COURSE OUTLINE

ACC221 Company Accounting

School: School of Business and Creative Industries

2026 | Trimester 1

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 designed to impart skills towards the interpretation and application of accounting standards and other statutory requirements reflected in company financial reports. The first section of the course covers specific company reporting issues such as share capital and reserves, company income tax, heritage and biological assets, and the extractive industries. The remaining section of the course concerns company consolidations, investments in associated entities, foreign currency transactions and translating financial statements of foreign operations.

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

Share capital and reserves

Accounting for income taxes

Earnings per share

Accounting for heritage assets and biological assets

Accounting for the extractive industries

Accounting for group structures

Accounting for intragroup transactions

Accounting for non-controlling interests

Revision on consolidations

Accounting for investments in associates

Accounting for foreign currency transactions

Translating financial statements of foreign operations

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 On successful completion of this course, you should be able to...	GRADUATE QUALITIES MAPPING Completing these tasks successfully will contribute to you becoming...	PROFESSIONAL STANDARD MAPPING * Association to Advance Collegiate Schools of Business
1 Critically analyse and solve a variety of company accounting problems.	Creative and critical thinker	PC3, PC3.1, PC6.2
2 Understand, interpret and apply company accounting knowledge to a range of business situations.	Knowledgeable	PC3, PC3.1, PC6.2
3 Demonstrate effective oral communication skills in a company accounting context.	Empowered	PC1, PC1.2

* Competencies by Professional Body

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

CODE	COMPETENCY
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

ACC210

5.2. Co-requisites

Not applicable

5.3. Anti-requisites

Not applicable

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

Not applicable

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

The course includes weekly formative quizzes on Canvas that provide students with early feedback on their progress.

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	Oral	Individual	30%	10-minutes	Week 5	Online Submission
All	2	Oral	Individual	30%	10-minutes	Week 10	Online Submission
All	3	Report	Individual	40%	2,000 words	Exam Period	Online Assignment Submission with plagiarism check

All - Assessment Task 1: Recorded presentation 1

GOAL:	To develop and demonstrate knowledge of company accounting as well as 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 company accounting topics. Further details on the presentation requirements will be provided on Canvas.
CRITERIA:	

No.		Learning Outcome assessed
1	Demonstration of ability to interpret company accounting knowledge and applying to practical scenarios to make decisions and solve problems correctly.	1 2
2	Apply effective oral communication skills to solve problems in a company accounting context.	3

GENERIC SKILLS:	Communication, Problem solving, Applying technologies

All - Assessment Task 2: Recorded presentation 2

GOAL:	To develop and demonstrate knowledge of company accounting as well as 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 company accounting topics. Further details on the presentation requirements will be provided on Canvas.
CRITERIA:	

No.		Learning Outcome assessed
1	Demonstration of ability to interpret company accounting knowledge and applying to practical scenarios to make decisions and solve problems correctly.	1 2
2	Apply effective oral communication skills to solve problems in a company accounting context.	3

GENERIC SKILLS:	Communication, Problem solving, Applying technologies

All - Assessment Task 3: Business report

GOAL:	The goal of the business report is to provide students with an opportunity to demonstrate their understanding and application of the material covered in consolidated financial statements.
PRODUCT:	Report
AUTHORSHIP STATEMENT:	
FORMAT:	Students are required to prepare a 2,000-word business report covering several company accounting topics. More information on the requirements for the business report will be provided on Canvas.
CRITERIA:	**No.** — **Learning Outcome assessed** 1 Solution of several company accounting problems — 1 2 Application of company accounting knowledge to several practical scenarios — 2
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 Ed.	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

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