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

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
Qualitative Analysis Task	15%	No	Weeks 3-5
Online Quiz	10%	No	Week 7
Quantitative analysis task	15%	No	Weeks 9 to 12
Research Essay	30%	No	Week 13
Online Final Examination	30%	No	Exam period

Qualitative Analysis Task

Assessment Type [1]: Qualitative analysis task
Indicative Time on Task [2]: 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 [1]: Quiz/Test
Indicative Time on Task [2]: 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 [1]: Quantitative analysis task
Indicative Time on Task [2]: 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 [1]: Essay
Indicative Time on Task [2]: 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. World 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 [1]: Examination
Indicative Time on Task [2]: 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.

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[1] 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.

[2] 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

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

Session 2 - Accounting Theory I
Video Lecture: Accounting Theory I
Paper 2
Session 3 - Accounting Theory II
Video Lecture: Accounting Theory II
Workshop: Review Critical Reflections (Accounting Theory I)
Paper 3
Session 4 - Corporate Reporting in Australia
Video Lecture: Corporate Reporting in Australia
Workshop: Review Critical Reflections (Accounting Theory II)
Paper 4
Session 5 - Corporate Governance in Australia
Video Lecture: Corporate Governance in Australia
Workshop: Review Critical Reflections (Corporate Reporting in Australia)
Paper 5
Session 6 - Quantitative Research Methods I
Video Lectures: LinkedIn Learning Statistics Foundations 1 & 2
Learning Certificates Due by 5pm on Friday 3rd of September 2021 for Quantitative Research Methods I
Session 7 - Quiz
Video Lecture: Review for Quiz
Quiz
Session 8 - Quantitative Research Methods II
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). 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). 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) 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 or if you are a Global MBA student contact 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) 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

If you are a Global MBA student contact 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/.

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.