



UNSW Course Outline

ACCT5943 Advanced Financial Reporting - 2024

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General Course Information

Course Code : ACCT5943

Year : 2024

Term : Summer

Teaching Period : U1

Is a multi-term course? : No

Faculty : UNSW Business School

Academic Unit : School of Accounting, Auditing and Taxation

Delivery Mode : In Person

Delivery Format : Standard

Delivery Location : Kensington

Campus : Sydney

Study Level : Postgraduate

Units of Credit : 6

Useful Links

[Handbook Class Timetable](#)

Course Details & Outcomes

Course Description

This course introduces students to special topics relating to Australian financial reporting with an emphasis on the recognition and measurement of assets and liabilities. It focuses on the analysis of a range of contemporary accounting issues within theoretical frameworks such as

agency theory and systems-oriented theories, and from the perspective of the conceptual framework used in setting accounting standards.

Note: Not available to students who have completed ACCT3563 or ACCT3573 in the last three years.

Course Aims

The primary objectives of the course are to provide students with:

- Knowledge of and practice in using the theoretical frameworks applied in addressing financial reporting issues.
- Awareness of and experience in applying the Australian equivalents of international financial reporting standards that deal with specific industries, contexts and financial statement items.
- An appreciation of the conceptual strengths and weaknesses of required accounting methods and the determinants of the choices made by directors and managers, in those circumstances where some flexibility is allowed in the application of accounting methods.
- A capacity to critically evaluate controversial issues in external reporting and to contribute to debates on usefulness and value relevance of financial reporting.

ACCT5943 builds on the foundation laid in ACCT5930 Financial Accounting. It also depends on knowledge of certain aspects of ACCT5942 Corporate Accounting and Regulation. So students must either (a) complete ACCT5942 before ACCT5943 or (b) complete ACCT5942 and ACCT5943 concurrently. The sequence of topics in ACCT5943 allows for the earlier completion of relevant material in ACCT5942.

Relationship to Other Courses

The primary objectives of the course are to provide students with:

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- Awareness of and experience in applying the Australian equivalents of international financial reporting standards that deal with specific industries, contexts and financial statement items.
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debates on usefulness and value relevance of financial reporting.

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Course Learning Outcomes

Course Learning Outcomes	Program learning outcomes
CLO1 : Have a working knowledge of alternative perspectives on the theorisation of accounting practice	<ul style="list-style-type: none">• PL01 : Business Knowledge
CLO2 : Articulate measurement issues related to the covered topics	<ul style="list-style-type: none">• PL01 : Business Knowledge• PL02 : Problem Solving
CLO3 : Exhibit technical competence in the relevant areas of accounting where measurement and recognition judgements need to be made	<ul style="list-style-type: none">• PL01 : Business Knowledge• PL02 : Problem Solving• PL03 : Business Communication
CLO4 : Construct written work which is logically and professionally presented	<ul style="list-style-type: none">• PL03 : Business Communication
CLO5 : Locate and implement the disclosure requirements related to the covered topics	<ul style="list-style-type: none">• PL01 : Business Knowledge• PL02 : Problem Solving• PL03 : Business Communication• PL06 : Global and Cultural Competence
CLO6 : Communicate ideas in a succinct and clear manner	<ul style="list-style-type: none">• PL01 : Business Knowledge• PL02 : Problem Solving• PL03 : Business Communication• PL05 : Responsible Business Practice• PL06 : Global and Cultural Competence
CLO7 : Identify and assess environmental and sustainability considerations in firms external reporting.	<ul style="list-style-type: none">• PL01 : Business Knowledge• PL02 : Problem Solving• PL03 : Business Communication• PL05 : Responsible Business Practice• PL06 : Global and Cultural Competence

