### In Progress

Please note that this Unit Profile is still in progress. The content below is subject to change.



# ACCT13017 Financial Statement Analysis Term 2 - 2024

Profile information current as at 15/05/2024 04:11 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 <u>Assessment Policy and</u> <u>Procedure (Higher Education Coursework)</u>.

## Offerings For Term 2 - 2024

- 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

<u>Metropolitan Campuses</u> Adelaide, Brisbane, Melbourne, Perth, Sydney

### Assessment Overview

 Written Assessment Weighting: 45%
Written Assessment Weighting: 50%
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 <u>University's Grades and Results Policy</u> for more details of interim results and final grades.

# **CQUniversity Policies**

#### All University policies are available on the <u>CQUniversity Policy site</u>.

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 <u>CQUniversity Policy site</u>.

# 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

Students would prefer a stronger emphasis in the tutorials on discussion of issues with the assignments

#### Recommendation

Tutorials will focus more on discussion of issues with the assignments that students are having, and then as time allows on discussion of concepts being focused on each week in the unit.

### Feedback from Student feedback

#### Feedback

Students would prefer further support to give and receive feedback on each other's draft work

#### Recommendation

The lecturer will support students to better interact with other students in the first few weeks of term, through online forums and other interactions, to assist students to give and receive feedback on each other's draft work in both ASS#1 and ASS#2.

# 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

	N/A Level	•	Introductory Level	•	Intermediate Level	•	Graduate Level	0	Professional Level	0	Advanced Level	
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### Alignment of Assessment Tasks to Learning Outcomes

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

# Textbooks and Resources

Information for Textbooks and Resources has not been released yet. This information will be available on Monday 17 June 2024

# Academic Integrity Statement

Information for Academic Integrity Statement has not been released yet. This unit profile has not yet been finalised.