

■ I **didn't try very hard**
in some first-year
subjects

ACCOUNTING

Clear future

Personal interest

MANAGEMENT
AND
MARKETING

???

What's in it for me?

I didn't see the value

So, I didn't do the learning

Fast forward to 2002 – Big 4 to academia



Years later when I walked into a first-year
accounting classroom

I saw myself

Is this a student
problem?

No - this is a design
challenge

THE REALITY

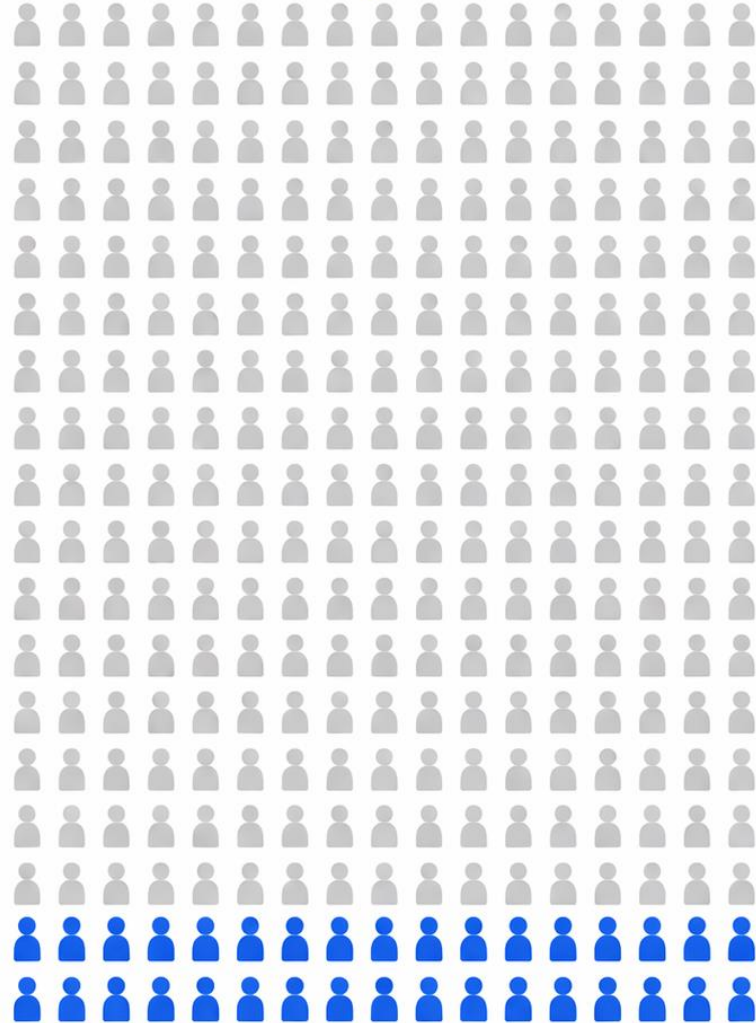
1600 first-year students

A large cohort.
A wide range of goals.
Only a small fraction
will **major in accounting.**

 **92%** | 1,472 students
NOT majoring in accounting

 **8%** | 128 students
WILL major in accounting

↙ EACH PERSON = 10 STUDENTS



8%
(128 students)
will major in
accounting

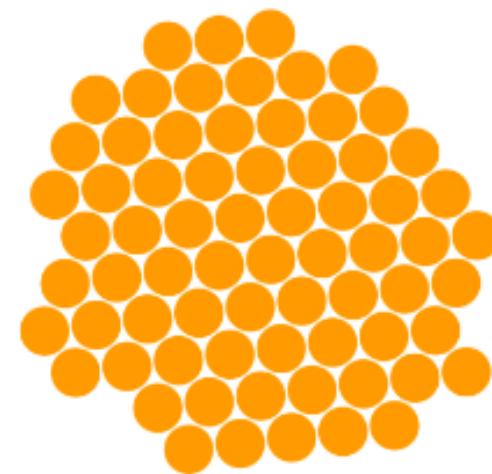
Do you think that this subject will be INTERESTING?



