Students in this unit should read this unit guide carefully at the start of semester. It contains important information about the unit. If anything in it is unclear, please consult one of the teaching staff in the unit.

ABOUT THIS UNIT

- This unit will allow students to undertake a research project in Accounting and Corporate Governance or a related area. An academic member of staff will be appointed to approve and supervise the research project, which will provide the student with an opportunity to develop skills in motivating the project, undertaking a literature review, and identification and/or development of a theoretical model. A research project is expected to be approximately 6,000 words for the unit.

- This unit is designed to be followed by ACCG899 Research Project B in which the student continues and completes the research project/dissertation. Together with ACCG898 it forms an integrated overall research project of 8 credit points. A more substantial research project is expected to be 12,000-15,000 words for the combined units. Completion of ACCG898 and ACCG899 is essential for candidates intending to undertake more comprehensive research within the Higher Degree Research (HDR) program.

TEACHING STAFF

- Associate Professor Maria Cadiz Dyball
  - Room: E4A 207; Telephone: 9850 9176; email: maria.dyball@mq.edu.au

- Other Staff
  - Principal and Associate Supervisors

CONTACTING STAFF

- Meeting and consultation times

Students have face-to-face meetings with their Principal and Associate Supervisors on average an hour every week or more as the case requires. You are encouraged to
assess and re-evaluate your requirements for meetings and consultations with your supervisors as the semester progresses.

- Other ways of contacting staff
  Teaching staff have email addresses. The email addresses are available at http://www.accg.mq.edu.au/contact_us/staff

Students experiencing significant difficulties with the unit must seek assistance immediately first with their supervisors and if necessary with the Unit Convenor.

### CLASSES

- There are no classes as such. In lieu, students have face-to-face meetings with their supervisors on average an hour every week.

### REQUIRED AND RECOMMENDED TEXTS AND/OR MATERIALS

- There are no pre-set required or recommended texts and/or materials for this unit.
- The supervisors prescribe the relevant readings or texts dependent on *inter alia*, research topic.
- The prescribed readings and texts may be purchased from the Macquarie University Co-op Bookshop. Typically they are available in/through the Macquarie Library or could be borrowed via inter-library loans.

### TECHNOLOGY USED AND REQUIRED

- Students are required to use information technology in this unit.
- Students will need to use Electronic access to communicate via email with teaching staff and to locate, borrow and download materials from the Macquarie Library.

### UNIT WEB PAGE

- There is no web page for this unit.

### LEARNING OUTCOMES

The learning outcomes of this unit are:

1. Formulate a research question that has the potential to produce new knowledge/insights within the field of accounting and corporate governance.
2. Research and write up a comprehensive and critical literature review in a specific area of accounting and corporate governance based research.
3. Develop and apply a theoretical model to the research project (if applicable).
**GRADUATE CAPABILITIES**

Outcomes 1 and 2 relate to the Macquarie postgraduate cognitive capability 'Discipline Knowledge and Skills' which "...demonstrate a significantly enhanced depth and breadth of knowledge, scholarly understanding, and specific subject content knowledge in their chosen fields".

Outcomes 2 and 3 relate to the Macquarie postgraduate cognitive capability 'Critical, Analytical and Integrative Thinking' incorporating "...utilising and reflecting on prior knowledge and experience, of applying higher level critical thinking skills, and of integrating and synthesising learning and knowledge from a range of sources and environments".

Outcomes 1, 2 and 3 relate to the Macquarie postgraduate interpersonal and personal dispositions capability 'Effective Communication' incorporating "communicate with empathy using a range of written, spoken or visual formats".

**LEARNING AND TEACHING ACTIVITIES**

- The unit requires face-to-face meetings with the supervisors of an average of 1 hour each week during the semester.
- Students must also devote at least 11 hours each week (including the mid-semester break of two weeks) during the semester to independent learning activities such as locating, reading and analysing prescribed and additional relevant materials and producing written work at various stages of the unit as determined by the supervisors.

**RESEARCH AND PRACTICE**

- As prescribed by the supervisors, this unit could use research by Macquarie University researchers and from external sources.

**RELATIONSHIP BETWEEN ASSESSMENT AND LEARNING OUTCOMES**

- The student demonstrates attainment of the unit’s learning outcomes by submitting a research project proposal of approximately 6,000 words in Week 12. The proposal identifies and motivates a research problem, provides a literature review and develops a theoretical model.
- In addition to submitting a research project proposal, the student will also present the proposal to a panel of examiners in Week 13.
- Extension requests will be accepted on a case to case basis by the Unit Convenor but with the support of the supervisors. Extension requests must be received at least two weeks prior to the due date.

If the student experiences illness or unavoidable disruption, these must be documented. In these circumstances you may wish to consider applying for Special Consideration. The University’s policy on special consideration process is available at [http://www.mq.edu.au/policy/docs/special_consideration/policy.html](http://www.mq.edu.au/policy/docs/special_consideration/policy.html)

- Late submissions are not accepted unless there is an extension request.
• Examinations

There is no final examination for this unit.

