Unit Outline

ACCT5022 CPA Accounting Capstone
Semester 2, 2016

Unit study package code: ACCT5022
Mode of study: Internal
Tuition pattern summary:
Note: For any specific variations to this tuition pattern and for precise information refer to the Learning Activities section.
Seminar: 2 x 3 Hours Weekly
This unit does not have a fieldwork component.
Credit Value: 25.0
Pre-requisite units:
5789 (v.0) CPA Governance and Ethics 564 or any previous version
OR
ACCT5029 (v.0) CPA Ethics and Governance or any previous version
AND
313422 (v.0) CPA Financial Accounting 546 or any previous version
OR
ACCT5030 (v.0) CPA Financial Accounting or any previous version
AND
313419 (v.0) CPA Strategic Management Accounting 547 or any previous version
OR
ACCT5017 (v.0) CPA Strategic Management Accounting or any previous version
Co-requisite units: Nil
Anti-requisite units: Nil
Result type: Grade/Mark
Approved incidental fees: Information about approved incidental fees can be obtained from our website. Visit fees.curtin.edu.au/incidental_fees.cfm for details.
Unit coordinator:
Title: Dr
Name: Kenneth Ke
Phone: +618 9266 7788
Email: Kenneth.Ke@cbs.curtin.edu.au
Location: Building: 407 - Room: 438
Acknowledgement of Country
We respectfully acknowledge the Indigenous Elders, custodians, their descendants and kin of this land past and present.

Syllabus
Accountants exist in all types of organisations and use a variety of technical information to make decisions for the future of their organisation. The aim of this unit is to link the knowledge of managerial and financial accounting to the concepts of strategy and leadership.

Introduction
Welcome to CPA Accounting Capstone. This unit is a core unit in the MCom Advanced Accounting and MCom Professional Accounting. This unit has been designed to prepare students to undertake the capstone segment of the professional level of the CPA Program, namely Global Strategy and Leadership. As a result, both the unit content and teaching timetable are closely aligned to the CPA Australia calendar for the CPA Program Global Strategy and Leadership module. This will allow interested students (particularly those doing their Masters Course in the CPA Extension Stream) to study this unit in parallel with their professional exams at CPA Australia, and at the highest level achieve both a Master of Commerce while they study to become a CPA.

Study workload in the Unit is more intense early in semester for this unit with the regular tuition pattern changed (refer to the program at the back of this UO) to reflect weekend quizzes and mid-semester test which are scheduled to occur in extra booked seminars in the first seven teaching weeks. This is to ensure all learning materials are covered, and feedback can be given, before the CPA Australia examinations.

This unit consolidates prior knowledge garnered from the first three compulsory segments of the professional level of the CPA Program and builds upon them. As a consequence, it is critical that you have completed the necessary pre-requisite units so that you can then receive the full benefits of this unit.

The aims of this unit are to:
1. link management and financial accounting to the concepts of strategy and leadership; and,
2. to provide an understanding of the concepts and principles of strategy and leadership.

Unit Learning Outcomes
All graduates of Curtin University achieve a set of nine graduate attributes during their course of study. These tell an employer that, through your studies, you have acquired discipline knowledge and a range of other skills and attributes which employers say would be useful in a professional setting. Each unit in your course addresses the graduate attributes through a clearly identified set of learning outcomes. They form a vital part in the process referred to as assurance of learning. The learning outcomes tell you what you are expected to know, understand or be able to do in order to be successful in this unit. Each assessment for this unit is carefully designed to test your achievement of one or more of the unit learning outcomes. On successfully completing all of the assessments you will have achieved all of these learning outcomes.

Your course has been designed so that on graduating we can say you will have achieved all of Curtin’s Graduate Attributes through the assurance of learning process in each unit.
On successful completion of this unit students can:

<table>
<thead>
<tr>
<th></th>
<th>Graduate Attributes addressed</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Demonstrate an understanding of the link between strategy, leadership and globalisation</td>
</tr>
<tr>
<td>2</td>
<td>Analyse the internal and external environment of businesses</td>
</tr>
<tr>
<td>3</td>
<td>Analyse the different product and market options available, and assess globalisation issues</td>
</tr>
<tr>
<td>4</td>
<td>Demonstrate an understanding of how to develop and implement strategies</td>
</tr>
</tbody>
</table>

