

# **ACCT2507**

## **Introduction to Accounting Research**

### **Course Outline**

### **Semester 2, 2017**

### **Course-Specific Information**

The Business School expects that you are familiar with the contents of this course outline. You must also be familiar with the Course Outlines Policies webpage which contains key information on:

- Program Learning Goals and Outcomes
- Academic Integrity and Plagiarism
- Student Responsibilities and Conduct
- Special Consideration
- Student Support and Resources

This webpage can be found on the Business School website:

<https://www.business.unsw.edu.au/degrees-courses/course-outlines/policies>

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# PART A: COURSE-SPECIFIC INFORMATION

## 1 STAFF CONTACT DETAILS

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## 2 COURSE DETAILS

### 2.1 Teaching Times and Locations

Lectures start in Week 1 (to Week 13). The Time and Location are:  
Monday 11:00 a.m. – 2:00 p.m. QUAD 3054

### 2.2 Units of Credit

The course is worth 6 units of credit.

### 2.3 Summary of Course

This course provides an introduction to accounting research. The course is designed to introduce students to the methodologies and their application in management accounting, financial accounting, and auditing research.

### 2.4 Course Aims and Relationship to Other Courses

This course is offered as part of the accounting stream in the Bachelor of Commerce degree. A prerequisite for this course is a mark of at least 80 in ACCT1511. While not necessary, this course is highly recommended for any student interested in pursuing an Honours degree in accounting.

### 2.5 Student Learning Outcomes

By the end of this course, you should be able to:

1. To develop an understanding of the role of research and the currently used methodologies in addressing accounting issues.
2. To be exposed to research undertaken in (i) management accounting; (ii) corporate governance; (iii) financial accounting; and (iv) corporate social responsibility.
3. To demonstrate ability to work individually and as an effective team member.
4. To determine a researchable issue, formulate research questions and understand appropriate research techniques in addressing accounting issues.
5. To be appreciative of the ethical dimensions and rules governing research.
6. Demonstrate ability to communicate both written and orally ideas and plans to peers.

- To demonstrate a broad understanding of what constitutes valid research.

The Course Learning Outcomes are what you should be able to DO by the end of this course if you participate fully in learning activities and successfully complete the assessment items.

The Learning Outcomes in this course also help you to achieve some of the overall Program Learning Goals and Outcomes for all undergraduate students in the Business School. Program Learning Goals are what we want you to BE or HAVE by the time you successfully complete your degree (e.g. 'be an effective team player'). You demonstrate this by achieving specific Program Learning Outcomes - what you are able to DO by the end of your degree (e.g. 'participate collaboratively and responsibly in teams').

For more information on Program Learning Goals and Outcomes, see the School's Course Outlines Policies webpage available at <https://www.business.unsw.edu.au/degrees-courses/course-outlines/policies>

The following table shows how your Course Learning Outcomes relate to the overall Program Learning Goals and Outcomes, and indicates where these are assessed (they may also be developed in tutorials and other activities):

Program Learning Goals and Outcomes		Course Learning Outcomes	Course Assessment Item
<i>This course helps you to achieve the following learning goals for all Business undergraduate students:</i>		<i>On successful completion of the course, you should be able to:</i>	<i>This learning outcome will be assessed in the following items:</i>
1	Knowledge	Understand of the role of research and the currently used methodologies in addressing accounting issues.	<ul style="list-style-type: none"> <li>Individual Assignment</li> <li>Group Assignment</li> <li>Exam</li> </ul>
2	Critical thinking and problem solving	Determine a researchable issue, formulate research questions and understand appropriate research techniques in addressing accounting issues.	<ul style="list-style-type: none"> <li>Group Assignment</li> </ul>
3a	Written communication	Construct written work which is logically and professionally presented.	<ul style="list-style-type: none"> <li>Individual Assignment</li> </ul>
3b	Oral communication	Communicate ideas in a succinct and clear manner.	<ul style="list-style-type: none"> <li>Group Assignment</li> </ul>
4	Teamwork	Work collaboratively to complete a task.	<ul style="list-style-type: none"> <li>Group Assignment</li> </ul>
5a.	Ethical, social and environmental responsibility	Not specifically addressed in this course.	
5b.	Social and cultural awareness	Not specifically addressed in this course.	