Course Learning Outcomes	Assessment Item
CLO1 : Have a working knowledge of alternative perspectives on the theorisation of accounting practice	<ul style="list-style-type: none"> • Major Quiz • ESG Reporting • Final Exam
CLO2 : Articulate measurement issues related to the covered topics	<ul style="list-style-type: none"> • Major Quiz • Final Exam
CLO3 : Exhibit technical competence in the relevant areas of accounting where measurement and recognition judgements need to be made	<ul style="list-style-type: none"> • Major Quiz • Final Exam
CLO4 : Construct written work which is logically and professionally presented	<ul style="list-style-type: none"> • ESG Reporting • Final Exam
CLO5 : Locate and implement the disclosure requirements related to the covered topics	<ul style="list-style-type: none"> • Major Quiz • Final Exam
CLO6 : Communicate ideas in a succinct and clear manner	<ul style="list-style-type: none"> • ESG Reporting • Major Quiz • Final Exam
CLO7 : Identify and assess environmental and sustainability considerations in firms external reporting.	<ul style="list-style-type: none"> • Major Quiz • Final Exam

Learning and Teaching Technologies

Moodle - Learning Management System

Learning and Teaching in this course

The course consists of weekly three-hour seminars. In most classes, the format will be approximately as follows:

- A quick review of materials on topics introduced in previous topic
- Presentation, discussion and activities on new topics for the topic

You are urged to learn as much as possible in class time. Try to stay up-to-date and do not hesitate to ask questions if you do not understand. Student input and participation are strongly encouraged. Your active engagement in the course is sought; you are urged to play a part in the class activities.

We encourage students to ask challenging questions in the class, strive to reconcile and mediate the course content taught in ACCT 5943 to other concepts taught in economics, finance, mathematics, law and justice, science and social science. Accounting is a social construct; what is right or wrong, useful and relevant can change over time; but should be supported by the

fundamental principles of how our communities' resource allocation decisions are being or should be organised and function as a sustainable system.

Students put themselves at a significant advantage when they do stay up-to-date and make the most of the seminar.

It is important that students continue to improve their communication skills. Therefore, students should strive to actively participate in class discussions.

Other Professional Outcomes

Not applicable.

Additional Course Information

At university, the focus is on your self-directed search for knowledge. Lectures, tutorials, texts, exams and other resources are provided to help you learn. It is up to you to choose how much work you do in each part of the course: preparing for classes; attempting practice questions; completing assignments; studying for exams; or seeking assistance from peers or teaching staff. You must choose an approach that best suits your learning style and goals in this course.

The aim is to provide you with a flexible but directed learning approach.

The teaching staff have put a great deal of thought into the development and presentation of this course so students may experience a flexible but directed introduction to financial reporting.

The fundamental approach to learning in this course can be summarised in the following statements:

- Understand rather than Memorise,
- Take responsibility for learning rather than Blame others for failure,
- Explore and test ideas rather than Limit yourself to facts,
- Work collaboratively with others rather than Compete with peers,
- Enjoy the experience and you cannot fail.

* Source - From "The First Year Experience", Ann Game and Andrew Metcalfe, Federation Press, 2003. This book gives great advice on how to start, stay and succeed at university.

Assessments

Assessment Structure

Assessment Item	Weight	Relevant Dates	Program learning outcomes
Major Quiz Assessment Format: Individual	20%	Start Date: Not Applicable Due Date: 18/01/2024 11:00 AM	<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving• PLO5 : Responsible Business Practice• PLO6 : Global and Cultural Competence
ESG Reporting Assessment Format: Group	20%	Due Date: 20/01/2024 09:00 AM	<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving• PLO3 : Business Communication• PLO5 : Responsible Business Practice• PLO6 : Global and Cultural Competence
Final Exam Assessment Format: Individual	60%	Start Date: Not Applicable Due Date: Not Applicable	<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving• PLO3 : Business Communication• PLO5 : Responsible Business Practice• PLO6 : Global and Cultural Competence

Assessment Details

Major Quiz

Assessment Overview

This task requires students to demonstrate their understanding of the course readings and key concepts on each topic and their abilities to apply those concepts. It also offers students a good level of practice in preparation for their final exam assessment.

Assesses: PL01, PL02, PL03, PL05, PL06

Course Learning Outcomes

- CLO1 : Have a working knowledge of alternative perspectives on the theorisation of accounting practice
- CLO2 : Articulate measurement issues related to the covered topics
- CLO3 : Exhibit technical competence in the relevant areas of accounting where measurement and recognition judgements need to be made
- CLO5 : Locate and implement the disclosure requirements related to the covered topics

- CLO6 : Communicate ideas in a succinct and clear manner
- CLO7 : Identify and assess environmental and sustainability considerations in firms external reporting.

