



## **Course Outline 2017**

### **BUSACT 705: Accounting Capstone (15 points)**

#### **Quarter 3 (1176)**

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#### **Course Prescription**

Provides opportunities to extend and integrate the understanding of theoretical and practical issues in accounting through a 'real-world' business case. Involves the assessment of risk, cost of capital, financial analysis of performance, forecasting, and the development of recommendations for change and/or improvement.

#### **Goals of the Course**

Capstone units are generally seen to have three main aims: integrating the programme, reflecting on prior learning, and transitioning into the workplace.

Using this as a starting point, this accounting capstone is seen as an opportunity to integrate the knowledge gained on the entire programme through problem based learning and development of a professional identity. Students will be allocated into groups of a maximum of four students who will take on the personas of professional accounting advisors for an entire quarter and are required to solve a series of unstructured, multi-dimensional accounting problems given limited facts. The process is similar to a client approaching a professional accounting advisor with a particular problem, and the advisor solving the problem by providing advice based on assumptions and publicly available information.

This capstone course is designed to permit the student to exhibit judgement, critical thinking and communication skills, and ability to use relevant technology; all skills developed throughout the programme. Students can demonstrate their understanding in complex problem identification and solution to solve the given problem. This enables them to become 'business ready' for their eventual engagement with companies in their future employment.

#### **Learning Outcomes**

By the end of this course, you should be able to:

1. Integrate advanced theoretical and technical accounting knowledge, which includes accounting, finance, economics, quantitative methods, information systems, commercial law and taxation.

2. Critically apply advanced theoretical and technical accounting knowledge and skills to solve emerging and/or advanced accounting problems.
3. Exercise judgement under minimal supervision to solve emerging or advanced accounting problems in complex contexts using differing perspectives.
4. Justify and communicate accounting advice and ideas in collaborative contexts involving both accountants and non-accountants.
5. Seek and reflect on performance feedback to identify and action learning opportunities and self-improvements and instigate the process for others.

## **Content Outline**

Week 1	Business environment/Ratio analysis
Week 2	Forecasting
Week 3	Forecasting
Week 4	Disaggregated forecasting
Week 5	Group report meetings
Week 6	Sustainability accounting
Week 7	Key performance indicators
Week 8	Integrated reporting and GRI
Week 9	Individual report meetings
Week 10	Capstone synthesis

## **Learning and Teaching**

The class will meet for five and a half hours every week: one and a half hour as a lecture, two hours in a team-based learning session and two hours in a tutorial workshop. Staff office hours will also be available each week for individual assistance.

In addition to attending classes, students should be prepared to spend about ten hours per week on activities related to this course. These activities include course readings, solving recommended practice problems, preparing for tutorials and TBLs and working on assignments. For this purpose, each week there are additional worked self-study questions posted on Canvas.

## Teaching team

Subject coordinator: Dr Karin Olesen

Senior Lecturer in Accounting

Room: 260-364

Email: [k.olesen@auckland.ac.nz](mailto:k.olesen@auckland.ac.nz)

Office hours: TBA or by appointment

Ms Gina Schütte

Professional Teaching Fellow

Room: 260-388

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Office hours: TBA or by appointment

## Learning Resources

All course materials may be found on the BUSACT 705 Canvas page.

## Assessment

Group Assignment – written report	30%
Group Assignment – oral presentation	10%
Individual Assignment – written Report	60%
<b>Total</b>	<b>100%</b>

The broad relationship between these assessments and the course learning outcomes is as follows:

Learning Outcome	Group Assignment – written report	– Group Assignment – oral presentation	– Individual Assignment – written report
1	x	x	x
2	x	x	x
3	x	x	x

4	x	x	x
5	x	x	

## **Inclusive Learning**

Students are urged to privately discuss any impairment-related requirements in person and/or in written form with the course convenor/lecturer and/or tutor.

## **Student Feedback**

We regularly seek feedback from students in order to shape and improve this and all courses on the programme. Students will be asked to complete formative fast feedback early in the quarter, and course and teaching evaluations at the end of the course. In addition, each course will seek volunteers to serve as class reps.

## **Cheating and Plagiarism**

The University of Auckland regards cheating as a serious academic offence.

Plagiarism is a form of cheating. In coursework assignments submitted for marking, plagiarism can occur if you use the work and ideas of others without explicit acknowledgment. Work can be plagiarised from many sources, including books, journal articles, the internet, and other students' assignments. A student's assessed work may be reviewed against electronic source material using computerised detection mechanisms. Upon reasonable request, students may be required to provide an electronic version of their work for computerised review.

The way of avoiding plagiarism is to reference your work properly. If you are in doubt about how to reference properly, ask someone – your lecturers, tutors and the Student Learning Centre are good places to start. Please refer to the following website for further information about academic referencing: [www.cite.auckland.ac.nz/](http://www.cite.auckland.ac.nz/)

The document *Guidelines: Conduct of Coursework* provides further advice on how to avoid plagiarism. It can be found at: [www.business.auckland.ac.nz/conductcoursework](http://www.business.auckland.ac.nz/conductcoursework)

The penalties for plagiarism can be severe, including losing some or all of the marks for the assignment. Major offences can be sent to the University's Discipline Committee, where further penalties can be imposed.

## **Third Party Assistance with Coursework**

While you are encouraged to improve your coursework writing skills and are permitted to seek assistance from third parties, you are advised that there are important limits on the amount and type of assistance that can be given to you in completing your assignments, including group work. Third parties include fellow students, reading groups, friends, parents, SLC tutors, and paid-for professional editing services.

There is a set of guidelines which clearly indicates the type of advice and assistance that can be given. If you are seeking the assistance of any third party you are required to give a copy of the guidelines to the person prior to them helping or assisting you.

You are also required to only seek and accept help using a printed version of your work, not an electronic version. You must keep a copy of this printed version and produce it if required.

A copy of the guidelines is available

at: [www.business.auckland.ac.nz/thirdpartyassistance](http://www.business.auckland.ac.nz/thirdpartyassistance)

## **Help with Academic Referencing**

Acknowledgement of sources is an important aspect of academic writing. The University's Referen@ite website [www.cite.auckland.ac.nz](http://www.cite.auckland.ac.nz) provides students with a one-stop online resource for academic referencing needs. Referen@ite explains the essentials of referencing and how to avoid plagiarism. It also includes practical tools to help students reference correctly, use references effectively in writing, and gives fast access to some major reference formats with examples.

## **Assignment Submission**

All assignments for this course should be submitted through the Assignments section of these course webpages, after going through the standard review process. This process is as follows:

1. assignment draft is run through Grammarly
2. Grammarly report and assignment draft are submitted to the assignment draft point for language, grammar and structure review and feedback by the Business Communication team, and for originality checking. This draft point will close no later than 24 hours before the assignment submission deadline
3. final assignment, which incorporates the Business Communication team feedback on language and originality, is submitted to the final submission point

The draft and final submission points can be found in the Assignments section of these webpages.

## **In the event of an unexpected disruption**

We undertake to maintain the continuity and standard of teaching and learning in all your courses throughout the year. If there are unexpected disruptions, the University has contingency plans to ensure that access to your course continues and your assessment is fair, and not compromised. Some adjustments may need to be made in emergencies. In the event of a disruption, the University and your course coordinators will make every effort to provide you with up to date information via Canvas and the University website.

## **Late Submissions and Special Consideration**

For any queries about the programme policies around the late submission of assignments, or for special consideration or aegrotat processes, please contact the Programme Manager.