

ACC210 Financial Accounting

School: School of Business and Creative Industries

2026 | Trimester 2

UniSC Sunshine Coast
UniSC Moreton Bay

**BLENDED
LEARNING**

Most of your course is on campus but you may be able to do some components of this course online.

Online

ONLINE

You can do this course without coming onto campus, unless your program has specified a mandatory onsite requirement.

Please go to unisc.edu.au for up to date information on the teaching sessions and campuses where this course is usually offered.

1. What is this course about?

1.1. Description

This course is structured to enable you to complete financial accounting tasks with reference to the professional, legislative and theoretical framework of accounting. Completion of the course should enable you to demonstrate knowledge of the 'regulatory' environment within which accounting procedures and reporting practices operate. Financial Accounting is a key course for students who wish to pursue a career in professional accounting. Topics covered include accounting conceptual framework; accounting for non-current assets and intangibles; cash flow statements; financial statement analysis; and accounting for leases.

1.2. How will this course be delivered?

ACTIVITY	HOURS	BEGINNING WEEK	FREQUENCY
BLENDED LEARNING			
Learning materials – Interactive online learning activities.	1hr	Week 1	12 times
Tutorial/Workshop 1 – Scheduled face to face workshops.	2hrs	Week 1	12 times
ONLINE			
Learning materials – Interactive online learning activities.	1hr	Week 1	12 times
Tutorial/Workshop 1 – Scheduled online workshops (Recorded).	2hrs	Week 1	12 times

1.3. Course Topics

- Accounting regulation and the conceptual framework
- Fair value measurement
- Property, plant and equipment
- Intangible assets
- Provisions, contingent liabilities and contingent assets
- Employee benefits
- Leases
- Revenue
- Statement of Cash Flows
- Accounting policies and other disclosures
- Operating segments
- Related party disclosures
- Revision

2. What level is this course?

200 Level (Developing)

Building on and expanding the scope of introductory knowledge and skills, developing breadth or depth and applying knowledge and skills in a new context. May require pre-requisites where discipline specific introductory knowledge or skills is necessary. Normally, undertaken in the second or third full-time year of an undergraduate programs.

3. What is the unit value of this course?

12 units

4. How does this course contribute to my learning?

COURSE LEARNING OUTCOMES	GRADUATE QUALITIES MAPPING	PROFESSIONAL STANDARD MAPPING *
On successful completion of this course, you should be able to...	Completing these tasks successfully will contribute to you becoming...	Association to Advance Collegiate Schools of Business
1 Understand and interpret commerce-related knowledge and information and apply such knowledge and information to regional, national and/or global business situations and decision making.	Knowledgeable	PC3, PC3.1, PC6.2
2 Use critical thinking to identify, analyse and solve problems in diverse areas of commerce.	Creative and critical thinker	PC3, PC3.1, PC6.2
3 Demonstrate effective communication skills in a financial accounting context.	Empowered	PC1.1

* Competencies by Professional Body

CODE	COMPETENCY
ASSOCIATION TO ADVANCE COLLEGIATE SCHOOLS OF BUSINESS	
PC1.1	Written Communication
PC3	Creative and Critical Thinking
PC3.1	Problem Solving
PC6.2	Discipline Knowledge

5. Am I eligible to enrol in this course?

Refer to the [UniSC Glossary of terms](#) for definitions of “pre-requisites, co-requisites and anti-requisites”.

5.1. Pre-requisites

ACC106

5.2. Co-requisites

Not applicable

5.3. Anti-requisites

Not applicable

5.4. Specific assumed prior knowledge and skills (where applicable)

Basic financial accounting knowledge acquired in ACC106

5.5. Microcredential Information

Not applicable

6. How am I going to be assessed?

6.1. Grading Scale

Standard Grading (GRD)

High Distinction (HD), Distinction (DN), Credit (CR), Pass (PS), Fail (FL).

