



# ACCG8127

## Current Issues in Accounting and Corporate Governance

Session 2, In person-scheduled-weekday, North Ryde 2026

*Department of Accounting and Corporate Governance*

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#### Disclaimer

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## General Information

Unit convenor and teaching staff

Coordinator

Grant Richardson

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

Lecturer

Daniel Ding

[daniel.ding@mq.edu.au](mailto:daniel.ding@mq.edu.au)

Credit points

10

Prerequisites

((Admission to GradDipAccgPrac or MAccg or MCom or MProfAcc) and ACCG6011) or  
(Admissions to GradCertResMQBS or GradDipResMQBS)

Corequisites

Co-badged status

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

### Late Submission Penalties

If you submit your assessment late, 5% of the total possible marks will be deducted for each day (including weekends), up to 7 days. Submissions more than 7 days late will receive a mark of 0.

#### Example 1 (out of 100):

If you score 85/100 but submit 20 hours late, you will lose 5 marks and receive 80/100.

#### Example 2 (out of 30):

If you score 27/30 but submit 20 hours late, you will lose 1.5 marks and receive 25.5/30.

## Assessment Tasks

| Name                                                       | Weighting | Hurdle | Due                | Groupwork/Individual | Short Extension | AI Approach |
|------------------------------------------------------------|-----------|--------|--------------------|----------------------|-----------------|-------------|
| <u>Skills development:</u><br><u>Quantitative analysis</u> | 30%       | No     | 07/<br>09/<br>2026 | Individual           | Yes             | Open        |
| <u>Professional practice:</u><br><u>Presentation</u>       | 30%       | No     | 05/<br>10/<br>2026 | Individual and Group | No              | Open        |
| <u>Formal examination:</u><br><u>Test</u>                  | 40%       | No     | Week<br>13         | Individual           | No              | Observed    |

### Skills development: Quantitative analysis

Assessment Type <sup>1</sup>: Problem-based task

Indicative Time on Task <sup>2</sup>: 30 hours

Due: **07/09/2026**

Weighting: **30%**

Groupwork/Individual: Individual

Short extension <sup>3</sup>: Yes

AI Approach: Open

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 and problem solving
- Discipline knowledge
- Collaboration skills
- Communication skills

**Deliverable(s):** Written report [max 1500 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: Presentation

Assessment Type <sup>1</sup>: Professional task

Indicative Time on Task <sup>2</sup>: 30 hours

Due: **05/10/2026**

Weighting: **30%**

Groupwork/Individual: Individual and Group

Short extension <sup>3</sup>: No

AI Approach: Open

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 and environmental citizenship
- Critical thinking and problem solving
- Communication skills
- Work readiness

**Deliverable(s):** Presentation

Individual and group 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 examination: Test

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

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

Due: **Week 13**

Weighting: **40%**

Groupwork/Individual: Individual

Short extension <sup>3</sup>: No

AI Approach: Observed

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(s):** 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.

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<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
- [Academic Success](#) 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.

<sup>3</sup> An automatic short extension is available for some assessments. Apply through the [Service Connect Portal](#).

## Delivery and Resources

### Unit Coordinator

Grant Richardson E-mail: [grant.richardson@mq.edu.au](mailto:grant.richardson@mq.edu.au)

### Contacting Unit Coordinator

Grant is available for individual consultation by mutual arrangement. Please get in touch with him by email to arrange an appropriate day and time for your consultation. He is conducting the seminars in this course for Week 1, in addition to Weeks 6 to 13.

### Lecturer

Daniel Ding E-mail: [daniel.ding@mq.edu.au](mailto:daniel.ding@mq.edu.au)

### Contacting Lecturer

Dr Ding is available for individual consultation by mutual arrangement. Please get in touch with him by email to arrange an appropriate day and time for your consultation. He is conducting the seminars in this course over Weeks 2 to 5 (inclusive).

### Classes

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

### 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 use 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. Log in 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

### Unit Schedule

#### **SUMMARY OF ACCG8127 PROGRAM: SESSION 2 – 2026**

| WEEK:                                                                                     | TOPIC:                                                                                                                                                            |
|-------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1                                                                                         | Introduction                                                                                                                                                      |
| 2                                                                                         | Elements of Research Design and Hypothesis Development                                                                                                            |
| 3                                                                                         | Quantitative Research Methods and Techniques                                                                                                                      |
| 4                                                                                         | Analysing and Reporting Results                                                                                                                                   |
| 5                                                                                         | Analysing and Interpreting Results                                                                                                                                |
| 6                                                                                         | Qualitative Research Methods and Critical Thinking                                                                                                                |
| 7                                                                                         | Capital Markets Research in Accounting<br><b>(Quantitative Analysis Report Due: Monday, 7 September 2026 by 5 pm)</b>                                             |
| 8                                                                                         | Behavioural Research in Accounting                                                                                                                                |
| <b>MQBS Session Break (Monday, 21 September 2026 to Friday, 2 October 2026 inclusive)</b> |                                                                                                                                                                   |
| 9                                                                                         | Corporate Financial Reporting and Standard Setting<br>Group Research Report Presentation in Class<br><b>(Research Report Due: Monday, 5 October 2026 by 5 pm)</b> |
| 10                                                                                        | Corporate Governance and Corporate Failure<br>Group Research Report Presentation in Class                                                                         |

|    |                                                                                        |
|----|----------------------------------------------------------------------------------------|
| 11 | Sustainability Accounting and Reporting<br>Group Research Report Presentation in Class |
| 12 | International Accounting<br>Group Research Report Presentation in Class                |
| 13 | <b>Class Test</b>                                                                      |

## 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](https://connect.mq.edu.au) or if you are a Global MBA student contact [globalmba.support@mq.edu.au](mailto: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/>

### Academic Success

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

- [Ask a Study Coach](#)
- [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 <https://students.mq.edu.au/support/technology/service-desk>.

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.

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Unit information based on version 2026.04 of the [Handbook](#)