Curtin’s Graduate Attributes

- **Apply discipline knowledge**
- **Thinking skills** (use analytical skills to solve problems)
- **Information skills** (confidence to investigate new ideas)
- **Communication skills**
- **Technology skills**
- **Learning how to learn** (apply principles learnt to new situations)
- **Cultural understanding** (value the perspectives of others)
- **International perspective** (value the perspectives of others)
- **Professional Skills** (work independently and as a team)
- **Technology skills** (confidence to tackle unfamiliar problems)
- **Learning how to learn** (plan own work)
- **Communication skills**
- **Professional Skills** (confidence to tackle unfamiliar problems)
- **Learning how to learn** (plan own work)
- **Communication skills**
- **Professional Skills** (confidence to tackle unfamiliar problems)
- **Learning how to learn** (plan own work)

Find out more about Curtin’s Graduate attributes at the Office of Teaching & Learning website: [ctl.curtin.edu.au](http://ctl.curtin.edu.au)

### Learning Activities

The 3-hour seminars in this unit incorporate content delivery, practical demonstrations and interactive communication. The objective of each seminar is to provide you with a strong theoretical and practical grounding in the topics covered in class.

It is important to note that this unit utilises a ‘flipped’ model of instruction. In a ‘flipped’ unit students must participate fully in all tasks. The emphasis in ‘flipped’ seminars is centred on analysis, application and the sharing of conceptual understanding. The seminar gives students opportunities to work on various problems to develop an in-depth understanding of the materials. It is essential that students attend all their seminars to develop a greater appreciation of the topics covered and to prepare themselves for the CPA Program examinations.

Students are expected to prepare themselves appropriately for each seminar and be ready to share information, analyse and debate issues pertaining to the week’s topic. Active participation is expected in a range of different learning activities during the seminars.
Assessment

Assessment schedule

<table>
<thead>
<tr>
<th>Task</th>
<th>Value %</th>
<th>Date Due</th>
<th>Unit Learning Outcome(s) Assessed</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Quiz</td>
<td>30 percent</td>
<td>Week: 4&lt;br&gt;Day: Friday&lt;br&gt;Time: 6pm</td>
<td>1,2,3</td>
</tr>
<tr>
<td>2 Test</td>
<td>50 percent</td>
<td>Week: 10&lt;br&gt;Day: Wednesday&lt;br&gt;Time: 6pm</td>
<td>2,3,4</td>
</tr>
<tr>
<td>3 Assignment</td>
<td>20 percent</td>
<td>Week: 14&lt;br&gt;Day: Wednesday&lt;br&gt;Time: 12 noon</td>
<td>1,4</td>
</tr>
</tbody>
</table>

Detailed information on assessment tasks

1. The quiz will be held on **Friday, 26th August 2016 from 6pm**. The venue for the quiz will be advised in class. This will be a 2-hour assessment, with 10 minutes reading time. This assessment is based on a case study that will be made available on Blackboard under the Assessment tab on Monday, 22nd August 2016. Students are advised to read the case carefully. All questions for the quiz will be based on the case study and will be derived from the concepts covered from Module 1 to Module 3. The questions will only be revealed at the time of this assessment.

   This is an **OPEN BOOK** assessment as per CPA examinations and students are advised to prepare adequately for this.

   More information will be provided during the semester.

   Please bring along your student ID and place it on the desk in front of you during the assessment.

2. The test will be held on **Wednesday, 5th October 2016 (to be confirmed based on LT availability) from 6pm**. This will be a 3-hour assessment, with 10 minutes reading time. This assessment is based on case studies that will be made available to students on Friday 30th September 2016. This is the day that CPA Australia releases the case studies for the CPA Program unit - Global Strategy and Leadership. Students who are CPA candidates may receive this earlier and if so, all students will also be given earlier access to the case studies.

   All questions for the test will be based on the case studies and will be derived from the concepts covered from Modules 1 to 7. The questions will only be revealed at the test.

   This is an **OPEN BOOK** assessment as per CPA examinations and students are advised to prepare adequately for this.

   More information will be provided during the semester.

   Please bring along your student ID and place it on the desk in front of you during the test.

3. The assignment is due on **Wednesday, 2nd November 2016 at 12 noon**. The assignment must be done individually and must be submitted through **TURNITIN** on Blackboard. **No other forms of submission will be accepted.**

   The assignment, assessment requirements and guidance for the assignment will be made available in the Assessments tab on Blackboard from 8th August 2016.

   See below for Plagiarism policy.

University policy on late submission applies. Please see below. Extensions to the due date will only be considered by the Unit Co-ordinator (Dr Kenneth Ke) and will be granted only in extreme circumstance. Applications for extensions must be received prior to the due date and be accompanied by supporting evidence. The Application for Assessment Extension form can be found on this webpage: http://students.curtin.edu.au/administration/forms.cfm
Pass requirements
To pass this unit you must:
1. receive an overall grade of 5 or above and a mark greater than or equal to 50; AND,
2. have attempted all assessment tasks.

