



# ACCT11059 Accounting, Learning and Online Communication

## Term 1 - 2023

Profile information current as at 28/04/2024 05:58 am

All details in this unit profile for ACCT11059 have been officially approved by CQU University 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 1 - 2023

- 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

It would be great if the quality of the videos of the lectures and tutorials could be improved beyond a simple recording of the classes, through editing.

##### Recommendation

The videos and tutorials are recorded in Term 1 each year. These will be edited and improved. This will result in a delay of a few days in being able to release the videos after the lectures and tutorials each week.

#### Feedback from Student feedback

##### Feedback

The audio books of the Study Guide are very useful. Would it be possible to have some short commentary about the Study Guide included with the audio books?

##### Recommendation

Some limited commentary will be provided in some of the chapters in the Study Guide. This will be done to gauge the level of student interest in this.

## 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. You can read this material and/or listen to it on audiobooks. There are a number of videos in Moodle that are also an important part of the materials in the unit

### IT Resources

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

- CQUniversity Student Email
- Internet
- Unit Website (Moodle)
- Word
- Excel

## Referencing Style

All submissions for this unit must use the referencing style: [American Psychological Association 7th Edition \(APA 7th edition\)](#)

For further information, see the Assessment Tasks.

## Teaching Contacts

**Martin Turner** Unit Coordinator  
[m.turner@cqu.edu.au](mailto:m.turner@cqu.edu.au)

## Schedule

### Week 1 - 06 Mar 2023

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

### Week 2 - 13 Mar 2023

Module/Topic	Chapter	Events and Submissions/Topic
A Way of Viewing Business/Accounting Rules	1,2	Work on ASS#1 Steps 1 - 4 <b>Quiz</b> Opens: Week 2 Saturday 9:00am AEST

### Week 3 - 20 Mar 2023

Module/Topic	Chapter	Events and Submissions/Topic
Introducing Financial Statements	3	Work on ASS#1 Steps 3 - 6 <b>ASS#1 Steps 1 &amp; 2</b> Due: Week 3 Monday 11:00am AEST <b>Quiz</b> Due: Week 3 Saturday 10:00pm AEST

### Week 4 - 27 Mar 2023

Module/Topic	Chapter	Events and Submissions/Topic
Introducing Financial Statements	3	Work on ASS#1 Steps 3 - 6

### Week 5 - 03 Apr 2023

Module/Topic	Chapter	Events and Submissions/Topic
Assignment 1 & Assignment 2	3	Work on ASS#1 Steps 3 - 6

### Vacation Week - 10 Apr 2023

Module/Topic	Chapter	Events and Submissions/Topic
		Work on ASS#1 Steps 3 - 6

### Week 6 - 17 Apr 2023

Module/Topic	Chapter	Events and Submissions/Topic
What is Learning (Revisited)?	Introduction, 1	Work on ASS#2 Step 1 <b>ASS#1</b> Due: Week 6 Monday (17 Apr 2023) 11:00 am AEST

<b>Week 7 - 24 Apr 2023</b>		
<b>Module/Topic</b>	<b>Chapter</b>	<b>Events and Submissions/Topic</b>
Ratio Analysis	5	Work on ASS#2 Step 3
<b>Week 8 - 01 May 2023</b>		
<b>Module/Topic</b>	<b>Chapter</b>	<b>Events and Submissions/Topic</b>
Understanding Key Cost Relationships	6	Work on ASS#2 Steps 2 & 3
<b>Week 9 - 08 May 2023</b>		
<b>Module/Topic</b>	<b>Chapter</b>	<b>Events and Submissions/Topic</b>
Understanding Key Cost Relationships	6	Work on ASS#2 Steps 2 & 3
<b>Week 10 - 15 May 2023</b>		
<b>Module/Topic</b>	<b>Chapter</b>	<b>Events and Submissions/Topic</b>
Budgeting	7	Work on ASS#2 Steps 2 - 4
<b>Week 11 - 22 May 2023</b>		
<b>Module/Topic</b>	<b>Chapter</b>	<b>Events and Submissions/Topic</b>
Capital Expenditure Decisions	8	Work on ASS#2 Steps 4 - 5
		<b>Online Quiz</b> Due: Week 11 Friday (26 May 2023) 5:00 pm AEST
<b>Week 12 - 29 May 2023</b>		
<b>Module/Topic</b>	<b>Chapter</b>	<b>Events and Submissions/Topic</b>
Ratios Revisited & ASS#2 Discussion		Work on ASS#2 Steps 4 - 5
<b>Review/Exam Week - 05 Jun 2023</b>		
<b>Module/Topic</b>	<b>Chapter</b>	<b>Events and Submissions/Topic</b>
		<b>ASS#2</b> Due: Review/Exam Week Monday (5 June 2023) 11:00 am AEST
<b>Exam Week - 12 Jun 2023</b>		
<b>Module/Topic</b>	<b>Chapter</b>	<b>Events and Submissions/Topic</b>
No Exam in this unit		

## Assessment Tasks

### 1 ASS#1

#### Assessment Type

Written Assessment

#### Task Description

This is your first assignment for this unit. It is made up of six steps.