Detailed Assessment Description

You will be required to complete ONE major quiz on Moodle.

Due Dates:

- 18 January 2024

Details:

- Furter details on this assessment will be provided on the course Moodle

Assessment Length

See description details.

Submission notes

See Moodle site for more details.

Assignment submission Turnitin type

Not Applicable

ESG Reporting

Assessment Overview

This assessment will require students to produce a report on ESG reporting in Australia as well as in the global landscape.

Assesses: PL01, PL02, PL03, PL05, PL06

Course Learning Outcomes

- CLO1 : Have a working knowledge of alternative perspectives on the theorisation of accounting practice
- CLO4 : Construct written work which is logically and professionally presented
- CLO6 : Communicate ideas in a succinct and clear manner

Detailed Assessment Description

You will be required to write one research report based on ESG reporting.

This assessment will introduce you to ESG reporting using accounting information. You will conduct a scientific research project as a team.

The details of this assessment will be communicated via Moodle.

Assessment Length

One research report of 2,500 words

Submission notes

Submission will be via the Moodle site.

Assignment submission Turnitin type

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

Final Exam

Assessment Overview

This task requires students to demonstrate their understanding of the course readings and key concepts throughout the entire course and their abilities to apply those concepts in problem solving.

Assesses: PLO1, PLO2, PLO3, PLO5, PLO6

Course Learning Outcomes

- CLO1 : Have a working knowledge of alternative perspectives on the theorisation of accounting practice
- CLO2 : Articulate measurement issues related to the covered topics
- CLO3 : Exhibit technical competence in the relevant areas of accounting where measurement and recognition judgements need to be made
- CLO4 : Construct written work which is logically and professionally presented
- CLO5 : Locate and implement the disclosure requirements related to the covered topics
- CLO6 : Communicate ideas in a succinct and clear manner
- CLO7 : Identify and assess environmental and sustainability considerations in firms external reporting.

Detailed Assessment Description

You are required to sit a Final Examination in this course. The duration of the Final Examination is 2 hours plus perusal time of 10 minutes. A separate announcement detailing the general format of the Final Examination will be posted on Moodle during the final week of the term. The Final Examination will cover material from the entire course. You must achieve a satisfactory level of performance in the Final Examination to be eligible for a passing grade.

This course will have a face-to-face invigilated exam held on UNSW's Kensington campus in Sydney. The exam will be closed-book and paper-based.

Further instructions on how to prepare for this exam will be provided to you during the term.

Details of what will be examined and the format will be announced on Moodle in due course.

Assessment Length

2 hours + 10 minutes perusal time.

Submission notes

Held during the University Exam Period.

Assignment submission Turnitin type

Not Applicable

General Assessment Information

As a student at UNSW you are expected to display [academic integrity](#) in your work and interactions. Where a student breaches the [UNSW Student Code](#) with respect to academic integrity, the University may take disciplinary action under the Student Misconduct Procedure. To assure academic integrity, you may be required to demonstrate reasoning, research and the process of constructing work submitted for assessment.

To assist you in understanding what academic integrity means, and how to ensure that you do comply with the UNSW Student Code, it is strongly recommended that you complete the [Working with Academic Integrity](#) module before submitting your first assessment task. It is a free, online self-paced Moodle module that should take about one hour to complete.

You are expected to complete all assessment tasks for your courses in the School of Accounting, Auditing & Taxation. In some courses, there will be a minimum pass mark required on the final exam due to the need to assure individual mastery of specific course learning outcomes for accounting accreditation requirements. Where applicable this is explained in the assessment information.

This course will have an invigilated exam held on UNSW's Kensington campus. The exam will be conducted in traditional pen and paper format. It is a mandatory requirement that you attend the exam on-campus. For more information on Invigilated Pen and Paper Exams please visit [here](#).

Further instructions on how to prepare for this exam will be provided to you during the term.

Grading Basis

Standard

Requirements to pass course

In order to pass this course, you must:

- achieve a composite mark of at least 50 out of 100;
- meet any additional requirements described in the Assessment Summary section.