37% Yes



20% No



43% Unsure





VALUES

What are we
really teaching?



1. Learning matters

Especially now

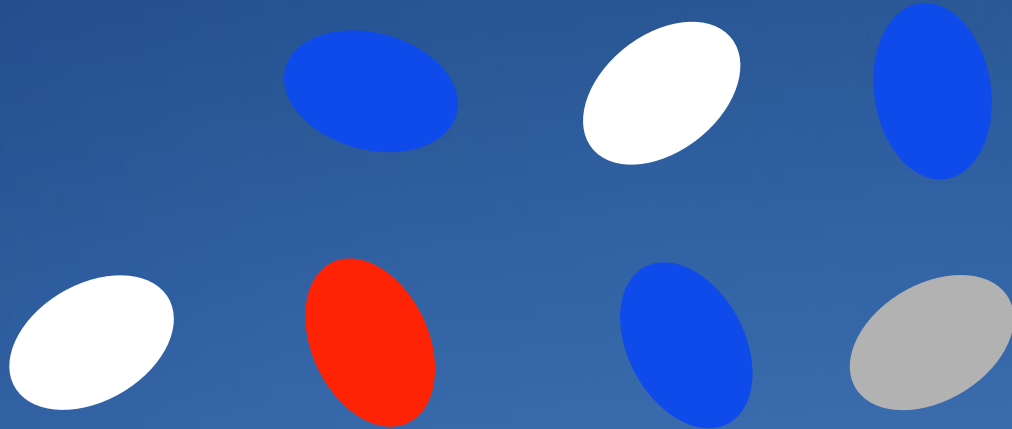
2. The purpose of university

Credentiailling?
More?



3. Values of the UTS Business School

a socially-committed business school focused on developing and sharing knowledge for an innovative, sustainable, prosperous economy in a fairer world



Translating **VALUES** to **PRACTICE** through **DESIGN**

RESOURCES FOR LEARNING

Challenge

Access to learning resources like textbooks isn't always equal

Design

Open textbooks that represent the diversity in your cohort

Audiobook

Impact

Greater engagement with base learning resources

Students come to class more prepared

Access changes who succeeds

IS THIS CONTENT ASSESSABLE?

Challenge

Assessment tasks drive student learning

If students don't see relevance in the task – they won't engage authentically in learning

Design

Reflection assessment task to help build **intrinsic motivation** and understand **why accounting is relevant** to them

