ACCG807

Research Seminar

S1 Day 2018

Dept of Accounting & Corporate Governance

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General Information

Unit convenor and teaching staff
Unit Convenor
Chris Patel
chris.patel@mq.edu.au
Room 334, 4 Eastern Rd. (formally E4A)
Friday 10-12

Moderator
Kevin Baird
kevin.baird@mq.edu.au
4 Eastern Rd (formally E4A)
NA

Credit points
4

Prerequisites
Admission to MAdvProfAcc or MAcc(Prof) 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 Practice). It is designed as a series of weekly seminars and provides exposure to current research. The research papers presented in this unit 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 thinking, problem solving 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. Oral presentations include both group and individual 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

Name	Weighting	Hurdle	Due
Group Presentation	10%	No	Week 5 or 7
Seminar Paper Review Reports	30%	No	Week 8 and Week 11
Class Participation	10%	No	Weekly
Research proposal	50%	No	Week 10, Week 11 and Week 13

Group Presentation

Due: **Week 5 or 7**
Weighting: **10%**

Group Presentation of Review Report (10%): Week 5 (26 March) or week 7 (9 April)

Form groups with a maximum of four students. Each group will be given **10** minutes for the presentation. Each group MUST make a formal presentation in Week 5 or week 7 of their review report based on Seminar paper 1 presented by a guest researcher in Week 4. Study the document entitled, “Preparing a Paper Review” and ensure that the presentation is based on the guidelines provided. Also study the Rubric for Group Presentation on iLearn to see how marks will be allocated. This presentation is worth 10% of your total assessment. Specifically, 5% of the mark will be allocated to the group presentation and 5% to the individual presentation.

No extensions will be granted. Students who have not submitted the task prior to the deadline 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:

- Communicate research issues in accounting and corporate governance both in writing and through oral presentations. Oral presentations include both group and individual 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.

Seminar Paper Review Reports

Due: **Week 8 and Week 11**
Weighting: **30%**

Seminar Paper Review Reports 30% (1st report due in week 8, 30th April and 2nd report due in week 11, 21 May)

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 (see on iLearn). The rubric shows that content is allocated 60%, line of argument 10%, clarity of structure 10%, referencing 10% and presentation 10%. Each review is worth 15% of the total assessment marks. Each 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”. The report MUST include a summary, introduction, literature review, theory development and hypotheses, research method and conclusions.

Assignments must be submitted through Turnitin.

Turnitin and High Similarity Index

Please review the similarity index using turnitin before submitting your work to ensure the majority of your work represents your own work. Also, please ensure that you use quotation marks and provide adequate references (including page references) if you use a direct quote from another source, and provide references when using the ideas expressed by other authors. As a guideline your similarity index should not exceed 25%. If it does then you should review the proposal to remove and/or adjust text that is picked up as being similar before submitting your proposal. If your similarity index is high and you are unsure how to rectify this problem please discuss this with the unit coordinator before submitting your proposal".

No extensions will be granted. There will be a deduction of 10% of the total available marks made from the total available 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 special consideration 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. Oral presentations include both group and individual 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.

Class Participation

Due: **Weekly**
Weighting: **10%**

Student Class Participation

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.

No extensions will be granted. Students who have not submitted the task prior to the deadline 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:

- 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. Oral presentations include both group and individual 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.

Research proposal

Due: **Week 10, Week 11 and Week 13**
Weighting: **50%**

Research Proposal (50%)

- ***Individual Presentation of first draft of Research Proposal in Weeks 10 or 11 (10%)***

You will be given **10** minutes for presentation of a first draft of your Research Proposal. Your draft 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 draft research proposal should clearly show the contribution that you aim to make to the existing literature. Also study the Research Proposal Marking Criteria on iLearn to see how marks will be allocated. This presentation is worth 10% of your total assessment.

- ***Research proposal (the final report)-due week 13, Monday 4 June at 3pm (40%)***

The final major assessment is worth 40% and requires you to submit a written research proposal according to the guidelines provided in the document entitled, “ACCG807 Preparing a Research Proposal”. 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 on iLearn.

The proposal 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. Your Research Proposal should be submitted through Turnitin in week 13.

Turnitin and High Similarity Index

Please review the similarity index using turnitin before submitting your work to ensure the majority of your work represents your own work. Also, please ensure that you use quotation marks and provide adequate references (including page references) if you use a direct quote from another source, and provide references when using the ideas expressed by other authors. As a guideline your similarity index should not exceed 25%. If it does then you should review the proposal to remove and/or adjust text that is picked up as being similar before submitting your proposal. If your similarity index is high and you are unsure how to rectify this problem please discuss this with the unit coordinator before submitting your proposal".

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 special consideration 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. Oral presentations include both group and individual 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.

Delivery and Resources

Classes and Requirements

You must:

- Attend **all** classes during Session 1, 2018. If you are unable to attend any of the classes, then you **must** come and see the UC. This is a research based unit and complex issues will be discussed in the class. Missing even one class will affect your understanding of concepts and issues in subsequent seminars.
- 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 assessment tasks.

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/.

Required Resources

All resources will be available on iLearn.

Unit Schedule

Schedule of classes – ACCG807 Research Seminar

Mondays in E7B room 200 from 3 to 6pm.