6.2. Details of early feedback on progress

Formative feedback will be provided through opportunities to discuss, in face to face workshops and in online workshops,

6.3. Assessment tasks

DELIVERY MODE	TASK NO.	ASSESSMENT PRODUCT	INDIVIDUAL OR GROUP	WEIGHTING %	WHAT IS THE DURATION / LENGTH?	WHEN SHOULD I SUBMIT?	WHERE SHOULD I SUBMIT IT?
All	1	Quiz/zes	Individual	20%	1 hour	Week 5	Online Test (Quiz)
All	2	Case Study	Individual	50%	2,000 words	Week 8	Online Assignment Submission with plagiarism check
All	3	Oral	Individual	30%	10 minutes	Exam Period	Online Submission

All - Assessment Task 1: Online Test

GOAL:	To provide students with interim feedback on their progress in the course and to assess their understanding of the learning material.																
PRODUCT:	Quiz/zes																
AUTHORSHIP STATEMENT:																	
FORMAT:	Students are required to complete a 1-hour online quiz covering the learning materials in Topics 1 to 4. Further details will be provided in the assessment area on Canvas.																
CRITERIA:	<table border="1"> <thead> <tr> <th>No.</th> <th></th> <th>Learning Outcome assessed</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Demonstrates knowledge of fundamental financial accounting principles and concepts.</td> <td>1 2</td> </tr> <tr> <td>2</td> <td>Identifies appropriate approaches to questions and provide accurate solutions.</td> <td>1 2</td> </tr> <tr> <td>3</td> <td>Communicates answers clearly using correct and relevant accounting terminology.</td> <td>1 3</td> </tr> <tr> <td>4</td> <td>Completes all questions within the allocated one-hour timeframe.</td> <td>3</td> </tr> </tbody> </table>	No.		Learning Outcome assessed	1	Demonstrates knowledge of fundamental financial accounting principles and concepts.	1 2	2	Identifies appropriate approaches to questions and provide accurate solutions.	1 2	3	Communicates answers clearly using correct and relevant accounting terminology.	1 3	4	Completes all questions within the allocated one-hour timeframe.	3	
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2	Identifies appropriate approaches to questions and provide accurate solutions.	1 2															
3	Communicates answers clearly using correct and relevant accounting terminology.	1 3															
4	Completes all questions within the allocated one-hour timeframe.	3															
GENERIC SKILLS:	Communication, Problem solving, Organisation																

All - Assessment Task 2: Case Study Report

GOAL:	To use critical thinking to identify, analyse and solve financial accounting problems through interpretation and application of commerce-related knowledge and information.	
PRODUCT:	Case Study	
AUTHORSHIP STATEMENT:		
FORMAT:	Students are required to prepare a 2,000-word case study report covering several financial accounting topics. More information on the requirements for the report will be provided on Canvas.	
CRITERIA:	No.	Learning Outcome assessed
	1	Demonstrates the ability to apply relevant financial accounting theory to real-world business scenarios. 1 2
	2	Provides a logical, thorough, and critical analysis of the case, identifying key issues and their implications. 1 2
	3	Evaluates alternative solutions and justifies decisions using appropriate accounting reasoning and evidence. 2
	4	Supports analysis with correct application of accounting standards. 2
	5	Presents findings in a clear, structured, and professional format using precise accounting terminology. 3
GENERIC SKILLS:	Communication, Problem solving, Organisation, Information literacy	

All - Assessment Task 3: Recorded presentation

GOAL:	To develop and demonstrate knowledge of financial accounting and oral communication skills.	
PRODUCT:	Oral	
AUTHORSHIP STATEMENT:		
FORMAT:	Students are required to prepare a recorded oral presentation. This presentation includes a 10-minute recorded audio and video component covering several financial accounting topics. Further details on the presentation requirements will be provided on Canvas.	
CRITERIA:	No.	Learning Outcome assessed
	1	Demonstrates a clear understanding of the topic with accurate and relevant information. 1
	2	Provides logical, well-reasoned arguments and shows the ability to analyse and evaluate key issues. 1 2
	3	Speaks clearly and confidently, using appropriate pacing, tone, and professional language. 3
	4	Maintains audience interest through effective eye contact, body language, and interaction. 3
	5	Stays within the allocated time while covering all required aspects of the presentation. 3
GENERIC SKILLS:	Communication, Problem solving, Organisation, Applying technologies	

7. Directed study hours

A 12-unit course will have total of 150 learning hours which will include directed study hours (including online if required), self-directed learning and completion of assessable tasks. Student workload is calculated at 12.5 learning hours per one unit.