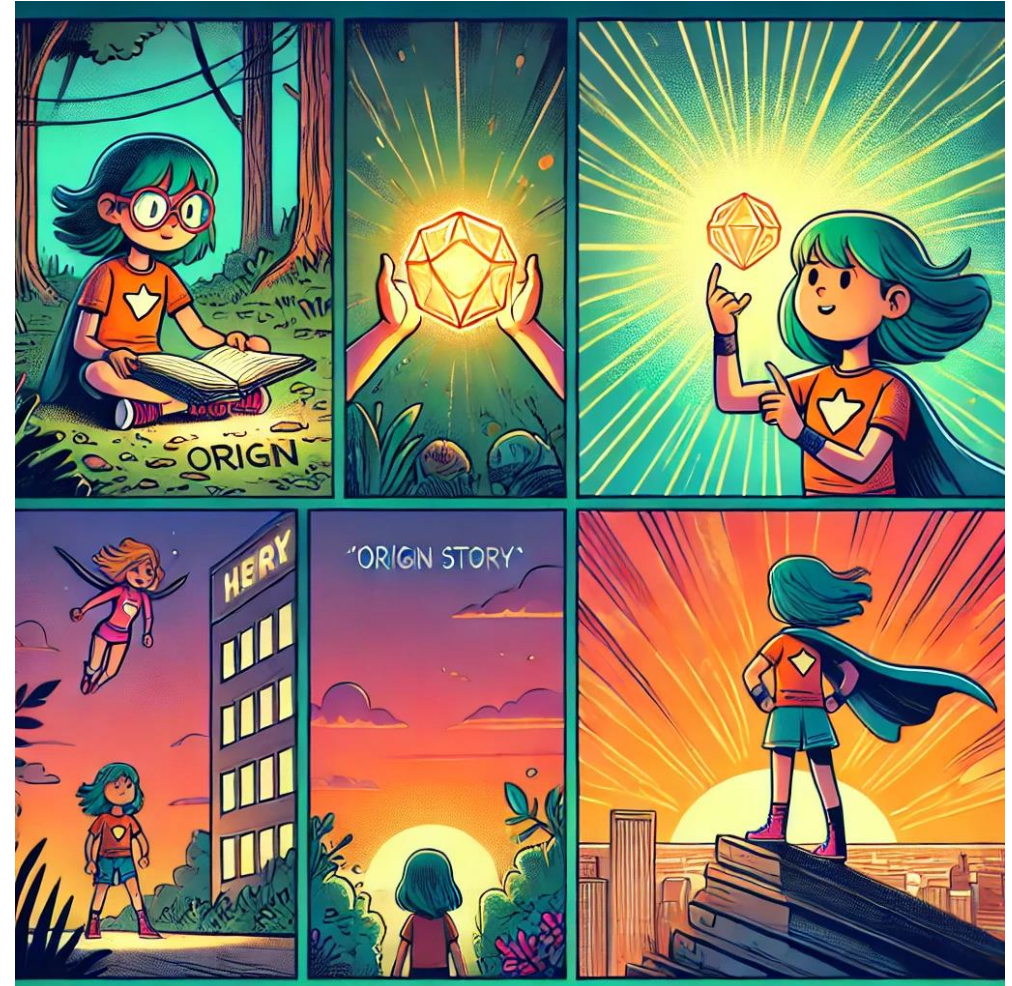
Show clear linkages between learning activities and assessment

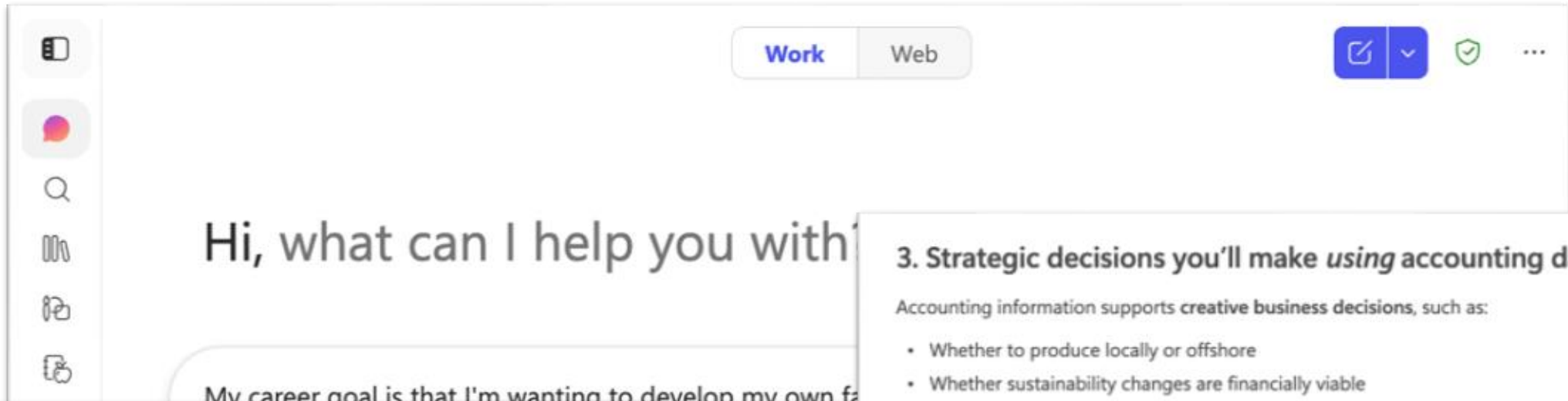
Impact

Learning activities that include failure and growth help demonstrate that hard learning is good

