

In Progress

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



ACCT20074 Contemporary Accounting Theory

Term 1 - 2027

Profile information current as at 07/09/2026 09:29 pm

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 will engage you to establish an advanced understanding of the nature and development of accounting theory and its application and regulation. It builds on your technical skills and 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, sustainability reporting 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 1 - 2027

- 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

Information for Class and Assessment Overview has not been released yet.
This information will be available on Monday 11 January 2027

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
- Academic Progression Policy and Procedure
- Student Refund and Credit Balance Policy and Procedure
- 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 Evaluation.

Feedback

Provided clear and knowledgeable explanations. Encouraged students to interact.

Recommendation

Use more examples or elaboration. Link content to real world applications.

Unit Learning Outcomes

Information for Unit Learning Outcomes has not been released yet.
This information will be available on Monday 11 January 2027

Alignment of Learning Outcomes, Assessment and Graduate Attributes

Information for Alignment of Learning Outcomes, Assessment and Graduate Attributes has not been released yet.
This information will be available on Monday 11 January 2027

Textbooks and Resources

Information for Textbooks and Resources has not been released yet.
This information will be available on Monday 15 February 2027

Academic Integrity Statement

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