant works.
- Integrate the interests of different stakeholders in an organisation or/and professional environment, including customers, competitors, collaborators, and other external forces.
- Develop personal professional skills and capabilities through the application of tools and strategies taking into account the opportunities and constraints of the professional environment.
- Formulate and communicate strategic responses to problem areas in the accounting profession.
- Critique the accounting profession's contribution to society through discussion of ethical and professional conduct.

## Report

Due: **See schedule**

Weighting: **20%**

**Task Description:**

**Task Overview:** Research and report on an issue/question in the accounting profession. Detail requirements of this task are provided in the Unit's iLearn.

**Additional requirements:** 1) *Structure:* Your report must be structured as per the structure provided in the Assessment Guide (uploaded on the Unit's iLearn). 2) *Formatting:* Standard 12 point font, 1.5 line spacing, side margins 2.5cm wide. 3) *Referencing:* All sources (ie the work and ideas of others) cited and referenced using a standard referencing system.

**Preparation/Instructions:** Detail instructions for preparing this task are provided in the Assessment Guide (uploaded on the Unit's iLearn).

**Type of Collaboration: Submission:** Submit your report to Turnitin via iLearn (1 person per group) together with the Self and Peer Assessment Form. Please note that you can submit your assignment only ONE time. **Format:** 1) 3000 - 3500 words Group Project Report (the words limit exclude the title page, details of group members, table of contents and references) (1 report per group - any one member of the group can submit); 2) Team Agreement & Group Formation Form; 3) Self and Peer Assessment Form. **Length:** 3000 - 3500 words Group Project Report

**Inherent Task Requirements: Late Submission:**

**Extensions:** No extension will be granted

**Penalties:** Late submission will be penalised at the rate of 20% (of total available marks) per day from the date identified as the due date for the assessment task. Week days/weekend days are included in the calculation of days late. No report will be accepted after the one-week period.

On successful completion you will be able to:

- Analyse the environments in which an accountant works.
- Integrate the interests of different stakeholders in an organisation or/and professional environment, including customers, competitors, collaborators, and other external forces.
- Develop personal professional skills and capabilities through the application of tools and strategies taking into account the opportunities and constraints of the professional environment.
- Formulate and communicate strategic responses to problem areas in the accounting profession.
- Critique the accounting profession's contribution to society through discussion of ethical and professional conduct.

## Presentation

Due: **See Schedule**

Weighting: **20%**

**Task Description:**

**Task Overview:** Present your group project to the industry panel and your peers. There will be individual marking for each member of the group.

**Additional requirements:** Each student within the group must participate and deliver the presentation to the industry panel.

**Preparation/instructions:** Detail instructions for preparing this task are provided on the Unit's iLearn.

**Type of Collaboration:** **Submission:** In seminar(s) - any week from week 9 to 11. **Format:** 1) A maximum of 10 minute presentation (this time duration will change with the changes in the number of students in the unit and in each group); 2) Presentation materials (ie PowerPoint slides, role play, skits, interview/panel, video, game, simulation etc); 3) Self and Peer Assessment Form **Length:** **Inherent Task Requirements:** **Late Submission:** **Extensions:** No extension will be granted

**Penalties:** A mark of ZERO will be awarded for absence or non-presentation. There is no make-up or supplementary presentations in this unit. Any group member or group leaving the seminar early (after they have presented) will be awarded ZERO mark.

On successful completion you will be able to:

- Analyse the environments in which an accountant works.
- Formulate and communicate strategic responses to problem areas in the accounting profession.

## Essay

Due: **See Schedule**

Weighting: **30%**

**Task Description:**

**Task Overview:**

The goal of this assessment task is to test your knowledge and understanding of ethical and sustainability challenges faced by the accounting profession and apply best practice principles and recommendations related to appropriate business practice.

There are two parts of this assessment task: Part A relates to ethical dilemmas and PART B is about sustainability challenges. Each part is described below:

### **PART A: Ethical Dilemmas – Issues and Solutions**

Most accountants in business and the public sector, whether working in a small organisation or serving as the chief financial officer (CFO) of an international corporation, face ethical dilemmas during their professional careers. Ethical dilemmas come in many forms and accountants sometimes need support to address complex and challenging conflicts. Accountants may also treat ethical dilemmas as business decisions and not utilise their professional code to assess potential courses of action.