Reflection writing assignment

1. **Description** of your career aspirations and goals (estimate 1 paragraph)
2. **Discussion** of your feelings related to your goals, any external pressures, any insights that came from the careers activities and any feelings related to the study of accounting (estimate 1 small paragraph)
3. **Research and evaluation** - conduct some research into your current career goal. Describe what interaction you think you will have with accountants and/or accounting information (estimate 1 long or 2 shorter paragraphs)
4. **Conclusions** - identify the grade you want to achieve in AAA and identify strategies you will employ to achieve your desired grade in the subject (estimate 1 paragraph)





1. Working with accountants (the people)

As a fashion label owner, accountants become **key collaborators**, not just "nu

You're likely to work with accountants to:

- **Set up your business**
Choosing a business structure (sole trader, company), registering for GST,
- **Prepare financial statements**
Profit & loss statements, balance sheets, and cash flow reports that show making money. [resulte](#)
- **Manage tax and compliance**
GST, payroll tax (if you hire staff), income tax and reporting deadlines.
- **Budget and forecast**
Planning future collections, runway events, pop-ups, or e-commerce expa
- **Advise on scaling**
When you're deciding whether you can afford a second collection, overse distribution. [sdmayer](#)

✔ **Key point:** Accountants help you protect creativity by making sure the bu

2. Accounting information you'll use

Even if you outsource bookkeeping, you will still read, decisions.

a. Costing each garment (core to fashion)

You'll rely heavily on **product costing** information, inc

- Fabric and trims
- Manufacturing and sampling
- Freight, duties, packaging
- Photography, marketing, and distribution

This information feeds into **Cost of Goods Sold (COG**

- Pricing decisions
- Profit margins per item
- Which designs are worth repeating or discontinui

👉 This is one of the *most important* accounting intera

3. Strategic decisions you'll make *using* accounting data

Accounting information supports **creative business decisions**, such as:

- Whether to produce locally or offshore
- Whether sustainability changes are financially viable
- Whether to expand into wholesale, online, or international markets
- How many pieces to produce per style (avoiding overproduction). [Re: Fast fashion vs Zer...](#)

Accountants don't decide these things for you — **they give you evidence** so you can decide confidently.

4. Why accounting literacy matters (even if you hire experts)

You don't need to be an accountant — but you *do* need to:

- Understand the **story behind the numbers**
- Ask good questions
- Spot red flags early

Fashion founders who understand accounting:

- Negotiate better with manufacturers
- Price confidently
- Scale sustainably
- Avoid common startup failures. [whitelabelaccounting](#)

PEER MENTORING AS AN ANCHOR

Challenge

“What would my subject coordinator know about study and young people today?”

OK ... boomer attitude

We want students to see the value of working hard

Design

Within curriculum peer mentoring

Volunteer mentors attend tutorials and support students

Mentors are trained in an empathy-based approach, and model the practice we want to see

Impact

Students hear lived experiences and develop connections

Mentors develop communication and leadership skills



Helena Wu  · 1st

5d ...

Marketing & Analytics @ UTS

Mentoring for the last 2 years has been one of my most fulfilling experiences at UTS and I'm so glad to see it create such a positive impact for the community! Thank you to all the people who put in the time and effort to made it happen!

Like  1 | Reply



Julieanne Luu · 1st

5d ...

Institutional Banking @ ANZ | Medical Science & Business (Economics) @ UT...

Such an exciting achievement!! So grateful to have been part of this program which has given me the opportunity to make a impact on students, their university experience and the wider community whilst allowing me to grow as a student too!

Like  1 | Reply



Julia Zuchelkowska  · 1st

5d ...

Student

Really love what this program stands for. Mentoring is such a great way to support others while growing yourself too. Glad to be part of it!

Like | Reply



Alphonsus Salomon · 2nd

5d ...

Finance Major at UTS

I'm glad that I took the opportunity to be a mentor this semester. Not only have I grown as a communicator, but I've also found it fulfilling to help students discover their problem-solving abilities.

