ACCG807
Research Seminar
Session 1 & 2, 2012

Department of Accounting and Corporate Governance
Year and Session: Session 1 & 2, 2012

Unit convenor: Dr Alan Kilgore

Credit points: 4

Students in this unit should read this unit guide carefully at the start of session. It contains important information about the unit. If anything in it is unclear, please consult the Unit Convenor.

ABOUT THIS UNIT

ACCG807 Research Seminar is a unit based on the first and second session seminars in the Jill McKinnon Research Seminar Series of the Department of Accounting and Corporate Governance. The seminars are held during selected teaching weeks in the first and second sessions on Thursdays at 11.00am. The seminars range over a variety of areas and topics and may be presented by local, interstate and international academics and researchers. Academic staff in the Department, and occasionally interested people from outside the department attend the seminars. In each case, the seminar is a forum for the researcher to present a working paper and obtain feedback and constructive comments prior to finalising the paper for submission to a journal.

TEACHING STAFF

- Co-convenor - Dr Alan Kilgore:
  Office: E4A 326
  Phone: 9850 8564
  Email: alan.kilgore@mq.edu.au

- Co-convenor - Associate Professor Elaine Evans:
  Office: E4A 331
  Phone: 9850 6477
  Email: elaine.evans@mq.edu.au

CONTACTING STAFF

Consultation times - Dr Alan Kilgore
  Thursday 2.00pm – 4.00pm or by appointment

  - Associate Professor Elaine Evans
    Tuesday 12.00noon – 2.00pm or by appointment
You are encouraged to seek help at a time that is convenient to you from a staff member teaching on this unit during their regular consultation hours. In special circumstances, an appointment may be made outside regular consultation hours. Staff will not conduct consultations by email. You may, however, phone staff during their consultation hours.

In order to gain access to staff located at level 3 of building E4A during their consultation hours please ring the staff member from the phones available in the lobby (phone numbers of relevant staff members will be provided on iLearn and are available next to the phones).

Students experiencing significant difficulties with any topic in the unit must seek assistance immediately.

**CLASSES AND REQUIREMENTS**

You must:

- Attend all pre-seminar classes and seminars during 2012.

- Arrive at the pre-seminar class having read the seminar paper and independently completed the “ACCG807 Seminar Review Form”. You must bring to the seminar two copies of your review. One copy is to be submitted at the commencement of the class and the second copy is to be retained for your personal use during the pre-seminar class.

- Complete the final examination in October 2012.

**TECHNOLOGY USED AND REQUIRED**

Students require computer technology sufficient to regularly access the ACCG807 iLearn webpage and the Department of Accounting and Corporate Governance Research Seminar Series webpage via the internet.

Students also require the following:

- Proficiency in Word and PowerPoint for oral and written presentations.
- Proficiency in iLearn to download lecture materials, assignments and other materials as outlined below.
- Knowledge of library resources including databases and journal finder to access research materials.

**UNIT WEB PAGE**

Course material is available on the learning management system (iLearn).

The web page for this unit can be found at [https://ilearn.mq.edu.au/login/MQ/](https://ilearn.mq.edu.au/login/MQ/).
LEARNING OUTCOMES

Reading papers across a range of topics you may otherwise never consider will provide you with some perspective on the work of researchers in related areas. Evaluating strengths and weaknesses in the work of other scholars will help you think more clearly about your own work. As such the learning outcomes of this unit are:

1. To provide exposure to current research in a variety of areas relating to accounting and corporate governance.
2. To facilitate the development of critical skills in evaluating research.
3. To develop skills in identifying research opportunities and potential pitfalls.
4. To facilitate the development of written and presentation skills through articulation of your thoughts, ideas and comments on current research (both in writing and through oral presentation).

GRADUATE CAPABILITIES

In addition to the discipline-based learning objectives, all academic programs at Macquarie seek to develop the capabilities the University's graduates will need to develop to address the challenges, and to be effective, engaged participants in their world.