Fair assessment through moderation
Moderation describes a quality assurance process to ensure that assessments are appropriate to the learning outcomes, and that student work is evaluated consistently by assessors. Minimum standards for the moderation of assessment are described in the Assessment and Student Progression Manual, available from policies.curtin.edu.au/policies/teachingandlearning.cfm

Late assessment policy
This ensures that the requirements for submission of assignments and other work to be assessed are fair, transparent, equitable, and that penalties are consistently applied.

1. All assessments students are required to submit will have a due date and time specified on this Unit Outline.
2. Students will be penalised by a deduction of ten percent per calendar day for a late assessment submission (eg a mark equivalent to 10% of the total allocated for the assessment will be deducted from the marked value for every day that the assessment is late). This means that an assessment worth 20 marks will have two marks deducted per calendar day late. Hence if it was handed in three calendar days late and given a mark of 16/20, the student would receive 10/20. An assessment more than seven calendar days overdue will not be marked and will receive a mark of 0.

Assessment extension
A student unable to complete an assessment task by/on the original published date/time (eg examinations, tests) or due date/time (eg assignments) must apply for an assessment extension using the Assessment Extension form (available from the Forms page at students.curtin.edu.au/administration/) as prescribed by the Academic Registrar. It is the responsibility of the student to demonstrate and provide evidence for exceptional circumstances beyond the student’s control that prevent them from completing/submitting the assessment task.

The student will be expected to lodge the form and supporting documentation with the unit coordinator before the assessment date/time or due date/time. An application may be accepted up to five working days after the date or due date of the assessment task where the student is able to provide an acceptable explanation as to why he or she was not able to submit the application prior to the assessment date. An application for an assessment extension will not be accepted after the date of the Board of Examiners’ meeting.

Deferred assessments
If your results show that you have been granted a deferred assessment you should immediately check OASIS for details.

Supplementary assessments
Supplementary assessments are not available in this unit.

Reasonable adjustments for students with disabilities/health circumstances likely to impact on studies
A Curtin Access Plan (CAP) is a document that outlines the type and level of support required by a student with a disability or health condition to have equitable access to their studies at Curtin. This support can include alternative exam or test arrangements, study materials in accessible formats, access to Curtin’s facilities and services or other support as discussed with an advisor from Disability Services (disability.curtin.edu.au). Documentation is required from your treating Health Professional to confirm your health circumstances.
If you think you may be eligible for a CAP, please contact Disability Services. If you already have a CAP please provide it to the Unit Coordinator at the beginning of each semester.

Referencing style

The referencing style for this unit is Chicago. More information can be found on this style from the Library web site: http://libguides.library.curtin.edu.au/referencing.

Copyright

© Curtin University. The course material for this unit is provided to you for your own research and study only. It is subject to copyright. It is a copyright infringement to make this material available on third party websites.

Academic Integrity (including plagiarism and cheating)

Any conduct by a student that is dishonest or unfair in connection with any academic work is considered to be academic misconduct. Plagiarism and cheating are serious offences that will be investigated and may result in penalties such as reduced or zero grades, annulled units or even termination from the course.

Plagiarism occurs when work or property of another person is presented as one’s own, without appropriate acknowledgement or referencing. Submitting work which has been produced by someone else (e.g. allowing or contracting another person to do the work for which you claim authorship) is also plagiarism. Submitted work is subjected to a plagiarism detection process, which may include the use of text matching systems or interviews with students to determine authorship.

Cheating includes (but is not limited to) asking or paying someone to complete an assessment task for you or any use of unauthorised materials or assistance during an examination or test.

From Semester 1, 2016, all incoming coursework students are required to complete Curtin’s Academic Integrity Program (AIP). If a student does not pass the program by the end of their first study period of enrolment at Curtin, their marks will be withheld until they pass. More information about the AIP can be found at: https://academicintegrity.curtin.edu.au/students/AIP.cfm

Refer to the Academic Integrity tab in Blackboard or academicintegrity.curtin.edu.au for more information, including student guidelines for avoiding plagiarism.

Information and Communications Technology (ICT) Expectations

Curtin students are expected to have reliable internet access in order to connect to OASIS email and learning systems such as Blackboard and Library Services.

You may also require a computer or mobile device for preparing and submitting your work.

For general ICT assistance, in the first instance please contact OASIS Student Support: oasisapps.curtin.edu.au/help/general/support.cfm

For specific assistance with any of the items listed below, please contact The Learning Centre: life.curtin.edu.au/learning-support/learning_centre.htm

- Using Blackboard, the I Drive and Back-Up files
- Introduction to PowerPoint, Word and Excel
Additional information

The Curtin Accounting Facebook page will also contain much information that may be of use to you, including careers information.

