



ACCG326

International Financial Accounting

MQC1 Evening 2014

Dept of Accounting & Corporate Governance

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General Information

Unit convenor and teaching staff

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Credit points

3

Prerequisites

39cp including ACCG224(P)

Corequisites

Co-badged status

Unit description

This unit is an advanced unit that aims to provide students with a comprehensive understanding of international financial accounting and reporting issues. It encourages students to become aware of the complexities inherent in international financial accounting and reporting. This unit offers broad and in-depth coverage of topics including: international accounting patterns and development; comparative international accounting practices; international financial reporting standards; international financial statement analysis; global harmonisation/convergence of accounting standards; international corporate governance and control; international transfer pricing and performance evaluation; and comparative international auditing. In addition to the technical and theoretical skills developed in this course, this unit aims to fortify analytical, critical and presentation skills by using a variety of assessment tasks such as case studies, in-class presentation and assignments. This unit aims to develop a range of graduate capabilities in the students that include: the ability to make well-reasoned, independent and socially responsible choices; and the ability to use critical thinking and creativity to understand different perspectives and make effective decisions.

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:

Gain an understanding of differences in accounting methods and disclosure practices and how accounting and corporate disclosure is regulated in a range of different nations, and the role that the accounting profession, government and other bodies have in that regulation.

Gain an understanding of the cultural, economic, political and historical factors that help explain differences and similarities in patterns of accounting and regulation across nations, and how these factors may influence the move towards international harmonization.

Gain an appreciation of the issues and problems facing international companies in organizing, managing, planning, controlling and evaluating, their global operations.

Develop and strengthen generic skills in the areas of report writing and topic discussion.

Demonstrate awareness of social, ethical and corporate governance issues affecting accounting and the role of accountants internationally.

Learn independently and assume responsibility for the learning process and with academic integrity and learn with peers to co-operate with others and assume leadership.

Assessment Tasks

Name	Weighting	Due
<u>Class Tests</u>	15%	Week 4; Week 9
<u>Group Case study/report</u>	20%	Week 10
<u>Group Presentation</u>	10%	Week 10
<u>Final Examination</u>	55%	University Examination Period

Class Tests

Due: **Week 4; Week 9**

Weighting: **15%**

The Class tests will be held in week 4 and week 9:

Test 1 held in Week 4 (weighting is 5%).

Test 2 held in Week 9 (weighting is 10%).

Penalties

Students who are absent from the class test(s) will be awarded a mark of 0 for the task, except for cases in which an application for special consideration is made and approved. Where special consideration is approved, no supplementary test will be provided. The weighting for the final exam will be increased by the class test missed.

On successful completion you will be able to:

- Gain an understanding of differences in accounting methods and disclosure practices and how accounting and corporate disclosure is regulated in a range of different nations, and the role that the accounting profession, government and other bodies have in that regulation.
- Gain an understanding of the cultural, economic, political and historical factors that help explain differences and similarities in patterns of accounting and regulation across nations, and how these factors may influence the move towards international harmonization.
- Gain an appreciation of the issues and problems facing international companies in organizing, managing, planning, controlling and evaluating, their global operations.
- Demonstrate awareness of social, ethical and corporate governance issues affecting accounting and the role of accountants internationally.

Group Case study/report

Due: **Week 10**

Weighting: **20%**

Submission

To be submitted at the commencement of your enrolled class in Week 10

Extension

No extensions will be granted.

Penalties

Late submission of the group case study/report will be accepted up to 24 hours after the submission deadline. There will be a deduction of 50% of the total available marks made from the total awarded mark for each 24 hour period or part thereof that the submission is late (for example, 25 hours late in submission - 100% penalty). This 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:

- Gain an understanding of differences in accounting methods and disclosure practices and how accounting and corporate disclosure is regulated in a range of different nations, and the role that the accounting profession, government and other bodies have in that regulation.
- Gain an understanding of the cultural, economic, political and historical factors that help explain differences and similarities in patterns of accounting and regulation across nations, and how these factors may influence the move towards international harmonization.
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- Develop and strengthen generic skills in the areas of report writing and topic discussion.
- Demonstrate awareness of social, ethical and corporate governance issues affecting accounting and the role of accountants internationally.
- Learn independently and assume responsibility for the learning process and with academic integrity and learn with peers to co-operate with others and assume leadership.

