



UNSW Course Outline

ZBUS1103 Introduction to Accounting - 2024

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General Course Information

Course Code : ZBUS1103

Year : 2024

Term : Semester 1

Teaching Period : Z1

Is a multi-term course? : No

Faculty : UNSW Canberra

Academic Unit : UC School of Business

Delivery Mode : In Person

Delivery Format : Standard

Delivery Location : UNSW Canberra at ADFA

Campus : UNSW Canberra

Study Level : Undergraduate

Units of Credit : 6

Useful Links

[Handbook Class Timetable](#)

Course Details & Outcomes

Course Description

This course provides an introduction to the meaning and role of accounting in the larger context of a changing and interconnected world of people, organisations and society. It covers the identifications of accounting information, terminology, and techniques, the applications of key

management accounting techniques, and a practical understanding and analysis of financial accounting information and reports. This unit is designed to develop students' skills to apply the technical aspects of accounting and thereby recognise its significant influences on organisations and societies.

Course Aims

This course aims to equip you with the knowledge and analytical skills to become an effective business decision-maker. Students will be introduced to an arsenal of accounting tools and techniques and learn to apply them critically and creatively in work contexts. It will help students gain an understanding of the "language of business" in terms of knowledge of how to analyse and evaluate financial and non-financial information, make informed business decisions, and improve organisational operations.

Course Learning Outcomes

Course Learning Outcomes
CLO1 : Explain the role of accounting in managing an organisation.
CLO2 : Apply accounting concepts and assumptions to record and interpret economic data.
CLO3 : Identify and justify various approaches to measuring the performance of an organisation.
CLO4 : Identify business risks faced by organisations and interpret and analyse a range of accountability approaches to enable managers to measure and enhance organisational performance.

Course Learning Outcomes	Assessment Item
CLO1 : Explain the role of accounting in managing an organisation.	<ul style="list-style-type: none"> • Weekly group work in lecture • Individual assignments • Examination
CLO2 : Apply accounting concepts and assumptions to record and interpret economic data.	<ul style="list-style-type: none"> • Weekly group work in lecture • Examination
CLO3 : Identify and justify various approaches to measuring the performance of an organisation.	<ul style="list-style-type: none"> • Individual assignments • Weekly group work in lecture • Examination
CLO4 : Identify business risks faced by organisations and interpret and analyse a range of accountability approaches to enable managers to measure and enhance organisational performance.	<ul style="list-style-type: none"> • Individual assignments • Weekly group work in lecture • Examination

Learning and Teaching Technologies

Moodle - Learning Management System | Blackboard Collaborate | Echo 360 | Microsoft Teams

Learning and Teaching in this course

Lectures and tutorials are used to present the foundation blocks of accounting concepts and practices and to scaffold accounting techniques, analyses and reports. An online text and additional online resources offer opportunities for inquiry-based learning and some aspects of accelerated adult learning.

Workload

Students are expected to undertake an average of 10 hours of study per week for a 6 UOC course. This includes engagement with course readings and other activities, assessment preparation and research, as well as contact time with the lecturer and fellow students.

Other Professional Outcomes

Developing Program Attributes

Students will be encouraged to develop the following School of Business program attributes by undertaking the course activities and mastering the knowledge content:

1: Business Knowledge

Students should be able to select and apply disciplinary knowledge to business situations in a local and global environment.

2: Problem solving

Students should be able to identify and research issues in business situations, analyse the issues, and propose appropriate and well-justified situations.

3: Business communication

Students should be able to prepare written documents that are clear and concise, using appropriate style and presentation for the intended audience, purpose and context.

4: Teamwork

Students will be able to demonstrate an understanding of and the ability to apply, the principles of teamwork and collaboration.

5: Responsible business practice

Students will identify ethical dilemmas in business situations, analyse and assess the impact of various choices, and identify and justify appropriate courses of action.

6: Global and cultural competence

Students will be able to demonstrate awareness of the dynamics of the global business environment.

7: Leadership development

Students will reflect on the personal qualities that contribute to effective leadership behaviour.

