



ACCG8127

Current Issues in Accounting and Corporate Governance

Session 1, In person-scheduled-weekday, North Ryde 2025

Department of Accounting and Corporate Governance

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General Information

Unit convenor and teaching staff

Coordinator

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Lecturer

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Moderator

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Credit points

10

Prerequisites

((Admission to GradDipAccgPrac or MAccg or MCom or MProfAcc) and ACCG6011) or
(Admissions to GradCertResBus or GradDipResBus)

Corequisites

Co-badged status

ACCG7027

Unit description

This is an advanced unit in 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. This unit introduces students to the fundamental elements of research design and enable them to evaluate relevant quantitative and qualitative research methods and principles applicable to accounting. It seeks to develop students' understanding of the contexts in which quantitative research can be undertaken and the ability to analyse, conduct, and evaluate quantitative forms of research. Students are also required to apply commonly used quantitative methods and techniques to collect and analyse financial and non-financial data, including hypothesis testing. Given the current focus and importance of global 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 be required to analyse relevant scholarly research papers and will be challenged to question the foundations of accounting and corporate governance and to think critically about current issues in accounting.

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 and critically apply knowledge in a range of contexts.

ULO2: Explain the role of statistical analysis for decision making and evaluate relevant quantitative and qualitative research methods and principles applicable to accounting.

ULO3: Apply commonly used quantitative methods and techniques to collect and analyse financial and non-financial data, including hypothesis testing.

ULO4: Conduct independent research and utilise relevant statistical techniques to collect data, analyse, interpret, and present the results of the data analysis.

ULO5: Demonstrate communication skills relevant to an appropriate professional environment.

General Assessment Information

Quantitative Analysis

The purpose of this assessment is for you to develop your skills in quantitative analysis and reporting. You will write an analytical report [max: 1,500 words] answering research questions relating to raw data from the accounting discipline. This assessment is worth 30% and is due in

Week 7 of the semester. No extension will be granted unless an application is approved under the Special Consideration Policy in accordance with University rules. A zero mark will be recorded for non-submission. Further information and resources to complete this assessment are provided in iLearn.

Research Report

The purpose of this assessment is for you to apply your expertise in accounting and corporate governance to research issues and develop recommendations. You will prepare a written research report [max: 2,000 words] that recommends potential solutions to the issues identified. This assessment is worth 40% [group and individual assessment] and is due over Weeks 9-12 of the semester. No extension will be granted unless an application is approved under the Special Consideration Policy in accordance with University rules. A zero mark will be recorded for non-submission. Further information and resources to complete this assessment are provided in iLearn.

Test

The purpose of this assessment is for you to demonstrate your understanding and knowledge of key topics from the unit. You will participate in a formal test. This individual assessment is worth 30%, and the test will be held in Week 13 of the semester. No special consideration will be granted unless an application is approved under the Special Consideration Policy in accordance with University rules. A zero mark will be recorded for non-attendance.

Assessment Tasks

Name	Weighting	Hurdle	Due
<u>Skills development: Quantitative Analysis</u>	30%	No	Week 7
<u>Professional practice: Research Report</u>	40%	No	Week's 9-12
<u>Formal and observed learning: Test</u>	30%	No	Week 13

Skills development: Quantitative Analysis

Assessment Type ¹: Report

Indicative Time on Task ²: 30 hours

Due: **Week 7**

Weighting: **30%**

The purpose of this assessment is for you to develop your skills in quantitative analysis and reporting. You will write an analytical report answering research questions relating to raw data from the accounting discipline. **Skills in focus:** - Critical Thinking - Problem Solving - Communication **Deliverable:** Written report [max: 1,500 words] Individual assessment

On successful completion you will be able to:

- Apply commonly used quantitative methods and techniques to collect and analyse financial and non-financial data, including hypothesis testing.
- Conduct independent research and utilise relevant statistical techniques to collect data, analyse, interpret, and present the results of the data analysis.
- Demonstrate communication skills relevant to an appropriate professional environment.

Professional practice: Research Report

Assessment Type ¹: Presentation

Indicative Time on Task ²: 40 hours

Due: **Week's 9-12**

Weighting: **40%**

The purpose of this assessment is for you to apply your expertise in accounting and corporate governance to research issues and develop recommendations. You will prepare a research report which recommends potential solutions to the issues identified. **Skills in focus:** - Global Ethical & Environmental Citizenship - Critical Thinking - Problem Solving - Communication - Work Readiness **Deliverable:** Written report [max: 2,000 words] Group and Individual assessment

On successful completion you will be able to:

- Demonstrate an advanced level of theoretical accounting knowledge and critically apply knowledge in a range of contexts.
- Apply commonly used quantitative methods and techniques to collect and analyse financial and non-financial data, including hypothesis testing.
- Conduct independent research and utilise relevant statistical techniques to collect data, analyse, interpret, and present the results of the data analysis.
- Demonstrate communication skills relevant to an appropriate professional environment.

