ACCT4852/ACCT5952
Current Developments Accounting
Research Managerial

Course Outline
Semester 1, 2015

Part A: Course-Specific Information
Part B: Key Policies, Student Responsibilities and Support
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PART A: COURSE-SPECIFIC INFORMATION

1 STAFF CONTACT DETAILS

<table>
<thead>
<tr>
<th>Position</th>
<th>Name</th>
<th>Email</th>
<th>Location</th>
<th>Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teaching Staff &amp; Course</td>
<td>Jane Baxter</td>
<td><a href="mailto:j.baxter@unsw.edu.au">j.baxter@unsw.edu.au</a></td>
<td>Quad 3106</td>
<td>9385 5912</td>
</tr>
<tr>
<td>Coordinator</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Teaching Staff</td>
<td>Mandy Cheng</td>
<td><a href="mailto:m.cheng@unsw.edu.au">m.cheng@unsw.edu.au</a></td>
<td>Quad 3108</td>
<td>9385 6343</td>
</tr>
</tbody>
</table>

Please contact staff using email in the first instance.

2 COURSE DETAILS

2.1 Teaching Times and Locations

Refer to correspondence from the School's Honours Coordinator advising the timing and location of this course.

2.2 Units of Credit

The course is worth 6 units of credit.

2.3 Summary of Course

This course provides students with an overview of contemporary management accounting research. The course is based on a critical analysis of extant research studies investigating a range of research questions and employing a variety of research methodologies and methods.

2.4 Course Aims and Relationship to Other Courses

This course aims to:

1. provide a critical understanding of the design and operation of management accounting systems and the practices underpinning such systems;
2. encourage intellectual engagement with, and an appreciation of, the different 'disciplinary frameworks' or 'paradigms' that may be utilised to promote a critical understanding of management accounting in its disciplinary and organisational/social contexts; and
3. prepare students to identify and undertake viable research topics in the field of management accounting.
2.5 Student Learning Outcomes

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.

As a result of satisfactorily completing this course you should be able to:

1. identify contemporary research areas in the field of management accounting;

2. critically analyse and evaluate extant and proposed management accounting research;

3. appreciate a range of intellectual frameworks and methods for conducting management accounting research; and

4. prepare a research proposal in the context of management accounting and possess the confidence to present and defend this proposal to peers.

The Learning Outcomes in this course also help you to achieve some of the overall Program Learning Goals and Outcomes for research 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’).

The Program Learning Goals and Outcomes relevant to your degree are stated below.
<table>
<thead>
<tr>
<th>Program Learning Goals &amp; Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Doctorate of Philosophy</strong></td>
</tr>
<tr>
<td><strong>1. Specialist Knowledge</strong></td>
</tr>
<tr>
<td><strong>1a</strong></td>
</tr>
<tr>
<td><strong>1b</strong></td>
</tr>
<tr>
<td><strong>2. Research Capability</strong></td>
</tr>
<tr>
<td><strong>2a</strong></td>
</tr>
<tr>
<td><strong>2b</strong></td>
</tr>
<tr>
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<tr>
<td>---</td>
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<tr>
<td><strong>3. Communication</strong></td>
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<td></td>
</tr>
</tbody>
</table>
The following table shows how your Course Learning Outcomes relate to the overall Program Learning Goals and Outcomes, and indicates where these are assessed. (These may also be developed by attending the School of Accounting Research Seminar Series.)

<table>
<thead>
<tr>
<th>Program Learning Goals and Outcomes</th>
<th>Course Learning Outcomes</th>
<th>Course Assessment Item</th>
</tr>
</thead>
<tbody>
<tr>
<td>This course helps you to achieve the following learning goals for all students:</td>
<td>On successful completion of the course, you should be able to:</td>
<td>This learning outcome will be assessed in the following items:</td>
</tr>
</tbody>
</table>
| 1 Knowledge | • identify contemporary research areas in the field of management accounting  
• appreciate a range of intellectual frameworks and methods for conducting management accounting research | • Seminar program  
• Assessment 1 & 2  
• Final Examination |
| 2 Research Capability | • critically analyse and evaluate extant and proposed management accounting research | • Seminar program  
• Assessments 1 & 2  
• Final Examination |
| 3 Communication | • prepare a research proposal in the context of management accounting and possess the confidence to present and defend this proposal to peers. | • Assessment 2  
• Participation |

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. Seminars, course readings, exams and other resources are all provided to help you learn. You are therefore required to attend all seminars, and read all required readings in order to fully grasp and appreciate the concepts of Current Developments in Accounting Research – Managerial.