Like | Reply

SOCIAL RESPONSIBILITY ISN'T JUST MARKETING

Challenge

How can we actively demonstrate that we are a Business School with the goal of a fairer world?

Design

Interactive excursion – gathering accounting information AND helping the university community

\$5 challenge

Impact

Student awareness of services to support those in need

Giving back to our community

This article is more than 5 months old

A rise in shoplifting has Australian supermarkets ramping up surveillance

Responses to surging retail theft range from covert security to self-checkout cameras and biometric trackers, raising questions about privacy and ethics

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Jonathan Barrett
and Josh Taylor

Sun 10 Sep 2023 10:00
AEST

Share



Food insecurity – it could happen to anyone at any time

Bluebird Pantry - Welfare Initiative

Free essential pantry items for students in need



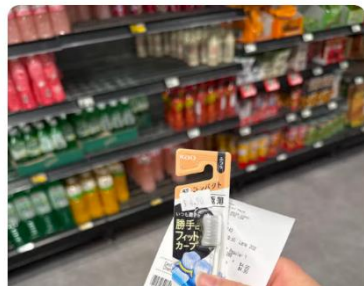
What did you buy with the \$\$?

+

Tissues



brush



Internal control activities - manual controls

+



(Should be closed) unauthorised people can't go in without a vest

Internal control activities - electronic

+



AI camera detects if the item scanned is the same as the checkout area

Control weaknesses

+



Customers can bypass the ai camera by bagging a different pastry chosen in the opaque brown bag.

Bluebird drop off

+



MODERN LEADERSHIP FEATURES TRANSPARENCY

Challenge

Students were frustrated at not receiving feedback on final exams

Staff easily overwhelmed by large cohorts wanting feedback after results are released, or appeals

Design

Front-load feedback into the results release process with a Final Exam Review document

Send each student a personalised email with their performance

Impact

Guess the number of result appeals received with 1600 students

Student: [REDACTED]

Email: [REDACTED]

Good morning [REDACTED] 😊

I hope you've had a relaxing winter break so far. Please find a breakdown of your marks and final result for this subject. You can see your official results in your [MyStudentAdmin portal](#) under the Results tab.

Assessment 1A - Quizzes: 9.063 out of 10

Assessment 1B - Tutorial problems: 21.79 out of 25

Assessment 2 - Reflections: 10.97 out of 15

Assessment 3 - Final exam: 28.43 out of 50

Final result = 70 C *If this result is not what is show on your MyStudentAdmin - please get in touch!*

[Note: Canvas conducts rounding to give final subject marks as whole number]

Your performance gives you a [rank](#) of 567 out of 1705 enrolled students.

Congratulations on making it through the subject 😊 - keep this up next semester! 🍀

FINAL EXAM DETAILED BREAKDOWN

The final exam was broken down into a number of questions. You should review the marks below along with the results review document on Canvas.

Question 1 : 1.0 score out of 4 (transaction recording)

Question 2: 4.0 score out of 4 (CVP calculations)

Question 3: 0.0 score out of 2 (CVP analysis)

Question 4: 3.56 score out of 8 (relevant costing)

Question 5: 2.0 score out of 2 (relevant costing analysis I)

Question 6: 2.0 score out of 2 (relevant costing analysis II)

Question 7: 7.0 score out of 8 (internal controls)

Question 8: 4.0 score out of 8 (budgeting)

Question 9: 4.55 score out of 9 (variance anaysis)

Question 10: 4.0 score out of 4 (variance analysis discussion)

Question 11: 3.0 score out of 4 (social responsibility)

Question 12: 0.0 score out of 6 (financial statements)

TOTAL SCORE FOR THE FINAL EXAM: 34.11 score out of 60 (this is converted to the mark out of 50 you see above).

