



# ACCG927

## Current Issues in Accounting and Corporate Governance

S1 Day 2014

*Dept of Accounting & Corporate Governance*

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## General Information

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E4A 233

Wednesday, 10-12am

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Credit points

4

Prerequisites

(ACCG923 or ACCG862) and (admission to MAcc(Prof) or MAcc(CPA) or MAcc(Prof)MCom)

Corequisites

Co-badged status

### Unit description

This is an advanced unit in financial 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. Given the current focus and importance of global harmonisation and 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 also be required to analyse relevant scholarly research papers. The objective of the unit is for students to critically evaluate accounting theories, governance policies and procedures. Students will use critical analysis skills to evaluate, synthesise and judge through research and essay writing. Research findings are used to underpin all theories. Students will be challenged to question the foundations of accounting and corporate governance and to think critically about current issues in accounting and accountability.

## 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:

Apply and analyse theoretical accounting and corporate governance knowledge and skills to examine accounting and accountability issues and problems.

Able to synthesise, analyse and evaluate relevant theoretical perspectives and articulate clearly well-reasoned solutions and conclusions.

Understand the main ethical issues and the interrelationships and connections between them and professional accounting and corporate governance practices.

Evaluate relevant scholarly publications which specific focus on the importance of professional judgments in accounting and corporate governance.

Demonstrate research skills to articulate clearly well-reasoned solutions and conclusions on topics examined in the unit.

Communicate accounting and corporate governance theories and findings in a research team.

## Assessment Tasks

Name	Weighting	Due
<a href="#">1. Class Tests</a>	20%	Week 4 and Week 10

Name	Weighting	Due
<a href="#">2. Essay</a>	20%	Week 11
<a href="#">3. Presentation</a>	10%	During semester
<a href="#">4. Final Examination</a>	50%	Examination Period

## 1. Class Tests

Due: **Week 4 and Week 10**

Weighting: **20%**

In this unit, the mid-term test has been replaced by two Class Tests in Weeks 4 and 10 (see the Unit Outline for the broad essay topics). The 1<sup>st</sup> Test is worth 10% and the 2<sup>nd</sup> Test is worth 10% and you will be given 60 minutes to write your answer. These are closed book assessment tasks (no resource materials are allowed) under examination conditions. The test questions are based on the relevant chapters in the customised text, the required readings, seminar presentations and class discussions. It is important to note that memorising the lecture outlines is not sufficient to answer the questions. I cannot provide a reliable student workload (in hours) in preparing for the Class Tests, however, you are strongly recommended to spend adequate time to ensure that you are able to analyse, synthesise and evaluate relevant texts and papers. Your preparation for the Class Tests essays requires you to attain the objectives and graduate capabilities specified above. Marking criteria are specified on the rubrics (see Appendices 3 and 4 in iLearn) and you are strongly recommended to examine how marks will be allocated.

The first Class Test in week 4 is an early diagnostic test which will provide you with timely feedback on your performance. Marked class tests will be returned to you in Week 6. You must obtain detailed feedback from your staff member if you fail this test. It is important that you get immediate help and meet your staff member on a regular basis to enhance your chances of success in this unit. Staff members will keep a record of all meetings with students who fail the Class Tests.

**Submission:** Attendance is compulsory.

**Extension:** No extension will be granted without a special consideration application being approved.

**Penalties:** Zero mark for non-submission.

On successful completion you will be able to:

- Apply and analyse theoretical accounting and corporate governance knowledge and skills to examine accounting and accountability issues and problems.
- Able to synthesise, analyse and evaluate relevant theoretical perspectives and articulate clearly well-reasoned solutions and conclusions.

- Understand the main ethical issues and the interrelationships and connections between them and professional accounting and corporate governance practices.
- Demonstrate research skills to articulate clearly well-reasoned solutions and conclusions on topics examined in the unit.

## 2. Essay

Due: **Week 11**

Weighting: **20%**

This component is worth 20% and the hard copy (see other requirements under Assessment and Grading Policy) should be submitted without exception to your lecturer at the commencement of your enrolled class time in week 11. You are required to submit your research argument using the procedures described in the unit guide (see Appendix 1 in iLearn). Marking criteria are specified on the rubric (see Appendix 2 in iLearn) and you are strongly recommended to examine how marks will be allocated. There is no specified estimated student workload in preparing for the research argument. The quality of your research argument will largely depend on you attaining the objectives and graduate capabilities specified in the unit guide.