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 http://www.mq.edu.au/policy/docs/academic_honesty/policy.html

GRADes

A student enrolled in ACCG898 Research Project A is expected to continue and complete the research project in ACCG899 Research Project B. Thus, the student is not awarded a grade for ACCG898 but receives an “incomplete” grade. Upon completion of ACCG899, the overall research project is awarded a grade determined by 2 independent internal and/or external examiners and approved by the Head of Department (HOD) and Associate Dean HDR. The examiners are recommended by the supervisors and confirmed by the HOD and Associate Dean HDR.

The table below explains the range of grades that could be awarded to the overall research project.

<table>
<thead>
<tr>
<th>SNG &gt;= 85</th>
</tr>
</thead>
<tbody>
<tr>
<td>Outstanding or exceptional performance that deserves the highest level of recognition</td>
</tr>
<tr>
<td>The outstanding quality of the work may be demonstrated in areas such as research design and application, methodology, or originality. Critical analysis, logical argument, interpretation of data and extant literature, research design and application, methodology, or originality.</td>
</tr>
<tr>
<td>The following are specific indications of outstanding work:</td>
</tr>
<tr>
<td>Thorough and in-depth knowledge and understanding relevant to the topic</td>
</tr>
<tr>
<td>Excellent understanding of methodology and application of relevant methods</td>
</tr>
<tr>
<td>Perceptive evaluation of key factors, including critical analysis of the key relevant issues.</td>
</tr>
<tr>
<td>Excellent understanding and analysis of issues and relationships.</td>
</tr>
</tbody>
</table>

4
- Outstanding synthesis of ideas from a range of literature, including the most recent contemporary findings.
- Sophisticated statement of findings and reflection on findings, including, where relevant, a substantive reflection on the possible limitations of the findings.
- Superior organisation, structure, presentation, and writing style

- Overall assessment of the research project should permit the following judgements:
  - The candidate has a high-level capacity for independent research.
  - There is high potential for the research project to be developed into a paper that could be published in an appropriate academic journal (with appropriate additional work).
  - It would be expected that the recipient of a 1 grade would be capable of undertaking a relevant PhD program anywhere in the English speaking world.

- **SNG 75-84**
- Excellent performance that deserves a very high level of recognition

- Not exhibiting the same degree of originality or high standard as a First Class result, but, in general, the same factors of critical analysis, logical argument, interpretation of data and extant literature, research design and application, methodology, or originality should be present.

- The following are specific indications of excellent work:
  - High-level knowledge and understanding relevant to the topic.
  - Excellent understanding of methodology and application of relevant methods.
  - Clear understanding and thorough evaluation of key factors.
  - Thorough understanding and analysis of issues and relationships.
  - Excellent synthesis of ideas from a range of literature, including the most recent contemporary findings.
  - Thorough statement of findings and insightful reflection on findings, including, where relevant, a clear reflection on the possible limitations of the findings.
  - Excellent organisation, structure, presentation, and writing style.

- Overall assessment of the research project should permit the following judgements:
  - The candidate has a strong capacity for independent research.
  - There is potential for the research project to be developed into a publishable paper (with appropriate additional work).
  - Reasonable confidence could be held that the recipient of a 2:1 grade would be capable of undertaking a relevant PhD program anywhere in the English-speaking world.

- **SNG 65-74**
- Performance that is substantially better than would normally be expected of competent students

- The work should be of predominantly good quality, demonstrated in some (but not necessarily all) of the areas noted for a 2:1 grade.
- The following are specific indications of such work:
  - Exhibits a detailed and clear knowledge and understanding relevant to the topic
  - Sound to good understanding of methodology and application of relevant methods.
- Clear evaluation of key factors.
- Good understanding and analysis of issues and relationships.
- Sound synthesis of ideas from a wide range of literature.
- Competent statement of findings and reflection on findings, including, where relevant, reflection on the possible limitations of the findings.
- Good organisation, structure, presentation, and writing style.

- Overall assessment of the research project should permit the following judgements:
  - There may be some deficiencies in the research project in terms of research question, research design, analysis and interpretation of results, conclusions, and presentation of the work, but overall the research project represents sound empirical work and analysis, and data and arguments are reliably presented in a manner that demonstrates an overall consistency.
  - The candidate exhibits some potential for further higher degree research work.

### SNG 50-64
### Satisfactory performance

- The following are specific indications of such performance:
  - Displays adequate knowledge and understanding relevant to the topic.
  - Clear statement of methodology and application of relevant methods.
  - An adequate, although possibly limited, evaluation of key factors.
  - An understanding of issues and relationships, and adequate analysis of relevant issues.
  - Some synthesis of ideas from a wide range of literature.
  - Clear statement of findings and some ability to reflect on findings.
  - Satisfactory organisation, structure, presentation, and writing style.

