



ACCG7027

Current Issues in Accounting and Corporate Governance

Session 1, Special circumstances 2021

Department of Accounting & Corporate Governance

Contents

<u>General Information</u>	2
<u>Learning Outcomes</u>	2
<u>Assessment Tasks</u>	3
<u>Delivery and Resources</u>	6
<u>Unit Schedule</u>	6
<u>Policies and Procedures</u>	8
<u>Changes from Previous Offering</u>	9

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.

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://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
<u>Qualitative Analysis Task</u>	15%	No	Weeks 3-6
<u>Online Quiz</u>	10%	No	Week 7
<u>Research Essay</u>	30%	No	Week 8
<u>Quantitative analysis task</u>	15%	No	Weeks 8-12
<u>Online Final Examination</u>	30%	No	Exam period

Qualitative Analysis Task

Assessment Type ¹: Qualitative analysis task

Indicative Time on Task ²: 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.
- Evaluate relevant quantitative research methods and principles applicable to accounting.
- Conduct independent research to recommend appropriate solutions to complex business problems.

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. 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.

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 [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. 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

Workshop Part 2: Finding research resources
Session 3 - An Introduction to Accounting Theories
Video Lecture: An Introduction to Accounting Theories
Workshop Part 1: Review critical reflections
Workshop Part 2: Group case study
Session 4 - Corporate Reporting in Australia
Video Lecture: Corporate Reporting in Australia
Workshop Part 1: Review critical reflections
Workshop Part 2: Group case study
Session 5 - Corporate Governance in Australia
Video Lecture: Corporate Governance in Australia
Workshop Part 1: Review critical reflections
Workshop Part 2: Group case study
Session 6 - Quantitative Research Methods
Video Lectures: LinkedIn Learning Statistics Foundations 1 & 2
Workshop Part 1: Review critical reflections
Workshop Part 2: Group case study
Session 7 - Quiz and Essay Writing Workshop
Video Lecture: Review for Quiz
Quiz
Workshop Part 1: Essay Writing Skills
Session 8 - Quantitative Research Methods
Video Lectures: LinkedIn Learning Statistics Foundations 3 & Excel Statistics Essential Training: 1
Session 9 - Climate Change and Financial Risk
Video Lecture: Climate Change and Financial Risk
Workshop Part 1: Group presentations
Workshop Part 2: Topic Review
Session 10 - Sustainability Accounting and Reporting
Video Lecture: Sustainability Accounting and Reporting

Workshop Part 1: Group presentations
Workshop Part 2: Topic Review
Session 11 - Integrated Reporting
Video Lecture: Integrated Reporting
Workshop Part 1: Group presentations
Workshop Part 2: Topic Review
Session 12 - Final Presentations and Essay Feedback Workshop
Video Lecture: Essay Feedback
Workshop Part 1: Group presentations
Workshop Part 2: Topic Review
Session 13 - Review
Video Lecture: Exam structure and topic review
Workshop: Exam review

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](#) 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.

Changes from Previous Offering

In this year's offering there will be more emphasis on understanding and applying quantitative

research methodologies.