



Unit Guide

ACF3900 Global issues in accounting Semester 1, 2019

We acknowledge and pay respects to the Traditional Owners and Elders - past, present and emerging - of the lands and waters on which Monash University operates.

Handbook link:

<http://monash.edu.au/pubs/2019handbooks/units/ACF3900.html>

The information contained in this unit guide is correct at time of publication. The University has the right to change any of the elements contained in this document at any time.

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Unit handbook information

Synopsis

This capstone unit integrates prior learning gained throughout the Bachelor of Accounting course and prepares students for transition to a professional career and for undertaking postgraduate studies. Students will be required to analyse, synthesise, critically evaluate, and apply knowledge and skills acquired over the course of their studies to real-world scenarios. Students will also be required to reflect on the role of accounting in organisations and society more generally, and will develop professional judgement, as well as the key skills that are expected of accountants.

Mode of delivery

Caulfield (On-campus)

Workload requirements

Minimum total expected workload to achieve the learning outcomes for this unit is 144 hours per semester typically comprising a mixture of scheduled learning activities and independent study. Independent study may include associated readings, assessment and preparation for scheduled activities. The unit requires on average three/four hours of scheduled activities per week. Scheduled activities may include a combination of teacher directed learning, peer directed learning and online engagement.

Unit relationships

Prerequisites

ACF1100, ACF2100, ACF2200, ACF2400 and ACF3200.

Prohibitions

None

Co-requisites

ACF3100 and ACF3600

Chief Examiner

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Unit Coordinator(s)

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Campus Lecturer(s)

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Academic overview

Course outcomes

Course outcomes associated with this unit are that graduates will:

1. be critical and creative scholars who:
 - produce innovative solutions to problems
 - apply research skills to business challenges
 - communicate effectively and perceptively
2. be responsible and effective global citizens who:
 - engage in an internationalised world
 - exhibit cross cultural competence
 - demonstrate ethical values
3. demonstrate broad knowledge and technical skills in their specialisation and provide discipline based solutions relevant to the business, professional and public policy communities that we serve. In particular, Accounting graduates will:
 - exercise judgement under supervision to solve routine accounting problems in straightforward contexts using social, ethical, economic, regulatory and global perspectives
 - integrate theoretical and technical accounting knowledge which includes a selection of auditing, finance, economics, quantitative methods, and information systems
 - critically apply theoretical and technical accounting knowledge and skills to solve routine accounting problems;
 - justify and communicate accounting advice and ideas in straightforward collaborative contexts involving both accountants and non-accountants
 - reflect on performance feedback to identify and action learning opportunities and self-improvements
4. demonstrate a well-developed understanding of multi-disciplinary decision making in organisations via application of knowledge from core business discipline areas

Unit learning outcomes

The learning goals associated with this unit are to:

1. analyse, synthesise and critically evaluate the effect of accounting policies, regulatory requirements and other external factors on organisational performance
2. analyse business models and evaluate the drivers of competitive advantage and value creation in various organisational settings, including their impact on various stakeholders
3. appraise the role of accounting and accountants in strategy formulation and implementation, as well as in decision-making
4. demonstrate the ability to report, interpret and communicate effectively accounting advice and ideas, through written reports and oral presentations, at a level required for a career in accounting and business
5. demonstrate a capacity to work independently, to self-manage, and lead and participate in teams.

Teaching approach

This unit is presented via a combination of pre-class readings in Moodle, and a weekly interactive seminar.

Seminar activities consist of an overview of the topic, group and class discussion, in-class activities such as case studies, interactive activities, film and other media, analysis of current news articles and completion of assigned work. The range of activities offered in class will provide you with the opportunity to develop your skills and capabilities through practical application of knowledge and theory.

The unit requires a high level of self-directed learning. To gain the most from the unit, at a minimum you should:

- read/view/explore selected material prior to attending seminars;
- complete week-by-week self-review and reflection; and
- engage fully in class discussion and assessment activities throughout the semester.

