



# ACCG923

## Accounting Standards and Practice

City S2 Day 2019

*Dept of Accounting & Corporate Governance*

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#### **Disclaimer**

Macquarie University has taken all reasonable measures to ensure the information in this publication is accurate and up-to-date. However, the information may change or become out-dated as a result of change in University policies, procedures or rules. The University reserves the right to make changes to any information in this publication without notice. Users of this publication are advised to check the website version of this publication [or the relevant faculty or department] before acting on any information in this publication.

## General Information

### Unit convenor and teaching staff

Unit Convenor

Dr. Charlene Chen

[accg923@mq.edu.au](mailto:accg923@mq.edu.au)

Consultation hours available on iLearn

Unit Moderator

Dr. Meiting Lu

[accg923@mq.edu.au](mailto:accg923@mq.edu.au)

Credit points

4

Prerequisites

(ACCG611 or ACCG861) and (admission to MAccg or MAccg(Adv) or MAcc(Prof) or MAcc(CPA) or MAcc(Prof)MCom or MIntAccg)

Corequisites

Co-badged status

Unit description

This unit examines advanced topics relating to accounting standards, practice, financial reporting and business processes. The general purpose financial reporting framework is examined from the perspective of a single incorporated entity. Based on International Financial Reporting Standards (IFRS) and their Australian equivalents (AASB), topics include the regulatory and conceptual foundations of financial reporting; revenue and expense cycle, recognition, measurement, revaluation and impairment of different types of assets, accounting for leases and construction of a complete set of financial statements, including the statement of cash flows. The unit also introduces students to the key business processes and risks and controls associated with these processes. The unit develops graduate capabilities centred upon critical, analytical and integrative thinking, research and problem solving capability and students to be capable of professional and personal judgement and initiative. The unit also requires students to undertake research and write a Business Research Report.

## 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 theoretical and technical accounting knowledge, which includes a selection of accounting standards, key business processes and reporting requirements, to prepare and analyse financial reports, including statement of financial position, statement of comprehensive income, statement of changes in equity with necessary notes and cash flow statement and the reconciliation notes

Critically apply theoretical and technical accounting knowledge and skills to solve accounting problems

Demonstrate business communication skills and understand research methods applied in the accounting discipline

Understand and discuss current issues in financial and non-financial reporting frameworks and international accounting research

## General Assessment Information

### 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.

### Students Expectations and Workload Activities Hours

1. Weekly Seminars 39
2. Class Test 15
3. Research Assignment 20
4. Quizzes 13
5. Final Examination 25
6. Readings/Self Study 38

Total 150

## Assessment Tasks

Name	Weighting	Hurdle	Due
<u>1. Class Test</u>	20%	No	Week 6
<u>2. Assignment</u>	15%	No	3 October
<u>3. Quizzes</u>	10%	No	Weeks 4 and 10
<u>4. Final Examination</u>	55%	No	Examination period

### 1. Class Test

Due: **Week 6**

Weighting: **20%**

**Task Description:** 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 the teaching staff regarding strategies for improving their performance. The duration and detail of the test will be advised the week prior to the test. The test may include multiple choice questions, true/false questions, problem solving exercises and short answers to set questions. **Type of**

**Collaboration:** Individual **Submission:** The test will be conducted under closed book examination conditions. You have to take the test in your registered class unless prior permission received in writing from the Unit Convenor. Students need to submit adequate documentation to the Unit Convenor when seeking permission. **Format:** Class test under closed book examination conditions. Detailed information is available on iLearn. **Length:** Detailed information is available on iLearn. **Inherent Task Requirements:** Detailed information is available on iLearn. **Late**

**Submission:**

**Extensions**

No extensions will be granted. Students who have not attempted the class test will be awarded a mark of 0 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.

## Penalties

Students who do not complete the class test in their registered class will be awarded a mark of ZERO 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 theoretical and technical accounting knowledge, which includes a selection of accounting standards, key business processes and reporting requirements, to prepare and analyse financial reports, including statement of financial position, statement of comprehensive income, statement of changes in equity with necessary notes and cash flow statement and the reconciliation notes
- Critically apply theoretical and technical accounting knowledge and skills to solve accounting problems

## 2. Assignment

Due: **3 October**

Weighting: **15%**

**Task Description:** Full details of the major research assignment (assignment objectives, question materials and requirements, etc) will be posted to the unit web page (iLearn) by the end of week 5. **Type of Collaboration:** Individual **Submission:**

You need to submit your report by the respective due date electronically through the ACCG923 iLearn webpage. A Cover Sheet including your full name, student number and class time must be attached to the front of your assignment. Assignments will be checked for plagiarism or 'copying' (within and across seminar classes) through Turnitin. 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.