Date	Topic and Organisation
Week 1 (26 Feb.)	Before the first class on 26 February, you MUST study the following documents. Gombe State University, Research Methodology in Accounting, **http://www.academia.edu/2003378/Research_Methodology_in_Accounting** What is Accounting Research? http://www.byuaccounting.net/mediawiki/index.php?title=What_is_accounting_research%3F During the class we will discuss the relevance of research in your professional career in this globalised and connected world. Overview and importance of research in accounting and corporate governance.
Week 2 (5 March)	Before the class, you MUST study the document entitled, “ACCG807 Preparing a Seminar Paper Review”. Theoretical and methodological suggestions to improve accounting and corporate governance research. Research methods and methodologies: archival, surveys, interviews, experiments, critical perspectives and case studies. Guest researchers will present relevant examples of research methodologies
Week 3 (12 March)	Before the class, you MUST study the document entitled, “ACCG807 Preparing a Research Proposal”. Presentation by the unit convenor followed by group discussion to examine guidelines and criteria for evaluating the seminar paper. Presentation and discussion on how to write a quality seminar paper review report. Study the paper that will be presented next week by the Unit Convenor.
Week 4 (19 March)	Seminar Paper One by the Unit Convenor. Group discussion to evaluate Seminar Paper. Form groups with a maximum of four students. Each group MUST make a formal presentation in Week 5 or Week 7 of their Paper Review based on the Seminar Paper. See assessments section for details.

Week 5 (26 March)	Presentations of review reports and class discussion on the seminar paper.
Week 6 (2 April Public Holiday)	**Public Holiday: No class will be held this week.** Start reading relevant literature for your final assignment, Research Proposal.
Week 7 (9 April)	Presentations of review reports and class discussion on the seminar paper. Seminar paper Two by a guest researcher. Class discussion .
Mid-session break – 16 April to 27 April)	Mid-session break. Work on your review report and your Research Proposal. Students are expected to start identifying the key research problems/ issues for the Research Proposal. Students MUST submit a copy of their review report at the beginning of the class in Week 8.
Week 8 (30 April)	Students MUST submit a copy of their review report at the beginning of the class. Guidelines and criteria in developing a quality research proposal (study the Research Proposal marking criteria). Presentation of a research proposal by a guest researcher. Students are expected to continue researching the key research problems/ issues for the Research Proposal.
Week 9 (7 May)	Seminar paper Three by a guest researcher. Class discussion.
Week 10 (14 May) Presentation by the first 10 students	You will be given **10** minutes for the presentation of your draft Research Proposal. Your draft 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 draft research proposal should clearly show the contribution that you aim to make to the existing literature. Also study the Research Proposal Marking Criteria on iLearn to see how marks will be allocated. This presentation is worth 10% of your total assessment. Class discussion and feedback on improving individual research proposal Only those students who have obtained approval after the presentation will be allowed to submit the research proposal.

Week 11 (21 May) Presentation by the next 10 students	Students MUST submit a copy of their review report at the beginning of the class. Presentation of draft Research Proposals Class discussion and feedback on improving individual research proposal Only those students who have obtained approval after the presentation will be allowed to submit the research proposal.
Week 12 (28 May)	Class discussion and feedback on improving individual research proposal. Guest lecturer from a professional accounting firm who will discuss the importance of developing research skills to be successful in their career.
Week 13 (4 June)	Class discussion of research skills that individual students have developed in this unit. Submission of final research proposal

Learning and Teaching Activities

Seminars, Presentations, Review Reports and Research Proposal

The unit consists of twelve 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: * The seminar paper will be uploaded on iLearn one week before the class * The seminar paper will be presented by a guest researcher whose paper you will have received in advance * In the class, you are required to contribute to the class discussion on the seminar paper * You will complete a review of the paper using the guidelines provided. You will bring to class a copy of the research paper and your individually completed seminar paper review report. 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. In Week 6 you will start the process of identifying the key research problems/issues for your Research Proposal. In week 10 or week 11 you will make a 10 minutes presentation on your research proposal. During Weeks 10 to 12 you will work with the unit convenor 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.

Expectations and Workload

You are expected to spend 150 hours working on this unit. As a guide you should spend these approximate amounts of time on each of the following activities: 1. Weekly seminars/participation = 36 hours; 2. Group Presentation 14 hours; 3. Seminar Paper Review Reports 40 hours; 4. Research Proposal 60 hours; TOTAL = 150 hours.

Policies and Procedures

Macquarie University policies and procedures are accessible from Policy Central (https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central). 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
- Grade Appeal Policy
- Complaint Management Procedure for Students and Members of the Public
- Special Consideration Policy *(**Note:** The Special Consideration Policy is effective from 4 December 2017 and replaces the Disruption to Studies Policy.)*

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

If you would like to see all the policies relevant to Learning and Teaching visit Policy Central (https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/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/study/getting-started/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.m

q.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. Oral presentations include both group and individual 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

- Group Presentation
- Seminar Paper Review Reports
- Class Participation
- Research proposal

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. Oral presentations include both group and individual 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

- Group Presentation
- Seminar Paper Review Reports

- Class 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. Oral presentations include both group and individual 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

- Group Presentation
- Seminar Paper Review Reports
- Class 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.