You are expected to attempt all assessment requirements in the course.

Course Schedule

Teaching Week/Module	Activity Type	Content
Week 1 : 1 January - 7 January	Seminar	Topic 1 - Accounting Theories
	Seminar	Topic 2 - ESG
Week 2 : 8 January - 14 January	Seminar	Topic 3 - Employee Benefits
	Seminar	Topic 4 - Share-based Payments
Week 3 : 15 January - 21 January	Seminar	Topic 5 - Leases
	Assessment	No class but two assessments: 1) major quizz due 18 January 2024; and 2) team project due 20 January 2024
Week 4 : 22 January - 28 January	Seminar	Topic 6 - Financial Instruments
	Seminar	Topic 7 - Foreign Currency Transactions
Week 5 : 29 January - 4 February	Seminar	Topic 8 - Earnings per Share
	Seminar	Topic 9 - Mineral Resources

Attendance Requirements

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

General Schedule Information

Students are strongly encouraged to attend all seminar classes for this course as part of their learning process.

Successful study of ACCT5943 requires discipline, persistence, and diligence, but most of all your engagement with the teaching and learning activities. At UNSW, the focus is on your self-directed search for knowledge. This course provides you with seminars, textbook readings, and other materials; these are all designed to help you learn the course. The aim of this course structure is to provide you with a flexible but directed learning approach. The assessment items will provide you with ongoing feedback on your performance in the course. Based on past evidence, students who routinely miss seminars and/or do not participate actively during the

seminars typically fail this course. Behaviour during seminars can be informal but must remain respectful to your fellow students and towards the lecturer.

Each class is a 3-hours seminar and will be held on Kensington campus.

Course Resources

Prescribed Resources

The textbooks for this course are:

1. Deegan, Financial Accounting, 9th ed., McGraw Hill Education (Australia) Pty Ltd, 2020 (abbreviated "Deegan"), ISBN: 978-1743767672 (e-copy) or ISBN: 978-1743767382 (paper).

Deegan is the current required textbook for ACCT5942 Corporate Accounting & Regulation so you should have a copy of the book if you have recently taken ACCT5942.

The textbook is available for purchase from the UNSW Bookshop via a few channels:

<https://www.bookshop.unsw.edu.au/details.cgi?ITEMNO=9781743767382&12334729>

<https://unswbookshop.vitalsource.com/products/-v9781743767399>

Direct from the publisher:

<https://www.vitalsource.com/en-au/products/financial-accounting-craig-deegan-v9781743767399>

Hard copies of the textbook are also available in the High Use Section of the UNSW library, Level 2, labelled 657.48/106 A

2. Australian Accounting Standards. Australian Accounting Standards are available for viewing or downloading from the [AASB's](#) homepage.

The website for this course is on [Moodle](#).

Recommended Resources

Useful Internet Website for this course:

- ([Australian Accounting Standards Board](#) – all the AASB's current pronouncements can be downloaded from this site along with pending standards based on IASB standards and Exposure Drafts of proposed standards and other documents)
- ([IAS Plus](#) is a site providing news and commentary on international accounting standards – service of Deloitte Touche Tohmatsu)
- [CPA Australia](#)
- [Australian Stock Exchange](#)
- [Australian Securities and Investments Commission](#)
- Australian corporate annual reports are available from Connect 4 and Datanalysis databases on the [UNSW library web site](#).

Additional Costs

None.

Course Evaluation and Development

Each year feedback is sought from students and other stakeholders about the courses offered in the School and continual improvements are made based on this feedback. UNSW's myExperience survey is one of the ways in which student evaluative feedback is gathered. Significant changes from past feedback include:

- adding topics that are important to our stakeholders including specifically the accounting analytics topic which reflects the real-world industry-ready requirements of accounting job graduates.
- reducing the focus on topics that are covered in detail in other courses or those that are not as necessary for professional accountants due to industry trends;
- illustrating practical examples in lecture step-by-step to provide detailed guidance; and
- providing practice quizzes to enhance students' readiness for the other major assessments.