**Format:** Research report **Length:** Detailed information is available on iLearn. **Inherent Task Requirements:** Detailed information is available on iLearn. **Late Submission:**

### Extensions

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.

### Penalties

Late submission will be penalized at the rate of 10% of the maximum marks per day or part thereof, except for cases in which an application for special consideration is made and approved

On successful completion you will be able to:

- Critically apply theoretical and technical accounting knowledge and skills to solve accounting problems
- Demonstrate business communication skills and understand research methods applied in the accounting discipline
- Understand and discuss current issues in financial and non-financial reporting frameworks and international accounting research

### 3. Quizzes

Due: **Weeks 4 and 10**

Weighting: **10%**

**Task Description:** During the session, two short quizzes **worth 5% each** will be conducted in Weeks 4 and 10. The quizzes will consist of Multiple Choice Questions and will be of 10-15 minutes duration each. **Type of Collaboration:** Individual **Submission:** Detailed information is available on iLearn. **Format:** Quiz **Length:** Detailed information is available on iLearn. **Inherent Task Requirements:** Detailed information is available on iLearn. **Late Submission:** **Extensions:**

No extensions will be granted. Students who have not attempted the quiz will be awarded a mark of 0 for the quiz, except in cases in which an application for special consideration is made and approved in which case students will be given a supplementary quiz.

#### **Penalties:**

Students who do not complete the quiz in their registered class will be awarded a mark of ZERO 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 theoretical and technical accounting knowledge, which includes a selection of accounting standards, key business processes and reporting requirements, to prepare and analyse financial reports, including statement of financial position, statement of comprehensive income, statement of changes in equity with necessary notes and cash flow statement and the reconciliation notes
- Critically apply theoretical and technical accounting knowledge and skills to solve accounting problems

### 4. Final Examination

Due: **Examination period**

Weighting: **55%**

**Task Description:** A three hour final examination for this unit will be held during the University

Examination period. **Type of Collaboration:** Individual **Submission:** 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. <http://exams.mq.edu.au/> Further details about the final exam for this unit will be available in the final week of classes and also on the unit web page (iLearn). **Format:** Detailed information is available on iLearn. **Length:** 3 Hours **Inherent Task Requirements:** Detailed information is available on iLearn. **Late Submission: Extension and penalties**

Students who do not sit the final examination on the scheduled date and time specified in the University Examination timetable will be awarded a mark of ZERO for the final examination, except for cases in which a Special Consideration Notification is made and approved.

If a Supplementary Examination is granted as a result of the Special Consideration process, the examination will be scheduled as per the [Supplementary Examination timetable of the Faculty](#). The Supplementary Examination will be of a similar format to the final examination. A student may withdraw their Special Consideration Notification up to the point where the determination of whether it is Serious and Unavoidable has been made. After this determination, the student may not withdraw the Special Consideration Notification and must submit themselves to partake in the Supplementary Examination.

Students are advised to familiarise themselves with the University's Special Consideration Policy available at <https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policies/special-consideration>

On successful completion you will be able to:

- Integrate theoretical and technical accounting knowledge, which includes a selection of accounting standards, key business processes and reporting requirements, to prepare and analyse financial reports, including statement of financial position, statement of comprehensive income, statement of changes in equity with necessary notes and cash flow statement and the reconciliation notes
- Critically apply theoretical and technical accounting knowledge and skills to solve accounting problems
- Demonstrate business communication skills and understand research methods applied in the accounting discipline
- Understand and discuss current issues in financial and non-financial reporting frameworks and international accounting research

