



ACCG807

Research Seminar

S2 Day 2016

Dept of Accounting & Corporate Governance

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Disclaimer

Macquarie University has taken all reasonable measures to ensure the information in this publication is accurate and up-to-date. However, the information may change or become out-dated as a result of change in University policies, procedures or rules. The University reserves the right to make changes to any information in this publication without notice. Users of this publication are advised to check the website version of this publication [or the relevant faculty or department] before acting on any information in this publication.

General Information

Unit convenor and teaching staff
Professor, Unit Convenor
Chris Patel
chris.patel@mq.edu.au
Contact via 9850 7825
E4A 334
10am to 12 Tuesday or by appointment

Credit points
4

Prerequisites
Admission to MAdvProfAcc or MAccProf or MCom

Corequisites

Co-badged status

Unit description
This unit is required in the Master of Advanced Professional Accounting program and an elective in the Master of Accounting (Professional). It is designed as a series of weekly seminars and provides exposure to current research. The research papers presented will cover a range of areas and topics including accounting, auditing, accounting information systems and corporate governance. Students will be required to provide structured reviews of the papers and their presentation. Students will engage extensively with contemporary research and develop the ability to critique research and scholarship in accounting and corporate governance. The unit emphasises the development of critical analysis and presentation skills.

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:

Evaluate research opportunities and potential pitfalls to articulate well-reasoned solutions and conclusions on various issues in accounting and corporate governance examined in the unit.

Communicate research issues in accounting and corporate governance both in writing and through oral presentations.

Critically evaluate and prepare review reports of seminar papers presented in the unit. Evaluate theoretical and methodological limitations of prior research to enhance the quality of individual research proposals.

Develop a research proposal in the context of contemporary research challenges and developments in accounting and corporate governance.

General Assessment Information

Turnitin

All text based assessments must be submitted through Turnitin as per instructions provided in the unit guide. It is the student's responsibility to ensure that work is submitted correctly prior to the due date. No hard copies of assessments will be accepted and only Turnitin records will be taken as records of submission.

Multiple submissions may be possible in some units via Turnitin prior to the final due date and time of an assessment task and originality reports may be made available to students to view and check their work. All identified matching text will be reconsidered carefully. Students should note that the system will not immediately produce the similarity score on a second or subsequent submission - it approximately takes 24 hours for the report to be generated. This may be after the due date so students should plan any resubmissions carefully. Please refer to these instructions on how to submit your assignment through Turnitin and access similarity reports and feedback provided by teaching staff. Should you have questions about Turnitin or experience issues submitting through the system, you must inform your unit convenor immediately. If the issue is technical in nature may also lodge OneHelp Ticket, refer to the IT help page.

It is the responsibility of the student to retain a copy of any work submitted. Students must produce these documents upon request. Copies should be retained until the end of the grade appeal period each term. In the event that a student is asked to produce another copy of work submitted and is unable to do so, they may be awarded zero (0) for that particular assessment task.

Assessment Tasks

Name	Weighting	Due
<u>Presentation</u>	10%	Week 5
<u>Seminar Paper Review Reports</u>	30%	Week 9 and Week 11
<u>Student Participation</u>	10%	Week 1-13

Name	Weighting	Due
<u>Research Proposal</u>	50%	Week 13

Presentation

Due: **Week 5**

Weighting: **10%**

Form groups with a maximum of six students. Each group will be given **15** minutes for the presentation. Each group **MUST** make a formal presentation in Week 5 of their review report based on Seminar 1 paper presented by a guest researcher in Week 4. Study the document entitled, "ACCG807 Preparing a Paper Review" on iLearn and ensure that the presentation is based on the guidelines provided. Also study the document entitled, "ACCG807 Marking Rubrics for Assessments" on iLearn to see how marks will be allocated. This presentation is worth 10% of your total assessment.

Submission: Attendance is compulsory.

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

Penalties: Zero mark for non-attendance, except for cases in which an application for Disruption to Studies is made and approved.

On successful completion you will be able to:

- Evaluate research opportunities and potential pitfalls to articulate well-reasoned solutions and conclusions on various issues in accounting and corporate governance examined in the unit.
- Communicate research issues in accounting and corporate governance both in writing and through oral presentations.
- Evaluate theoretical and methodological limitations of prior research to enhance the quality of individual research proposals.

Seminar Paper Review Reports

Due: **Week 9 and Week 11**

Weighting: **30%**

Marks for the two individual reviews of seminar papers will be based on the Seminar Paper Review submission. The individual review reports will be marked out of 100 as shown in the Rubric-Seminar Paper Review Report on iLearn. The rubric shows that content is allocated 60%, line of argument 10%, clarity of structure 10%, referencing 10% and presentation 10%. The final mark will be scaled to out of 30. The review should be a maximum of 1500 words and should follow the format and organization as outlined in the document entitled, "ACCG807 Preparing a Paper Review" on iLearn. The report **MUST** include a summary, introduction, literature review,

theory development and hypotheses, research method and conclusions. Marks for the two individual reviews of seminar papers will be based on the Marking Rubric for Seminar Paper Review on iLearn.