Formal and observed learning: Test

Assessment Type ¹: Quiz/Test

Indicative Time on Task ²: 30 hours

Due: **Week 13**

Weighting: **30%**

The purpose of this assessment is for you to demonstrate your understanding and knowledge of key topics from the unit. You will participate in a formal test. Feedback on this test will help you assess your progress through the unit content. **Deliverable:** Test Individual assessment

On successful completion you will be able to:

- Demonstrate an advanced level of theoretical accounting knowledge and critically apply knowledge in a range of contexts.
- Explain the role of statistical analysis for decision making and evaluate relevant quantitative and qualitative research methods and principles applicable to accounting.
- Demonstrate communication skills relevant to an appropriate professional environment.

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

Unit Convenor

Professor Grant Richardson Telephone: 9850 7994 E-mail: grant.richardson@mq.edu.au

Contacting Unit Convenor

Professor Richardson is available for individual consultation by mutual arrangement. Please contact him by email to arrange an appropriate day and time for your consultation.

Classes

There are 3 hours of contact for learning per week consisting of 1 x 3-hour seminar (lecture and tutorial).

There are two classes in Session 1/2025 as follows:

- Classs_01 Monday 6 pm to 9 pm (04WR 320 Tutorial Room).
- Class_02 Friday 11 am to 2 pm (04WR 220 Tutorial Room).

Required and Recommended Texts and/or Materials

We will use a selection of case studies and reading materials that link to current and unfolding accounting and corporate governance issues. Students can refer to the current edition of Rankin M., Ferlauto K., McGowan S. and Stanton P. Contemporary Issues In Accounting (Latest Edition)

John Wiley and Sons, Milton, Qld. If needed.

Technology Used and Required

You will need basic skills with Microsoft Word, Microsoft Excel, and Microsoft PowerPoint. The quantitative analysis and research report e-copies can be submitted in Word or PDF. You will also be required to access the Internet in order to conduct research and Macquarie University's iLearn teaching facility (refer to the details contained below in the Unit Web Page).

Unit Web Page

iLearn is used to provide announcements, forms, and some course materials (including weekly lecture notes) and to submit e-copies of your assignments. Login at <http://learn.mq.edu.au/> Reading material for this unit is all available on the Library's e-Reserve. Access to the e-Reserve is made using the student number and password supplied to you by the Library. A link will also be provided on iLearn.

Unit Schedule

SUMMARY OF ACCG8127 PROGRAM: SESSION 1 - 2025

Week:	Week Commencing	Topic:
1	Monday, 24 February	Introduction
2	Monday, 3 March	Elements of Research Design and Hypothesis Development
3	Monday, 10 March	Quantitative Research Methods and Techniques
4	Monday, 17 March	Analysing and Reporting of Results
5	Monday, 24 March	Analysing and Interpretation of Results
6	Monday, 31 March	Qualitative Research Methods and Critical Thinking
7	Monday, 7 April	Capital Markets Research in Accounting (Quantitative Analysis Report)
RECESS Monday, 14 April to Friday, 25 April (inclusive)		
8	Monday, 28 April	Behavioural Research in Accounting
9	Monday 5 May	Corporate Financial Reporting and Standard Setting (Research Reports)
10	Monday 12 May	Corporate Governance and Corporate Failure (Research Reports)

11	Monday 19 May	Sustainability Accounting and Reporting (Research Reports)
12	Monday 26 May	International Accounting (Research Reports)
13	Monday, 2 June	Class Test

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](#)
- [Assessment Procedure](#)
- [Complaints Resolution 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 connect.mq.edu.au or if you are a Global MBA student contact globalmba.support@mq.edu.au

Academic Integrity

At Macquarie, we believe [academic integrity](#) – honesty, respect, trust, responsibility, fairness and

courage – is at the core of learning, teaching and research. We recognise that meeting the expectations required to complete your assessments can be challenging. So, we offer you a range of resources and services to help you reach your potential, including free [online writing and maths support](#), [academic skills development](#) and [wellbeing consultations](#).

Student Support

Macquarie University provides a range of support services for students. For details, visit <http://students.mq.edu.au/support/>

The Writing Centre

[The Writing Centre](#) provides resources to develop your English language proficiency, academic writing, and communication skills.

- [Workshops](#)
- [Chat with a WriteWISE peer writing leader](#)
- [Access StudyWISE](#)
- [Upload an assignment to Studiosity](#)
- [Complete the 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

Macquarie University offers a range of [Student Support Services](#) including:

- [IT Support](#)
- [Accessibility and disability support](#) with study
- Mental health [support](#)
- [Safety support](#) to respond to bullying, harassment, sexual harassment and sexual assault
- [Social support including information about finances, tenancy and legal issues](#)
- [Student Advocacy](#) provides independent advice on MQ policies, procedures, and processes

Student Enquiries

Got a question? Ask us via the [Service Connect Portal](#), or contact [Service Connect](#).

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.

Unit information based on version 2025.03 of the [Handbook](#)