This unit contributes to this by developing the following graduate capabilities:

<table>
<thead>
<tr>
<th>Learning Outcomes</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Discipline Specific Knowledge and Skills</td>
<td>x</td>
<td>x</td>
<td>x</td>
<td>x</td>
</tr>
<tr>
<td>2. Critical, Analytical and Integrative Thinking</td>
<td>x</td>
<td>x</td>
<td>x</td>
<td>x</td>
</tr>
<tr>
<td>3. Problem Solving and Research Capability</td>
<td>x</td>
<td>x</td>
<td>x</td>
<td>x</td>
</tr>
<tr>
<td>4. Creative and Innovative Thinking</td>
<td>x</td>
<td>x</td>
<td>x</td>
<td>x</td>
</tr>
<tr>
<td>5. Effective Communication</td>
<td>x</td>
<td>x</td>
<td>x</td>
<td>x</td>
</tr>
<tr>
<td>6. Capable of Professional and Personal Judgement and Initiative</td>
<td>x</td>
<td>x</td>
<td>x</td>
<td></td>
</tr>
</tbody>
</table>

LEARNING AND TEACHING ACTIVITIES

The pre-seminar classes will run along the following lines:

- Students will be randomly assigned to a group for the duration of the class and each student in each group will submit copies of the individually completed Seminar Paper Review Form. The forms submitted at the commencement of the class will serve as a record of individuals’ preparation and personal contribution to the substance of the discussion. Please ensure that you record your assigned group number on the seminar paper review form you submit at the start of the class. If you fail to do so your submitted work will get a presentation mark of zero!

- The facilitator will then assign to each group one or more aspects of the paper to present and discuss based on the sections if the Seminar Paper Review Form. The presentations should take no more than 5 - 10 minutes and will work best if other members of the class make contributions to the discussion.
The facilitator will help to ensure that other members of the class make contributions and that the discussions stay focused.

- At the conclusion of the presentations the facilitator will provide an overview of what has been learned/discovered (the contribution of the paper) and a summary of suggestions for improvements to the paper.
- While the format of the pre-seminar classes will be reasonably consistent, the facilitator will vary the format according to the research area of the paper to be presented.

**RELATIONSHIP BETWEEN ASSESSMENT AND LEARNING OUTCOMES**

Your final grade will be determined by your performance in each component of your assessment as follows:

<table>
<thead>
<tr>
<th>Assessment Task 1</th>
<th>Assessment Task 2</th>
<th>Assessment Task 3</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Title/Name</strong></td>
<td>Report</td>
<td>Group presentations</td>
</tr>
<tr>
<td><strong>Description:</strong></td>
<td>Individual preparation of the ACCG807 Seminar Paper Review Form for the paper to be presented at the Research Seminar</td>
<td>Preparation and presentation of aspects of the seminar paper to be presented</td>
</tr>
<tr>
<td><strong>Due date</strong></td>
<td>At the commencement of each pre-seminar class</td>
<td>During each pre-seminar class</td>
</tr>
<tr>
<td><strong>% Weighting</strong></td>
<td>40%</td>
<td>20%</td>
</tr>
<tr>
<td><strong>Grading method</strong></td>
<td>Assessed and graded according to the criteria outlined on iLearn.</td>
<td>Assessed and graded according to the criteria outlined on iLearn.</td>
</tr>
<tr>
<td><strong>Submission method</strong></td>
<td>At commencement of the pre-seminar class</td>
<td>During each pre-seminar class</td>
</tr>
<tr>
<td><strong>Feedback</strong></td>
<td>Results and written feedback will be provided at the commencement of the next pre-seminar class</td>
<td>Results and written feedback will be provided at the commencement of the next pre-seminar class</td>
</tr>
<tr>
<td><strong>Estimated student workload (hours)</strong></td>
<td>6 - 8 hours per seminar paper reviewed.</td>
<td>1 – 2 hours per seminar paper reviewed</td>
</tr>
<tr>
<td><strong>Learning outcomes</strong></td>
<td>1 to 4</td>
<td>1 to 4</td>
</tr>
<tr>
<td><strong>Graduate capabilities</strong></td>
<td>1 to 6</td>
<td>1 to 6</td>
</tr>
</tbody>
</table>
Individual reviews of seminar papers

