

	ANU College of Business and Economics	Research School of Accounting
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BUSN4010

Special Topics in Commerce: Seminal Research in Accounting

This course will introduce theories and methodologies in various areas of accounting research, including management accounting, auditing and corporate governance. We will consider key seminal papers and current developments. This course aims to deepen your knowledge and understanding of the broader theoretical and conceptual issues in major areas of accounting research.

Course URL	http://programsandcourses.anu.edu.au/course/BUSN4010
Mode of Delivery	On campus
Co-taught Courses	BUSN8010 (graduate students attend joint classes with undergraduates but are assessed separately)
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Office	Pap Moran 2052 / Pap Moran 2040
Office hours for student consultation	Appointments only
Student Administration	Room 2037 Hanna Neumann Building 21 enquiries.rsa@anu.edu.au 6125 0025 or 6125 7968 Office Hours: Monday-Friday 9-5 pm

SEMESTER 2

2017

COURSE OVERVIEW

Learning Outcomes

Upon successful completion of the requirements for this course, students will be able to:

- critically analyse and evaluate key areas of accounting research,
- explain fundamental theories that are the foundation of various areas of accounting research,
- construct arguments in situations requiring judgement, and
- develop and conduct your own original research.

Assessment Summary

Assessment item	Due Date	Weighting (%)
5 Critiques (15% each) - Check wattle for details	3 rd August	75
	17 th August	
	31 st August	
	5 th October	
	26 th October	
Weekly Seminar Submissions	Weeks 1-12	12
Participation in Seminars		13
Total		100

Course Learning Outcomes	Critiques	Weekly Seminar Submissions	Participation in Seminars
Upon successful completion of the requirements for this course, students will be able to:			
▪ <i>critically analyse and evaluate key areas of accounting research</i>	√	√	√
▪ <i>explain fundamental theories that are the foundation of various areas of accounting research</i>	√	√	√
▪ <i>construct arguments in situations requiring judgement</i>	√	√	√
▪ <i>develop and conduct your own original research</i>	√		

Research-Led Teaching

This course draws upon past seminal and empirical research in various areas of accounting research, including management accounting, auditing and corporate governance. The assignments require students to review and critique past accounting research.

Feedback

Staff Feedback

Students will be given feedback in the following forms in this course:

- written comments on the critiques and weekly submission, and
- feedback to the whole class in relation to weekly seminar participation,

Student Feedback

ANU is committed to the demonstration of educational excellence and regularly seeks feedback from students. One of the key formal ways students have to provide feedback is through Student Experience of Learning Support (SELS) surveys. The feedback given in these surveys is anonymous and provides the Colleges, University Education Committee and Academic Board with opportunities to recognise excellent teaching, and opportunities for improvement.

For more information on student surveys at ANU and reports on the feedback provided on ANU courses, go to:

<http://unistats.anu.edu.au/surveys/selt/students/> and
<http://unistats.anu.edu.au/surveys/selt/results/learning/>

Policies

ANU has educational policies, procedures and guidelines, which are designed to ensure that staff and students are aware of the University's academic standards, and implement them. You can find the University's education policies and an explanatory glossary at: <http://policies.anu.edu.au/>

Students are expected to have read the [Academic Misconduct Rule](#) before the commencement of their course.

Other key policies include:

- Student Assessment (Coursework) Policy
- (https://policies.anu.edu.au/ppi/document/ANUP_004603)
- Student Assessment (Coursework) Procedure
- (https://policies.anu.edu.au/ppi/document/ANUP_004604)
- Student Surveys and Evaluations
- (https://policies.anu.edu.au/ppi/document/ANUP_004601)
- Copyright (<http://copyright.anu.edu.au/>)

READING LISTS

There is no prescribed text book for this course. The reading lists for the course and seminar questions will be available on Wattle.

COURSE SCHEDULE

The following is a tentative schedule. Please check Wattle for any notices of changes.

Week	Module	Theme
1	Management Accounting	Introduction, Management Accounting Research & Organisational Theory
2		Economic Approaches
3		Behavioural Research in Management Accounting
4	Auditing	Economics of Auditing
5		Behavioural Research in Auditing
6		Research on Audit Quality
Mid-Semester Teaching Break		
7	Students' Choice of Topic	
8	International Accounting <i>Public holiday Mondays (replacement classes)</i>	Developments in Corporate Reporting I
9		Developments in Corporate Reporting II
10	Corporate Governance/ Corporate Social Responsibility	Corporate Governance 1: Micro Studies
11		Corporate Governance 2: Macro Studies
12		Corporate Social Responsibility

ASSESSMENT REQUIREMENTS

The ANU is using Turnitin to enhance student citation and referencing techniques, and to assess assignment submissions as a component of the University's approach to managing Academic Integrity. For additional information regarding Turnitin please visit the [ANU Online](#) website.