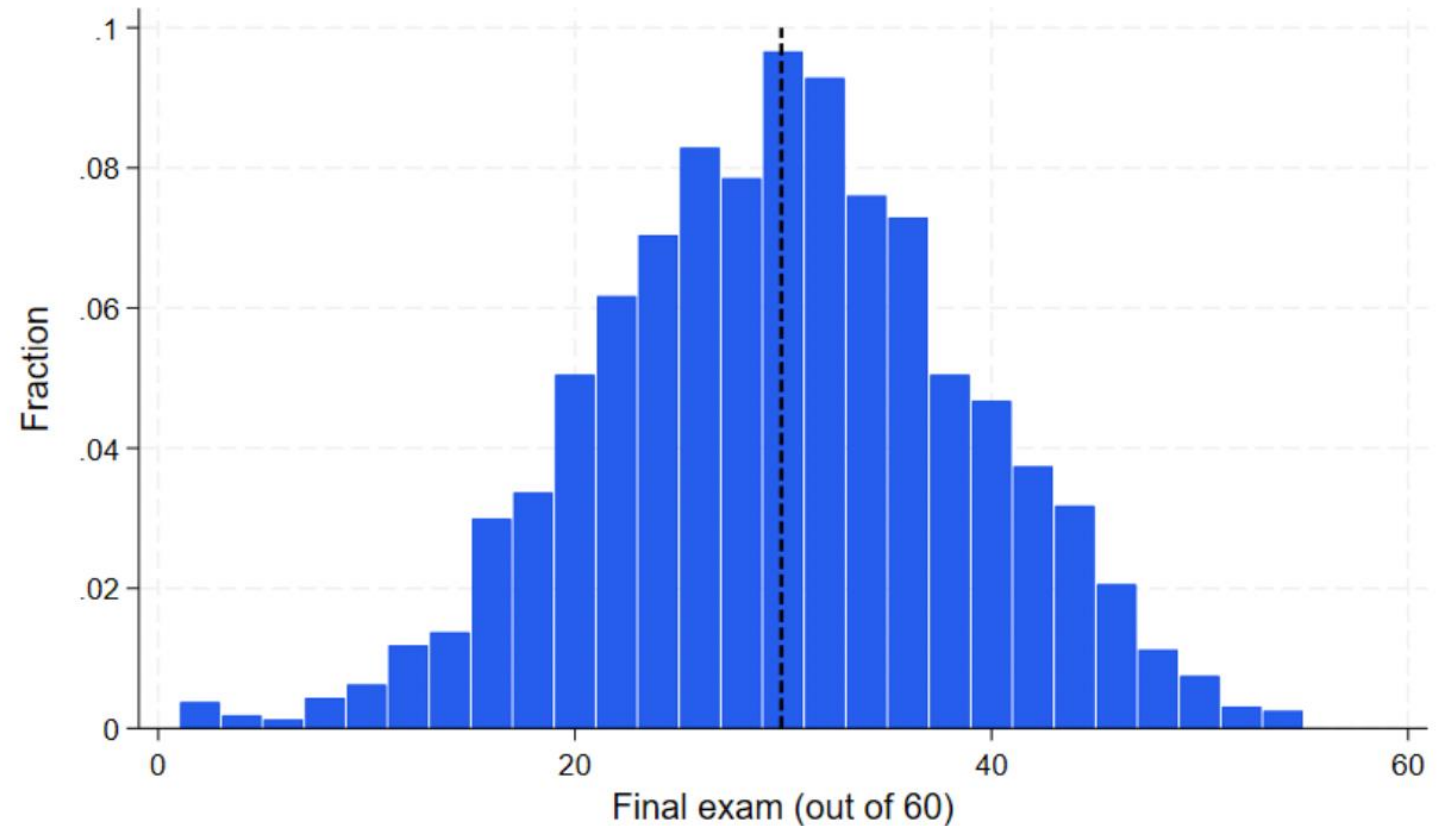
I am happy with the performance of the cohort overall in the final exam as well as the other assessments. The **pass rate is 88%**. This will likely increase once the students who did not sit the final exam