The CGMA survey report Managing Responsible Business, A Global Survey on Business Ethics shows that a 10%-15% increase since 2008 in organisations providing both statements of ethical values and a code of ethics, as well as related training, provision of hotlines, and incentives,

such as performance-based rewards. The survey also shows an almost 20% increase in organisations both collecting and reporting ethical information. The majority of accountants feel it is important to collect and analyse ethical information, but one in five do not believe their organisation will do so in the near future. Despite an increase in ethical codes and training, there is greater pressure within organisations to act unethically. Security of information remains the biggest issue of concern across all markets. Bribery has risen from sixth to third in the rankings of issues of concern, reflected by the increase in anti-bribery and corruption legislation.

A common aspect to resolving ethical dilemmas is to help accountants define and apply the fundamental principles in their professional code of ethics. A distinguishing mark of the accountancy profession is the responsibility to act in the public interest and professional ethics places an expectation on accountants to self-regulate their behavior in accordance with the Code of Ethics for Professional Accountants (the Code) developed by the International Ethics Standards Board for Accountants (IESBA). The International Federation of Accountants (IFAC) member organisations are required to abide by ethical standards at least as stringent as those stated in the Code.

These standards may potentially be threatened by a broad range of circumstances including self-interest, self-review, advocacy, familiarity, and intimidation. An awareness and understanding of these circumstances will help us to establish which fundamental principles are affected by a situation and why.

**Required:**

Identify and describe THREE (3) ethical dilemmas after systematically reviewing recent media articles/postings/legislations/reports/journal articles/broadcast or social media. Gather the relevant facts and for each issue describe: why it is an ethical problem; Identify the affected parties -individuals, organisations and key stakeholders affected; in what way are they affected; how would these ethical issues affect the reputation of the accounting profession; how would these ethical issues affect the public interest; propose solution to each ethical issue and describe which fundamental principles are affected and what are the threats to compliance with the following fundamental principles of ethics developed by the International Ethics Standards Board for Accountants (IESBA):

Integrity

Objectivity

Professional competence and due care

Confidentiality

Professional behaviour

While writing your essay consider the following threats to fundamental principles:

Self interest

Self-review

Advocacy



Familiarity

Intimidation

Are there safeguards which can eliminate or reduce the threats to an acceptable level? For examples safeguards can be created by: profession, legislation and regulation; work environment; organisation's internal procedures and policies; whistleblowing procedure. (approximately 2,000 words length).

## **PART B: Sustainability – Challenges and Solutions**

Sustainability is becoming more important for all organisations, across all industries. Over 62% of executives consider a sustainability strategy necessary to be competitive today, and another 22% think it will be in the future. Simply put, sustainability is a business approach to creating long term value by taking into consideration how a given organisation operates in the ecological, social and economic environment. Sustainability is built on the assumption that developing business strategies which foster organisation longevity. As the expectations on corporate responsibility increase, and as transparency becomes more prevalent, professional accountants are recognising the need to act on sustainability. Professional communications and good intentions are no longer enough.

### **Required:**

Identify and describe TWO (2) sustainability challenges, affecting accounting profession as well as threatening the existence of our planet. Propose solution to each challenges (approximately 1,000 words length).

Please note that this is an individual assessment task.

Your essay should provide an original analysis. Specifically, the assessment criteria will be based on four components:

Quality of analysis and depth of reflection

Evidence of your thinking about the ethical issues and its relation to the conceptual material

Consistent, clear and well-supported argument

Structure, written expression, length & presentation

The essay should be presented in the form of a written consultant-style. The entire essay should not exceed 3,000 words, +/- 5%.

**Additional requirements:** 1) *Formatting:* Standard 12 point font, 1.5 line spacing, side margins 2.5cm wide. 2) *Referencing:* All sources (ie the work and ideas of others) cited and referenced using a standard referencing system.

**Preparation:** In order to complete this task you may consult the Unit Convener in Week 8 – week designated for open discussion on essay. If you attend the consultation, please take careful notes of the discussion and analysis of the case as per the guidance provided by the Unit Convener. Detail requirements of this task are provided on the Unit's iLearn.

**Type of Collaboration:** Individual assessment **Submission:** Submit your case analysis report to turnitin via iLearn by the end of either Week 9 or Week 10 (depending on the case you choose). Please note that you can submit your assignment only ONE time. **Format:** 1 x 3000 words case analysis (excluding references). **Length:** 3000 words **Inherent Task Requirements:**

**Late Submission:**

**Extensions:** No extension will be granted

**Penalties:** Late submission will be penalised at the rate of 20% (of total available marks) per day from the date identified as the due date for the assessment task. Week days and weekend days are included in the calculation of days late. No case will be accepted after the one-week period.

On successful completion you will be able to:

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- Critique the accounting profession's contribution to society through discussion of ethical and professional conduct.