- Overall assessment of the research project is likely to lead to the following judgements:
  - There is limited evidence of capacity for independent research.
  - There may be significant deficiencies or inconsistencies in the research project in terms of research question, research design, analysis and interpretation of results, clarity of argument, conclusions, or presentation of the work, but overall the research project is satisfactory.
  - The candidate exhibits only marginal potential for further higher degree research work

### SNG <50 Unsatisfactory performance

- The following are some of the specific indications of such performance:
  - Little evidence of independent thought or research.
  - Inadequate demonstration of knowledge and understanding of the topic.
  - No clear statement of methodology or application of relevant methods; inappropriate methodology and/or methods; inadequate data; inadequate or inconsistent interpretation of data. Inadequate evaluation of key factors.
  - Little understanding of issues and relationships, or analysis of relevant issues (poor (or no) use of theory).
  - Little synthesis of ideas from a wide range of literature.
  - No clear and unambiguous statement of findings and very limited reflection on findings.
• Poor organisation, structure, presentation, and writing style.

• Overall, the research project is likely to exhibit such significant deficiencies as to render it unsatisfactory overall. The essence of a fail recommendation is that the candidate should not be regarded as having satisfactorily completed the research project.

The following notes provide guidance as to the range of factors that are considered in grading a research project.

**Scope**

- A well-chosen (and justified) problem for investigation.
- A well-defined scope, focussing on straightforward and understandable research questions.
- There should be a well-defined problem and the investigation of that problem (usually involving some empirics). This may involve tests of hypotheses that have been developed from the existing literature or from argument based on existing literature.
- The research may be a replication of other studies or an extension of previous research (see page I of this document). An important aim of a research project is to give the student an opportunity to demonstrate a capacity to overcome obstacles and develop solutions in expanding our understanding of a research area.
- The research project should represent a complete project in itself, containing all of the steps involved in a research project.
- The reader should not need to go beyond the research project in order to understand it.

**Structure**

- This will vary depending on the nature of the project.
- Traditional format usually includes: Introduction; The Research Problem; Literature; Hypothesis; Methodology; Data; Analysis; Conclusion. (It is possible that the Hypothesis, Method, Analysis can occur in one chapter; with this sequence repeated in successive chapters for different questions.)
- The traditional format can be varied, but the flow must be logical and each chapter must logically contribute to the overall research project.
- In any format, the aims, methods applied, and conclusions should be clearly stated, drawing on a range of relevant literature, as appropriate.
- The chapters, sections, and subsections should be logically sequenced and clearly set-out.

**Writing Style**

- Clear and concise scholarly communication of research results.
- Easy to read-pitched at an appropriate level.
- Spelling, punctuation, and grammar of a high standard.
- Well referenced, including appropriate use of footnotes (or endnotes).
- Well set-out, including, table of contents, reference list, etc.

Clear sign-posting-chapter introductions and conclusions that indicate where the
chapter fits and what it achieves, and sections with a clear focus/purpose.

**Literature**
- Shows a good understanding of the relevant literature, including recent studies.
- Draws from and builds on the literature-with clear links to previous studies.
- Where formal hypotheses are examined, they should flow from the existing literature, being logical, well argued (and testable).

**Methodology**

**Analysis**
- Appropriate concepts and theories should be considered and applied.
- Obtaining original primary data is clearly a positive factor, however a research project should not be viewed as successful simply because of the data-it is a first step in the exercise.
- Should display a clear understanding of the methodological issues.
- Any of the range of research approaches are acceptable, and qualitative and/or quantitative approaches may be applied.
- The research project should clearly outline how the research was planned and executed.
- Research methods and techniques relevant to the Research Question should be explained and adopted.
- Some studies make a contribution in relation to hypothesis development; others make a contribution in terms of methodology development. Often in the Finance area the methodological issues are critical.
- Where relevant, does the method test the hypothesis appropriately?
- Data collection can be much more time consuming in some studies than others, and this should be taken into account. Also programming-additional skills acquired during the project, should not be ignored.
- Tables, figures and graphs should be clear, should be coherently discussed in the text, and should be relevant to the matter/s under examination. Sufficient detail should be provided in each table, figure, and graph such that they can be understood and interpreted without supporting text.
- Detailed statistical analyses, if used, should generally be included in appendices.
- The research project should not overstate the implications of the results.
- The results themselves e.g., supporting hypothesis, should not matter in the evaluation of a research project. That is, the research project will be evaluated on the quality of the research and will not stand or fall on the question of whether or not the hypotheses are supported.

If the student elects not to continue with ACCG899 Research Project B the research proposal produced in ACCG898 will be graded based on relevant criteria relating to research problem, literature review and theoretical model.
**GRADING APPEALS**

If, at the conclusion of the unit, you have performed below expectations, and are considering lodging an appeal of grade, you are advised to approach the Unit Convenor for counselling.

**SPECIAL CONSIDERATION**

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](http://www.mq.edu.au/policy/docs/special_consideration/policy.html)

**STUDENT SUPPORT SERVICES**

Macquarie University provides a range of Academic Support Services. Details of these and other services for students can be accessed at [http://www.student.mq.edu.au](http://www.student.mq.edu.au).

**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.