It is up to you to choose how much work you do in each part of the course: preparing for seminars; completing assignments; studying for exams; and seeking assistance or extra work to extend and clarify your understanding. You must choose an approach that best suits your learning style and goals in this course. Seminar questions and self-study questions are provided to guide your learning process.
3.2 Learning Activities and Teaching Strategies

The subject will be taught in a series of weekly 3-hour seminars. Discussion questions or exercises will be distributed prior to each seminar session, together with a 'reading guide'. A copy of all required reading will be made available to each student prior to class also. The required reading must be completed, and discussion questions and exercises attempted, prior to each seminar session. Students will be asked, on a random basis, to lead components of a seminar session (dealing with a particular question or exercise, for example). Time will be provided within seminar sessions for the discussion of assignments-in-progress and completed assignments.

4 ASSESSMENT

4.1 Formal Requirements

To be eligible for a pass in this course, students must:

(a) achieve a composite mark of at least 50% AND
(b) satisfactorily complete all assessment tasks (or submit appropriate documentation relating to your failure to complete a task to the Lecturer-in-charge) AND
(c) achieve a satisfactory level of performance in the final exam. This usually means a minimum mark of 50%. Any student having an overall mark of 50 or more but less than 50% in the final examination will be given an UF grade (unsatisfactory fail) or be asked to sit a supplementary final exam, depending on the individual’s circumstances.

4.2 Assessment Details

<table>
<thead>
<tr>
<th>Assessment Task</th>
<th>Weighting</th>
<th>Length</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participation</td>
<td>10%</td>
<td>NA</td>
<td>Continuous</td>
</tr>
<tr>
<td>Essay</td>
<td>20%</td>
<td>3,000 words</td>
<td>Week 8</td>
</tr>
<tr>
<td>Presentation</td>
<td>20%</td>
<td>30 minutes</td>
<td>Week 13</td>
</tr>
<tr>
<td>Final Examination</td>
<td>50%</td>
<td>2.5 hours</td>
<td>TBA</td>
</tr>
</tbody>
</table>

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 and will not be related to course
5. COURSE EVALUATION AND DEVELOPMENT

Each year feedback is sought from students about the course offered in the School and continual improvements are made based on this feedback. In this course, we will seek feedback through course and teaching evaluations, as well as feedback provided via the Honours Co-ordinator.

6. COURSE SCHEDULE

<table>
<thead>
<tr>
<th>Week Commencing</th>
<th>General Topic Area</th>
<th>Staff Member</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wed Week 4</td>
<td>Introduction to ‘Non-Positivist’ Management Research</td>
<td>Jane Baxter</td>
</tr>
<tr>
<td>Wed Week 5</td>
<td>Non-Positivist MAR (part 1)</td>
<td>Jane Baxter</td>
</tr>
<tr>
<td></td>
<td><strong>Mid-Semester Break</strong></td>
<td></td>
</tr>
<tr>
<td>Wed Week 6</td>
<td>Non-Positivist MAR (part 2)</td>
<td>Jane Baxter</td>
</tr>
<tr>
<td>Wed Week 7</td>
<td>Non-Positivist MAR (part 3)</td>
<td>Jane Baxter</td>
</tr>
<tr>
<td>Wed Week 8</td>
<td>Non-Positivist MAR (part 4)</td>
<td>Jane Baxter</td>
</tr>
<tr>
<td></td>
<td><strong>ESSAY DUE Friday 2nd May at 5pm</strong></td>
<td></td>
</tr>
<tr>
<td>Wed Week 9</td>
<td>Strategic Performance Measurement Systems</td>
<td>Mandy Cheng</td>
</tr>
<tr>
<td>Wed Week 10</td>
<td>Incentive Contracting</td>
<td>Mandy Cheng</td>
</tr>
<tr>
<td>Wed Week 11</td>
<td>Mental Models and Representation in Managerial Decision Making</td>
<td>Mandy Cheng</td>
</tr>
<tr>
<td>Wed Week 12</td>
<td>Capital Investment and Real Options</td>
<td>Mandy Cheng</td>
</tr>
<tr>
<td>Wed Week 13</td>
<td><strong>Assessment of Presentations</strong></td>
<td>Jane Baxter</td>
</tr>
<tr>
<td>TBA</td>
<td><strong>FINAL EXAMINATION</strong></td>
<td></td>
</tr>
</tbody>
</table>
PART B: KEY POLICIES, STUDENT RESPONSIBILITIES AND SUPPORT

7. PROGRAM LEARNING GOALS AND OUTCOMES

The Business School Program Learning Goals reflect what we want all students to BE or HAVE by the time they successfully complete their degree, regardless of their individual majors or specialisations. For example, we want all our graduates to HAVE a high level of business knowledge, and a sound awareness of ethical, social, cultural and environmental implications of business. As well, we want all our graduates to BE effective problem-solvers, communicators and team participants. These are our overall learning goals for you and are sought by employers.