Transparency in grade distributions

Grade	Number of students (% of students)		
	AUTUMN 2025	SPRING 2024 (PRIOR)	AUTUMN 2024 (PRIOR)
HD	34 (2%) ↓	17 (4%) ↓	181 (10%)
D	282 (17%) ↑	56 (13%) ↓	562 (31%)
C	644 (38%) ↑	102 (24%) ↓	551 (31%)
P	531 (31%) ↓	170 (39%) ↑	304 (17%)
Z (fail)	67 (4%) ↓	63 (15%) ↑	100 (5%)
W	139 (8%) -	24 (6%) -	101 (6%)

As you can see – the proportion of students receiving HDs has declined compared to previous semesters. Our analysis indicates that did just as well in the semester assessments but performed lower in the final exam. This is unusual, as the academics testing our final exam noted it was slightly easier than in Autumn 2024 and Spring 2024. Overall, the failure rate is similar to Autumn 2024.

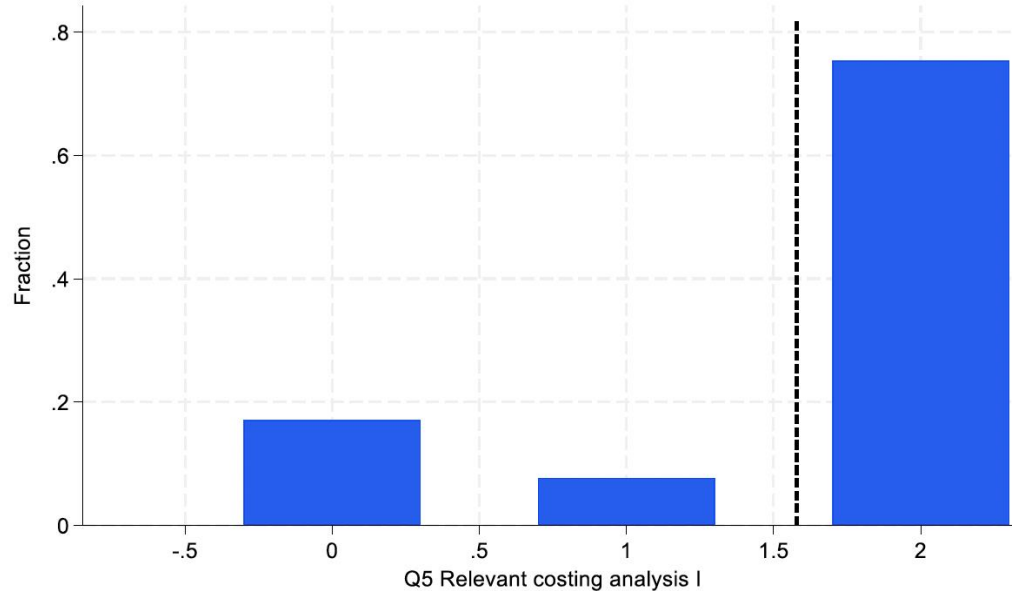
Histogram of overall exam performance



As you can see, the graph above shows a normal distribution, with the average mark almost exactly 50%. We do not mark to a curve, or scale marks or grades. This normal distribution is obtained by carefully designing an exam with easy questions all students can do, some moderate difficulty questions that most students can do, and then difficult questions that only the top students can successfully answer.

Question rating: MODERATE

This question was marked by the teaching team.



Even if you made errors in your Relevant Costing Analysis – the markers used your numbers when evaluating your suggestions. Hence the majority of students received full marks for this question, even when most students had the calculations wrong.

Things students did well	Common mistakes
<ul style="list-style-type: none">The product choice is consistent to the highest net income even when calculation is wrong.	<ul style="list-style-type: none">Failing to include calculations to support your answerStudents focused only on CMR and not the net income.Students recommended two products instead of just one.

Breakdowns for individual questions

- How the question was marked
- Distribution of marks
- Feedback from markers

Content and skills are still critical
But values shape how that content and skills help
our communities



@AMANDALOVESTOAUDIT



Amanda White OAM

Education and assessment strategy,
assessment integrity & student success at sc...



Questions & Discussion