



ACCT13017 *Financial Statement Analysis*

Term 2 - 2021

Profile information current as at 20/06/2021 11:32 pm

All details in this unit profile for ACCT13017 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

Financial Statement Analysis is a capstone unit within the Bachelor of Accounting course. It supports you to integrate your learning in the course and to critically examine accounting and finance concepts relevant to the analysis of financial statements. You will apply these concepts to the analysis of real firms. The focus of the unit is on analysing financial statements to better understand and interpret the economic and business realities of firms. In particular, you will learn how to use financial statements to identify what adds value. While recognising that adding value can be viewed from the perspective of a range of different stakeholders, you will focus on the interests of equity investors.

Details

Career Level: *Undergraduate*

Unit Level: *Level 3*

Credit Points: 6

Student Contribution Band: 10

Fraction of Full-Time Student Load: 0.125

Pre-requisites or Co-requisites

Pre-requisite: ACCT19061

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 - 2021

- Brisbane
- Melbourne
- Online
- 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: 45%

2. **Written Assessment**

Weighting: 50%

3. **Online Quiz(zes)**

Weighting: 5%

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 Zoom workshops could provide more opportunities for students to ask questions, particularly in relation to the assignments.

Recommendation

The Zoom workshops will be focused more on providing support to students to ask questions about concepts we are studying, and in particular to ask questions about the assignments and to discuss and work through their assignments using their company.

Feedback from Student feedback

Feedback

It would be great if various short videos focused on different concepts could be incorporated and discussed in the Video lectures.

Recommendation

The short videos available in the unit will be integrated more into the Video lectures.

Unit Learning Outcomes

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

1. Apply established techniques for analysing financial statement information for forecasting, valuation and risk analysis purposes
2. Apply the major concepts and theories of fundamental analysis and the key steps involved in conducting a fundamental analysis and valuation of a company
3. Use financial statement information to identify and recommend solutions to various financial challenges
4. Analyse and synthesise a firm's financial statement information in the context of the firm's economic and business condition to make informed recommendations on investment decisions about the firm.

Alignment of Learning Outcomes, Assessment and Graduate Attributes



Alignment of Assessment Tasks to Learning Outcomes

Assessment Tasks	Learning Outcomes			
	1	2	3	4
1 - Written Assessment - 45%	•	•		
2 - Written Assessment - 50%	•	•	•	•
3 - Online Quiz(zes) - 5%	•	•		

Alignment of Graduate Attributes to Learning Outcomes

Graduate Attributes	Learning Outcomes			
	1	2	3	4
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				

Alignment of Assessment Tasks to Graduate Attributes

Assessment Tasks	Graduate Attributes								
	1	2	3	4	5	6	7	8	9
1 - Written Assessment - 45%		•	•			•			
2 - Written Assessment - 50%	•		•						
3 - Online Quiz(zes) - 5%		•							

Textbooks and Resources

Textbooks

There are no required textbooks.

Additional Textbook Information

There is no textbook for this unit. 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 podcasts.

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)
- Microsoft Excel
- Microsoft Word

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.

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

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.