Group Presentation

Due: **Week 10**

Weighting: **10%**

Submission

Each group is required to prepare a 15 minute presentation. This presentation will be made in Week 10.

Extension

No extensions will be granted.

Penalties

Students who are absent from the presentation will be awarded a mark of 0 for the task, except for cases in which an application for special consideration is made and approved.

On successful completion you will be able to:

- Gain an understanding of differences in accounting methods and disclosure practices and how accounting and corporate disclosure is regulated in a range of different nations, and the role that the accounting profession, government and other bodies have in that regulation.
- Gain an understanding of the cultural, economic, political and historical factors that help explain differences and similarities in patterns of accounting and regulation across nations, and how these factors may influence the move towards international harmonization.
- Gain an appreciation of the issues and problems facing international companies in organizing, managing, planning, controlling and evaluating, their global operations.
- Develop and strengthen generic skills in the areas of report writing and topic discussion.
- Demonstrate awareness of social, ethical and corporate governance issues affecting accounting and the role of accountants internationally.
- Learn independently and assume responsibility for the learning process and with academic integrity and learn with peers to co-operate with others and assume leadership.

Final Examination

Due: **University Examination Period**

Weighting: **55%**

Examination conditions

A time-limited (3 hour) invigilated closed book final examination will be held in order to assess students body of knowledge and critical thinking skills.

Non-programmable calculators with no text-retrieval capacity are allowed.

No other books, aids or other materials are permitted.

Dictionaries are not permitted.

What is required to complete the unit satisfactorily

Students must attempt all assessment tasks and achieve an overall mark of fifty (50) percent to be considered satisfactory.

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.

On successful completion you will be able to:

- Gain an understanding of differences in accounting methods and disclosure practices and how accounting and corporate disclosure is regulated in a range of different nations, and the role that the accounting profession, government and other bodies have in that regulation.
- Gain an understanding of the cultural, economic, political and historical factors that help explain differences and similarities in patterns of accounting and regulation across nations, and how these factors may influence the move towards international harmonization.
- Gain an appreciation of the issues and problems facing international companies in organizing, managing, planning, controlling and evaluating, their global operations.
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- Learn independently and assume responsibility for the learning process and with academic integrity and learn with peers to co-operate with others and assume leadership.

Delivery and Resources

Classes

- There are 3 hours of contact for learning per week (13 weeks). Students are expected to attend all seminars during the teaching session.
- The timetable for classes can be found on the University web site at: <http://www.timetables.mq.edu.au/>
- Changes to seminar times are managed by the on-line enrolment system. It is not necessary to contact members of staff about class changes. On-line enrolment changes to classes will be shut down at the end of week three so all changes must be finalised by then.

Required and Recommended Texts and/or Materials

- Prescribed Textbook: International Accounting, 3rd edition, Douppnik and Perera (McGraw-Hill).
- Additional materials will be made available on ilearn or eReserve.

Technology Used and Required

- Access to a personal computer is required in order to access ilearn. Students need to have knowledge about downloading materials from ilearn.

- Students are required to conduct their own research and should be familiar with library databases.
- Students are required to use word processing and presentation software.

Unit Web Page

- Unit materials, announcements and other relevant information are found on iLearn for the unit at: <http://ilearn.mq.edu.au>.
- Students are expected to visit the unit webpage on a regular basis.

Learning and Teaching Activities

- Students are expected to read the prescribed readings and seminar materials prior to attending the classes. Students are also expected to attempt the seminar questions prior to attending the classes and to participate in class discussions and group work.

What is required to complete the unit satisfactorily

- Students must attempt all assessment tasks and achieve an overall mark of fifty (50) percent for coursework to be considered satisfactory.