Recording of lectures

This unit does not have lectures (or seminars in the absence of lectures) recorded. Instead the following is available to students:

This unit is structured on a seminar basis and as such relies on interaction and discussion amongst participants. Students and staff will be engaged in interactive class discussion and activity for these reasons it is difficult to record lectures.

Students will be provided with learning materials in advance posted to their moodle learning site, exposed to thought-provoking stimulus materials and activities during class and have opportunities to engage in self-reflection between classes.

Unit schedule

For units with on-campus classes, teaching activities are normally scheduled to start on the hour (teaching will commence on the hour and conclude 10 minutes prior to the scheduled end time).

Students should note that the program outlined below is a guide to the material to be covered in this unit and not a definitive statement of when that material will be covered. Specific details relating to the timing will be discussed in class.

Week	Topics	Assessment
1	Introduction	
2	Regulatory and Political Influence on Accounting Practice	
3	Accounting in our Everyday	
4	Accounting in our Everyday - Video Presentation	
5	Accounting for Society	
6	Accounting Futures	Group Assignment Due
7	Assessing Measurement and Creating Value	
8	Integrated Reporting	
9	Integrated Thinking and Creativity	
10	Creating a Career	
11	Searching for Holistic Systems and Design Frameworks	
12	Accounting Post-Neoliberalism	
	Examination Period	Integrated Report Due

Assessment summary

Within semester assessment: 100%

Assessment task	Value	Due date
Group Assignment	40%	11:59 pm Wednesday 10 April (Week 6)
Integrated Report	60%	11:59pm Monday 27 May (Week 12)

A student's final mark is normally the sum of the marks obtained in all of the individual assessment items in the unit.

Second marking

Where an assessment task is given a fail grade by an examiner, that piece of work will be marked again by a second examiner who will independently evaluate the work, and consult with the first marker. No student will be awarded a fail grade for an assessment task or unit without a second examiner confirming the result.

Note: Exceptions to this are individual pieces of assessment contributing 20% or less of the final mark, unless the total of such pieces exceeds 30% of the final mark.

Return of final marks

Faculty policy states that 'the final mark that a student receives for a unit will be determined by the Board of Examiners taking into account all aspects of assessment'.

The final mark for this unit will be released by the Board of Examiners on the date nominated in the Faculty Calendar. Student results will be accessible through the my.monash portal.

Exam viewing

Feedback on student performance in examinations and other end-of-semester assessment is required. The feedback should be in accordance with the University's procedures on Unit Assessment. Details of the examination script viewing arrangements set down by the Faculty of Business and Economics are available at <https://www.monash.edu/business/current-students/forms-and-guidelines/policies-and-procedures/examination-feedback-procedure>

Assessment criteria

Assessment Criteria Grading Descriptors available at:
https://www.monash.edu/_data/assets/pdf_file/0006/801690/Assessment-in-Coursework-Units-Grading-and-Marking-Procedures.pdf

Assessment requirements

Hurdle requirement

There is no hurdle in this unit.

Assessment tasks

Assessment task title: Group Assignment

Due Date: 11:59 pm Wednesday 10 April (Week 6)

Weighting/Value: 40%

Details of Task: *Overview of the Assignment:*

This assessment task requires you to investigate a topical accounting issue affecting corporations. You will be asked to draw on research as well as theory in developing your response. The task will assist in the further development of research, teamwork and written communication skills. Research skills involve searching for, and the synthesis of information; and communication of your research findings.

Full details of the assignment requirements, including the topic you are required to investigate and a matrix outlining the assessment criteria, are provided on the unit Moodle site in a separate 'Assessment Requirements' section. Please note that individual components of this assignment are due in weeks prior. The final task (of three) is due in week 6. We will be providing you with relevant information over the first few weeks of the unit.

Group formation and management:

The assessment task should be completed in teams of three. You will be able to select your own team, with teams to be finalised and details provided to the lecturer by the end of Week 3. Groups are encouraged to manage conflicts amongst themselves. If these issues become insurmountable the team should make an appointment to discuss with the lecturer.

Release date: Week three of semester

Word limit: 2,500 words, not including executive summary, references or appendices.

Presentation requirements: You are to present your research findings as a formal business report.

