

## In Progress

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



# ACCT20074 Contemporary Accounting Theory

## Term 2 - 2024

Profile information current as at 14/05/2024 05:30 am

All details in this unit profile for ACCT20074 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 engages students to establish an advanced understanding of the nature and development of accounting theory and its application and regulation. It builds on the students' technical skills and their foundational knowledge of accounting practice. The topics covered include the history and development of accounting, traditional approaches to the formulation of accounting, standard setting and institutional arrangements, harmonisation of accounting standards, a range of theoretical perspectives and the links between accounting theory, research and practice.

### Details

Career Level: *Postgraduate*

Unit Level: *Level 9*

Credit Points: 6

Student Contribution Band: 10

Fraction of Full-Time Student Load: 0.125

### Pre-requisites or Co-requisites

Students must successfully complete ACCT20071 Foundations of Financial Accounting prior to enrolling in this unit.

Students who have successfully completed ACCT29083 Theory of Accounting cannot enrol in 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 - 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 Postgraduate 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

#### 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 SUTE Evaluations.

##### **Feedback**

Learning resources. Assessment feedback.

##### **Recommendation**

Link content to real-world applications. Provide clear feedback for assessments.

## Unit Learning Outcomes

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

1. Critically evaluate the Australian accounting and reporting regulatory environment, comparing it to regulatory environments in other countries as well as their progress in the international harmonisation project
2. Analyse complex and current business issues through the lens of appropriately selected and applied theories
3. Select and use effective project and research skills to evaluate individually and synthesise accounting knowledge, and communicate findings in an appropriately professional format
4. Demonstrate critical thinking applying the knowledge of accounting theories
5. Reflecting on Feedback from Others to improve Performance.

## Alignment of Learning Outcomes, Assessment and Graduate Attributes



### Alignment of Assessment Tasks to Learning Outcomes

Assessment Tasks	Learning Outcomes				
	1	2	3	4	5
<b>1 - Online Test - 10%</b>	•	•			
<b>2 - Written Assessment - 40%</b>	•	•	•	•	•
<b>3 - Take Home Exam - 50%</b>	•	•		•	•

### Alignment of Graduate Attributes to Learning Outcomes

Graduate Attributes	Learning Outcomes				
	1	2	3	4	5
<b>1 - Knowledge</b>	◦	◦	◦	◦	◦
<b>2 - Communication</b>	◦	◦	◦		◦
<b>3 - Cognitive, technical and creative skills</b>				◦	
<b>4 - Research</b>	◦	◦	◦		
<b>5 - Self-management</b>					
<b>6 - Ethical and Professional Responsibility</b>					
<b>7 - Leadership</b>					
<b>8 - Aboriginal and Torres Strait Islander Cultures</b>					

## Alignment of Assessment Tasks to Graduate Attributes

Assessment Tasks	Graduate Attributes							
	1	2	3	4	5	6	7	8
1 - Online Test - 10%	○							
2 - Written Assessment - 40%	○	○		○				
3 - Take Home Exam - 50%	○		○					

## 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.