Students may choose not to submit assessment items through Turnitin. In this instance you will be required to submit, alongside the assessment item itself, copies of all references included in the assessment item.

As a further academic integrity control, students may be selected for a 15 minute individual oral examination of their written assessment submissions.

Any student identified, either during the current semester or in retrospect, as having used ghost writing services will be investigated under the University's Academic Misconduct Rule.

Assessment Tasks

Assessment Task 1: Critiques

Separate information will be provided on Wattle regarding the requirements for the critiques.

Assessment Task 2: Weekly Seminar Submissions

You are required to submit a printed word-processed response to the discussion questions set for each seminar. You will need to submit the printed work at the end of each seminar. Please ensure that your name and student number is clearly included on the weekly submissions. Printing two copies will mean that you are able to write notes on your own copy.

Each submission will be marked out of 2; 0, 1 or 2 depending on effort made in covering the discussion questions.

Assessment Task 3: Weekly Participation in Seminars

These marks are assigned for active participation in and contribution to seminar discussions. The discussion questions are available on the course wattle site prior to each seminar. Students are expected to read the relevant readings and attempt answers via the weekly seminar submissions (task 2) prior to each seminar. Students are expected to bring these answers to the seminar for discussion.

Assignment submission

Online Submission: Assignments are submitted using Turnitin in the course Wattle site. You will be required to electronically sign a declaration as part of the submission of your assignment. Please keep a copy of the assignment for your records.

Assignments must include the [RSA cover sheet](#). Please keep a copy of tasks completed for your records.

Extensions and penalties

Extensions and late submission of assessment pieces are covered by the [Student Assessment \(Coursework\) Policy and Procedure](#).

The Course Convenor may grant extensions for assessment pieces that are not examinations or take-home examinations. If you need an extension, you must request in writing on or before the due date. If you have documented and appropriate medical evidence that demonstrates you were not able to request an extension on or before the due date, you may be able to request it after the due date.

Late submission of assessment tasks without an extension are penalised at the rate of 5% of the possible marks available per working day or part thereof. Late submission of assessment tasks is not accepted after 10 working days after the due date, or on or after the date specified in the course outline for the return of the assessment item.

Returning assignments

Students should check Wattle for instructions regarding the return of marked assignments.

REFERENCING REQUIREMENTS

It is the responsibility of each individual student to ensure that:

1. you are familiar with ANU policy for academic integrity
2. work submitted for assessment is original
3. appropriate acknowledgement and citation is given to the work of others
4. you declare your understanding of, and compliance with, the principle of academic integrity by completing the appropriate cover sheet when submitting assessment items

For information on academic honesty and integrity please refer to <http://academichonesty.anu.edu.au/>

Scaling

Your final mark for the course will be based on the **raw** marks allocated for each of your assessment items. However, your final mark may not be the same number as produced by that formula, as marks may be **scaled**. Any scaling applied will preserve the rank order of raw marks (i.e. if your raw mark exceeds that of another student, then your scaled mark will exceed the scaled mark of that student), and may be either up or down.

Privacy Notice

The ANU has made a number of third party, online, databases available for students to use. Use of each online database is conditional on student end users first agreeing to the database licensor's terms of service and/or privacy policy. Students should read these carefully.

In some cases student end users will be required to register an account with the database licensor and submit personal information, including their: first name; last name; ANU email address; and other information.

In cases where student end users are asked to submit 'content' to a database, such as an assignment or short answers, the database licensor may only use the student's 'content' in accordance with the terms of service – including any (copyright) licence the student grants to the database licensor.

Any personal information or content a student submits may be stored by the licensor, potentially offshore, and will be used to process the database service in accordance with the licensors terms of service and/or privacy policy.

If any student chooses not to agree to the database licensor's terms of service or privacy policy, the student will not be able to access and use the database. In these circumstances students should contact their lecturer to enquire about alternative arrangements that are available.

SUPPORT FOR STUDENTS

The University offers a number of support services for students. Information on these is available online from <http://students.anu.edu.au/studentlife/>