Estimated return date: Marked assignments, together with feedback will be returned at approximately the end of Week 8.

Criteria for marking: A rubric outlining the assessment criteria and how your work will be assessed against these assessment criteria is provided with the assignment details on the unit Moodle site in the 'Assessment Requirements' section.

Learning objectives assessed: The assessment task is designed to test your achievement of learning objectives 1, 2, 4 and 5.

Submission details: Assignments are to be submitted online via Moodle.

Penalties for late lodgement: A penalty of 10% of the total marks allocated to this assessment task will be deducted for each working day, or part thereof, it is late.

Assessment coversheet: Work submitted for assessment must be accompanied by a completed and signed assignment cover sheet, available at: <http://www.buseco.monash.edu.au/student/forms/>

Additional information: Work submitted for assessment must be consistent with the guidelines set down in the Q manual, which is the faculty's student guide for producing quality work on time. Copies of this manual can be purchased at the bookshop or accessed online at: <http://www.buseco.monash.edu.au/qmanual/qmanual.pdf>

Guidelines for appropriate citation and referencing are available via the library at: <http://guides.lib.monash.edu/citing-referencing>

Assessment task title: Integrated Report

Due Date: 11:59pm Monday 27 May (Week 12)

Weighting/Value: 60%

Details of Task: This assessment task requires you to apply the knowledge and theory of integrated reporting to your own personal context. It asks you to draw on your learning throughout the semester to create your own integrated report addressing resource needs and allocation within your own context. This will require you to create your own report format and to present your ideas through video. Full details will be provided on the unit Moodle site.

Release date: Week six of semester

Word limit: 3500 words

Presentation requirements: You will need to create an integrated report, the format of which will be your own choosing. This will be accompanied by a self-created video presentation.

Estimated return date: Final grades, together with feedback, will be returned during the official results announcement.

Criteria for marking: A rubric outlining the assessment criteria and how your work will be assessed against these assessment criteria is provided with the assignment details on the unit Moodle site in the 'Assessment Requirements' section.

Learning objectives assessed: The assessment task is designed to test your achievement of learning objectives 1, 2, 3, 4 and 5.

Submission details: Assignments are to be submitted online via Moodle.

Penalties for late lodgement: A penalty of 10% of the total marks allocated to this assessment task will be deducted for each working day, or part thereof, it is late.

Assessment coversheet: Work submitted for assessment must be accompanied by a completed and signed assignment cover sheet, available at: <http://www.buseco.monash.edu.au/student/forms/>

Additional information: Work submitted for assessment must be consistent with the guidelines set down in the Q manual, which is the faculty's student guide for producing quality work on time. Copies of this manual can be purchased at the bookshop or accessed online at: <http://www.buseco.monash.edu.au/qmanual/qmanual.pdf>

Guidelines for appropriate citation and referencing are available via the library at: <http://guides.lib.monash.edu/citing-referencing>

Extension and penalties

Applications for an extension of time allocated to an in-semester assessment task must be made by completing the application form found at: <http://www.monash.edu/exams/changes/special-consideration>.

The application form must be submitted to the Chief Examiner for consideration no later than two University working days after the due date.

Referencing requirements

To build your skills in citing and referencing, and using different referencing styles, see the online tutorial Academic Integrity: Demystifying Citing and Referencing at <http://www.lib.monash.edu/tutorials/citing/>

Feedback

Our feedback to you

Types of feedback you can expect to receive in this unit are:

- Formal individual feedback on assignments expressed as a letter grade
- Answers to questions relating to the discipline or the unit's work
- Advice about seeking additional help to develop your writing or research skills
- Informal feedback relating to class activities

Your feedback to us

One of the formal ways students have to provide feedback on teaching and their learning experience is through the Student Evaluation of Teaching and Units (SETU) survey. The feedback is anonymous and provides the Faculty with evidence of aspects that students are satisfied with and areas for improvement.