### **Submission**

The soft copy to be submitted on iLearn (Turnitin) and the hard copy should be submitted without exception to your lecturer at the commencement of your enrolled class time in week 11.

### **Extension**

No extension will be granted. Late submission will be accepted up to 72 hours after the submission deadline.

### **Penalties**

There will be a deduction of 25% of the total available marks made from the total awarded mark for each 24 hour period or part thereof that the submission is late. The penalty does not apply for cases in which an application for special consideration is made and approved.

On successful completion you will be able to:

- Apply and analyse theoretical accounting and corporate governance knowledge and skills to examine accounting and accountability issues and problems.
- Able to synthesise, analyse and evaluate relevant theoretical perspectives and articulate clearly well-reasoned solutions and conclusions.
- Understand the main ethical issues and the interrelationships and connections between them and professional accounting and corporate governance practices.
- Evaluate relevant scholarly publications which specific focus on the importance of professional judgments in accounting and corporate governance.

- Demonstrate research skills to articulate clearly well-reasoned solutions and conclusions on topics examined in the unit.

### 3. Presentation

Due: **During semester**

Weighting: **10%**

Team presentation is worth 10% of the overall assessment. Each team consisting of **four** students is required to prepare a **15 minute** presentation answering 5 questions (at least one question per student) on a journal article related to the topics examined in ACCG927. You must register your team and nominate your preferred week to your lecturer no later than Week 3. Dates for presentation will be allocated on a first-come, first-serve basis. Presentations will be made in Weeks 7 to 13. Marking criteria are specified in the rubric (see Appendix 5 in iLearn) and you are strongly recommended to examine the criteria for assessing your team presentation.

In previous years the groups that were awarded high distinctions reported that in addition to their individual readings, the group spent about 9 hours in preparing for the presentations.

**Submission:** Attendance is compulsory.

**Extension:** No extension will be granted without a special consideration application being approved.

**Penalties:** Zero mark for non-submission.

On successful completion you will be able to:

- Apply and analyse theoretical accounting and corporate governance knowledge and skills to examine accounting and accountability issues and problems.
- Able to synthesise, analyse and evaluate relevant theoretical perspectives and articulate clearly well-reasoned solutions and conclusions.
- Evaluate relevant scholarly publications which specific focus on the importance of professional judgments in accounting and corporate governance.
- Demonstrate research skills to articulate clearly well-reasoned solutions and conclusions on topics examined in the unit.
- Communicate accounting and corporate governance theories and findings in a research team.

### 4. Final Examination

Due: **Examination Period**

Weighting: **50%**

A final examination is included as an assessment task for this unit to provide assurance that:

- i) the product belongs to the student and

ii) the student has attained the knowledge and skills tested in the exam.

A 3 hour final examination for this unit will be held during the University Examination period.

The University Examination period in First Half Year 2014 is from 16 June to 4 July. Dates of the Supplementary examinations will be provided later on. Additional details related to the final examination will be announced in the final lecture in Week 13.

**Students must pass the final examination to gain a passing grade in this unit.** You are expected to present yourself for examination at the time and place designated in the University Examination Timetable. The timetable will be available in Draft form approximately eight weeks before the commencement of the examinations and in Final form approximately four weeks before the commencement of the examinations.

## 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. The University's policy on special consideration process is available at

[http://www.mq.edu.au/policy/docs/special\\_consideration/policy.html](http://www.mq.edu.au/policy/docs/special_consideration/policy.html)

If a Supplementary Examination is granted as a result of the Special Consideration process the examination will be scheduled as per the Supplementary Examination timetable of the Faculty.

**Please note that the supplementary examination will be of the similar format as the final examination.**

## Penalties

Students who miss this examination will score a zero. If a Supplementary Examination is granted as a result of the Special Consideration process the examination will be scheduled after the conclusion of the official examination period.

On successful completion you will be able to:

- Apply and analyse theoretical accounting and corporate governance knowledge and skills to examine accounting and accountability issues and problems.
- Able to synthesise, analyse and evaluate relevant theoretical perspectives and articulate clearly well-reasoned solutions and conclusions.
- Understand the main ethical issues and the interrelationships and connections between them and professional accounting and corporate governance practices.
- Evaluate relevant scholarly publications which specific focus on the importance of professional judgments in accounting and corporate governance.
- Demonstrate research skills to articulate clearly well-reasoned solutions and conclusions

on topics examined in the unit.