### 3 LEARNING AND TEACHING ACTIVITIES

#### 3.1 Approach to Learning and Teaching in the Course

At university, the focus is on your self-directed search for knowledge. Lectures, tutorials, texts, exams and other resources are provided to help you learn. It is up to you to choose how much work you do in each part of the course: preparing for classes; attempting practice questions; completing assignments; studying for exams; or seeking assistance from peers or teaching

staff. You must choose an approach that best suits your learning style and goals in this course. The aim is to provide you with a flexible but directed learning approach.

The teaching staff have put a great deal of thought into the development and presentation of this course so students may experience a flexible but directed introduction to financial reporting.

The fundamental approach to learning in this course can be summarised in the following statements:

***Understand*** rather than ***Memorise***  
***Take responsibility for learning*** rather than ***Blame others for failure***  
***Explore and test ideas*** rather than ***Limit yourself to facts***  
***Work collaboratively with others*** rather than ***Compete with peers***  
**Enjoy the experience and you cannot fail<sup>1</sup>**

## 4 ASSESSMENT

### 4.1 Formal Requirements

In order to pass this course, you must:

- achieve a composite mark of at least 50.

### 4.2 Assessment Details

Assessment Task	Weighting	Length	Due Date
Individual Assignment	30%	2,500 words	3:00 p.m., August 28
Group Assignment	30%	30 minutes	Week 13
Final Exam	40%	2 hours	University Exam Period

Each of the assessment items is explained below.

#### **Individual Assignment** **30%**

Details about the individual assignment will be provided in class. Late submissions will be penalised by 10% of the total grade for every 24 hour period the assignment is overdue.

#### **Syndicate Research Project** **30%**

Details about the syndicate research project will be announced in class.

#### **Final exam** **40%**

A final exam will be held during the examination period at the end of session. The University exams branch will issue a timetable later in the session. Final exam information can be found at: <http://www.infonet.unsw.edu.au/academic/exams/>

#### **Quality Assurance**

The Business School is actively monitoring student learning and quality of the student experience in all its programs. A random selection of completed assessment tasks may be used for quality assurance, such as to determine the extent to which program learning goals are being achieved. The information is required for accreditation purposes, and aggregated findings will be used to inform changes aimed at improving the quality of Business School programs. All material used for such processes will be treated as confidential.

<sup>1</sup> From “**The First Year Experience**”, Ann Game and Andrew Metcalfe, Federation Press, 2003. This book gives great advice on how to start, stay and succeed at university.

## 5 COURSE RESOURCES

Resources for the course will be available through Moodle at:  
<http://moodle.telt.unsw.edu.au>

## 6 COURSE EVALUATION AND DEVELOPMENT

Each year feedback is sought from students and other stakeholders about the courses offered in the School and continual improvements are made based on this feedback. UNSW's Course and Teaching Evaluation and Improvement (CATEI) Process is one of the ways in which student evaluative feedback is gathered. In this course, we will seek your feedback through end of semester CATEI evaluations.

## 7 COURSE SCHEDULE

LECTURE SCHEDULE		
Week	Topic	References
Week 1 24 July	Introduction to Accounting Research	Veal (2005) Chapter 1 Gordon and Porter (2009)
Week 2 31 July	Overview of Research Methods	Maylor and Blackmon (2005) Veal (2005) Chapter 2
Week 3 7 August	Research Methods	
<b>“MANAGEMENT ACCOUNTING: RESOURCE AND RELATIONSHIP MANAGEMENT”</b>		
Week 4 14 August	Managing Performance I: A cognitive psychology perspective	Cheng and Humphreys (2012) Humphreys, Gary and Trotman (2016)
Week 5 21 August	Managing Performance II: A social psychology perspective	Chang et al. (2013) Drake and Haka (2008)
Week 6 28 August	Management Intellectual Capital	Boedker et al. (2015a) Boedker et al. (2015b)
<b>“FINANCIAL ACCOUNTING: EARNINGS QUALITY”</b>		
Week 7 4 September	Introduction to Earnings Quality	Dechow and Schrand (2004), Chapters 2 and 3
Week 8 11 September	Earnings Quality in the Field	Dichev et al. (2013)
Week 9 18 September	Reflections on Earnings Quality	Donelson et al. (2011)
Mid-semester break: Saturday 23 September - Monday 2 October inclusive		
Week 10 2 October	<i>No Classes: Labour Day</i>	
Week 11 9 October	Corporate Governance	Beasley et al. (2000) Habib and Jiang (2015)
Week 12 16 October	Corporate Social Responsibility	TBA
Week 13 23 October	Assignment Presentations	