Staff Details

Position	Name	Email	Location	Phone	Availability	Equitable Learning Services Contact	Primary Contact
Convenor	Demi Chung		QUAD 3104	TBA	See the Moodle site for consultation times	Yes	Yes

Other Useful Information

Academic Information

COURSE POLICIES AND SUPPORT

The Business School expects that you are familiar with the contents of this course outline and the UNSW and Business School learning expectations, rules, policies and support services as listed below:

- Program Learning Outcomes
- Academic Integrity and Plagiarism
- Student Responsibilities and Conduct
- Special Consideration
- Protocol for Viewing Final Exam Scripts
- Student Learning Support Services

Further information is provided on the [key policies and support page](#).

Students may not circulate or post online any course materials such as handouts, exams, syllabi

or similar resources from their courses without the written permission of their instructor.

STUDENT LEARNING OUTCOMES

The Course Learning Outcomes (CLOs) – under the Outcomes tab – are what you should be able to demonstrate by the end of this course, if you participate fully in learning activities and successfully complete the assessment items.

CLOs also contribute to your achievement of the Program Learning Outcomes (PLOs), which are developed across the duration of a program. PLOs are, in turn, directly linked to [UNSW graduate capabilities](#). More information on Coursework PLOs is available on the [key policies and support](#) page. For PG Research PLOs, including MPDBS, please refer to the [UNSW HDR Learning Outcomes](#).

Academic Honesty and Plagiarism

As a student at UNSW you are expected to display [academic integrity](#) in your work and interactions. Where a student breaches the [UNSW Student Code](#) with respect to academic integrity, the University may take disciplinary action under the Student Misconduct Procedure. To assure academic integrity, you may be required to demonstrate reasoning, research and the process of constructing work submitted for assessment.

To assist you in understanding what academic integrity means, and how to ensure that you do comply with the UNSW Student Code, it is strongly recommended that you complete the [Working with Academic Integrity](#) module before submitting your first assessment task. It is a free, online self-paced Moodle module that should take about one hour to complete.

Submission of Assessment Tasks

SPECIAL CONSIDERATION

You can apply for special consideration when illness or other circumstances beyond your control interfere with your performance in a specific assessment task or tasks, including online exams. Students studying remotely who have exams scheduled between 10pm and 7am local time, are also able to apply for special consideration to sit a supplementary exam at a time outside of these hours.

Special consideration is primarily intended to provide you with an extra opportunity to

demonstrate the level of performance of which you are capable. To apply, and for further information, see Special Consideration on the UNSW [Current Students](#) page.

Special consideration applications will be assessed centrally by the Case Review Team, who will update the online application with the outcome and add any relevant comments. The change to the status of the application immediately sends an email to the student and to the assessor with the outcome of the application.

Please note the following:

1. Applications can only be made through Online Services in myUNSW (see the UNSW [Current Students](#) page). Applications will not be accepted by teaching staff. The lecturer-in-charge/course coordinator will be automatically notified when your application is processed.
2. Applying for special consideration does not automatically mean that you will be granted a supplementary exam or other concession.
3. If you experience illness or misadventure in the lead up to an exam or assessment, you must submit an application for special consideration, either prior to the examination taking place, or prior to the assessment submission deadline, except where illness or misadventure prevent you from doing so.
4. If your circumstances stop you from applying before your exam or assessment due date, you must apply within 3 working days of the assessment or the period covered by your supporting documentation.
5. Under the UNSW Fit To Sit/Submit rule, if you sit the exam/submit an assignment, you are declaring yourself well enough to do so and are cannot subsequently apply for special consideration.
6. If you become unwell on the day of – or during – an exam, you must stop working on your exam, advise your course coordinator or tutor and provide a medical certificate dated within 24 hours of the exam, with your special consideration application. For online exams, you must contact your course coordinator or tutor immediately via email, Moodle or chat and advise them you are unwell and submit screenshots of your conversation along with your medical certificate and application.
7. Special consideration requests do not allow the awarding of additional marks to students.

Further information on Business School policy and procedure can be found under “Special Consideration” on the [key policies and support](#) page.

LATE SUBMISSION PENALTIES

For assessments other than examinations, late submission will incur a penalty of 5% per day or part thereof (including weekends) from the due date and time. An assessment will not be accepted after 5 days (120 hours) of the original deadline unless special consideration has been

approved. An assignment is considered late if the requested format, such as hard copy or electronic copy, has not been submitted on time or where the 'wrong' assignment has been submitted.

