



# ACCG7027

## Current Issues in Accounting and Corporate Governance

Session 2, Special circumstances 2021

*Department of Accounting & Corporate Governance*

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#### **Session 2 Learning and Teaching Update**

The decision has been made to conduct study online for the remainder of Session 2 for all units WITHOUT mandatory on-campus learning activities. Exams for Session 2 will also be online where possible to do so.

This is due to the extension of the lockdown orders and to provide certainty around arrangements for the remainder of Session 2. We hope to return to campus beyond Session 2 as soon as it is safe and appropriate to do so.

Some classes/teaching activities cannot be moved online and must be taught on campus. You should already know if you are in one of these classes/teaching activities and your unit convenor will provide you with more information via iLearn. If you want to confirm, see the list of [units with mandatory on-campus classes/teaching activities](#).



Visit the [MQ COVID-19 information page](#) for more detail.

## General Information

Unit convenor and teaching staff

Grant Richardson

[grant.richardson@mq.edu.au](mailto:grant.richardson@mq.edu.au)

Credit points

10

Prerequisites

Admission to MRes

Corequisites

Co-badged status

ACCG8127

Unit description

This is an advanced Master of Research 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 the 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:

**ULO1:** Demonstrate an advanced level of theoretical accounting knowledge, including knowledge in financial and management accounting and corporate governance, and critically apply knowledge in a range of contexts.

**ULO2:** Evaluate relevant quantitative research methods and principles applicable to accounting.

**ULO3:** Conduct independent research to recommend appropriate solutions to complex business problems.

**ULO4:** Demonstrate communication skills in accordance with academic and disciplinary research conventions.

**ULO5:** Appreciate the need for corporate social responsibility and ethical thinking in research.

## Assessment Tasks

Name	Weighting	Hurdle	Due
<a href="#">Qualitative Analysis Task</a>	15%	No	Weeks 3-5
<a href="#">Online Quiz</a>	10%	No	Week 7
<a href="#">Quantitative analysis task</a>	15%	No	Weeks 9 to 12
<a href="#">Research Essay</a>	30%	No	Week 13
<a href="#">Online Final Examination</a>	30%	No	Exam period

### Qualitative Analysis Task

Assessment Type <sup>1</sup>: Qualitative analysis task

Indicative Time on Task <sup>2</sup>: 20 hours

Due: **Weeks 3-5**

Weighting: **15%**

Individual Critical Reflections (15%) You will produce three written individual critical reflections of 250 words on allocated lectures. This assessment is designed to introduce you to different contemporary accounting and corporate governance issues and how to apply theoretical concepts to real-world cases.

On successful completion you will be able to:

- Demonstrate an advanced level of theoretical accounting knowledge, including knowledge in financial and management accounting and corporate governance, and critically apply knowledge in a range of contexts.
- Evaluate relevant quantitative research methods and principles applicable to accounting.

- Conduct independent research to recommend appropriate solutions to complex business problems.
- Demonstrate communication skills in accordance with academic and disciplinary research conventions.

## Online Quiz

Assessment Type <sup>1</sup>: Quiz/Test

Indicative Time on Task <sup>2</sup>: 10 hours

Due: **Week 7**

Weighting: **10%**

One-hour online quiz

On successful completion you will be able to:

- Demonstrate an advanced level of theoretical accounting knowledge, including knowledge in financial and management accounting and corporate governance, and critically apply knowledge in a range of contexts.
- Evaluate relevant quantitative research methods and principles applicable to accounting.
- Conduct independent research to recommend appropriate solutions to complex business problems.

## Quantitative analysis task

Assessment Type <sup>1</sup>: Quantitative analysis task

Indicative Time on Task <sup>2</sup>: 20 hours

Due: **Weeks 9 to 12**

Weighting: **15%**

Group Presentations (15%) You will participate in a group case studies based on analysing and critiquing quantitative accounting research critiques and will be required to make a presentation on your analysis. This assessment is designed to help you and your group to develop skills in working together with critical thinking, quantitative analysis and presentation skills.

On successful completion you will be able to:

- Demonstrate an advanced level of theoretical accounting knowledge, including knowledge in financial and management accounting and corporate governance, and

critically apply knowledge in a range of contexts.

- Evaluate relevant quantitative research methods and principles applicable to accounting.
- Demonstrate communication skills in accordance with academic and disciplinary research conventions.
- Appreciate the need for corporate social responsibility and ethical thinking in research.

## Research Essay

Assessment Type <sup>1</sup>: Essay

Indicative Time on Task <sup>2</sup>: 20 hours

Due: **Week 13**

Weighting: **30%**

The purpose of the research essay is to allow you to put accounting and corporate governance research into practice and to allow you to demonstrate research and writing skills. The assignment and the research arguments you develop should help you reflect on your learning and link accounting theory to practice. This is a formative assessment designed to prepare you for the final exam. Word limit 2000.