Step 1 is due at 11.00am Monday Week 3. Step 2 is also 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.

This assessment allows for a resubmitted attempt in certain circumstances. If you have achieved between 40–49% of the total marks for this assessment item, you may request the Unit Coordinator for this unit to allow you to make a resubmission. You must make this request in writing via email within three calendar days of receiving your marks and

feedback for this assessment.

The Unit Coordinator has the sole discretion for allowing a re-submission attempt. If the Unit Coordinator allows a resubmission attempt, the decision will be conveyed to you in writing via email to your student email address. The notice will include instructions for you on:

- What has to be done by you
- When and how you must resubmit (no more than seven calendar days from the decision being emailed to you will be allowed).

Your resubmission will result in no more than 50% of the allowed marks for this assessment item being awarded in total. That is, if you are allowed a resubmission, you can achieve no more than 50% for this assessment item, regardless of how well you perform in your resubmission.

No extensions will be allowed for your resubmission.

### **Assessment Due Date**

Week 6 Monday (17 Apr 2023) 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 = 3 marks Comments/KCQs = 3 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 7th Edition \(APA 7th edition\)](#)

### **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 Online Quiz**

### **Assessment Type**

Online Quiz(zes)

### **Task Description**

The purpose of the Quiz is to support you to review the content we studied in Weeks 1 and 2 in the Study Guide Chapters 1 and 2.

The Quiz consists of 5 multiple choice questions.

Each question has one correct answer.

Each correctly answered question is awarded 1 mark.

The Quiz is open-book. You should have access to the Study Guide Chapters 1 and 2.

The Quiz is open from Saturday, Week 2, 9.00am.

You have 40 minutes to complete the Quiz from the time you start it.

You are permitted 2 attempts. Your highest mark will be included.

The Quiz is due Saturday, Week 3, 10.00pm. Please complete it prior to this due date.

However, the Quiz will remain open until Friday, Week 11, 5.00pm, allowing for completion up to that time without penalty.

The online quiz must be completed during the time that it is open. In the absence of an approved extension, there will be no opportunity to complete the online quiz after it closes.

**Number of Quizzes**

1

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

Week 11 Friday (26 May 2023) 5:00 pm AEST

**Return Date to Students**

Results will be available in Moodle immediately after completion of the online quiz.

**Weighting**

5%

**Assessment Criteria**

Each question has one correct answer.

Each correctly answered question is awarded 1 mark.

**Referencing Style**

- [American Psychological Association 7th Edition \(APA 7th edition\)](#)

**Submission**

Online

**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**

The second assignment is your major assignment for this unit. It is made up of five steps.

Step 1: (10 marks) Step 1 involves you writing down some of your ideas, reflections and reactions to reading Chapter 6 'Understanding Key Cost Relationships' and Chapter 8 'We Have Got to Make Some Decisions' in the Study Guide.

Step 2: (12 marks) Step 2 involves you identifying three products or services of your firm and estimating their selling price and variable cost and calculating their contribution margins - and commenting on the contribution margins and constraints.

Step 3: (27 marks) Step 3 involves you calculating some ratios for your firm and assessing its business performance.

Step 4: (15 marks) Step 4 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 5: (6 marks) Step 6 involves you providing (and receiving) feedback to three other students in our unit on their draft ASS#2.

**Assessment Due Date**

Review/Exam Week Monday (5 June 2023) 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 s 6 & 8 = 10 marks

Step 2 Identify three products or services of your firm = 3 marks Estimate selling price, variable cost & CM = 3 marks  
Commentary - contribution margins = 3 marks Constraints - identify & commentary = 3 marks

Step 3 Calculation of ratios = 10 marks Commentary - ratios = 17 marks

Step 4 Develop capital investment decision for your firm = 4 marks Calculation of payback period, NPV & IRR = 6 marks  
Recommendation & discussion = 5 marks

Step 5 Individual feedback with other students = 6 marks

TOTAL 70 marks

**Referencing Style**

- [American Psychological Association 7th Edition \(APA 7th edition\)](#)

**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