For assessments which account for 10% or less of the overall course grade, and where answers are immediately discussed or debriefed, the LIC may stipulate a different penalty. Details of such late penalties will be available on the course Moodle page.

FEEDBACK ON YOUR ASSESSMENT TASK PERFORMANCE

Feedback on student performance from formative and summative assessment tasks will be provided to students in a timely manner. Assessment tasks completed within the teaching period of a course, other than a final assessment, will be assessed and students provided with feedback, with or without a provisional result, within 10 working days of submission, under normal circumstances. Feedback on continuous assessment tasks (e.g. laboratory and studio-based, workplace-based, weekly quizzes) will be provided prior to the midpoint of the course.

Faculty-specific Information

PROTOCOL FOR VIEWING FINAL EXAM SCRIPTS

UNSW students have the right to view their final exam scripts, subject to a small number of very specific exemptions. The UNSW Business School has set a [protocol](#) under which students may view their final exam script. Individual schools within the Faculty may also set up additional local processes for viewing final exam scripts, so it is important that you check with your School.

If you are completing courses from the following schools, please note the additional school-specific information:

- Students in the **School of Accounting, Auditing & Taxation** who wish to view their final examination script should also refer to [this page](#).
- Students in the **School of Banking & Finance** should also refer to [this page](#).
- Students in the **School of Information Systems & Technology Management** should also refer to [this page](#).

COURSE EVALUATION AND DEVELOPMENT

Feedback is regularly sought from students and continual improvements are made based on this feedback. At the end of this course, you will be asked to complete the [myExperience survey](#), which provides a key source of student evaluative feedback. Your input into this quality

enhancement process is extremely valuable in assisting us to meet the needs of our students and provide an effective and enriching learning experience. The results of all surveys are carefully considered and do lead to action towards enhancing educational quality.

QUALITY ASSURANCE

The Business School is actively monitoring student learning and quality of the student experience in all its programs. A random selection of completed assessment tasks may be used for quality assurance, such as to determine the extent to which program learning goals are being achieved. The information is required for accreditation purposes, and aggregated findings will be used to inform changes aimed at improving the quality of Business School programs. All material used for such processes will be treated as confidential.

TEACHING TIMES AND LOCATIONS

Please note that teaching times and locations are subject to change. Students are strongly advised to refer to the [Class Timetable website](#) for the most up-to-date teaching times and locations.

School Contact Information

The policies regarding staff contact in the School of Accounting, Auditing and Taxation are as follows:

- All questions regarding course administration should be directed to the Lecturer-in-charge.
- The full-time staff will be available for consultation starting from Weeks 2 to 10 and STUVAC period.
- Consultation hours will be advised on the course Moodle page in a consolidated timetable.
- Students are encouraged to consult with staff during online consultation sessions.
Consultation will not be provided via email or phone.
- Consultation times during STUVAC period will likely vary to the regular consultation during Term and be posted on the course webpage later in the Term.

While emails to staff should be a rare occurrence as noted above, in instances where it is warranted, please make sure that:

- You use your UNSW email address when corresponding with the teaching staff on this course. Emails from other addresses (such as Hotmail, Gmail, Yahoo, 126, QQ, etc.) are not accepted and will not be replied to.
- You must use an appropriate communication level with staff. Emails and discussion forum posts that use short-hand and “Texting” language are not acceptable, and communication

must be in English. If your email cannot be understood then staff will not reply.

- You must identify yourself by your full name, student ID and tutorial day and time.
- Please be aware that Staff will not necessarily reply to students to inform them if their emails are non-compliant.
- Full-time teaching staff only answer emails during regular working hours of Monday to Friday 9am-5pm. Tutoring staff often have other jobs and require 48 hours within regular business office hours to reply to emails.

Complaints about the assessment and other aspects of this course should be directed in the first instance to the Lecturer-in-Charge (or Course Convenor) and if still unsatisfied with the response received then you are directed to contact the School of Accounting, Auditing & Taxation Grievance Officer, details available here: <https://www.unsw.edu.au/business/our-schools/accounting-auditing-taxation/contact-us>