Developing Graduate Capabilities

Successful completion of this course contributes to the acquisition of UNSW graduate capabilities. UNSW aspires to develop globally focused graduates who are **rigorous scholars**, capable of **leadership** and **professional practice** in an **international** community.

Assessments

Assessment Structure

Assessment Item	Weight	Relevant Dates
Weekly group work in lecture Assessment Format: Group	20%	Start Date: Not Applicable Due Date: See Moodle
Individual assignments Assessment Format: Individual	35%	Start Date: Not Applicable Due Date: See Moodle
Examination Assessment Format: Individual	45%	Start Date: Not Applicable Due Date: Exam week Post Date: 10/07/2024 03:00 PM

Assessment Details

Weekly group work in lecture

Assessment Overview

Group activities

Course Learning Outcomes

- CL01 : Explain the role of accounting in managing an organisation.
- CL02 : Apply accounting concepts and assumptions to record and interpret economic data.
- CL03 : Identify and justify various approaches to measuring the performance of an

organisation.

- CLO4 : Identify business risks faced by organisations and interpret and analyse a range of accountability approaches to enable managers to measure and enhance organisational performance.

Detailed Assessment Description

Due weekly from Week 3 onwards.

Please refer to Moodle for further information. Information will be made available in Week 2.

Permitted use of Generative AI: SIMPLE EDITING ASSISTANCE

For the assessment task, you may use AI-based software to research and prepare before completing your assessment. You are permitted to use standard editing and referencing functions in word processing software in the creation of your submission, such as editing or reference citation generation. You must not use any functions that generate or paraphrase passages of text, whether based on your own work or not. That means you need to generate your ideas by yourself.

Please note that your submission will be passed through an AI-generated text detection tool. If your marker has concerns that your answer contains passages of AI-generated text you may be asked to explain your work. If you are unable to satisfactorily demonstrate your understanding of your submission you may be referred to UNSW Conduct & Integrity Office for investigation for academic misconduct and possible penalties.

Assessment Length

Assessment instructions are on Moodle that cover time and word count

Submission notes

Electronically submitted

Assignment submission Turnitin type

This is not a Turnitin assignment

Individual assignments

Assessment Overview

Two individual assignments

Course Learning Outcomes

- CLO1 : Explain the role of accounting in managing an organisation.
- CLO3 : Identify and justify various approaches to measuring the performance of an

organisation.

- CLO4 : Identify business risks faced by organisations and interpret and analyse a range of accountability approaches to enable managers to measure and enhance organisational performance.

Detailed Assessment Description

Stage assignment

Please refer to Moodle for further information. Information will be made available in Week 4.

Permitted use of Generative AI: SIMPLE EDITING ASSISTANCE

For the assessment task, you may use AI-based software to research and prepare before completing your assessment. You are permitted to use standard editing and referencing functions in word processing software in the creation of your submission, such as editing or reference citation generation. You must not use any functions that generate or paraphrase passages of text, whether based on your own work or not. That means you need to generate your ideas by yourself.

Please note that your submission will be passed through an AI-generated text detection tool. If your marker has concerns that your answer contains passages of AI-generated text you may be asked to explain your work. If you are unable to satisfactorily demonstrate your understanding of your submission you may be referred to UNSW Conduct & Integrity Office for investigation for academic misconduct and possible penalties.

Assessment Length

In total 2000 words

Submission notes

Electronically submitted

Assignment submission Turnitin type

This assignment is submitted through Turnitin and students can see Turnitin similarity reports.

Examination

Assessment Overview

Final exam

Course Learning Outcomes

- CLO1 : Explain the role of accounting in managing an organisation.
- CLO2 : Apply accounting concepts and assumptions to record and interpret economic data.

- CLO3 : Identify and justify various approaches to measuring the performance of an organisation.
- CLO4 : Identify business risks faced by organisations and interpret and analyse a range of accountability approaches to enable managers to measure and enhance organisational performance.

Detailed Assessment Description

Final exam

Please refer to Moodle for further information.

Permitted use of Generative AI: NO ASSISTANCE – INVIGILATED ASSESSMENT

It is prohibited to use any software or service to search for or generate information or answers. If such use is detected, it will be regarded as serious academic misconduct and subject to the standard penalties, which may include 00FL, suspension and exclusion. Please see the course Moodle site for more information.

