ACCG7027
Current Issues in Accounting and Corporate Governance
Session 1, Special circumstances 2021
Department of Accounting & Corporate Governance

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Notice
As part of Phase 3 of our return to campus plan, most units will now run tutorials, seminars and other small group activities on campus, and most will keep an online version available to those students unable to return or those who choose to continue their studies online.

To check the availability of face-to-face activities for your unit, please go to timetable viewer. To check detailed information on unit assessments visit your unit’s iLearn space or consult your unit convenor.
General Information

Unit convenor and teaching staff
Johannes Dumay
john.dumay@mq.edu.au

Professor
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://students.mq.edu.au/important-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

<table>
<thead>
<tr>
<th>Name</th>
<th>Weighting</th>
<th>Hurdle</th>
<th>Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>Qualitative Analysis Task</td>
<td>15%</td>
<td>No</td>
<td>Weeks 3-6</td>
</tr>
<tr>
<td>Online Quiz</td>
<td>10%</td>
<td>No</td>
<td>Week 7</td>
</tr>
<tr>
<td>Research Essay</td>
<td>30%</td>
<td>No</td>
<td>Week 8</td>
</tr>
<tr>
<td>Quantitative analysis task</td>
<td>15%</td>
<td>No</td>
<td>Weeks 8-12</td>
</tr>
<tr>
<td>Online Final Examination</td>
<td>30%</td>
<td>No</td>
<td>Exam period</td>
</tr>
</tbody>
</table>

### Qualitative Analysis Task

Assessment Type: Qualitative analysis task
Indicative Time on Task: 20 hours
Due: Weeks 3-6
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.

Research Essay
Assessment Type 1: Essay
Indicative Time on Task 2: 20 hours
Due: Week 8
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.

Quantitative analysis task

Assessment Type 1: Quantitative analysis task
Indicative Time on Task 2: 20 hours
Due: Weeks 8-12
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.

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.

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 Learning Skills Unit 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. ISBN 9780730343530. Please do not use the first edition as there have been substantial updates.

Unit Schedule

Session 1 - Critical Thinking and an Introduction to IDEALS

Video Lecture: Introduction to critical thinking

Workshop: Critical thinking in action

Review of assessments and how to write a critical reflection

Session 2 - Research Skills

Video Lecture: Using Endnote and Factiva

Workshop Part 1: Installing Endnote and creating your first document
<table>
<thead>
<tr>
<th>Session</th>
<th>Topic</th>
<th>Video Lectures</th>
<th>Workshop Part 1</th>
<th>Workshop Part 2</th>
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</thead>
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<tr>
<td>3</td>
<td>An Introduction to Accounting Theories</td>
<td>Video Lecture: An Introduction to Accounting Theories</td>
<td>Review critical reflections</td>
<td>Group case study</td>
</tr>
<tr>
<td>4</td>
<td>Corporate Reporting in Australia</td>
<td>Video Lecture: Corporate Reporting in Australia</td>
<td>Review critical reflections</td>
<td>Group case study</td>
</tr>
<tr>
<td>5</td>
<td>Corporate Governance in Australia</td>
<td>Video Lecture: Corporate Governance in Australia</td>
<td>Review critical reflections</td>
<td>Group case study</td>
</tr>
<tr>
<td>6</td>
<td>Quantitative Research Methods</td>
<td>Video Lectures: LinkedIn Learning Statistics Foundations 1 &amp; 2</td>
<td>Review critical reflections</td>
<td>Group case study</td>
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<tr>
<td>7</td>
<td>Quiz and Essay Writing Workshop</td>
<td>Video Lecture: Review for Quiz</td>
<td>Essay Writing Skills</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Quantitative Research Methods</td>
<td>Video Lectures: LinkedIn Learning Statistics Foundations 3 &amp; Excel Statistics Essential Training: 1</td>
<td>Review critical reflections</td>
<td>Group case study</td>
</tr>
<tr>
<td>9</td>
<td>Climate Change and Financial Risk</td>
<td>Video Lecture: Climate Change and Financial Risk</td>
<td>Group presentations</td>
<td>Topic Review</td>
</tr>
<tr>
<td>10</td>
<td>Sustainability Accounting and Reporting</td>
<td>Video Lecture: Sustainability Accounting and Reporting</td>
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</tbody>
</table>
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.)

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/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 Enquiry Service

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

Equity 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.

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.
Changes from Previous Offering

In this year’s offering there will be more emphasis on understanding and applying quantitative research methodologies.