On successful completion you will be able to:

- Demonstrate an advanced level of theoretical accounting knowledge, including knowledge in financial and management accounting and corporate governance, and critically apply knowledge in a range of contexts.
- Evaluate relevant quantitative research methods and principles applicable to accounting.
- Conduct independent research to recommend appropriate solutions to complex business problems.
- Demonstrate communication skills in accordance with academic and disciplinary research conventions.
- Appreciate the need for corporate social responsibility and ethical thinking in research.

## Online Final Examination

Assessment Type <sup>1</sup>: Examination

Indicative Time on Task <sup>2</sup>: 40 hours

Due: **Exam period**

Weighting: **30%**

A two-hours online examination will be held during the University examination period

On successful completion you will be able to:

- Demonstrate an advanced level of theoretical accounting knowledge, including knowledge in financial and management accounting and corporate governance, and critically apply knowledge in a range of contexts.
- Evaluate relevant quantitative research methods and principles applicable to accounting.
- Conduct independent research to recommend appropriate solutions to complex business problems.
- Appreciate the need for corporate social responsibility and ethical thinking in research.

<sup>1</sup> If you need help with your assignment, please contact:

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

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

## Delivery and Resources

There is no prescribed text for this course as we will use case studies and material that link to current and unfolding accounting and corporate governance issues. However, students can refer to the current edition of Rankin M., Ferlauto K., McGowan S. and Stanton P. (2018) Contemporary Issues In Accounting (Second Edition) John Wiley and Sons, Milton, Qld. ISBN9780730343530. Please do not use the first edition

## Unit Schedule

<u>Unit Schedule</u>
<b>Session 1 - Introduction</b>
Video Lecture: Introduction and Critical Thinking
<i>Workshop: Critical Thinking in Action</i>
Review of Assessments and How to Write a Critical Reflection
Paper 1

<b>Session 2 - Accounting Theory I</b>
Video Lecture: Accounting Theory I
Paper 2
<b>Session 3 - Accounting Theory II</b>
Video Lecture: Accounting Theory II
<i>Workshop: Review Critical Reflections (Accounting Theory I)</i>
Paper 3
<b>Session 4 - Corporate Reporting in Australia</b>
Video Lecture: Corporate Reporting in Australia
<i>Workshop: Review Critical Reflections (Accounting Theory II)</i>
Paper 4
<b>Session 5 - Corporate Governance in Australia</b>
Video Lecture: Corporate Governance in Australia
<i>Workshop: Review Critical Reflections (Corporate Reporting in Australia)</i>
Paper 5
<b>Session 6 - Quantitative Research Methods I</b>
Video Lectures: LinkedIn Learning Statistics Foundations 1 & 2
Learning Certificates Due by 5pm on Friday 3rd of September 2021 for Quantitative Research Methods I
<b>Session 7 - Quiz</b>
Video Lecture: Review for Quiz
Quiz
<b>Session 8 - Quantitative Research Methods II</b>
Video Lectures: LinkedIn Learning Statistics Foundations 3 and Excel Statistics Essential Training: 1



Student Learning Certificates Due by 5pm on Friday 1st of October 2021 for Quantitative Research Methods II

**Session 9 - Climate Change and Financial Risk**

Video Lecture: Climate Change and Financial Risk

*Workshop: Group Presentations on Climate Change and Financial Risk*

**Session 10 - Sustainability Accounting and Reporting**

Video Lecture: Sustainability Accounting and Reporting

*Workshop: Group Presentations on Sustainability Accounting and Reporting*

**Session 11 - Integrated Reporting**

Video Lecture: Integrated Reporting

*Workshop: Group Presentations on Integrated Reporting*

**Session 12 – Final Presentations**

Video Lecture: Final Presentations

*Workshop: Final Group Presentations*

**Session 13 - Topic Review and Exam Discussion**

Video Lecture: Topic Review and Exam Discussion

*Workshop: Exam Review*

Individual Student Essays Due by 5pm on Friday 5th of November 2021

## Policies and Procedures

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

- [Academic Appeals Policy](#)
- [Academic Integrity Policy](#)
- [Academic Progression Policy](#)
- [Assessment Policy](#)
- [Fitness to Practice Procedure](#)

- [Grade Appeal Policy](#)
- [Complaint Management Procedure for Students and Members of the Public](#)
- [Special Consideration Policy](#)

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

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

## Student Code of Conduct

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

## Results

Results published on platform other than [eStudent](#), (eg. iLearn, Coursera etc.) or released directly by your Unit Convenor, are not confirmed as they are subject to final approval by the University. Once approved, final results will be sent to your student email address and will be made available in [eStudent](#). For more information visit [ask.mq.edu.au](http://ask.mq.edu.au) or if you are a Global MBA student contact [globalmba.support@mq.edu.au](mailto:globalmba.support@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](http://mq.edu.au/learningskills)) provides academic writing resources and study strategies to help you improve your marks and take control of your study.

- [Getting help with your assignment](#)
- [Workshops](#)
- [StudyWise](#)
- [Academic Integrity Module](#)

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

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

## Student Services and Support

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)

If you are a Global MBA student contact [globalmba.support@mq.edu.au](mailto:globalmba.support@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/](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.