



ACCG8127

Current Issues in Accounting and Corporate Governance

Session 1, In person-scheduled-weekday, North Ryde 2024

Department of Accounting and Corporate Governance

Contents

<u>General Information</u>	2
<u>Learning Outcomes</u>	3
<u>General Assessment Information</u>	3
<u>Assessment Tasks</u>	4
<u>Delivery and Resources</u>	6
<u>Unit Schedule</u>	7
<u>Policies and Procedures</u>	9

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General Information

Unit convenor and teaching staff

Unit Convenor

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Lecturer

Carl Shen

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Moderator

Grant Richardson

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Credit points

10

Prerequisites

(Admission to GradDipAccgPrac or MAccg or MCom or MProfAcc) and ACCG6011

Corequisites

Co-badged status

Unit description

This is an advanced unit in accounting and corporate governance which examines accounting theories and their relationship to a broad range of issues of current concern to both the accounting profession and accounting information users. This unit introduces students to the fundamental elements of research design and enable them to evaluate relevant quantitative and qualitative research methods and principles applicable to accounting. It seeks to develop students' understanding of the contexts in which quantitative research can be undertaken and the ability to analyse, conduct, and evaluate quantitative forms of research. Students are also required to apply commonly used quantitative methods and techniques to collect and analyse financial and non-financial data, including hypothesis testing. Given the current focus and importance of global convergence of accounting and corporate governance, students are required to examine current issues and problems in complex contexts using social, ethical, economic, political, and global perspectives. Students will be required to analyse relevant scholarly research papers and will be challenged to question the foundations of accounting and corporate governance and to think critically about current issues in accounting.

Important Academic Dates

Information about important academic dates including deadlines for withdrawing from units are available at <https://www.mq.edu.au/study/calendar-of-dates>

Learning Outcomes

On successful completion of this unit, you will be able to:

ULO1: Demonstrate an advanced level of theoretical accounting knowledge and critically apply knowledge in a range of contexts.

ULO2: Explain the role of statistical analysis for decision making and evaluate relevant quantitative and qualitative research methods and principles applicable to accounting.

ULO3: Apply commonly used quantitative methods and techniques to collect and analyse financial and non-financial data, including hypothesis testing.

ULO4: Conduct independent research and utilise relevant statistical techniques to collect data, analyse, interpret, and present the results of the data analysis.

ULO5: Demonstrate communication skills relevant to an appropriate professional environment.

General Assessment Information

Class Test and Research Report

Submission: Attendance is compulsory.

Extension: No extension will be granted unless an application is approved under the Special Consideration Policy in accordance with the University rules.

Penalties: Zero mark for non-submission. Unless an application for Special Consideration has been submitted and approved, a 5% penalty (of the total possible mark) will be applied each day a written assessment is not submitted, up until the 7th day (including weekends). After the 7th day, a grade of '0' will be awarded even if the assessment is submitted. Submission time for all written assessments is set at 11.55pm. A 1-hour grace period is provided to students who experience a technical concern. For any late submissions of time-sensitive tasks, such as scheduled tests, exams, performance assessments, and/or scheduled practical assessments/labs, students need to submit an application for Special Consideration.

Final Exam

Submission: Attendance is compulsory

Extension: The only exception to not sitting an examination at the designated time is because of documented illness or unavoidable disruption. In these circumstances you may wish to consider applying for Special Consideration in accordance with the University rules.

Penalties: Students who miss this exam will score zero marks. If a Supplementary Examination is granted as a result of the Special Consideration Policy the examination will be scheduled after

the conclusion of the official examination period. To pass the unit students must achieve an overall passing grade in their overall assessment as per the University policy. If a Supplementary Examination is granted as a result of the Special Consideration Policy the examination will be scheduled as per the Supplementary Examination timetable of the Business School. Please note that the supplementary examination will be of the similar format as the final examination.

Assessment Tasks

Name	Weighting	Hurdle	Due
Quantitative Analysis and Reporting	20%	No	Week 7
Written Quiz	10%	No	Week 4
Final Examination	50%	No	University Examination Period
Research Report	20%	No	Week's 9-12

Quantitative Analysis and Reporting

Assessment Type ¹: Report

Indicative Time on Task ²: 30 hours

Due: **Week 7**

Weighting: **20%**

This assessment will provide students with raw data in accounting discipline to analyse and to write an analytical report in response to the given research questions. More information will be provided on iLearn.