Submission:

Soft copy of the report must be submitted through Turnitin on iLearn by 5pm on Fridays in the respective week.

Extensions:

No extensions will be granted. There will be a deduction of 10% 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 – 20% penalty). This penalty does not apply for cases in which an application for Disruption to Studies is made and approved.

Penalties:

Late submission will be penalized at the rate of 10% of the maximum marks per day or part thereof, except for cases in which an application for Disruption to Studies is made and approved.

On successful completion you will be able to:

- Evaluate research opportunities and potential pitfalls to articulate well-reasoned solutions and conclusions on various issues in accounting and corporate governance examined in the unit.
- Communicate research issues in accounting and corporate governance both in writing and through oral presentations.
- Critically evaluate and prepare review reports of seminar papers presented in the unit.
- Evaluate theoretical and methodological limitations of prior research to enhance the quality of individual research proposals.

Student Participation

Due: **Week 1-13**

Weighting: **10%**

Participation in class discussion is worth 10% and is an essential component of the curriculum in attaining the first four learning outcomes. The unit consists of thirteen weekly three hour seminars. The unit is extensive reading and discussion-based to enable you to develop research skills which will prepare you to write quality seminar review reports and to develop an original research proposal. In seminars, you are expected to understand and contribute to active discussion on the main theoretical and methodological issues that relate to the papers presented. Participation in the classes provides a forum for you to engage with newly-developing research and researchers. The rubric for allocating marks for participation is provided on iLearn.

Submission: Attendance is compulsory.

Extension: No extension will be granted unless an application is approved under the Disruption

to Studies Policy in accordance with the University rules.

Penalties: Zero mark for non-attendance, except for cases in which an application for Disruption to Studies is made and approved.

On successful completion you will be able to:

- Evaluate research opportunities and potential pitfalls to articulate well-reasoned solutions and conclusions on various issues in accounting and corporate governance examined in the unit.
- Communicate research issues in accounting and corporate governance both in writing and through oral presentations.
- Evaluate theoretical and methodological limitations of prior research to enhance the quality of individual research proposals.

Research Proposal

Due: **Week 13**

Weighting: **50%**

The final major assessment is worth 50% and requires you to submit a written research proposal according to the guidelines provided in the document entitled, "ACCG807 Preparing a Research Proposal" on iLearn. A research proposal should clearly identify specific gaps in the existing literature that define the key problems/ issues to be addressed. The research proposal must include an abstract, introduction, literature review, theory development and hypotheses formulation; research method and the conclusions. Your research proposal should clearly show the contribution that you aim to make to the existing literature. A simple replication of an existing paper is not considered to be an adequate contribution to the literature. Selecting a research topic is the first and most crucial step in the research process. You must be interested in the topic and you should have some prior knowledge of the topic. The topic must be researchable, that is, research into the problem must be feasible in terms of availability of data and access to it, and your competence to handle tools of analysis. The rubric for marking the research proposal is provided in the appendices of the Unit Guide.

The review should be a maximum of 5000 words excluding references and appendices and cover the points outlined in ACCG807 Preparing a Research Proposal. Not all proposals lend themselves to exactly this format or organization, and not all points will be relevant to all proposals. Be flexible in your approach. The questions are guidelines and prompts to help you to write a quality proposal. As you progress in developing research skills, keep on continually revising all sections of your research proposal.

Submission:

Soft copy of the report to be submitted through Turnitin on iLearn by 5pm on Friday in Week 13.

Extensions:

No extensions will be granted. There will be a deduction of 10% 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 – 20% penalty). This penalty does not apply for cases in which an application for Disruption to Studies is made and approved.

Penalties:

Late submission will be penalized at the rate of 10% of the maximum marks per day or part thereof, except for cases in which an application for Disruption to Studies is made and approved.

On successful completion you will be able to:

- Evaluate research opportunities and potential pitfalls to articulate well-reasoned solutions and conclusions on various issues in accounting and corporate governance examined in the unit.
- Communicate research issues in accounting and corporate governance both in writing and through oral presentations.
- Evaluate theoretical and methodological limitations of prior research to enhance the quality of individual research proposals.
- Develop a research proposal in the context of contemporary research challenges and developments in accounting and corporate governance.

Delivery and Resources

Contacting staff

Consultation time – 10am to 12 Tuesday or by appointment.