## Delivery and Resources

### Classes

The class consists of 3 hours face-to-face teaching per week. A combination of seminars, lectures and tutorials will be conducted to help you in attaining the objectives of the unit and to enable you to develop the capabilities the Master of Accounting (Professional) and Master of Accounting (CPA Extension) requires. The lectures and seminars provide a general overview of the topics highlighting a number of theories, concepts and techniques and provide you with opportunities to further explore all relevant resources through independent learning.

The timetable for classes can be found on the University web site at: <http://www.timetables.mq.edu.au/>

All students **must** attend the class they are enrolled in. If you are unable to attend your enrolled class for a particular week, you must request permission from the lecturer of your enrolled class and the lecturer of the other class you wish to attend.

### Required and Recommended Texts and/or Materials

For the purpose of completing this unit, students should have a copy the following TWO prescribed textbooks which are available only at the Co-op Bookshop at Macquarie University.

*Current Issues in Accounting*, prepared by Chris Patel, McGraw-Hill 2010.

Students can purchase this, for \$71, directly from following McGraw Hill website. <https://create.mcgraw-hill.com/shop/#/catalog/details/?isbn=9781121790315>

*Australian Corporate Governance*, Jim Psaros, Pearson Education Australia, 2009.

The recommended textbooks are also available in the Macquarie Library.

Additional compulsory and optional readings are listed in the weekly lecture and seminar schedule. You should critically examine and analyse the compulsory readings before the lecture and are also strongly recommended to study the optional readings.

Course material is available on the learning management system iLearn. iLearn is a program available at <http://ilearn.mq.edu.au/> through which students will have access to resources to assist them throughout the session. The following information will be available on iLearn:

- Unit Outline
- Lecture and seminar slides (these will be available prior to the lectures and seminars, the Monday of the week before the class)
- Information on assessments
- Announcements



- Use *Turnitin* linkage for ACCG927 iLearn to submit your research argument.
- Other relevant material

You are strongly encouraged to regularly visit the website to assist you with your learning. The IT helpdesk (9850 6500) on level 1 of the library is also available to assist you with using the iLearn.

### **Changes since the Last Offering of This Unit**

The following topics are excluded in 2014 ACCG927 curriculum:

- Ethics in Accounting and Corporate Governance, Earnings Management and Multidimensional Ethics Measure

The following topics are included in 2014 ACCG927 curriculum:

- Introduction to Critical Thinking
- Academic Writing
- Intellectual Capital

### **Teaching and Learning Activities**

The unit consists of thirteen weekly three hour lectures and seminars. In addition, there will be a presentation by a guest lecturer. It is highly recommended that students attend the guest presentation as in previous sessions it has provided students with valuable theoretical and practical business examples and insights. The unit is largely reading and discussion-based learning. In seminars, you are expected to understand the main concepts and techniques that relate to the subject matter. Also you are expected to read specified references. Using the concepts presented in seminars and readings, you are required to prepare written answers to weekly assignments. This is also the best way to prepare for the final examination. Answers to weekly assignments will be discussed in seminars. It is expected that you will actively participate in seminar discussions. The seminars should be viewed by you as an active forum for any problems or difficulties that you are experiencing with the subject content. Answers to the discussion questions will not be made available to you. Our experience shows that when written answers are provided on theoretical questions, students tend to narrowly focus on so-called “correct” answers rather than formulating and defending their own answers. An examination of the unit objectives shows that the focus is on developing critical analysis and problem-solving skills and preparing your own answers to the discussion questions will enhance these skills.

### **Technology Used and Required**

- Students need to have knowledge about downloading materials from iLearn (<http://ilearn.n.mq.edu.au>).
- Students are required to conduct their own research and as such, they should be familiar

with library databases.

- Students are required to use Microsoft Word and Microsoft PowerPoint.

