



# ACCT11059 Accounting, Learning and Online Communication

## Term 2 - 2019

Profile information current as at 03/05/2024 02:25 pm

All details in this unit profile for ACCT11059 have been officially approved by CQUniversity and represent a learning partnership between the University and you (our student). The information will not be changed unless absolutely necessary and any change will be clearly indicated by an approved correction included in the profile.

## General Information

### Overview

This unit introduces you to the role of accounting in business and to key financial and management accounting concepts. You will be given a different listed company and are introduced to the actual financial statements of your firm, completing simple analyses of your firm's financial statements using Excel. You will also be supported to develop your skills to learn more effectively and to communicate and collaborate online.

### Details

Career Level: *Undergraduate*

Unit Level: *Level 1*

Credit Points: 6

Student Contribution Band: 10

Fraction of Full-Time Student Load: 0.125

### Pre-requisites or Co-requisites

There are no requisites for this unit.

Important note: Students enrolled in a subsequent unit who failed their pre-requisite unit, should drop the subsequent unit before the census date or within 10 working days of Fail grade notification. Students who do not drop the unit in this timeframe cannot later drop the unit without academic and financial liability. See details in the [Assessment Policy and Procedure \(Higher Education Coursework\)](#).

### Offerings For Term 2 - 2019

- Brisbane
- Melbourne
- Online
- Rockhampton
- Sydney

### Attendance Requirements

All on-campus students are expected to attend scheduled classes – in some units, these classes are identified as a mandatory (pass/fail) component and attendance is compulsory. International students, on a student visa, must maintain a full time study load and meet both attendance and academic progress requirements in each study period (satisfactory attendance for International students is defined as maintaining at least an 80% attendance record).

### Website

[This unit has a website, within the Moodle system, which is available two weeks before the start of term. It is important that you visit your Moodle site throughout the term. Please visit Moodle for more information.](#)

## Class and Assessment Overview

### Recommended Student Time Commitment

Each 6-credit Undergraduate unit at CQUniversity requires an overall time commitment of an average of 12.5 hours of study per week, making a total of 150 hours for the unit.

### Class Timetable

#### [Regional Campuses](#)

Bundaberg, Cairns, Emerald, Gladstone, Mackay, Rockhampton, Townsville

#### [Metropolitan Campuses](#)

Adelaide, Brisbane, Melbourne, Perth, Sydney

### Assessment Overview

#### 1. **Written Assessment**

Weighting: 25%

#### 2. **Online Quiz(zes)**

Weighting: 5%

#### 3. **Written Assessment**

Weighting: 70%

### Assessment Grading

This is a graded unit: your overall grade will be calculated from the marks or grades for each assessment task, based on the relative weightings shown in the table above. You must obtain an overall mark for the unit of at least 50%, or an overall grade of 'pass' in order to pass the unit. If any 'pass/fail' tasks are shown in the table above they must also be completed successfully ('pass' grade). You must also meet any minimum mark requirements specified for a particular assessment task, as detailed in the 'assessment task' section (note that in some instances, the minimum mark for a task may be greater than 50%). Consult the [University's Grades and Results Policy](#) for more details of interim results and final grades.

## CQUniversity Policies

**All University policies are available on the [CQUniversity Policy site](#).**

You may wish to view these policies:

- Grades and Results Policy
- Assessment Policy and Procedure (Higher Education Coursework)
- Review of Grade Procedure
- Student Academic Integrity Policy and Procedure
- Monitoring Academic Progress (MAP) Policy and Procedure – Domestic Students
- Monitoring Academic Progress (MAP) Policy and Procedure – International Students
- Student Refund and Credit Balance Policy and Procedure
- Student Feedback – Compliments and Complaints Policy and Procedure
- Information and Communications Technology Acceptable Use Policy and Procedure

This list is not an exhaustive list of all University policies. The full list of University policies are available on the [CQUniversity Policy site](#).

## Previous Student Feedback

### Feedback, Recommendations and Responses

Every unit is reviewed for enhancement each year. At the most recent review, the following staff and student feedback items were identified and recommendations were made.

#### Feedback from Student feedback

##### Feedback

We value having some listed companies from countries other than Australia allocated to students in the unit. This gives a more international perspective to our studies. It would be great if there could be a larger proportion of companies from outside Australia included in the unit.

##### Recommendation

Unit coordinator to increase the number of listed companies from outside Australia allocated to students.

#### Feedback from Student feedback

##### Feedback

We value the opportunities to interact with students (online and from other locations in the unit) asynchronously on the unit Facebook page, PeerWise and on our blogs. It would be great if there could be more involvement by all teaching staff members in these interactions.