Previous student evaluations of this unit

In response to previous SETU results of this unit, the following changes have been made:

Student feedback has been received in regards to the interactive components and engagement with material in preparation for future careers and professional work. We have incorporated material that assists students conceptualise complex problem-solving and think in more integrated ways. The unit has been further enhanced to practically discuss a number of global societal trends providing students with skills and aptitudes for current and future professional working environments.

If you wish to view how previous students rated this unit, please go to:

<https://www.monash.edu/ups/setu/about/setu-results/unit-evaluation-reports>

Learning resources

Monash Library Unit Reading List (if applicable to the unit): <http://monash.rl.talis.com/index.html>
Research and Learning Online: www.monash.edu/rlo

Required resources

Students generally must be able to complete the requirements of their course without the imposition of fees that are additional to the student contribution amount or tuition fees. However, students may be charged certain incidental fees or be expected to make certain purchases to support their study. For more information about this, refer to the Higher Education Administrative Information for Providers, Chapter 18, Incidental Fees at <http://education.gov.au/help-resources-providers>

There are no other required resources for this unit.

Technological requirements

Virtual learning environment (VLE): Moodle

Material used in class together with other information of importance to you will be published online via the unit's Moodle site. In order to access information about this unit in Moodle you must be enrolled in the unit and have a valid student account with authcate username and password. Moodle can be accessed through my.monash portal by clicking on the Moodle link under "Online systems". If you need some help with Moodle then check out the Moodle Support for Students page.

Q Manual

Work submitted for assessment must be consistent with the guidelines set down in the Q Manual, which is the faculty's student guide for producing quality work on time. Copies of this manual can be purchased at the bookshop or accessed online at <http://business.monash.edu/students/study-resources/related/components/qmanual.pdf>

Virtual learning environment (VLE): Moodle

Material used in class together with other information of importance to you will be published online via the unit's Moodle site. In order to access information about this unit in Moodle you must be enrolled in the unit and have a valid student account with authcate username and password. Moodle can be accessed through my.monash portal by clicking on the Moodle link under "Online systems". If you need some help with Moodle then check out the Moodle Support for Students page.

Prescribed text and readings

There are no prescribed textbooks for this unit. All readings will be available as links from the Library reading list. Full details will be provided on the unit Moodle site.

Other information

Policies

Monash has educational policies, procedures and guidelines, which are designed to ensure that staff and students are aware of the University's academic standards, and to provide advice on how they might uphold them. You can find Monash's Education Policies at:

<http://www.policy.monash.edu/policy-bank/academic/education/index.html>

Student Academic Integrity Policy

www.monash.edu/_data/assets/pdf_file/0004/801841/Student-Academic-Integrity-Policy.pdf

Special Consideration

For information on applying for special consideration, please visit: <http://www.monash.edu/exams/changes/special-consideration>

Graduate Attributes Policy

<http://www.monash.edu/policy-bank/academic/education/course-governance-and-design/course-design-policy>

Student Charter

www.monash.edu/students/policies/student-charter.html

Student Services

The University provides many different kinds of services to help you gain the most from your studies. Contact your tutor if you need advice and see the range of services available at www.monash.edu/students

You can also access important information from the Faculty of Business and Economics current students page <http://www.buseco.monash.edu.au/student/>

English Connect provide services to improve and develop your language skills with workshops and programs, including online English Connect Grammar Resources, Let's Chat conversational and oral skills group sessions, workshops on oral presentation and public speaking skills (Speaking with Confidence) and grammar for academic English (Polish Up Your Grammar). Peer Support (one on one service) runs out of the Library and is to assist you with written assignments. You can register or gain more information at <http://www.monash.edu/english-connect>

Monash University Library

The Monash University Library provides a range of services, resources and programs that enable you to save time and be more effective in your learning and research. Go to <http://www.monash.edu/library> or the library tab in my.monash portal for more information.

Disability Support Services

Students who have a disability, ongoing medical or mental health condition are welcome to contact Disability Support Services.

Disability Support Services also support students who are carers of a person who is aged and frail or has a disability, medical condition or mental health condition.

Disability Advisers visit all Victorian campuses on a regular basis.

- Website: monash.edu/disability
- Email: disabilitysupportservices@monash.edu

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