You can demonstrate your achievement of these goals by the specific outcomes you achieve by the end of your degree (e.g. be able to analyse and research business problems and propose well-justified solutions). Each course contributes to your development of two or more program learning goals/outcomes by providing opportunities for you to practise these skills and to be assessed and receive feedback.

Program Learning Goals for undergraduate and postgraduate students cover the same key areas (application of business knowledge, critical thinking, communication and teamwork, ethical, social and environmental responsibility), which are key goals for all Business students and essential for success in a globalised world. However, the specific outcomes reflect different expectations for these levels of study.

We strongly advise you to choose a range of courses which assist your development of these skills, e.g., courses assessing written and oral communication skills, and to keep a record of your achievements against the Program Learning Goals as part of your portfolio.

<table>
<thead>
<tr>
<th>Business Undergraduate Program Learning Goals and Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Knowledge: Our graduates will have in-depth disciplinary knowledge applicable in local and global contexts. You should be able to select and apply disciplinary knowledge to business situations in a local and global environment.</td>
</tr>
<tr>
<td>2. Critical thinking and problem solving: Our graduates will be critical thinkers and effective problem solvers. You should be able to identify and research issues in business situations, analyse the issues, and propose appropriate and well-justified solutions.</td>
</tr>
<tr>
<td>3. Communication: Our graduates will be effective professional communicators. You should be able to: a. Prepare written documents that are clear and concise, using appropriate style and presentation for the intended audience, purpose and context, and b. Prepare and deliver oral presentations that are clear, focused, well-structured, and delivered in a professional manner.</td>
</tr>
<tr>
<td>4. Teamwork: Our graduates will be effective team participants. You should be able to participate collaboratively and responsibly in teams, and reflect on your own teamwork, and on the team’s processes and ability to achieve outcomes.</td>
</tr>
<tr>
<td>5. Ethical, social and environmental responsibility: Our graduates will have a sound awareness of the ethical, social, cultural and environmental implications of business practice. You will be able to: a. Identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice, and</td>
</tr>
</tbody>
</table>
b. Identify social and cultural implications of business situations.

8. ACADEMIC HONESTY AND PLAGIARISM

The University regards plagiarism as a form of academic misconduct, and has very strict rules regarding plagiarism. For UNSW policies, penalties, and information to help you avoid plagiarism see: https://student.unsw.edu.au/plagiarism as well as the guidelines in the online ELISE tutorials for all new UNSW students: http://subjectguides.library.unsw.edu.au/elise

To see if you understand plagiarism, do this short quiz: https://student.unsw.edu.au/plagiarism-quiz

For information on how to acknowledge your sources and reference correctly, see: https://student.unsw.edu.au/harvard-referencing

For the Business School Harvard Referencing Guide, see the Business Referencing and Plagiarism webpage (Business >Students>Learning support> Resources>Referencing and plagiarism).

9. STUDENT RESPONSIBILITIES AND CONDUCT

Students are expected to be familiar with and adhere to university policies in relation to class attendance and general conduct and behaviour, including maintaining a safe, respectful environment; and to understand their obligations in relation to workload, assessment and keeping informed.

Information and policies on these topics can be found in UNSW Current Students ‘Managing your Program’ webpages: https://student.unsw.edu.au/program.

9.1 Workload

It is expected that you will spend at least nine to ten hours per week studying this course. This time should be made up of reading, research, working on exercises and problems, online activities and attending classes. In periods where you need to complete assignments or prepare for examinations, the workload may be greater.

Over-commitment has been a cause of failure for many students. You should take the required workload into account when planning how to balance study with employment and other activities.

We strongly encourage you to connect with your Moodle course websites in the first week of semester. Local and international research indicates that students who engage early and often with their course website are more likely to pass their course.