##### Recommendation

Unit coordinator to support all teaching staff in the unit to participate more frequently on the unit Facebook page, PeerWise and blogs.

## Unit Learning Outcomes

**On successful completion of this unit, you will be able to:**

1. Explain the main types of financial statements
2. Discuss the usefulness of accounting information to management
3. Use accounting information to analyse the performance of a business
4. Use Excel to perform simple manipulation and analysis of accounting-related information
5. Develop skills to learn more effectively and better communicate and collaborate online.

## Alignment of Learning Outcomes, Assessment and Graduate Attributes



### Alignment of Assessment Tasks to Learning Outcomes

Assessment Tasks	Learning Outcomes				
	1	2	3	4	5
1 - Written Assessment - 25%	•			•	•
2 - Online Quiz(zes) - 5%	•	•			
3 - Written Assessment - 70%		•	•	•	•

### Alignment of Graduate Attributes to Learning Outcomes

Graduate Attributes	Learning Outcomes				
	1	2	3	4	5
1 - Communication	•				•
2 - Problem Solving			•		
3 - Critical Thinking		•			
4 - Information Literacy					
5 - Team Work					•
6 - Information Technology Competence				•	
7 - Cross Cultural Competence					
8 - Ethical practice					
9 - Social Innovation					
10 - Aboriginal and Torres Strait Islander Cultures					

## Alignment of Assessment Tasks to Graduate Attributes

Assessment Tasks	Graduate Attributes									
	1	2	3	4	5	6	7	8	9	10
1 - Written Assessment - 25%	•			•	•	•				
2 - Online Quiz(zes) - 5%	•			•						
3 - Written Assessment - 70%		•	•		•	•				

## Textbooks and Resources

### Textbooks

**There are no required textbooks.**

#### Additional Textbook Information

The key readings for the unit are the Study Guide materials which are provided on Moodle.

### IT Resources

**You will need access to the following IT resources:**

- CQUniversity Student Email
- Internet
- Unit Website (Moodle)
- Microsoft Excel 2010 or 2013
- Microsoft Word 2010 or 2013

## Referencing Style

All submissions for this unit must use the referencing style: [American Psychological Association 6th Edition \(APA 6th edition\)](#)

For further information, see the Assessment Tasks.

## Teaching Contacts

**Maria Tyler** Unit Coordinator

[m.tyler@cqu.edu.au](mailto:m.tyler@cqu.edu.au)

## Schedule

### Week 1 - 15 Jul 2019

Module/Topic	Chapter	Events and Submissions/Topic
Introduction: Learning & Online Communication	Introduction, 1	Start PeerWise: register and start writing and answering questions on the Introduction and Chapter 1  Work on ASS#1 Steps 1 & 2  <b>Find your Company:</b> Friday Week 1, 5:00 PM AEST

### Week 2 - 22 Jul 2019

Module/Topic	Chapter	Events and Submissions/Topic
A Way of Viewing Business/Accounting Rules	1,2	PeerWise: write, answer, rate and comment on questions on Chapters 1 and 2  Work on ASS#1 Steps 2 - 5  <b>ASS#1 Step 1</b> Due: Week 2 Monday 11:00am AEST

### Week 3 - 29 Jul 2019

Module/Topic	Chapter	Events and Submissions/Topic
Introducing Financial Statements	3	PeerWise: write, answer, rate and comment on questions on Chapter 3  Work on ASS#1 Steps 3 - 6

### Week 4 - 05 Aug 2019

Module/Topic	Chapter	Events and Submissions/Topic
Introducing Financial Statements	3	PeerWise: write, answer, rate and comment on questions on Chapter 3  Work on ASS#1 Steps 3, 4 & 6

### Week 5 - 12 Aug 2019

Module/Topic	Chapter	Events and Submissions/Topic
Analysing Financial Statements	3,4	PeerWise: write, answer, rate and comment on questions on Chapters 3 and 4  Work on ASS#2 Step 1  <b>ASS#1</b> Due: Week 5 Monday (12 Aug 2019) 11:00 am AEST

**Vacation Week - 19 Aug 2019**

Module/Topic	Chapter	Events and Submissions/Topic
		PeerWise: write, answer, rate and comment on questions on Chapters 3 and 4
		Work on ASS#2 Steps 1 & 3

**Week 6 - 26 Aug 2019**

Module/Topic	Chapter	Events and Submissions/Topic
		PeerWise: write, answer, rate and comment on questions on Chapter 4
Analysing Financial Statements	4	Work on ASS#2 Step 3
		<b>ASS#2 Step 1</b> Due: Week 6 Tuesday 11:00am AEST