## Delivery and Resources

**Required Text:** There is no prescribed text for this unit.

Students will be provided the following supplementary reading (Web links of these readings will be uploaded on the unit web):

- A Changing Profession? - Association of Chartered Certified Accountants
- Developments in the global accountancy sector - Chartered Institute of Management Accountants
- The diverse roles of professional accountants in business - International Federation of Accountants

<p><b>Unit Web Page:</b></p>	<p>iLearn (aka the Unit Webpage)</p> <p>The principal technology used in this unit comprises web based access to resource materials (see above) and the learning management system called 'iLearn'.</p> <p>Regular access to iLearn is strongly encouraged so that you have access to:</p> <ul style="list-style-type: none"> <li>• Resources developed for each class</li> <li>• Additional recommended reading and research resources</li> <li>• Additional information regarding assessment items that may be required</li> <li>• Any new information that may arise in relation to contingencies – including in relation to any changes in dates, timetables or class details</li> <li>• iLearn communication and discussion tools as an effective means to enhance learning for all students and staff.</li> </ul> <p>The unit's logon iLearn address is: <a href="http://ilearn.mq.edu.au">http://ilearn.mq.edu.au</a></p> <p>To log on, students must first obtain a log on password from IT services or the library then click through to ACCG315. Students are required to check this site each week for lectures/industry partners slides (available for downloading and printing). In addition, other notes will be posted on the site from time to time. It is incumbent upon each student to regularly check iLearn (i.e. at least once a week).</p>
<p><b>Technology Used and Required:</b></p>	
<p><b>Delivery Format and Other Details:</b></p>	<p><b>CLASSES</b></p> <p>To complete the unit successfully, you should attend seminar every week. Please attend only the class in which you are formally enrolled except for illness (in which case you may change classes and you do not need to seek permission).</p> <ul style="list-style-type: none"> <li>• Please refer to the weekly seminar schedule at the end of this assessment guide for detailed class content.</li> <li>• The timetable showing the location of classes can be found on the University web site at: <a href="http://www.timetables.mq.edu.au/">http://www.timetables.mq.edu.au/</a></li> </ul>

<p><b>Recommended Readings:</b></p>	<p><b>Other journals and publications of interest include the following:</b></p> <ul style="list-style-type: none"> <li>• Accounting, Auditing and Accountability Journal</li> <li>• Accounting, Organisation and Society</li> <li>• Journal of Management Accounting Research</li> <li>• Management Accounting Research</li> <li>• Higher Education Research and Development</li> <li>• Journal of Accounting Education</li> <li>• Accounting Education: An International Journal</li> <li>• Journal of Business Research</li> <li>• Harvard Business Review</li> <li>• Accounting Horizons</li> <li>• Journal of Change Management</li> <li>• Journal of Organisational Change</li> <li>• Academy of Management Journal</li> <li>• Managerial Auditing Journal</li> </ul> <p><b>Other publications</b></p> <ul style="list-style-type: none"> <li>• Australian Financial Review</li> <li>• The Australian</li> <li>• Business Review Weekly</li> <li>• Financial Management Magazine (Published by CIMA UK)</li> <li>• INTHEBLACK (Published by CPA Australia)</li> <li>• Charter Magazine (Published by ICAA Australia)</li> </ul>
<p><b>Other Course Materials:</b></p>	

## PREPARATION FOR SEMINARS

It is essential that you prepare for each seminar by reading all materials and references carefully. This will include working through the relevant presentation notes of the industry partner carefully, noting any issues which you might like to discuss in-class and, of course, contributing to in-class discussions and overall ‘group learning’.

**You may download additional relevant class materials required each week from iLearn – login at <https://ilearn.mq.edu.au/login/MQ/>.** Additional class materials will be placed on iLearn prior to class time. It is your responsibility to ensure that you access and have copies of relevant material prior to classes. You should allow time for thorough reading of all materials before each class.

## Unit Schedule

Week	Seminar Topics
Week 1	<p>Unit Overview and Assessments</p> <p>Defining the Group Project scope and research questions</p> <p>Introduction to the role of an accountant in an organisation and society</p> <p>Workplace Culture by Performance Education</p>

Week 2	Presentations by Industry Partners Submit - Reflection 1: Accounting Profession (Part A)
Week 3	Presentations by Industry Partners Submission of Group Agreement & Formation Form in your seminar
Week 4	Presentations by Industry Partners Submit - Reflection 2: Skills (first submission)
Week 5	Presentations by Industry Partners
Week 6	No Class Submit - Reflection 2: Skills (second submission)
Week 7	No Class – finalise group project reports  Submission of Group Project Report
Week 8	No class – Prepare presentations starting from week 9 Submit - Reflection 3: Project
Week 9	Project Presentations Seminar 1 (Check your time on iLearn)
Week 10	Project Presentations Seminar 2 (Check your time on iLearn) Submission of Essay
Week 11	Project Presentations Seminar 3 (Check your time on iLearn) Submit - Reflection 4: Personal Branding/Personality Profiling and Career Planning