## Unit Schedule

<i>WEEK</i>	<i>MONDAY TO FRIDAY</i>	<i>SEMINAR MATERIAL</i>	<i>REQUIRED READINGS</i>
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<p>1</p>	<p>3 to 6 March</p>	<p><b>Introduction and Overview of Accounting Theories.</b></p> <p><b>Introduction to Critical Thinking</b></p> <p><b>You are required to prepare a <u>detailed written essay</u> on the “Class Discussion Question” on corporate governance. You MUST apply the rubric for the 1<sup>st</sup> in–class essay provided in the Appendix of the Unit Guide in writing your detailed essay.</b></p>	<p><i>Current Issues in Accounting</i>, prepared by Chris Patel, McGraw-Hill 2010, topic 1, pp. 2- 24; 33-52; pp.79-85.</p> <p><i>Australian Corporate Governance</i>, Jim Psaros, Pearson Education Australia, 2009, chapter 1, pp.1-6 (exclude the heading Corporations-A Snapshot).</p> <p>Facione, P. A. "Critical thinking: What it is and why it counts." <i>Insight Assessment</i>, 2007, Accessed 26 Jan 2009, Available at; <a href="http://www.insightassessment.com/pdf_files/what&amp;why2006.pdf">http://www.insightassessment.com/pdf_files/what&amp;why2006.pdf</a>.</p> <p>Dumay, J. “Critical thinking for accounting students.” <i>Mimeo</i>, 2014, Macquarie University.</p>
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2	10 to 13 March	<p><b>Introduction to Critical Thinking</b></p> <p><b>Essay Writing Skills</b></p> <p><b><u>Class discussion: ACCG927 rubric for the 1<sup>st</sup> in-class essay provided in the Appendix of the Unit Guide</u></b></p> <p><b><u>Class Discussion Question:</u></b>  <b>How effectively have the students applied the rubric in writing their detailed written essay?</b></p> <p><i>(You must participate in discussing seminar questions set in Week 1)</i></p>	
3	17 to 20 March	<p><b>Overview of Corporate Governance: Normative Claims and Empirical Evidence</b></p> <p><i>(You must participate in discussing seminar questions set in Week 1)</i></p>	<p><i>Australian Corporate Governance, Jim Psaros, Pearson Education Australia, 2009, Chapters 1 &amp; 2, pp. 1-41.</i></p>
4	24 to 27 March	<p><b>First In-class Test: Essay writing skills</b></p> <p>1st in-class essay (60 minutes)</p> <p><i>(You must participate in discussing seminar questions set in Week 3)</i></p>	
5	31 March to 3 April	<p><b>Evaluating Accounting Research Papers: Focus on Professional Judgments</b></p>	<p>Patel, C., G. Harrison and J. McKinnon, “Cultural Influences on Judgments of Professional Accountants in Auditor-Client Conflict Resolution”, <i>Journal of International Financial Management and Accounting</i>, Vol. 13, No. 1, 2002, pp. 1-31.</p>

6	7 to 10 April	<p><b>The Regulation of Financial Reporting &amp; Regulatory Influences on Corporate Governance in Australia</b></p> <p><i>(You must participate in discussing seminar questions set in Week 5)</i></p>	<p><i>Current Issues in Accounting</i>, prepared by Chris Patel, McGraw-Hill 2010, topic 4, pp. 254-274; pp. 278-315.</p> <p><i>Australian Corporate Governance</i>, Jim Psaros, Pearson Education Australia, 2009, chapter 3, pp. 43-65</p>
<p><b>14 – 25 April Mid-session Break</b></p>			
7	28 April to 1 May	<p><b>Sustainability Reporting. Introduction to Integrated Reporting.</b></p> <p><i>(You must participate in discussing seminar questions set in Week 6)</i></p> <p><i>Team Presentations</i></p>	<p><i>Current Issues in Accounting</i>, prepared by Chris Patel, McGraw-Hill 2010, pages 622-689.</p> <p>Psaros, J., <i>Australian Corporate Governance: A Review and Analysis of Key Issues</i>, Pearson Education Australia, 2009, Chapter 12, pp. 267- 289.</p> <p>Owen, G. “Integrated Reporting: A Review of Developments and their Implications for the Accounting Curriculum”, <i>Accounting Education: an International Journal</i>, 2013, Vol. 22, No. 4, pp. 340 – 356.</p>