**Week 7 - 02 Sep 2019**

Module/Topic	Chapter	Events and Submissions/Topic
		PeerWise: write, answer, rate and comment on questions on Chapters 4 and 5
Analysing Financial Statements	4,5	Work on ASS#2 Steps 2 & 3

**Week 8 - 09 Sep 2019**

Module/Topic	Chapter	Events and Submissions/Topic
		PeerWise: write, answer, rate and comment on questions on Chapters 4 and 6
Understanding Key Cost Relationships & ASS#2 Discussion	4,6	<b>ASS#2 Step 2</b> Due: Week 8 Monday 11:00am AEST

**Week 9 - 16 Sep 2019**

Module/Topic	Chapter	Events and Submissions/Topic
		PeerWise: write, answer, rate and comment on questions on Chapter 6
Understanding Key Cost Relationships	6	Work on ASS#2 Step 5
		<b>ASS#2 Steps 3 &amp; 4</b> Due: Week 9 Monday 11:00am AEST

**Week 10 - 23 Sep 2019**

Module/Topic	Chapter	Events and Submissions/Topic
		PeerWise: write, answer, rate and comment on questions on Chapter 7
Budgeting	7	<b>ASS#2 Step 5</b> Due: Week 10 Monday 11:00am AEST

**Week 11 - 30 Sep 2019**

Module/Topic	Chapter	Events and Submissions/Topic
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PeerWise: write, answer, rate and comment on questions on Chapter 8

PeerWise Closes Friday Week 11, 5.00PM AEST

Short-Term & Capital Expenditure Decisions

8

Work on ASS#2 Steps 7 & 9

**ASS#2 Step 6** Due: Week 11 Monday 11:00am AEST

**Peerwise** Due: Week 11 Friday (4 Oct 2019) 5:00 pm AEST

#### Week 12 - 07 Oct 2019

Module/Topic	Chapter	Events and Submissions/Topic
Ratios Revisited & ASS#2 Discussion	4	Work on ASS#2 Steps 8 & 10

#### Review/Exam Week - 14 Oct 2019

Module/Topic	Chapter	Events and Submissions/Topic
		<b>ASS#2</b> Due: Review/Exam Week Monday (14 Oct 2019) 11:00 am AEST

#### Exam Week - 21 Oct 2019

Module/Topic	Chapter	Events and Submissions/Topic
No Exam in this unit		

## Term Specific Information

## Assessment Tasks

### 1 ASS#1

#### Assessment Type

Written Assessment

#### Task Description

ASS#1 is the first part of your major assignment for this unit. It is made up of six steps.

Step 1 is due at 11.00am Monday Week 2. Step 2 is due 11:00am Monday Week 3.

You will be given your company at the end of Week 1.

This assignment will give you the opportunity to explore what your own company does and what your firm's financial statements may have to tell you about your firm.

The key things to achieve in your ASS#1 is to find your company's latest annual report and to have a look at it; to get a feel for what your firm actually does and what you are able to understand about your firm from your first look at its financial statements.

You will also input your company's last four years of financial statements into your spreadsheet. As well, you will have the opportunity to experience how interacting with others in the unit may be able to help you to better understand your firm.

#### Assessment Due Date

Week 5 Monday (12 Aug 2019) 11:00 am AEST

#### Return Date to Students

Your ASS#1 will be marked promptly; and within 2 weeks. You will receive a mark, individual feedback, general feedback and exemplars.

#### Weighting

25%

**Assessment Criteria**

Step 1 KCQs = 3 marks

Step 2 Introductory words in Description box = 1 mark Photo and description = 1 mark Link to your blog/Set up blog = 1 mark

Step 3 Background information on company = 2 marks Comments/KCQs = 4 marks Comments on other's blogs = 2 marks

Step 4 Input company's financial statements = 5 marks

Step 5 KCQs = 3 marks

Step 6 Individual feedback with other students = 3 marks

TOTAL 25 marks.

**Referencing Style**

- [American Psychological Association 6th Edition \(APA 6th edition\)](#)

**Submission**

Online

**Learning Outcomes Assessed**

- Explain the main types of financial statements
- Use Excel to perform simple manipulation and analysis of accounting-related information
- Develop skills to learn more effectively and better communicate and collaborate online.

**Graduate Attributes**

- Communication
- Information Literacy
- Team Work
- Information Technology Competence

## 2 Peerwise

**Assessment Type**

Online Quiz(zes)

**Task Description**

We will be using PeerWise as a place for you to create, share and evaluate questions with others in the unit.