Information on expected workload: https://student.unsw.edu.au/uoc

9.2 Attendance
Your regular and punctual attendance at lectures and seminars is expected in this course. University regulations indicate that if students attend less than 80% of scheduled classes they may be refused final assessment. For more information, see: https://student.unsw.edu.au/attendance

9.3 General Conduct and Behaviour

You are expected to conduct yourself with consideration and respect for the needs of your fellow students and teaching staff. Conduct which unduly disrupts or interferes with a class, such as ringing or talking on mobile phones, is not acceptable and students may be asked to leave the class. More information on student conduct is available at: https://student.unsw.edu.au/conduct

9.4 Occupational Health and Safety

UNSW Policy requires each person to work safely and responsibly, in order to avoid personal injury and to protect the safety of others. For more information, see http://www.ohs.unsw.edu.au/

9.5 Keeping Informed

You should take note of all announcements made in lectures, tutorials or on the course web site. From time to time, the University will send important announcements to your university e-mail address without providing you with a paper copy. You will be deemed to have received this information. It is also your responsibility to keep the University informed of all changes to your contact details.

10. SPECIAL CONSIDERATION

You must submit all assignments and attend all examinations scheduled for your course. You should seek assistance early if you suffer illness or misadventure which affects your course progress.

General Information on special consideration for undergraduate and postgraduate courses:

1. All applications for special consideration must be lodged online through myUNSW within 3 working days of the assessment (Log into myUNSW and go to My Student Profile tab > My Student Services > Online Services > Special Consideration). You will then need to submit the originals or certified copies of your completed Professional Authority form (pdf - download here) and other supporting documentation to Student Central. For more information, please study carefully in advance the instructions and conditions at: https://student.unsw.edu.au/special-consideration

2. Please note that documentation may be checked for authenticity and the submission of false documentation will be treated as academic misconduct. The School may ask to see the original or certified copy.
3. Applications will **not** be accepted by teaching staff. The lecturer-in-charge will be automatically notified when you lodge an online application for special consideration.

4. Decisions and recommendations are only made by lecturers-in-charge (or by the Faculty Panel in the case of UG final exam special considerations), **not** by tutors.

5. Applying for special consideration **does not** automatically mean that you will be granted a supplementary exam or other concession.

6. Special consideration requests **do not allow** lecturers-in-charge to award students additional marks.

### 11. STUDENT RESOURCES AND SUPPORT

The University and the Business School provide a wide range of support services for students, including:

- **Business School Education Development Unit (EDU)**  
  [https://www.business.unsw.edu.au/students/resources/learning-support](https://www.business.unsw.edu.au/students/resources/learning-support)  
  The EDU provides academic writing, study skills and maths support specifically for Business students. Services include workshops, online resources, and individual consultations. EDU Office: Level 1, Room 1033, Quadrangle Building. Phone: 9385 5584; Email: edu@unsw.edu.au.

- **Business Student Centre**  
  [https://www.business.unsw.edu.au/students/resources/student-centre](https://www.business.unsw.edu.au/students/resources/student-centre)  
  Provides advice and direction on all aspects of admission, enrolment and graduation. Office: Level 1, Room 1028 in the Quadrangle Building; Phone: 9385 3189.

- **Moodle eLearning Support**  
  For online help using Moodle, go to: [https://student.unsw.edu.au/moodle-support](https://student.unsw.edu.au/moodle-support). For technical support, email: itservicecentre@unsw.edu.au; Phone: 9385 1333.

- **UNSW Learning Centre**  
  [www.lc.unsw.edu.au](http://www.lc.unsw.edu.au)  
  Provides academic skills support services, including workshops and resources, for all UNSW students. See website for details.

- **Library training and search support services**  
  [http://info.library.unsw.edu.au/web/services/services.html](http://info.library.unsw.edu.au/web/services/services.html)

- **IT Service Centre**: Provides technical support for problems logging in to websites, downloading documents etc.  
  [https://www.it.unsw.edu.au/students/index.html](https://www.it.unsw.edu.au/students/index.html)  

- **UNSW Counselling and Psychological Services**  
  Provides support and services if you need help with your personal life, getting your academic life back on track or just want to know how to stay safe, including free, confidential counselling. Office: Level 2, East Wing, Quadrangle Building; Phone: 9385 5418.

- **Student Equity & Disabilities Unit**  
  [http://www.studentequity.unsw.edu.au](http://www.studentequity.unsw.edu.au)  
  Provides advice regarding equity and diversity issues, and support for students who have a disability or disadvantage that interferes with their learning. Office: Ground Floor, John Goodsell Building; Phone: 9385 4734; Email: seadu@unsw.edu.au