Changes since the last offering of this unit

- Change in assessment task

Unit Schedule

Week	Lecture Topic	Main Lecture Content	Textbook Chapter
1	Introduction to International Accounting and Reporting	<ul style="list-style-type: none">• International development of accounting• National differences in accounting• Major factors in development	Chapter 1
2	International Accounting Patterns and Development	<ul style="list-style-type: none">• Reasons for accounting diversity• Problems caused by diversity• Classification of accounting and reporting systems• The influence of culture on financial reporting	Chapter 2

3	Accounting Standards and International Convergence Current Issues in International Accounting (Research Seminar)	<ul style="list-style-type: none"> • Historical background • Harmonisation/convergence and arguments for/against • Major harmonisation/convergence efforts • IFRS/GAAP convergence • Use of IFRS 	Chapter 3
4	International Financial Reporting	<ul style="list-style-type: none"> • Recognition and measurement standards • Disclosure and presentation standards • Differences between IFRS and US GAAP • Differences and financial statement analysis 	Chapter 4
5	Comparative International Accounting I	<ul style="list-style-type: none"> • Accounting systems - China and Japan 	Chapter 6
6	Comparative International Accounting II	<ul style="list-style-type: none"> • Accounting systems - USA and Germany 	Chapter 6
7	International Transparency, Disclosure and Financial Statement Analysis	<ul style="list-style-type: none"> • Transparency and international disclosure regulation • Reporting trends • Pressures for transparency and disclosure • Financial statement analysis 	Chapter 10
8	Additional Reporting Issues - International Business Combinations and Segment Reporting	<ul style="list-style-type: none"> • Aggregation of information through consolidation • Acquisition and merger accounting • Treatment of nonconsolidated subsidiaries • Harmonisation efforts regarding consolidation practices • Conceptual issues involved in accounting for goodwill and intangibles 	Chapter 9
9	International Transfer Pricing	<ul style="list-style-type: none"> • Decentralisation and goal congruence • Objectives of international transfer pricing • Transfer pricing methods • Enforcement of transfer pricing regulations 	Chapter 12

10	International Performance Evaluation	<ul style="list-style-type: none"> • Design of effective performance evaluation systems • Performance measures • Financial versus nonfinancial measures of performance • Separating managerial and unit performance 	Chapter 13
11	International Auditing and Corporate Governance	<ul style="list-style-type: none"> • Governance mechanisms • Importance of global corporate governance • Studies in international corporate governance • International differences in corporate governance 	Chapter 14
12	International Corporate Social Reporting	<ul style="list-style-type: none"> • The meaning of corporate social reporting (CSR) • Theories underpinning CSR practices • International CSR disclosure practices • Current trends 	Chapter 15
13	Revision		

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

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

Disruption to Studies Policy 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/

Grades

Macquarie University uses the following grades in coursework units of study:

- HD - High Distinction
- D - Distinction
- CR - Credit
- P - Pass
- F – Fail

Grade descriptors and other information concerning grading are contained in the Macquarie University Grading Policy which is available at:

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

For further information, please refer to the following link:

<http://universitycouncil.mq.edu.au/legislation.html>

Grade Appeals and Final Examination Script Viewing

If, at the conclusion of the unit, you have performed below expectations, and are considering lodging an appeal of grade and/or viewing your final exam script please refer to the following website which provides information about these processes and the cut off dates in the first instance. Please read the instructions provided concerning what constitutes a valid grounds for appeal before appealing your grade.

<http://www.city.mq.edu.au/reviews-appeals.html>

Special Consideration Policy

The University is committed to equity and fairness in all aspects of its learning and teaching. In stating this commitment, the University recognises that there may be circumstances where a

student is prevented by unavoidable disruption from performing in accordance with their ability. A special consideration policy exists to support students who experience serious and unavoidable disruption such that they do not reach their usual demonstrated performance level. The policy is available at: http://www.mq.edu.au/policy/docs/special_consideration/policy.html

The University defines serious and unavoidable disruption to studies as resulting from an event or set of circumstances that:

- could not have reasonably been anticipated, avoided or guarded against by the student; **and**
- was beyond the student's control; **and**
- caused substantial disruption to the student's capacity for effective study and/or the completion of required work; **and**
- substantially interfered with the otherwise satisfactory fulfilment of unit or course requirements; **and**
- was of at least three (3) consecutive days duration within a study period and/or prevented completion of the final examination.