Please sign up if you are on Facebook and join in the community!

http://www.facebook.com/CurtinAccounting

Communicating with the Unit Coordinator

Please be advised that this unit runs in multiple locations with numerous students. The unit coordinator is also responsible for multiple units. Therefore, if you require the unit coordinator to respond to your emails in a timely manner (typically within 24 hours), then please ensure that you provide the necessary information in your email. The necessary information includes your name, student id, and location where you are taking this unit. In the subject field of the email, please indicate that the email refers to this unit, ie CPA Accounting Capstone.

Failure to provide the necessary information would mean that a response to your email would be delayed, and this could be up to a week, as the unit coordinator would then have to work out who you are and where you are from.

Thank you for your cooperation.

Enrolment

It is your responsibility to ensure that your enrolment is correct - you can check your enrolment through the eStudent option on OASIS, where you can also print an Enrolment Advice.

Student Rights and Responsibilities

It is the responsibility of every student to be aware of all relevant legislation, policies and procedures relating to their rights and responsibilities as a student. These include:

- the Student Charter
- the University's Guiding Ethical Principles
- the University’s policy and statements on plagiarism and academic integrity
- copyright principles and responsibilities
- the University’s policies on appropriate use of software and computer facilities

Information on all these things is available through the University's "Student Rights and Responsibilities" website at: students.curtin.edu.au/rights.

Student Equity

There are a number of factors that might disadvantage some students from participating in their studies or assessments to the best of their ability, under standard conditions. These factors may include a disability or medical condition (e.g. mental illness, chronic illness, physical or sensory disability, learning disability), significant family responsibilities, pregnancy, religious practices, living in a remote location or another reason. If you believe you may be unfairly disadvantaged on these or other grounds please contact Student Equity at eesj@curtin.edu.au or go to http://eesj.curtin.edu.au/student_equity/index.cfm for more information.

You can also contact Counselling and Disability services: http://www.disability.curtin.edu.au or the Multi-faith services: http://life.curtin.edu.au/health-and-wellbeing/about_multifaith_services.htm for further information.

It is important to note that the staff of the university may not be able to meet your needs if they are not informed of your individual circumstances so please get in touch with the appropriate service if you require assistance. For general wellbeing concerns or advice please contact Curtin's Student Wellbeing Advisory Service at: http://life.curtin.edu.au/health-and-wellbeing/student_wellbeing_service.htm
Recent unit changes

Students are encouraged to provide unit feedback through eVALUate, Curtin's online student feedback system. For more information about eVALUate, please refer to evaluate.curtin.edu.au/info/.

To view previous student feedback about this unit, search for the Unit Summary Report at https://evaluate.curtin.edu.au/student/unit_search.cfm. See https://evaluate.curtin.edu.au/info/dates.cfm to find out when you can eVALUate this unit.

Recent changes to this unit include:

1. Updated materials
<table>
<thead>
<tr>
<th>Wk</th>
<th>Week beginning</th>
<th>Seminar</th>
<th>Discussion</th>
<th>Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td></td>
<td>Orientation Week</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>1st August, 2016</td>
<td>Module 1: An introduction to strategy and leadership</td>
<td>ConQ / Pacific Brands</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>8th August, 2016</td>
<td>Module 2: Understanding the external environment</td>
<td>ConQ</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>15th August, 2016</td>
<td>Module 3: Understanding the internal environment</td>
<td>ConQ</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>22nd August, 2016</td>
<td>Module 4: Product and market development</td>
<td>ConQ</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Friday, 26th August, 2016</td>
<td></td>
<td>Quiz</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>25th August, 2016</td>
<td>Semester break</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>5th September, 2016</td>
<td>Module 5: Developing the strategy</td>
<td>ConQ</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>12th September, 2016</td>
<td>Module 6: Strategy implementation</td>
<td>ConQ / Pacific Brands</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>19th September, 2016</td>
<td>Module 7: Leadership and decision making</td>
<td>ConQ / Pacific Brands</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>26th September, 2016</td>
<td>Semester break</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>3rd October, 2016</td>
<td>Test</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>10th October, 2016</td>
<td>Feedback session (CPA candidates only)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>17th October, 2016</td>
<td>Feedback session and assignment preparation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>24th October, 2016</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>31st October, 2016</td>
<td>Assignment due on Wednesday, 2nd November 2016 at 12 noon WAST.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>7th November, 2016</td>
<td>Study Week</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>14th November, 2016</td>
<td>Exams Week 1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>21st November, 2016</td>
<td>Exams Week 2</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>