PeerWise is designed to be used each week throughout the unit. Each week, PeerWise will support you to read the Study Guide (that's right each week), write multiple choice questions from your reading (including solutions with explanations), answer others questions and rate others questions. You can also comment on people's questions, and people can then comment on your comments and so on.

You should aim to write at least 2-3 questions each week and answer (and rate) 20 – 30 questions each week.

It is a big advantage in PeerWise to start early in the unit; and to write high quality questions (and solutions with explanations). Typically, on average, people will write about 25-30 questions during the unit and answer/rate about 250-300 questions. Some people will do much more; and others less.

Start by looking at the video "Tips on Using PeerWise": <https://www.youtube.com/watch?v=MOlYsHgXrqA&t=1s>. And you can visit PeerWise here: [http://peerwise.cs.auckland.ac.nz/at/?cqu\\_au](http://peerwise.cs.auckland.ac.nz/at/?cqu_au). If you have not used PeerWise before, please click the "Registration" link and follow the prompts. All you need to do is choose a user name and a password for your PeerWise account. If you have used PeerWise before, simply log in and then select "Join a course" from the Home menu. IMPORTANT: You will need to follow the information provided in the PeerWise folder in the top centre section in Moodle in order to access our Peerwise unit this term (there is a PeerWise 'Course ID' for our unit, which is detailed in Moodle).

**Number of Quizzes****Frequency of Quizzes****Assessment Due Date**

Week 11 Friday (4 Oct 2019) 5:00 pm AEST

Peerwise closes at 5pm AEST on Friday in Week 11. There is no need to submit anything concerning PeerWise in Moodle.

**Return Date to Students**

Your scores from Peerwise will be transferred to Moodle before the end of term by the Unit Coordinator.

**Weighting**

5%

**Assessment Criteria**

As you contribute to PeerWise, you will accumulate a Reputation score calculated in the software which is composed of



three parts: writing questions (Questioning); answering questions (Answering); and rating questions you have answered (Rating).

To achieve a high score it is much better to have good scores for each of the three components than a very high score in just one (or two) components. It is particularly important not to have a zero (or near zero) score for any of the three components. Answering and Rating scores at a similar level and your Questioning score at about one-tenth of your Answering and Rating scores can be a good balance. For example, a score of Questioning: 175; Answering: 1,750; and Rating: 1,750.

You can see your score in the top right-hand corner of PeerWise. We use the Reputation score (not the Questioning, Answering or Rating scores).

You will gain a mark out of 5 for your PeerWise contribution. This will be calculated according to the Peerwise grading guidelines available on Moodle.

The Unit Co-ordinator reserves the right to adjust the mark of any student if they engage in inappropriate behaviour on PeerWise. Inappropriate behaviour might include: · Bullying, harassing or being rude to any other student. · Contributing questions flagged as being easy, for example as 'Easy' or 'Questions for Dummies'. · Marking correct answers in bold or with other marks. · Copying other student's questions and contributing them onto PeerWise as your own (although it is understood that different students may independently contribute similar or even identical questions at times, and this is perfectly alright).

Please report to the Unit Co-ordinator any inappropriate behaviour on PeerWise.

### **Referencing Style**

- [American Psychological Association 6th Edition \(APA 6th edition\)](#)

### **Submission**

No submission method provided.

### **Learning Outcomes Assessed**

- Explain the main types of financial statements
- Discuss the usefulness of accounting information to management

### **Graduate Attributes**

- Communication
- Information Literacy

## **3 ASS#2**

### **Assessment Type**

Written Assessment

### **Task Description**

This assignment is the second stage of your major assignment for this unit. It is made up of ten steps.

The first six steps are due progressively between Weeks 6-11.

Step 1: (5 marks) Step 1 involves you writing down some of your ideas, reflections and reactions to reading Chapter 4 'Analysing Financial Statements' in the Study Guide.

Step 2: (5 marks) Step 2 involves you writing down some of your ideas, reflections and reactions to reading Chapter 6 'Understanding Key Cost Relationships' in the Study Guide.

Step 3: (18 marks) Step 3 involves you restating your firm's financial statements.

Step 4: (3 marks) Step 4 involves you providing (and receiving) feedback to three other students in our unit on their draft ASS#2 Step 3.

Step 5: (5 marks) Step 5 involves you writing down some of your ideas, reflections and reactions to reading Chapter 7 'Budget for the Short Term' in the Study Guide.

Step 6: (5 marks) Step 6 involves you writing down some of your ideas, reflections and reactions to reading Chapter 8 'We Have Got to Make Some Decisions' in the Study Guide.