A Special Consideration application is deemed to be valid if all the following criteria have been satisfied:

- The Special Consideration application is completed by the student and submitted online through www.ask.mq.edu.au within five (5) working days after the due date of the associated assessment task / final examination.
- The application contains supporting evidence to demonstrate the severity of the circumstance(s) and that substantial disruption has been caused to the student's capacity for effective study. (The University will not follow up on outstanding evidence, nor contact any person or body on behalf of the student. The application will be considered as submitted.)
- The original supporting documentation has been sighted by MQC reception staff within five (5) working days after the due date of the associated assessment task.
- Where the particular circumstances are medical in nature, a *Professional Authority Form* including the health professional's Medicare Provider Number is included. (If a *Professional Authority Form* cannot be obtained, an original medical certificate indicating the severity (serious / not serious) and impact of the circumstances must be included with the application.)
- Where the particular circumstances are non-medical in nature, appropriate supporting evidence indicating the severity (serious / not serious) and impact of the circumstances is included with the application.
- The student was performing satisfactorily in the unit up to the date of the unavoidable disruption. (If a student's work in the unit was previously unsatisfactory, subsequent unavoidable disruption will not overcome the fact that the earlier work was unsatisfactory).

Unacceptable grounds for Special Consideration

The University has determined that some circumstances are not acceptable grounds for claiming Special Consideration. These grounds include, but are not limited, to:

- routine demands of employment
- routine family problems such as tension with or between parents, spouses, and other people closely involved with the student
- difficulties adjusting to university life, to the self-discipline needed to study effectively, and the demands of academic work
- stress or anxiety associated with examinations, required assignments or any aspect of academic work
- routine need for financial support
- routine demands of sport, clubs and social or extra-curricular activities.

Acute Problems

The University defines acute problems as those involving fewer than three (3) consecutive days within a study period. In these cases, students should not apply for special consideration via ask.mq.edu.au, but contact their Unit Convenor within 5 working days of the assessment due date so that a local solution may be discussed, except where the disruption affects completion of a final examination. (If a final examination is affected, the student should submit a special consideration application via ask.mq.edu.au.)

Prior Conditions Conditions existing prior to commencing a unit of study are not grounds for Special Consideration, except in the event of unavoidable deterioration of the condition. The student is responsible for managing their workload in light of any known or anticipated problems. Students with a pre-existing disability/ chronic health condition may contact the [Disability Service](#) for information on available support.

In submitting a request for Special Consideration, the student is acknowledging that they may be required to undertake additional work and agreeing to hold themselves available so that they can complete any extra work as required. The time and date, deadline or format of any required extra assessable work as a result of an application for Special Consideration is not negotiable.

Attendance at Macquarie City Campus

All Students are required to attend at least 80% of the scheduled course contact hours each Session. Additionally Macquarie City Campus monitors the course progress of international students to ensure that the student complies with the conditions of their visa relating to attendance.

This minimum level of attendance includes all lectures and tutorials. Tutorial attendance will be recorded weekly. If any scheduled class falls on a public holiday this will be rescheduled as

advised by your Lecturer. Attendance at any mid-Session or in-class test is compulsory unless otherwise stated.

Unavoidable non-attendance due to illness or circumstances beyond your control must be supported by appropriate documentation to be considered for a supplementary test. Other non-attendance will obtain zero for the test. You should refer to the section above on Special Consideration for more details about this.

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) 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

Student Support at Macquarie City Campus

Students who require assistance are encouraged to contact the Student Services Manager at Macquarie City Campus. Please see reception to book an appointment.

Macquarie University provides a range of Academic Student Support Services. Details of these services can be accessed at <http://students.mq.edu.au/support/>

At any time students (or groups of students) can book our Student Advising rooms on Level 6 by emailing info@city.mq.edu.au with a day and time and nominated contact person. There are additional student study spaces available on Level 1.

Macquarie University Campus Wellbeing also has a presence on the City Campus each week. If you would like to make an appointment, please email info@city.mq.edu.au or visit their website at: <http://www.campuslife.mq.edu.au/campuswellbeing>

StudyWISE provides:

- Online learning resources and academic skills workshops http://www.mq.edu.au/learning_skills
- Personal assistance with your learning & study related questions

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.

IT Help at Macquarie City Campus

If you wish to receive IT help, we would be glad to assist you at <http://informatics.mq.edu.au/help/> or call 02 9850-4357.

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 and it outlines what can be done.

Students must use their Macquarie University email addresses to communicate with staff as it is University policy that the University issued email account is used for official University communication.

Students are expected to act responsibly when utilising Macquarie City Campus IT facilities. The following regulations apply to the use of computing facilities and online services:

- Accessing inappropriate web sites or downloading inappropriate material is not permitted.
- Material that is not related to coursework for approved unit is deemed inappropriate.
- Downloading copyright material without permission from the copyright owner is illegal, and strictly prohibited. Students detected undertaking such activities will face disciplinary action, which may result in criminal proceedings.