Marks for individual reviews of seminar papers will be based on the Seminar Paper Review Forms submitted by students at the commencement of the class. The submission of your first Seminar paper Review will serve as a “diagnostic”.

The individual seminar reviews will be marked out of 10 as follows:

<table>
<thead>
<tr>
<th>Mark Range</th>
<th>Achievement Descriptor</th>
</tr>
</thead>
<tbody>
<tr>
<td>9 - 10</td>
<td>Excellent - Outstanding</td>
</tr>
<tr>
<td>&gt; 9 - 7</td>
<td>Very Good - Good</td>
</tr>
<tr>
<td>&gt; 7 - 5</td>
<td>Average</td>
</tr>
<tr>
<td>&gt; 5</td>
<td>Below acceptable standard</td>
</tr>
</tbody>
</table>

The following grading metric will be used for individual seminar reviews.

A mark in the Excellent – Outstanding range will be awarded for work that:

- Succinctly summarises and articulates the key features of the research.
- Makes appropriate criticisms and constructive suggestions.
- Reflects understanding or knowledge of the related literature. It is rare (if ever) that you can pick up a paper and read it in isolation without reference to related works.

A submission awarded marks in the Excellent – Outstanding range is work that (with your permission) will be sent to the authors of the paper.

Submissions in the other mark ranges usually:

- Contain too much re-hashing of the seminar paper.
- Contain unsubstantiated criticisms or expressions of opinion.
- Exhibit little or no effort to make constructive suggestions for improvement.
- Lack clarity and/or coherence.
- Do not pay enough attention to grammar, sentence structure and spelling.
Group presentations in pre-seminar classes

Marks for group presentations in pre-seminar classes will be based on the content, structure, clarity and quality of communication and timing of the presentation. The presentations will be awarded a group mark out of 5.

The following grading metric will be used for the group presentations:

- Content - relevance/ appropriate detail/ clear explanations of issues/ suggestions
- Structure - introduction/ transitions from one section to the next/ organisation (flow) of ideas/ conclusion
- Clarity - diction/ choice of words/ grammar
- Communication - eye contact/facing audience/ not reading too much from screen or notes/ showing or engendering interest in area
- Timing - under or over time

Pre-Seminar Class Assessment Summary

Your overall mark for each pre-seminar class will therefore be out of 15. That is, 10 marks for the individual review of the seminar paper and 5 marks for the group presentation.

Your final combined mark for the individual reviews of seminar papers (40%) and the group presentations in pre-seminar classes (20%) will be an equally weighted average of your 5 best marks.

Final Examination

A final examination is included as an assessment task for this unit to provide assurance that:

- the product belongs to the student and
- the student has attained the knowledge and skills tested in the exam.

The final examination in ACCG807 is a take home examination. It will be held after the final pre-seminar class; the exact date will be advised. In general terms the examination will require you to write independently an assessment of a specifically assigned research paper. You will be provided with details of requirements closer to the date of the examination. Please note that the assigned paper may or may not be one of the papers presented in the seminar series.

Irrespective of accumulated marks, you must pass the final examination to gain a passing grade in this unit.
Please note:

- Seminars and, as a consequence, pre-seminar classes are at times subject to last minute changes. For example, seminars and/or pre-seminar classes may be cancelled due to illness of the presenter. Similarly, at times, presenters only make their paper available at the last minute. In such situations the number of classes we end up running may differ from the number planned. Every effort will be made to inform you of these situations.