Week 12	Project Presentations Seminar 4 (Check your time on iLearn)
Week 13	Submit - Reflection 1: Accounting Profession (Part B) - Closing the Loop

## 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 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 [ask.mq.edu.au](https://ask.mq.edu.au) or if you are a Global MBA student contact [globalmba.support@mq.edu.au](mailto:globalmba.support@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)

If you are a Global MBA student contact [globalmba.support@mq.edu.au](mailto:globalmba.support@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

### Creative and Innovative

Our graduates will also be capable of creative thinking and of creating knowledge. They will be imaginative and open to experience and capable of innovation at work and in the community. We want them to be engaged in applying their critical, creative thinking.

This graduate capability is supported by:

### Learning outcomes

- Analyse the environments in which an accountant works.
- Integrate the interests of different stakeholders in an organisation or/and professional environment, including customers, competitors, collaborators, and other external forces.
- Develop personal professional skills and capabilities through the application of tools and

strategies taking into account the opportunities and constraints of the professional environment.

- Formulate and communicate strategic responses to problem areas in the accounting profession.
- Critique the accounting profession's contribution to society through discussion of ethical and professional conduct.

## **Assessment tasks**

- Assessed Coursework
- Report
- Presentation

## **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**

- Integrate the interests of different stakeholders in an organisation or/and professional environment, including customers, competitors, collaborators, and other external forces.
- Develop personal professional skills and capabilities through the application of tools and strategies taking into account the opportunities and constraints of the professional environment.
- Formulate and communicate strategic responses to problem areas in the accounting profession.
- Critique the accounting profession's contribution to society through discussion of ethical and professional conduct.

## **Assessment tasks**

- Report
- Essay

## **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**

- Integrate the interests of different stakeholders in an organisation or/and professional environment, including customers, competitors, collaborators, and other external forces.
- Critique the accounting profession's contribution to society through discussion of ethical and professional conduct.

## **Assessment tasks**

- Assessed Coursework
- Report
- Presentation
- Essay

## **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**

- Analyse the environments in which an accountant works.
- Integrate the interests of different stakeholders in an organisation or/and professional environment, including customers, competitors, collaborators, and other external forces.
- Develop personal professional skills and capabilities through the application of tools and strategies taking into account the opportunities and constraints of the professional environment.
- Formulate and communicate strategic responses to problem areas in the accounting profession.
- Critique the accounting profession's contribution to society through discussion of ethical and professional conduct.

## **Assessment tasks**

- Assessed Coursework
- Report

- Presentation

## Engaged and Ethical Local and Global citizens

As local citizens our graduates will be aware of indigenous perspectives and of the nation's historical context. They will be engaged with the challenges of contemporary society and with knowledge and ideas. We want our graduates to have respect for diversity, to be open-minded, sensitive to others and inclusive, and to be open to other cultures and perspectives: they should have a level of cultural literacy. Our graduates should be aware of disadvantage and social justice, and be willing to participate to help create a wiser and better society.

This graduate capability is supported by:

### Learning outcomes

- Analyse the environments in which an accountant works.
- Develop personal professional skills and capabilities through the application of tools and strategies taking into account the opportunities and constraints of the professional environment.
- Critique the accounting profession's contribution to society through discussion of ethical and professional conduct.

### Assessment tasks

- Assessed Coursework
- Report
- Essay

## Socially and Environmentally Active and Responsible

We want our graduates to be aware of and have respect for self and others; to be able to work with others as a leader and a team player; to have a sense of connectedness with others and country; and to have a sense of mutual obligation. Our graduates should be informed and active participants in moving society towards sustainability.

This graduate capability is supported by:

### Assessment task

- Essay

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

PLO3 **Problem Solving**

PLO4.1b & d **Communication**

PLO4.2 **Global Citizens**

PLO4.3 **Teamwork**

## **Research & Practice, Global & 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 accounting discipline. We aim to provide students with an opportunity to obtain skills which will benefit them throughout their career.

This unit gives you opportunities to conduct your own research and gives you practice in applying research findings in your assessment tasks. Students will be required to use library resources to research beyond these materials in undertaking research necessary to complete their tasks. The unit encourages students to read journals (list provided in the unit guide) of interest and publications in these journals have a reference list at the end of each article containing all references cited by the author. These provide some guidance to references that could be used to research particular issues.