8. What resources do I need to undertake this course?

Please note: Course information, including specific information of recommended readings, learning activities, resources, weekly readings, etc. are available on the course Canvas site– Please log in as soon as possible.

8.1. Prescribed text(s) or course reader

You need regular access to the resource(s) below. Many texts are available as ebooks through the [Library](#) at no additional cost.

REQUIRED?	AUTHOR	YEAR	TITLE	EDITION	PUBLISHER
Required	Deegan, C	2020	Financial Accounting	9th Edn.	McGraw Hill

8.2. Specific requirements

Not applicable

9. How are risks managed in this course?

Health and safety risks for this course have been assessed as low. It is your responsibility to review course material, search online, discuss with lecturers and peers and understand the health and safety risks associated with your specific course of study and to familiarise yourself with the University's general health and safety principles by reviewing the [online induction training for students](#), and following the instructions of the University staff.

10. What administrative information is relevant to this course?

10.1. Assessment: Academic Integrity

Academic integrity is the ethical standard of university participation. It ensures that students graduate as a result of proving they are competent in their discipline. This is integral in maintaining the value of academic qualifications. Each industry has expectations and standards of the skills and knowledge within that discipline and these are reflected in assessment.

Academic integrity means that you do not engage in any activity that is considered to be academic fraud; including plagiarism, collusion or outsourcing any part of any assessment item to any other person. You are expected to be honest and ethical by completing all work yourself and indicating in your work which ideas and information were developed by you and which were taken from others. You cannot provide your assessment work to others. You are also expected to provide evidence of wide and critical reading, usually by using appropriate academic references.

In order to minimise incidents of academic fraud, this course may require that some of its assessment tasks, when submitted to Canvas, are electronically checked through Turnitin. This software allows for text comparisons to be made between your submitted assessment item and all other work to which Turnitin has access.

10.2. Assessment: Additional Requirements

Eligibility for Supplementary Assessment

Your eligibility for supplementary assessment in a course is dependent of the following conditions applying:

- (a) The final mark is in the percentage range 47% to 49.4%; and
- (b) The course is graded using the Standard Grading scale

Eligibility for Supplementary Assessment Your eligibility for supplementary assessment in a course is dependent of the following conditions applying: The final mark is in the percentage range 47% to 49.4% The course is graded using the Standard Grading scale You have not failed an assessment task in the course due to academic misconduct

10.3. Assessment: Submission penalties

Late submissions may be penalised up to and including the following maximum percentage of the assessment task's identified value, with weekdays and weekends included in the calculation of days late:

- (a) One day: deduct 5%;
- (b) Two days: deduct 10%;
- (c) Three days: deduct 20%;
- (d) Four days: deduct 40%;
- (e) Five days: deduct 60%;
- (f) Six days: deduct 80%;
- (g) Seven days: A result of zero is awarded for the assessment task.

The following penalties will apply for a late submission for an online examination:

- Less than 15 minutes: No penalty
- From 15 minutes to 30 minutes: 20% penalty
- More than 30 minutes: 100% penalty

10.4. Links to relevant University policy and procedures

For more information on Academic Learning & Teaching categories including:

- Assessment: Courses and Coursework Programs
- Review of Assessment and Final Grades
- Supplementary Assessment
- Central Examinations
- Deferred Examinations
- Student Conduct
- Students with a Disability

For more information, visit <https://www.usc.edu.au/explore/policies-and-procedures#academic-learning-and-teaching>

10.5. Student Charter

UniSC is committed to excellence in teaching, research and engagement in an environment that is inclusive, inspiring, safe and respectful. The [Student Charter](#) sets out what students can expect from the University, and what in turn is expected of students, to achieve these outcomes.

10.6. General Enquiries

For course-specific questions, contact your teaching staff or Course Coordinator.

For other enquiries or to access support, please contact Student Central:

- [UniSC Student Central](#)
- [UniSC Adelaide Student Central](#)