



# ACCT19082 *Financial Accounting Theory*

## Term 3 - 2018

Profile information current as at 05/05/2024 08:07 am

All details in this unit profile for ACCT19082 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 will engage you to critically evaluate financial accounting theories in a range of traditional and contemporary accounting contexts. Theories are examined within areas including the accounting framework, capital market, regulatory environment, corporate social responsibility, sustainability, international accounting and from a critical perspective. You will be required to analyse and critically evaluate accounting theories and research, as well as aspects of the accounting discipline, by formulating and communicating academic arguments.

#### 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: ACCT19062

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 3 - 2018

- Distance

#### 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: 40%

#### 2. **Examination**

Weighting: 60%

### 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 Unit evaluations

##### Feedback

Access to workshop questions and answers.

##### Recommendation

The workshops for Distance students will be simplified at the request of students. Questions and answers will be provided on Moodle without the need to undertake any active learning steps such as submitting answers for review.

#### Feedback from Unit evaluations

##### Feedback

Online workshops

##### Recommendation

The Moodle design will move away from interactive questions and opportunities to submit answers and instead provide more regular Zoom workshops.

## Unit Learning Outcomes

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

1. Explain the role of research and theory in accounting
2. Critically evaluate a number of accounting theories
3. Justify the selection of an accounting theory in specific contexts
4. Discuss issues with the standardisation of accounting practices across a culturally-diverse global environment

## 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 - 40%	•	•	•	
2 - Examination - 60%		•	•	•

### Alignment of Graduate Attributes to Learning Outcomes

Graduate Attributes	Learning Outcomes			
	1	2	3	4
1 - Communication	•		•	•

Graduate Attributes	Learning Outcomes			
	1	2	3	4
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 - 40%	•		•	•						
2 - Examination - 60%	•		•				•			

## Textbooks and Resources

### Textbooks

ACCT19082

#### Prescribed

##### Financial Accounting Theory

4th edition (2014)

Authors: Deegan, Craig

McGraw-Hill

North Ryde , NSW , Australia

ISBN: 9780071013147

Binding: Paperback

#### Additional Textbook Information

Note: There will also be an e-version of the textbook available for students to purchase. Students can access E-text via this

link: <http://www.mheducation.com.au/9781743074626-aus-vitalsource-ebook-online-access-for-financial-accounting-theory>

However, if you prefer a paper text, they are still available at the CQUniversity Bookshop here; <http://bookshop.cqu.edu.au> (search on the Unit code)

[View textbooks at the CQUniversity Bookshop](#)

### IT Resources

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

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

## 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

**Bandula Nambukara-Gamage** Unit Coordinator

[b.nambukara-gamage@cqu.edu.au](mailto:b.nambukara-gamage@cqu.edu.au)

## Schedule

### Week 1 - 05 Nov 2018

Module/Topic	Chapter	Events and Submissions/Topic
An introduction to the theoretical perspectives of accounting	Chapter 1	Written assessment (assessment 1) available in Moodle this week

### Week 2 - 12 Nov 2018

Module/Topic	Chapter	Events and Submissions/Topic
The regulation of financial accounting	Chapters 2 & 3	

### Week 3 - 19 Nov 2018

Module/Topic	Chapter	Events and Submissions/Topic
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International experiences in financial accounting	Chapter 4	
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#### Week 4 - 26 Nov 2018

Module/Topic	Chapter	Events and Submissions/Topic
Normative theories of accounting regarding value and measurement	Chapter 5	

#### Vacation Week - 03 Dec 2018

Module/Topic	Chapter	Events and Submissions/Topic

#### Week 5 - 10 Dec 2018

Module/Topic	Chapter	Events and Submissions/Topic
Normative theories of accounting - Conceptual framework projects	Chapter 6	

#### Week 6 - 17 Dec 2018

Module/Topic	Chapter	Events and Submissions/Topic
Positive accounting theory regarding the voluntary disclosure of accounting information	Chapter 7	

#### Week 7 - 31 Dec 2018

Module/Topic	Chapter	Events and Submissions/Topic
Systems-oriented theories regarding unregulated/voluntary disclosure decisions	Chapter 8	

#### Week 8 - 07 Jan 2019

Module/Topic	Chapter	Events and Submissions/Topic
Theories regarding corporate accountability: Social and environmental reporting	Chapter 9	<b>Assessment Item 1</b> Due: Week 8 Monday (7 Jan 2019) 11:45 pm AEST

#### Week 9 - 14 Jan 2019

Module/Topic	Chapter	Events and Submissions/Topic
Theories concerning reactions (responses) of capital markets and individuals to accounting information	Chapter 10 & 11	

#### Week 10 - 21 Jan 2019

Module/Topic	Chapter	Events and Submissions/Topic
Alternative perspectives of accounting: Critical and poststructuralist views	Chapter 12	Exam advice available in Moodle this week

#### Week 11 - 28 Jan 2019

Module/Topic	Chapter	Events and Submissions/Topic
Contemporary issues	Moodle	

#### Week 12 - 04 Feb 2019

Module/Topic	Chapter	Events and Submissions/Topic
Unit Review	Moodle	

#### Exam Week - 11 Feb 2019

Module/Topic	Chapter	Events and Submissions/Topic

## Assessment Tasks

### 1 Assessment Item 1

**Assessment Type**

Written Assessment

**Task Description**

This will be an individual assignment of approximately 3,000 words in total (excluding the executive summary, introduction, conclusion and references). You are required to provide a literature review on a topic provided on the Moodle site for this unit. A list of possible topics will be provided in Moodle. You are to select one topic and write a literature review.

Details will be provided in Moodle on how to research and write a literature review.

**Assessment Due Date**

Week 8 Monday (7 Jan 2019) 11:45 pm AEST

Online submission via Moodle.

**Return Date to Students**

Week 10 Monday (21 Jan 2019)

Assignments will be returned to students via Moodle.

**Weighting**

40%

**Assessment Criteria**

This assessment will be assessed on the basis of the following:

Quality of the literature review (70%)

Quality of your English expression (15%)

Quality of your written presentation (15%).

References must be presented as per APA or Harvard style of referencing. Details of the assessment marking criteria will be provided in Moodle.

**Referencing Style**

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

**Submission**

Online

**Submission Instructions**

Submit via moodle

**Learning Outcomes Assessed**

- Explain the role of research and theory in accounting
- Critically evaluate a number of accounting theories
- Justify the selection of an accounting theory in specific contexts

**Graduate Attributes**

- Communication
- Critical Thinking
- Information Literacy

### Examination

**Outline**

Complete an invigilated examination.

**Date**

During the examination period at a CQUniversity examination centre.

**Weighting**

60%

**Length**

180 minutes

**Minimum mark or grade**

60%

**Exam Conditions**

Closed Book.

**Materials**

Dictionary - non-electronic, concise, direct translation only (dictionary must not contain any notes or comments).

## 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