- Due to the inherent unpredictability referred to in the previous point, it may be necessary to make slight variations to assessment if required. If any such variation becomes necessary, you will be notified and I will ensure that no student is disadvantaged.

- Please refer to the Research section of the Departmental website for up-to-date information about the seminar. The relevant url is: [http://www.accg.mq.edu.au/accounting_finance_research/business_economics_research_seminars](http://www.accg.mq.edu.au/accounting_finance_research/business_economics_research_seminars)

- Electronic copies of the seminar papers are posted on the above site as soon as they are available. Hard copies are normally available a week before the seminar from the Department.

**RESEARCH AND PRACTICE**

This unit uses research by Macquarie University researchers.

This unit uses research from external sources.

This unit gives you opportunities to conduct your own research.

**ACADEMIC HONESTY**

The nature of scholarly endeavour, dependent as it is on the work of others, binds all members of the University community to abide by the principles of academic honesty. Its fundamental principle is that all staff and students act with integrity in the creation, development, application and use of ideas and information. This means that:

- all academic work claimed as original is the work of the author making the claim
- all academic collaborations are acknowledged
- academic work is not falsified in any way
- when the ideas of others are used, these ideas are acknowledged appropriately.

Further information on the academic honesty can be found in the Macquarie University Academic Honesty Policy at:

Macquarie University uses the following grades in coursework units of study:

HD - High Distinction
D - Distinction
CR - Credit
P - Pass
F - Fail

Grade descriptors and other information concerning grading are contained in the Macquarie University Grading Policy which is available at:


All final grades in the Department of Accounting and Corporate Governance are determined by a grading committee and are not the sole responsibility of the Unit Coordinator.

Students will be awarded one of these grades plus a Standardised Numerical Grade (SNG). The SNG is not necessarily a summation of the individual assessment components.

The final grade and SNG that are awarded reflect the corresponding grade descriptor in the Grading Policy.

In addition, there is a requirement to pass the final examination to be awarded a final grade of a Pass or a higher grade.

If, at the conclusion of the unit, you have performed below expectations, and are considering lodging an appeal of grade and/or viewing your final exam script please refer to the following website which provides information about these processes and the cut off dates in the first instance. Please read the instructions provided concerning what constitutes a valid grounds for appeal before appealing your grade.

http://www.businessandeconomics.mq.edu.au/new_and_current_students/undergraduate_current_students/how_do_i/grade_appeals

The University is committed to equity and fairness in all aspects of its learning and teaching. In stating this commitment, the University recognises that there may be circumstances where a student is prevented by unavoidable disruption from performing in accordance with their ability. A special consideration policy exists to support students who experience serious and unavoidable disruption such that they do not reach their usual demonstrated performance level. The policy is available at:

http://www.mq.edu.au/policy/docs/special_consideration/policy.html
Satisfactory progress in this unit requires at least more than 50% marks achieved in the continuous assessments to date and a demonstration of continued effort and engagement in the course.

**STUDENT SUPPORT SERVICES**

Macquarie University provides a range of Academic Support Services. Details of these and other services for students can be accessed at:


**IT CONDITIONS OF USE**

Access to all student computing facilities within the Faculty of Business and Economics is restricted to authorised coursework for approved units. Student ID cards must be displayed in the locations provided at all times.

Students are expected to act responsibly when using University IT facilities. The following regulations apply to the use of computing facilities and online services:

- Accessing inappropriate web sites or downloading inappropriate material is not permitted. Material that is not related to coursework for approved units is deemed inappropriate.

- Downloading copyright material without permission from the copyright owner is illegal, and strictly prohibited. Students detected undertaking such activities will face disciplinary action, which may result in criminal proceedings.

Non-compliance with these conditions may result in disciplinary action without further notice.

Students must use their Macquarie University email addresses to communicate with staff as it is University policy that the University issued email account is used for official University communication.