Assessment Length

2 hours

Assignment submission Turnitin type

Not Applicable

General Assessment Information

Referencing

APA 7th Edition.

Extensions and Special Consideration (School of Business, Undergraduate)

All extension requests for this course must be submitted as a Special Consideration application.

Applications should be submitted BEFORE the assessment due date.

If extenuating circumstances prevent you from submitting an application before the due date, please notify your course convenor by email and submit the application as soon as possible.

If your application is approved, the outcome may be one of the following:

- A supplementary or alternative assessment,
- An extended deadline for the assessment (note the extension granted is normally equivalent

to the period of impact outlined in your supporting documentation),

- An aggregated or averaged mark derived from other comparable completed assessments.

Please note, applying for Special Consideration does not automatically mean that you will be granted additional assessment, or that you will be awarded an amended result.

More information

Special consideration and application process: <https://www.student.unsw.edu.au/special-consideration>.

Late submission of assessment

UNSW has a standard late submission penalty of:

- 5% per day,
- for all assessments where a penalty applies,
- capped at five days (120 hours) from the assessment deadline, after which a student cannot submit an assessment, and
- no permitted variation.

Students are expected to manage their time to meet deadlines and to request extensions as early as possible before the deadline.

Grading Basis

Standard

Requirements to pass course

Students must achieve at least 50% overall to pass the course. Students are expected to engage actively in course learning activities and attempt all assessment requirements in the course.

Course Schedule

Teaching Week/Module	Activity Type	Content
Week 1 : 26 February - 1 March	Topic	Topic 1: Introducing Accounting. What do Accountants do and why? What are Organisations?
Week 2 : 4 March - 8 March	Topic	Topic 2: Accounting, sustainable development goals Tutorials commence in Week 2 Group work (for practice only)
Week 3 : 11 March - 15 March	Topic	Topic 3: Introduction to management accounting concepts No tutorial on Monday Group work starts
Week 4 : 18 March - 22 March	Topic	Topic 4: Costing/Volume/Profit Analysis Group work
Week 5 : 25 March - 29 March	Topic	Topic 5: Budgeting Group work
Week 6 : 1 April - 5 April	Topic	Topic 6: Introduction to Financial Accounting (1) Group work No tutorial on Monday
Week 7 : 22 April - 26 April	Topic	Topic 7: Introduction to Financial Accounting (2) Group work
Week 8 : 29 April - 3 May	Topic	Topic 8: Capital budgeting and investments Simulation No group work
Week 9 : 6 May - 10 May	Topic	Topic 9: Financial performance measures Group work No formal tutorial on Monday and Tuesday
Week 10 : 13 May - 17 May	Topic	Topic 10: Non-financial performance measures Group work
Week 11 : 20 May - 24 May	Topic	Topic 11: Accrual accounting Group work
Week 12 : 27 May - 31 May	Topic	Topic 12: Financial markets and institutions No lecture on Tuesday and no group work Compensation Day: Monday 27 May classes to be delivered on Tuesday 28 May. Tuesday 28 May lost.
Week 13 : 3 June - 7 June	Topic	Exam Revision No group work

Attendance Requirements

Students are strongly encouraged to attend all classes and review lecture recordings.

General Schedule Information

Please see the course Moodle site for more information.

Course Resources

Prescribed Resources

Birt et al. *Accounting: Business Reporting for Decision Making*, 8th Edition, Wiley Direct.

Interactive E-Text: 9780730396482

Print & Interactive E-Text Code: 9780730396475

This is a compulsory textbook.

Recommended Resources

Recommended readings will be made available on the course Moodle site.

Course Evaluation and Development

The types of feedback are gathered from both formal and informal students' feedback (e.g. myExperience, Suggestion Box) to improve assessment format and teaching innovation.