## Delivery and Resources

<p><b>Required Text:</b></p>	<p>Leo, Knapp et al: Custom Publication for Macquarie University ACCG923 (Accounting Standards and Practice) and ACCG926 (Corporate Accounting) ISBN 9781119924500.</p> <ul style="list-style-type: none"> <li>• The prescribed textbook can be purchased from the Co-op Bookshop on campus.</li> <li>• You can also purchase directly from Wiley via: <a href="http://www.wileydirect.com.au/buy/accg923-accg926/">www.wileydirect.com.au/buy/accg923-accg926/</a></li> <li>• Please note that WileyPlus is not a required learning material.</li> </ul> <p>Australian Accounting Standards Board (AASB) Standards, which can be viewed or downloaded from the AASB website at <a href="http://www.aasb.com.au">www.aasb.com.au</a></p>
<p><b>Unit Web Page:</b></p>	<p>Course material is available on Macquarie University's learning management system (iLearn). The unit web site (iLearn) is available via the link below: <a href="https://ilearn.mq.edu.au/login/MQ/">https://ilearn.mq.edu.au/login/MQ/</a></p> <p>Technology Used and Required</p> <ul style="list-style-type: none"> <li>· iLearn</li> </ul> <p>This unit will use Macquarie University's online technology for students to access course material, announcements as well as any other documents related to this unit. Students are required to regularly check the website for accessing up-to-dated information about this unit. The unit web site is available via the link below: <a href="https://ilearn.mq.edu.au/login/MQ/">https://ilearn.mq.edu.au/login/MQ/</a></p> <p>Students need to have username and password to access to the unit web site. Please contact iLearn directly if you have any difficulties to access to the unit site. iLearn Student Help can be found from the following link: <a href="http://www.mq.edu.au/iLearn/help-pages/students.htm">http://www.mq.edu.au/iLearn/help-pages/students.htm</a></p>
<p><b>Technology Used and Required:</b></p>	
<p><b>Delivery Format and Other Details:</b></p>	<p><b>Classes</b></p> <p>This unit is taught in the form of weekly three-hour class. Students are required to enrol in one class for this unit.</p> <p>You can also access details of scheduled classes through the university's timetable facility (<a href="https://timetables.mq.edu.au/2019/">https://timetables.mq.edu.au/2019/</a>).</p> <p>Changes to lecture time are managed by the on-line enrolment system. Please note that it is students' responsibility to check your class time and venue and ensure that you attend your registered class each week. The attendance records will be kept by lecturers.</p> <p>On-line registration changes to lectures will be shut down at the end of <b>Week 3</b> so all changes must be made by then. If you have unavoidable disruption during the session and need to change class, you must contact Unit Convenor to get written approval to attend an alternative class.</p> <p><b>Tutorial Component</b></p> <p>The tutorial section will be up to 1 to 1.25 hours. In the tutorial section, lecturers will discuss the previous week's assigned homework questions and address any issues from the previous week's materials. The tutorial provides an opportunity to discuss the solutions to selected homework questions and to have any problems or difficulties explained. Students should complete the assigned homework for the topic, consisting of discussion questions and practical exercises. Each week, homework questions will be worked through to demonstrate the logical steps and processes involved in working through the practical aspect of the topic.</p>
<p><b>Recommended Readings:</b></p>	



<b>Other Course Materials:</b>	<p><b>Lecture Materials and Homework Solutions</b></p> <p>The lecture materials provided on the unit web page (iLearn) will have some gaps for which you are required to complete in class, in particular for the practical aspect of the course. Completed lecture notes will be made available on the unit web page (iLearn).</p> <p>All homework solutions will be available on the unit web page (iLearn). You are required to complete your weekly assignment and make correction by using red pen.</p> <p>Any important changes in lecture materials and homework solutions will be posted on the unit web page (iLearn). It is your responsibility to check the unit web page (iLearn) on the regular basis to ensure you are aware of any information which may be posted by the Unit Convenor during the course of the session.</p>
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## Consultation Times

The consultation timetable will be posted on the unit iLearn webpage at the beginning of the session.

You are encouraged to seek help at a time that is convenient to you from a staff member teaching on this unit during their regular consultation hours. In special circumstances, an appointment may be made outside regular consultation hours.

Staff will not conduct consultations by email. You may, however, phone staff during their consultation hours. In order to gain access to staff located at levels 2 and 3 of building 4ER during their consultation hours please ring the staff member from the phones available in the lobby (phone numbers of relevant staff members will be provided on iLearn and are available next to the phones).