Non-compliance with these conditions may result in disciplinary action without further notice.

If you would like to borrow headphones for use in the Macquarie City Campus computer labs (210, 307, 311, 608) at any point, please ask at Level 2 Reception. You will be required to provide your MQC Student ID card. This will be held as a deposit while using the equipment.

For assistance in the computer labs, please see a Lab Demonstrator (usually they can be found in Lab 311, otherwise ask at Level 2 Reception).

Graduate Capabilities

Discipline Specific Knowledge and Skills

Our graduates will take with them the intellectual development, depth and breadth of knowledge, scholarly understanding, and specific subject content in their chosen fields to make them competent and confident in their subject or profession. They will be able to demonstrate, where relevant, professional technical competence and meet professional standards. They will be able to articulate the structure of knowledge of their discipline, be able to adapt discipline-specific knowledge to novel situations, and be able to contribute from their discipline to inter-disciplinary solutions to problems.

This graduate capability is supported by:

Learning outcomes

- Gain an understanding of differences in accounting methods and disclosure practices and how accounting and corporate disclosure is regulated in a range of different nations, and the role that the accounting profession, government and other bodies have in that regulation.
- Gain an understanding of the cultural, economic, political and historical factors that help explain differences and similarities in patterns of accounting and regulation across nations, and how these factors may influence the move towards international harmonization.
- Gain an appreciation of the issues and problems facing international companies in organizing, managing, planning, controlling and evaluating, their global operations.

Assessment tasks

- Class Tests
- Group Case study/report
- Group Presentation
- Final Examination

Critical, Analytical and Integrative Thinking

We want our graduates to be capable of reasoning, questioning and analysing, and to integrate and synthesise learning and knowledge from a range of sources and environments; to be able to

critique constraints, assumptions and limitations; to be able to think independently and systemically in relation to scholarly activity, in the workplace, and in the world. We want them to have a level of scientific and information technology literacy.

This graduate capability is supported by:

Learning outcomes

- Gain an understanding of differences in accounting methods and disclosure practices and how accounting and corporate disclosure is regulated in a range of different nations, and the role that the accounting profession, government and other bodies have in that regulation.
- Gain an understanding of the cultural, economic, political and historical factors that help explain differences and similarities in patterns of accounting and regulation across nations, and how these factors may influence the move towards international harmonization.
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- Develop and strengthen generic skills in the areas of report writing and topic discussion.
- Demonstrate awareness of social, ethical and corporate governance issues affecting accounting and the role of accountants internationally.
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Assessment tasks

- Class Tests
- Group Case study/report
- Group Presentation
- Final Examination

Problem Solving and Research Capability

Our graduates should be capable of researching; of analysing, and interpreting and assessing data and information in various forms; of drawing connections across fields of knowledge; and they should be able to relate their knowledge to complex situations at work or in the world, in order to diagnose and solve problems. We want them to have the confidence to take the initiative in doing so, within an awareness of their own limitations.

This graduate capability is supported by:

Learning outcomes

- Gain an understanding of differences in accounting methods and disclosure practices

and how accounting and corporate disclosure is regulated in a range of different nations, and the role that the accounting profession, government and other bodies have in that regulation.

- Gain an understanding of the cultural, economic, political and historical factors that help explain differences and similarities in patterns of accounting and regulation across nations, and how these factors may influence the move towards international harmonization.
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Assessment tasks

- Group Case study/report
- Group Presentation
- Final Examination

Effective Communication

We want to develop in our students the ability to communicate and convey their views in forms effective with different audiences. We want our graduates to take with them the capability to read, listen, question, gather and evaluate information resources in a variety of formats, assess, write clearly, speak effectively, and to use visual communication and communication technologies as appropriate.

This graduate capability is supported by:

Learning outcomes

- Develop and strengthen generic skills in the areas of report writing and topic discussion.
- Learn independently and assume responsibility for the learning process and with academic integrity and learn with peers to co-operate with others and assume leadership.

Assessment tasks

- Group Case study/report
- Group Presentation

- Final Examination

Research & Practice

- Research findings are used to underpin theories and concepts. This unit uses research by Macquarie University researchers and 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