You are encouraged to seek help at a time that is convenient for you from the unit convenor teaching on this unit during his regular consultation hours. In exceptional circumstances, an appointment may be made outside regular consultation hours. Staff will not conduct consultations by email. You may, however, phone staff during their consultation hours.

To gain access to staff located at levels 2 – 6 of Building E4A during their consultation hours, please ring Chris on x7825 from the phones available in the lobby (phone numbers of relevant staff members will be provided on iLearn and are available next to the phones).

Students experiencing significant difficulties with any topic in the unit must seek assistance immediately.

Classes and Requirements

Seminars will be conducted on Wednesdays from 9am to 12 in C5A315. See Unit Schedule for details.

You must:

- Attend all classes during Session 2, 2016.

- Arrive at each class having read the seminar research paper and, if required, related paper(s) or other assignments set for that class.
- Complete other weekly assignments as specified.
- Actively participate in class discussions.
- Complete ALL the assessment tasks.

Required and Recommended texts and/or materials

See Unit Schedule for the required list of readings.

Technology Used and Required

- Students require computer technology sufficient to access regularly the ACCG807 iLearn webpage and other webpages via the internet.
- Students are required to conduct their own research and as such, they should be familiar with library databases.

Unit web page

- Course material is available on the learning management system (iLearn)
- The web page for this unit can be found at: <https://ilearn.mq.edu.au/login/MQ/>

Unit Schedule

Unit Schedule – ACCG807 Research Seminar

Wednesday 9am to 12 in C5A315.

Date	Topic and Organisation
Week 1 (3 August)	<p>Before the first class on 3 August, you MUST study the following documents.</p> <p>Gombe State University, Research Methodology in Accounting, http://www.academia.edu/2003378/Research_Methodology_in_Accounting</p> <p>What is Accounting Research? http://www.byuaccounting.net/mediawiki/index.php?title=What_is_accounting_research%3F</p> <p>During the class we will discuss relevance of research in your professional career in this globalised and connected world.</p> <p>Overview and importance of research in accounting and corporate governance.</p>
Week 2 (10 August)	<p>Before the first class on 10 August, you MUST study the document entitled, “ACCG807 Preparing a Seminar Paper Review”.</p> <p>Theoretical and methodological suggestions to improve accounting and corporate governance research.</p> <p>Research methods and methodologies: archival, surveys, interviews, experiments, critical perspectives and case studies.</p> <p>Guest researchers will present examples of archival and experimental research</p>

<p>Week 3 (17 August)</p>	<p>Before the first class on 17 August, you MUST study the document entitled, "ACCG807 Preparing a Research Proposal".</p> <p>Seminar presentation by the unit convenor followed by group discussion to examine guidelines and criteria for evaluating the seminar paper.</p> <p>Presentation and discussion on how to write a quality seminar paper review report.</p>
<p>Week 4 (24 August)</p>	<p>Seminar Paper 1 by a guest researcher.</p> <p>Group discussion to evaluate Seminar Paper one.</p> <p>Form groups with a maximum of six students. Each group MUST make a formal presentation in Week 5 of their Paper Review based on Seminar Paper 1. See assessments section for details.</p>
<p>Week 5 (31 August)</p>	<p>Presentations of review reports and class discussion on Seminar paper 1.</p> <p>Feedback on improving review reports.</p>
<p>Week 6 (5 September)</p>	<p>Guidelines and criteria in developing a quality research proposal.</p> <p>Presentation of a research proposal by a guest researcher.</p> <p>Students are expected to start identifying the key research problems/ issues for the Research Proposal.</p>
<p>Week 7 (12 September)</p>	<p>Seminar paper 2 by a guest researcher.</p> <p>Class discussion</p>
<p>Mid-session break – (19 and 30 September)</p>	<p>Mid-session break. Work on your research proposal.</p>
<p>Week 8 (5 October)</p>	<p>Class discussion and feedback on improving individual review reports.</p> <p>Students MUST submit a copy of their Seminar Paper Review Report 1 before the start of the next class.</p>
<p>Week 9 (12 October)</p>	<p>Seminar paper 3 by a guest researcher.</p> <p>Submission of Seminar Paper Review Report 1.</p>
<p>Week 10 (19 October)</p>	<p>Class discussion and feedback on improving individual review reports</p> <p>Students MUST submit a copy of their Seminar Paper Review Report 2 before the start of the next class.</p>
<p>Week 11 (26 October)</p>	<p>Presentation of two research proposals by guest researchers.</p> <p>Class discussion and feedback.</p> <p>Guidelines and criteria in developing a quality research proposal.</p> <p>Submission of Seminar Paper Review Report 2.</p>
<p>Week 12 (26 October)</p>	<p>Class discussion and feedback to enable students to improve their research proposal.</p> <p>Come prepared to the class to present a summary of your Research Proposal.</p>

Week 13	Class discussion of research skills that individual students have developed in this unit.
(9 November)	Submission of final research proposal.