8	5 to 8 May.	<p><b>Academic Writing</b></p> <p><i>(You must participate in discussing seminar questions set in Week 7)</i></p> <p><i>Team Presentations</i></p>	<p>De Villiers, C. and Dumay, J. “Writing an article for a refereed accounting journal”, <i>Pacific Accounting Review</i>, 2014 forthcoming, Vol. 25.</p> <p>Dumay, J. “Putting the creative (back) into writing qualitative accounting and management research.” <i>mimeo</i>, 2014, Macquarie University.</p>
9	12 to 15 May.	<p><b>Intellectual Capital</b></p> <p><i>(You must participate in discussing seminar questions set in Week 8)</i></p> <p><i>Team Presentations</i></p>	<p>Dumay, J. “Grand theories as barriers to using IC concepts”, <i>Journal of Intellectual Capital</i>, 2012, Vol. 13 No. 1, pp. 4-15.</p> <p>NSW Department of Lands (Lands) (2009), <i>Intellectual Capital Statement (2008/2009 Annual Report)</i>, New South Wales Government, Sydney.</p> <p>Systematic, “Intellectual Capital Report 2004”, <i>Systematic Software Engineering A/S</i>, 2004, Aarhus, Denmark.</p>

10	19 to 22 May	<p><b>Accounting Theories: The concept of culture and its relevance to international accounting diversity</b></p> <p><i>(You must participate in discussing seminar questions set in Week 9)</i></p> <p><b>2<sup>nd</sup> in-class essay (60 minutes)</b></p>	<p><i>Current Issues in Accounting</i>, prepared by Chris Patel, McGraw-Hill 2010, pp. 98-134; 150-156.</p> <p>Patel, C, <i>A Comparative Study of Professional Accountants' Judgments</i>, 2006, Elsevier JAI, Oxford, UK, pp.13-18.</p>
11	26 to 29 May	<p><b>International Harmonisation and Convergence of Financial Reporting &amp; Research Argument</b></p> <p><i>(You must participate in discussing seminar questions set in Week 10)</i></p> <p><b>Team Presentations</b></p> <p><b>Research Essay submitted at start of enrolled class</b></p>	<p><i>Current Issues in Accounting</i>, prepared by Chris Patel, McGraw-Hill 2010,,: pp. 329-364.</p> <p>Chand, P. and C. Patel, "Convergence and Harmonization of Accounting Standards in the South Pacific Region", <i>Advances in Accounting</i>, 2008, Vol. 24, pp. 83-92.</p> <p>Hoogervorst, Hans, "The Imprecise World of Accounting", <i>IFRS</i>, June 2012. pp.1-3.</p>

12	2 to 5 June	<p><b>Selected Contemporary Accounting Issues in China: Business Combinations &amp; National Models of Corporate Governance</b></p> <p><i>(You must participate in discussing seminar questions set in Week 11)</i></p> <p><i>Team presentations</i></p>	<p><i>Current Issues in Accounting</i>, prepared by Chris Patel, McGraw-Hill 2010, pp. 374-391.</p> <p><i>Australian Corporate Governance</i>, Jim Psaros, Pearson Education Australia, 2009, chapter 10, pp. 215-240</p> <p>Baker, C.R, Y. Biondi and Q. Zhang, “Disharmony in International Accounting Setting: The Chinese Approach to Accounting for Business Combinations”, <i>Critical Perspectives on Accounting</i>, 2010, pp. 107-117.</p>
13	10 to 12 June  Monday 9 June is a holiday. Lecturers will arrange extra classes	<p><b>Revision and examination preparation</b></p> <p><i>(You must participate in discussing seminar questions set in Week 12)</i></p> <p><i>Team presentations</i></p>	

## Policies and Procedures

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



Academic Honesty Policy [http://mq.edu.au/policy/docs/academic\\_honesty/policy.html](http://mq.edu.au/policy/docs/academic_honesty/policy.html)

Assessment Policy <http://mq.edu.au/policy/docs/assessment/policy.html>

Grading Policy <http://mq.edu.au/policy/docs/grading/policy.html>

Grade Appeal Policy <http://mq.edu.au/policy/docs/gradeappeal/policy.html>

Grievance Management Policy [http://mq.edu.au/policy/docs/grievance\\_management/policy.html](http://mq.edu.au/policy/docs/grievance_management/policy.html)

Disruption to Studies Policy [http://www.mq.edu.au/policy/docs/disruption\\_studies/policy.html](http://www.mq.edu.au/policy/docs/disruption_studies/policy.html) *The Disruption to Studies Policy is effective from March 3 2014 and replaces the Special Consideration Policy.*

In addition, a number of other policies can be found in the [Learning and Teaching Category](#) of Policy Central.

## Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: [https://students.mq.edu.au/support/student\\_conduct/](https://students.mq.edu.au/support/student_conduct/)

## Student Support

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

## Learning Skills

Learning Skills ([mq.edu.au/learningskills](http://mq.edu.au/learningskills)) provides academic writing resources and study strategies to improve your marks and take control of your study.

- [Workshops](#)
- [StudyWise](#)
- [Academic Integrity Module for Students](#)
- [Ask a Learning Adviser](#)

## Student Services and Support

Students with a disability are encouraged to contact the [Disability Service](#) who can provide appropriate help with any issues that arise during their studies.

## Student Enquiries

For all student enquiries, visit Student Connect at [ask.mq.edu.au](http://ask.mq.edu.au)

## IT Help

For help with University computer systems and technology, visit <http://informatics.mq.edu.au/help/>.

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

## Graduate Capabilities

### PG - Discipline Knowledge and Skills

Our postgraduates will be able to demonstrate a significantly enhanced depth and breadth of knowledge, scholarly understanding, and specific subject content knowledge in their chosen fields.

This graduate capability is supported by:

#### Learning outcomes

- Apply and analyse theoretical accounting and corporate governance knowledge and skills to examine accounting and accountability issues and problems.
- Able to synthesise, analyse and evaluate relevant theoretical perspectives and articulate clearly well-reasoned solutions and conclusions.
- Understand the main ethical issues and the interrelationships and connections between them and professional accounting and corporate governance practices.
- Evaluate relevant scholarly publications which specific focus on the importance of professional judgments in accounting and corporate governance.
- Demonstrate research skills to articulate clearly well-reasoned solutions and conclusions on topics examined in the unit.
- Communicate accounting and corporate governance theories and findings in a research team.

#### Assessment tasks

- 1. Class Tests
- 2. Essay
- 3. Presentation
- 4. Final Examination

### PG - Critical, Analytical and Integrative Thinking

Our postgraduates will be capable of utilising and reflecting on prior knowledge and experience, of applying higher level critical thinking skills, and of integrating and synthesising learning and knowledge from a range of sources and environments. A characteristic of this form of thinking is the generation of new, professionally oriented knowledge through personal or group-based critique of practice and theory.

This graduate capability is supported by:

## Learning outcomes

- Able to synthesise, analyse and evaluate relevant theoretical perspectives and articulate clearly well-reasoned solutions and conclusions.
- Understand the main ethical issues and the interrelationships and connections between them and professional accounting and corporate governance practices.
- Evaluate relevant scholarly publications which specific focus on the importance of professional judgments in accounting and corporate governance.
- Demonstrate research skills to articulate clearly well-reasoned solutions and conclusions on topics examined in the unit.
- Communicate accounting and corporate governance theories and findings in a research team.

## Assessment tasks

- 1. Class Tests
- 2. Essay
- 3. Presentation
- 4. Final Examination

## PG - Research and Problem Solving Capability

Our postgraduates will be capable of systematic enquiry; able to use research skills to create new knowledge that can be applied to real world issues, or contribute to a field of study or practice to enhance society. They will be capable of creative questioning, problem finding and problem solving.

This graduate capability is supported by:

## Learning outcomes

- Able to synthesise, analyse and evaluate relevant theoretical perspectives and articulate clearly well-reasoned solutions and conclusions.
- Understand the main ethical issues and the interrelationships and connections between them and professional accounting and corporate governance practices.
- Evaluate relevant scholarly publications which specific focus on the importance of professional judgments in accounting and corporate governance.
- Demonstrate research skills to articulate clearly well-reasoned solutions and conclusions on topics examined in the unit.
- Communicate accounting and corporate governance theories and findings in a research team.

## Assessment tasks

- 1. Class Tests
- 2. Essay
- 3. Presentation
- 4. Final Examination

## Research and Practice

- This unit uses research by Macquarie University researchers
- This unit uses research from external sources
- This unit gives you practice in applying research findings in your assignments
- This unit gives you opportunities to conduct your own research