Due: Week 7

On successful completion you will be able to:

- Apply commonly used quantitative methods and techniques to collect and analyse financial and non-financial data, including hypothesis testing.
- Conduct independent research and utilise relevant statistical techniques to collect data, analyse, interpret, and present the results of the data analysis.
- Demonstrate communication skills relevant to an appropriate professional environment.

Written Quiz

Assessment Type ¹: Quiz/Test

Indicative Time on Task ²: 15 hours

Due: **Week 4**

Weighting: **10%**

Short test will be conducted during class time. The test will be held early in the session and serve as an early diagnostic assessment of student performance in topics covered over the first few weeks.

Due: Week 4

On successful completion you will be able to:

- Demonstrate an advanced level of theoretical accounting knowledge and critically apply knowledge in a range of contexts.
- Explain the role of statistical analysis for decision making and evaluate relevant quantitative and qualitative research methods and principles applicable to accounting.
- Demonstrate communication skills relevant to an appropriate professional environment.

Final Examination

Assessment Type **1**: Examination

Indicative Time on Task **2**: 25 hours

Due: **University Examination Period**

Weighting: **50%**

A two-hour examination will be held during the University Examination period.

On successful completion you will be able to:

- Demonstrate an advanced level of theoretical accounting knowledge and critically apply knowledge in a range of contexts.
- Explain the role of statistical analysis for decision making and evaluate relevant quantitative and qualitative research methods and principles applicable to accounting.
- Demonstrate communication skills relevant to an appropriate professional environment.

Research Report

Assessment Type **1**: Report

Indicative Time on Task **2**: 30 hours

Due: **Week's 9-12**

Weighting: **20%**

Research topics will be assigned and are designed to effectively enhance research skills and help students learn to synthesise, analyse and interpret information using appropriate disciplinary content and methodology. More information will be provided on iLearn.

Due: Week's 9-12

On successful completion you will be able to:

- Demonstrate an advanced level of theoretical accounting knowledge and critically apply knowledge in a range of contexts.
- Apply commonly used quantitative methods and techniques to collect and analyse financial and non-financial data, including hypothesis testing.
- Conduct independent research and utilise relevant statistical techniques to collect data, analyse, interpret, and present the results of the data analysis.
- Demonstrate communication skills relevant to an appropriate professional environment.

¹ If you need help with your assignment, please contact:

- the academic teaching staff in your unit for guidance in understanding or completing this type of assessment
- the [Writing Centre](#) for academic skills support.

² Indicative time-on-task is an estimate of the time required for completion of the assessment task and is subject to individual variation

Delivery and Resources

Teaching staff

Unit convenor:

Associate Professor Parmod Chand

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E-mail: parmod.chand@mq.edu.au

Lecturer:

Dr Carl Shen

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Contacting staff

- Consultation times

Staff will be available for consultation; these times will be posted to unit homepage by Week 1 of the session. You are encouraged to seek help at a time that is convenient to you from staff on this unit during their specified consultation hours. In special circumstances, an appointment may be made outside regular consultation hours. Staff will not conduct any consultations by e-mail. You may, however, phone staff during their consultation hours.

- Other ways of contacting staff

The most effective way for students to contact staff is via email. Students experiencing significant difficulties with any topic in the unit are strongly encouraged to seek assistance immediately.

Classes

- There are 3 hours of contact for learning per week consisting of 1 x 3 hour seminar (lecture and tutorial).

Required and Recommended texts and/or materials

We will use case studies and reading materials that link to current and unfolding accounting and corporate governance issues. Students can refer to the current edition of Rankin M., Ferlauto K., McGowan S. and Stanton P. (2018) Contemporary Issues In Accounting (Second Edition) John Wiley and Sons, Milton, Qld. ISBN9780730343530.

Technology Used and Required

You will need basic skills with Microsoft Word, Microsoft Excel and Microsoft PowerPoint. The research report e-copy can be submitted in Word or PDF. You will also be required to access the Internet in order to conduct research and Macquarie University's iLearn teaching facility (refer to the detail contained below in Unit Web Page).

UNIT WEB PAGE

The university's on-line learning site "iLearn" is used to provide announcements, forms, some course materials (including weekly lecture notes) and to submit e-copies of the assignment. Login at <http://learn.mq.edu.au/>

Reading material for this unit is all available on the Library's eReserve. Access to the e-Reserve is made using the student number and password supplied to you by the Library. A link will also be provided on iLearn.