Learning and Teaching Activities

Evaluation of Seminar Papers

The unit consists of thirteen weekly three hour seminars. The unit is extensive reading and discussion-based to enable you to develop research skills which will prepare you to write quality seminar review reports and to develop an original research proposal. In seminars, you are expected to understand the main theoretical and methodological issues that relate to the papers presented. The classes for evaluation of seminar papers will run along the following lines: 1. The seminar paper will be uploaded on iLearn one week before the class. 2. You will complete a review of the paper using the guidelines provided. 3. You will bring to the class a copy of the research paper and your individually completed seminar paper review report. 4. A research paper will be presented by a guest researcher whose paper you will have received in advance. 5. In the class one week after each presentation, you are required to contribute to the class discussion by expanding on your written answers. The main aim of this unit is to equip you to evaluate critically research papers, therefore, don't be afraid to state well-informed and constructive criticism. 6. After that class, you can revise your seminar review report and submit before the start of the next class.

Writing of Research Proposal

In Week 6 you will start the process of identifying the key research problems/issues for your Research Proposal. During Weeks 7 to 12 you will work with the unit convener in improving your research proposal. A research proposal should demonstrate progress in reviewing the relevant literature, identification of particular gaps in the existing literature that define the key problems/issues to be addressed, theory development and hypotheses formulation, research method, and the conclusions. Your research proposal should clearly show the contribution that you aim to make to the existing literature. An examination of the unit objectives shows that the focus is on developing research knowledge and skills and this requires you to interact and seek help from staff and PhD students who will present seminar papers and research proposals.

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

New Assessment Policy in effect from Session 2 2016 <http://mq.edu.au/policy/docs/assessm>

[ent/policy_2016.html](#). For more information visit http://students.mq.edu.au/events/2016/07/19/new_assessment_policy_in_place_from_session_2/

Assessment Policy prior to Session 2 2016 <http://mq.edu.au/policy/docs/assessment/policy.html>

Grading Policy prior to Session 2 2016 <http://mq.edu.au/policy/docs/grading/policy.html>

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

Complaint Management Procedure for Students and Members of the Public http://www.mq.edu.au/policy/docs/complaint_management/procedure.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/

Results

Results shown in *iLearn*, 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](#).

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

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.

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

- Evaluate research opportunities and potential pitfalls to articulate well-reasoned solutions and conclusions on various issues in accounting and corporate governance examined in the unit.
- Communicate research issues in accounting and corporate governance both in writing and through oral presentations.
- Critically evaluate and prepare review reports of seminar papers presented in the unit.
- Evaluate theoretical and methodological limitations of prior research to enhance the quality of individual research proposals.

Assessment tasks

- Presentation
- Seminar Paper Review Reports
- Student Participation

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

- Evaluate research opportunities and potential pitfalls to articulate well-reasoned solutions and conclusions on various issues in accounting and corporate governance examined in the unit.
- Communicate research issues in accounting and corporate governance both in writing and through oral presentations.
- Critically evaluate and prepare review reports of seminar papers presented in the unit.
- Evaluate theoretical and methodological limitations of prior research to enhance the quality of individual research proposals.
- Develop a research proposal in the context of contemporary research challenges and developments in accounting and corporate governance.

Assessment tasks

- Presentation
- Seminar Paper Review Reports
- Student Participation
- Research Proposal

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

- Evaluate research opportunities and potential pitfalls to articulate well-reasoned solutions and conclusions on various issues in accounting and corporate governance examined in the unit.
- Communicate research issues in accounting and corporate governance both in writing and through oral presentations.
- Critically evaluate and prepare review reports of seminar papers presented in the unit.
- Evaluate theoretical and methodological limitations of prior research to enhance the quality of individual research proposals.
- Develop a research proposal in the context of contemporary research challenges and developments in accounting and corporate governance.

Assessment tasks

- Presentation
- Seminar Paper Review Reports
- Student Participation
- Research Proposal

Research and Practice, Global and Sustainability

This unit addresses global and sustainability issues as direct areas of study and implications arising from the materials, assessment and academic discussion and debate in classes/seminars. We promote sustainability by developing ability in students to research and locate information within the accounting discipline. We aim to provide students with an opportunity to obtain skills, which will benefit them throughout their career.

The unit materials have a reference list at the end of each chapter/module/text containing all references cited by the author. These provide some guidance to references that could be used to research particular issues.

Changes since First Published

Date	Description
27/07/2016	Information about presentation has changed from "Form groups with a maximum of four students. Each group will be given 20 minutes for the presentation" to "Form groups with a maximum of six students. Each group will be given 15 minutes for the presentation."