Students experiencing significant difficulties with any topic in the unit must seek assistance immediately.

# Unit Schedule

## ACCG923 Study Schedule

### S2, 2019

Week	Topic
1	Introduction of the course and Revision of the fundamentals of Accounting (Basic Accounting Concepts)
2	Nature and regulation of companies
3	Accounting for company operations—including the elements of financial statements
4	Financing company operations—Accounting for share capital and debentures
5	Accounting for non-current assets—property, plant and equipment
6	Accounting for impairment of non-current assets
7	Accounting for leases

	Mid Session Break	
8	Preparation and presentation of company financial statements	
9	Cash flow statements I	
10	Cash flow statements II	
11	Revenue Cycle	
12	Expenditure Cycle	
13	Revision	

## Learning and Teaching Activities

### Lecture

The lecture section will include a 1.5 – 2 hour presentation of the main concepts and content and a demonstration of practical example(s).

### Tutorial

The tutorial section will be up to 1 to 1.25 hours. In the tutorial section, lecturers will discuss the previous week's assigned homework questions, work through question(s) and address any issues from the previous week's materials. The tutorial provides an opportunity to discuss the solutions to selected homework questions and to have any problems or difficulties explained.

## 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](http://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central) (<http://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](http://ask.mq.edu.au) or if you are a Global MBA student contact [globalmba.support@mq.edu.au](mailto:globalmba.support@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 website which provides information about these processes and the cut off dates in the first instance. Please read the instructions provided concerning what constitutes a valid grounds for appeal before appealing your grade.

[http://www.businessandeconomics.mq.edu.au/new\\_and\\_current\\_students/undergraduate\\_current\\_students/how\\_do\\_i/grade\\_appeals/](http://www.businessandeconomics.mq.edu.au/new_and_current_students/undergraduate_current_students/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)

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

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 theoretical and technical accounting knowledge, which includes a selection of accounting standards, key business processes and reporting requirements, to prepare and analyse financial reports, including statement of financial position, statement of comprehensive income, statement of changes in equity with necessary notes and cash flow statement and the reconciliation notes
- Demonstrate business communication skills and understand research methods applied in the accounting discipline
- Understand and discuss current issues in financial and non-financial reporting frameworks and international accounting research

### Assessment tasks

- 1. Class Test
- 2. Assignment
- 3. Quizzes
- 4. Final Examination

### Learning and teaching activities

- The lecture section will include a 1.5 – 2 hour presentation of the main concepts and content and a demonstration of practical example(s).
- The tutorial section will be up to 1 to 1.25 hours. In the tutorial section, lecturers will discuss the previous week's assigned homework questions, work through question(s) and address any issues from the previous week's materials. The tutorial provides an opportunity to discuss the solutions to selected homework questions and to have any problems or difficulties explained.

## 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 theoretical and technical accounting knowledge, which includes a selection of accounting standards, key business processes and reporting requirements, to prepare and analyse financial reports, including statement of financial position, statement of comprehensive income, statement of changes in equity with necessary notes and cash flow statement and the reconciliation notes
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## **Assessment tasks**

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## **PG - Research and Problem Solving Capability**

Our postgraduates will be capable of systematic enquiry; able to use research skills to create new knowledge that can be applied to real world issues, or contribute to a field of study or practice to enhance society. They will be capable of creative questioning, problem finding and problem solving.

This graduate capability is supported by:

## **Learning outcomes**

- Critically apply theoretical and technical accounting knowledge and skills to solve accounting problems
- Demonstrate business communication skills and understand research methods applied in the accounting discipline

- Understand and discuss current issues in financial and non-financial reporting frameworks and international accounting research

## **Assessment tasks**

- 2. Assignment
- 3. Quizzes
- 4. Final Examination

## **Learning and teaching activities**

- The lecture section will include a 1.5 – 2 hour presentation of the main concepts and content and a demonstration of practical example(s).
- The tutorial section will be up to 1 to 1.25 hours. In the tutorial section, lecturers will discuss the previous week's assigned homework questions, work through question(s) and address any issues from the previous week's materials. The tutorial provides an opportunity to discuss the solutions to selected homework questions and to have any problems or difficulties explained.

## **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 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 understand the current accounting research. This unit provides you with insight in examining and applying research findings in your assignments. The unit contains a research-based major assignment.

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