Unit Schedule

SUMMARY OF ACCG 8127 PROGRAM: SESSION 1 - 2024

Week	Commencing	Topic
1	Feb 19	Introduction to accounting theory and the role of statistical analysis for decision making

2	Feb 26	Elements of research design and hypothesis development
3	March 4	Quantitative research methods and techniques to collect and analyse financial and non-financial data
4	March 11	Analysing and reporting of results - data preparation, presentation, reliability, and validity testing (In class test)
5	March 18	Analysis and interpretation of results including hypothesis testing
6	March 25	Qualitative research methods and critical thinking
7	April 1	Capital market research and accounting – use of common quantitative methods in empirical research study (Quantitative Analysis Report)
8	April 8	Behavioural research in accounting – use of surveys and experiments
April 15th to 28th: MID-SESSION BREAK (2 Weeks Break)		
9	April 29	Corporate financial reporting and standard setting (Research reports)
10	May 6	Corporate governance and corporate failure (Research reports)
11	May 13	Sustainability accounting and reporting (Research reports)
12	May 20	International accounting (Research reports)
13	May 27	Week 13 is a revision week

Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central \(https://policies.mq.edu.au\)](https://policies.mq.edu.au). Students should be aware of the following policies in particular with regard to Learning and Teaching:

- [Academic Appeals Policy](#)
- [Academic Integrity Policy](#)
- [Academic Progression Policy](#)
- [Assessment Policy](#)
- [Fitness to Practice Procedure](#)
- [Assessment Procedure](#)
- [Complaints Resolution Procedure for Students and Members of the Public](#)
- [Special Consideration Policy](#)

Students seeking more policy resources can visit [Student Policies \(https://students.mq.edu.au/support/study/policies\)](https://students.mq.edu.au/support/study/policies). It is your one-stop-shop for the key policies you need to know about throughout your undergraduate student journey.

To find other policies relating to Teaching and Learning, visit [Policy Central \(https://policies.mq.edu.au\)](https://policies.mq.edu.au) and use the [search tool](#).

Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: <https://students.mq.edu.au/admin/other-resources/student-conduct>

Results

Results published on platform other than [eStudent](#), (eg. iLearn, Coursera etc.) or released directly by your Unit Convenor, are not confirmed as they are subject to final approval by the University. Once approved, final results will be sent to your student email address and will be made available in [eStudent](#). For more information visit ask.mq.edu.au or if you are a Global MBA student contact globalmba.support@mq.edu.au

Academic Integrity

At Macquarie, we believe [academic integrity](#) – honesty, respect, trust, responsibility, fairness and courage – is at the core of learning, teaching and research. We recognise that meeting the expectations required to complete your assessments can be challenging. So, we offer you a range of resources and services to help you reach your potential, including free [online writing and maths support](#), [academic skills development](#) and [wellbeing consultations](#).

Student Support

Macquarie University provides a range of support services for students. For details, visit <http://students.mq.edu.au/support/>

The Writing Centre

The [Writing Centre](#) provides resources to develop your English language proficiency, academic writing, and communication skills.

- [Workshops](#)
- [Chat with a WriteWISE peer writing leader](#)
- [Access StudyWISE](#)
- [Upload an assignment to Studiosity](#)
- [Complete the Academic Integrity Module](#)

The Library provides online and face to face support to help you find and use relevant information resources.

- [Subject and Research Guides](#)
- [Ask a Librarian](#)

Student Services and Support

Macquarie University offers a range of [Student Support Services](#) including:

- [IT Support](#)
- [Accessibility and disability support](#) with study
- Mental health [support](#)
- [Safety support](#) to respond to bullying, harassment, sexual harassment and sexual assault
- [Social support including information about finances, tenancy and legal issues](#)
- [Student Advocacy](#) provides independent advice on MQ policies, procedures, and processes

Student Enquiries

Got a question? Ask us via [AskMQ](#), or contact [Service Connect](#).

IT Help

For help with University computer systems and technology, visit http://www.mq.edu.au/about_us/offices_and_units/information_technology/help/.

When using the University's IT, you must adhere to the [Acceptable Use of IT Resources Policy](#). The policy applies to all who connect to the MQ network including students.

Unit information based on version 2024.03 of the [Handbook](#)