Staff Details

Position	Name	Email	Location	Phone	Availability	Equitable Learning Services Contact	Primary Contact
Convenor	Joe Ren		Room 204, Building 27, Campbell ACT 2600, Australia	+61 2 5114 5308	By booking	Yes	Yes
Teaching assistant	Rui Huo				16:30-17:00 Every Friday	No	No

Other Useful Information

Academic Information

Course Evaluation and Development

One of the key priorities in the 2025 Strategy for UNSW is a drive for academic excellence in education. One of the ways of determining how well UNSW is progressing towards this goal is by listening to our own students. Students will be asked to complete the myExperience survey towards the end of each course.

Students can also provide feedback during the semester via: direct contact with the lecturer, the “On-going Student Feedback” link in Moodle, Student-Staff Liaison Committee meetings in schools, informal feedback conducted by staff, and focus groups (where applicable). Student opinions really do make a difference. Refer to the Moodle site for your course to see how the feedback from previous students has contributed to the course development.

Important note: Students are reminded that any feedback provided should be constructive and professional and that they are bound by the Student Code of Conduct.

<https://www.gs.unsw.edu.au/policy/documents/studentcodepolicy.pdf>

Equitable Learning Services (ELS)

Students living with neurodivergent, physical and/or mental health conditions or caring for someone with these conditions may be eligible for support through the Equitable Learning Services team. Equitable Learning Services is a free and confidential service that provides practical support to ensure your mental or physical health conditions do not adversely affect your studies.

Our team of dedicated **Equitable Learning Facilitators (ELFs)** are here to assist you through this process. We offer a number of services to make your education at UNSW easier and more equitable.

Further information about ELS for currently enrolled students can be found at: <https://www.student.unsw.edu.au/equitable-learning>

Academic Honesty and Plagiarism

UNSW has an ongoing commitment to fostering a culture of learning informed by academic integrity. All UNSW staff and students have a responsibility to adhere to this principle of academic integrity. All students are expected to adhere to UNSW's Student Code of Conduct. Find relevant information at: [Student Code of Conduct \(unsw.edu.au\)](https://www.student.unsw.edu.au/student-code-of-conduct)

Plagiarism undermines academic integrity and is not tolerated at UNSW. It is defined as using the words or ideas of others and passing them off as your own, and can take many forms, from deliberate cheating to accidental copying from a source without acknowledgement.

For more information, please refer to the following:

<https://student.unsw.edu.au/plagiarism>

Submission of Assessment Tasks

Special Consideration

Special Consideration is the process for assessing and addressing the impact on students of short-term events, that are beyond the control of the student, and that affect performance in a specific assessment task or tasks.

Applications for Special Consideration will be accepted in the following circumstances only:

- Where academic work has been hampered to a substantial degree by illness or other cause;
- The circumstances are unexpected and beyond the student's control;
- The circumstances could not have reasonably been anticipated, avoided or guarded against by the student; and either:

(i) they occurred during a critical study period and was 3 consecutive days or more duration, or a total of 5 days within the critical study period; or

(ii) they prevented the ability to complete, attend or submit an assessment task for a specific date (e.g. final exam, in class test/quiz, in class presentation)

Applications for Special Consideration must be made as soon as practicable after the problem occurs and at the latest within three working days of the assessment or the period covered by the supporting documentation.

By sitting or submitting the assessment task the student is declaring that they are fit to do so and cannot later apply for Special Consideration (UNSW 'fit to sit or submit' requirement).

Sitting, accessing or submitting an assessment task on the scheduled assessment date, after applying for special consideration, renders the special consideration application void.

Find more information about special consideration at: <https://www.student.unsw.edu.au/special/consideration/guide>

Or apply for special consideration through your [MyUNSW portal](#).

Late Submission of assessment tasks (other than examinations)

UNSW has a standard late submission penalty of:

- 5% per day,
- capped at five days (120 hours) from the assessment deadline, after which a student cannot submit an assessment, and
- no permitted variation.

Students are expected to manage their time to meet deadlines and to request extensions as early as possible before the deadline.

Electronic submission of assessment

Except where the nature of an assessment task precludes its electronic submission, all

assessments must be submitted to an electronic repository, approved by UNSW or the Faculty, for archiving and subsequent marking and analysis.

Release of final mark

All marks obtained for assessment items during the session are provisional. The final mark as published by the university following the assessment review group meeting is the only official mark.

School Contact Information

Email: Business@adfa.edu.au