Step 7: (4 marks) Step 7 involves you identifying three products or services of your firm and estimating their selling price and variable cost and calculating their contribution margins.

Step 8: (17 marks) Step 8 involves you calculating some ratios for your firm (and its economic profit) and assessing its business performance.

Step 9: (5 marks) Step 9 involves you developing a capital investment decision for your firm and completing a simple analysis of this decision using payback period, NPV and IRR.

Step 10: (3 marks) Step 10 involves you providing (and receiving) feedback to three other students in our unit on their draft ASS#2 Steps 7-10.

### **Assessment Due Date**

Review/Exam Week Monday (14 Oct 2019) 11:00 am AEST

## **Return Date to Students**

Your ASS#2 will be marked promptly - and within 2 weeks. You will receive a mark, individual feedback, general feedback and exemplars.

### **Weighting**

70%

### **Assessment Criteria**

Step 1 - KCQs - Chapter 4 = 5 marks

Step 2 - KCQs - Chapter 6 = 5 marks

Step 3 Restated Statement of Changes in Equity = 2 marks Restated Balance Sheet = 5 marks Restated Income Statement = 8 marks Commentary and discussion with others = 3 marks

Step 4 - Individual feedback with other students (Steps 3 & 4) = 3 marks

Step 5 - KCQs - Chapter 7 = 5 marks

Step 6 - KCQs - Chapter 8 = 5 marks

Step 7 Identify three products or services of your firm = 1 mark Estimate selling price, variable cost & CM = 1 mark

Commentary - contribution margins = 1 mark Constraints - identify & commentary = 1 mark

Step 8 Calculation of ratios = 8 marks Commentary - ratios = 4 marks Calculate economic profit = 2 marks Commentary - drivers of economic profit = 3 marks

Step 9 Develop capital investment decision for your firm = 1 mark Calculation of payback period, NPV & IRR = 3 marks Recommendation & discussion = 1 mark

Step 10 - Individual feedback with other students (Steps 7 - 10) = 3 marks

TOTAL 70 marks

### **Referencing Style**

- [American Psychological Association 6th Edition \(APA 6th edition\)](#)

### **Submission**

Online

### **Learning Outcomes Assessed**

- Discuss the usefulness of accounting information to management
- Use accounting information to analyse the performance of a business
- Use Excel to perform simple manipulation and analysis of accounting-related information
- Develop skills to learn more effectively and better communicate and collaborate online.

### **Graduate Attributes**

- Problem Solving
- Critical Thinking
- Team Work
- Information Technology Competence

## Academic Integrity Statement

As a CQUniversity student you are expected to act honestly in all aspects of your academic work.

Any assessable work undertaken or submitted for review or assessment must be your own work. Assessable work is any type of work you do to meet the assessment requirements in the unit, including draft work submitted for review and feedback and final work to be assessed.

When you use the ideas, words or data of others in your assessment, you must thoroughly and clearly acknowledge the source of this information by using the correct referencing style for your unit. Using others' work without proper acknowledgement may be considered a form of intellectual dishonesty.

Participating honestly, respectfully, responsibly, and fairly in your university study ensures the CQUniversity qualification you earn will be valued as a true indication of your individual academic achievement and will continue to receive the respect and recognition it deserves.

As a student, you are responsible for reading and following CQUniversity's policies, including the [Student Academic Integrity Policy and Procedure](#). This policy sets out CQUniversity's expectations of you to act with integrity, examples of academic integrity breaches to avoid, the processes used to address alleged breaches of academic integrity, and potential penalties.

### What is a breach of academic integrity?

A breach of academic integrity includes but is not limited to plagiarism, self-plagiarism, collusion, cheating, contract cheating, and academic misconduct. The Student Academic Integrity Policy and Procedure defines what these terms mean and gives examples.

### Why is academic integrity important?

A breach of academic integrity may result in one or more penalties, including suspension or even expulsion from the University. It can also have negative implications for student visas and future enrolment at CQUniversity or elsewhere. Students who engage in contract cheating also risk being blackmailed by contract cheating services.

### Where can I get assistance?

For academic advice and guidance, the [Academic Learning Centre \(ALC\)](#) can support you in becoming confident in completing assessments with integrity and of high standard.

### What can you do to act with integrity?



#### Be Honest

If your assessment task is done by someone else, it would be dishonest of you to claim it as your own



#### Seek Help

If you are not sure about how to cite or reference in essays, reports etc, then seek help from your lecturer, the library or the Academic Learning Centre (ALC)



#### Produce Original Work

Originality comes from your ability to read widely, think critically, and apply your gained knowledge to address a question or problem