



**BFA715**  
**ACCOUNTING THEORY**  
**Spring Semester 2007**

**School of Accounting and Corporate Governance**

**Faculty of Business**

**Unit Outline**

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CRICOS Provider Code: 00586B

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## 1. Unit Description

Accounting Theory is designed to provide students with an understanding of historical and contemporary issues that influence the development of accounting thought. As it has developed accounting theory has three main approaches, the descriptive or positive, normative and critical viewpoints. Based on these theoretical perspectives this unit will examine current issues such as social and environmental accountability, the ethical and global dimensions of accounting and the political context within which accounting policy decisions are made.

This unit not only provides a theoretical framework within which accounting issues and practices can be examined, it also gives you the opportunity to develop high level critical and analytical skills along with the ability to authoritatively present arguments and opinions on a broad range of accounting issues. Knowledge of historical and contemporary issues provides the foundation for you to understand the rationale for the existence of current accounting policies and practices, and the directions in which accounting policies may develop.

You must have passed BFA705 Financial and Corporate Accounting to enrol in this unit.

## 2. Learning Outcomes

On completion of this unit, you should be able to:

1. Describe and apply alternative theoretical frameworks in examining accounting issues and practices;
2. Analyse emerging issues in accounting and evaluate the social and ethical implications and responsibilities of the accounting profession;
3. Systematically evaluate accounting research literature;
4. Work in teams to consider key concepts in relation to historical and contemporary accounting issues, effectively communicate this information in a clear and unambiguous manner; and be able to constructively evaluate the process;
5. Demonstrate written and oral communication skills through the presentation of logical coherent arguments for and against current and proposed accounting concepts, policies and practices;

### 3. Generic graduate attributes

The university has defined a set of generic graduate attributes (GGAs) that can be expected of all graduates (see <http://www.utas.edu.au/tl/policies/index.htm>). By undertaking this unit you should make progress in attaining the following attributes:

- **Knowledge** – be able to discuss and apply a range of underlying principles that help to explain accounting behaviour; knowledge is also specifically developed in the application of research and analysis skills.
- **Communication skills** – be able to present well-reasoned arguments across a range of contexts; through written and oral presentations; using a variety of media; working effectively in groups and being able to give constructive feedback in relation to your interaction with others.
- **Problem-solving skills** – be able to identify critical issues in accounting; analyse case studies; interpret data; identify limitations; evaluate conclusions in relation to the extant literature and work effectively in a group. You will also develop competencies in information literacy through searching, evaluating and using relevant literature to support your arguments.
- **Global perspectives** – be able to demonstrate an awareness of the role of accounting within globalisation processes and critically appraise current developments in relation to international standards.
- **Social responsibility** – be able to critically assess and report on the impacts of ethical, social and environmental responsibilities within the accounting profession.

### 4. Prior knowledge &/or skills

You must have passed BFA705 Financial and Corporate Accounting and have this background knowledge (particular the IASB Framework and Accounting Standards). In addition it is expected that you are familiar with, and able to discuss, practical issues involved in accounting practices and policies. This unit provides the theoretical perspective by which these are evaluated.

### 5. Learning resources required

#### ***Requisite texts***

1. Deegan, C. 2006. *Financial Accounting Theory 2<sup>nd</sup> ed.* McGraw-Hill, Roseville, NSW
2. Dellaportas et al. 2005. *Ethics, Governance and Accountability*, John Wiley & Sons. Brisbane, Qld. Chapter 2. pp 27-56 (available to download from e-reserve)
3. Fleet, W., Summers, J. and Smith, B 2006, *Communication Skills Handbook for Accounting*, (2<sup>nd</sup> ed) John Wiley & Sons, Brisbane.
4. AASB, 2004. Framework for the Preparation and Presentation of Financial Statements.

The Framework is contained in both the ICAA's Financial Reporting Handbook and CPA Australia's Accounting Handbook and is available to download at <http://www.aasb.com.au>.

You will need to bring all required texts to each workshop/seminar session. Additional journal articles may be made available during the semester.

### **Recommended reading**

You will benefit from reading as broadly as possible. Accounting theory concerns ideas, and the more literature you survey the more exposure you will gain to alternative approaches to accounting. References that might be helpful include:

Belkaoui, A.R. 2004. *Accounting Theory*, 5<sup>th</sup> Edn, Thomson, London.

Belkaoui, A.R. & Jones, S. 2002. *Accounting Theory*, 2<sup>nd</sup> Edn, Thomson, Southbank.

Brooks, L.J. 2004. *Business & Professional Ethics for Directors, Executives & Accountants*, 3<sup>rd</sup> Edn, Thomson Learning, Ohio, USA.

Dellaportas et al. 2005. *Ethics, Governance and Accountability*, John Wiley & Sons, Brisbane, Qld.

Doupnik, T. & Perera, H. 2007. *International Accounting Issues*, McGraw-Hill/Irwin, New York.

Evans, T.G. 2003. *Accounting Theory, Contemporary Accounting Issues*, McGraw-Hill, Roseville, NSW.

Godfrey, J, Hodgson, A., Holmes, S. & Tarca, A. 2006. *Accounting Theory*, 6<sup>th</sup> Edn, John Wiley & Sons, Brisbane, Qld.

Henderson, S., Peirson, G. & Harris, K. 2004. *Financial Accounting Theory*, Pearson Education Australia, French Forest, NSW.

Whittred, G, Zimmer, I., & Taylor, S. 2004 *Financial Accounting Incentive Effects and Economic Consequences*, 6<sup>th</sup> Edn, Thomson, Southbank, Vic.

### **Other Reading**

You are expected to read beyond the textbooks, especially for your presentation tasks, and if you seek a distinction grade you will need to keep abreast of new issues and developments. This can be done by reading widely, including the financial press, journals of the professional accounting bodies, and most importantly, the scholarly literature. In reading the scholarly literature, you should focus on the theory contained at the start and end of papers. Whilst the methodology is important, our main focus is on the theory developed through research and the conclusions drawn. A sample of scholarly journals that you may find both readable and useful include:

*Accounting and Business Research*  
*Accounting, Auditing and Accountability Journal*

*Accounting Forum*  
*Accounting Horizons*  
*Accounting Organisations and Society*  
*Accounting Research Journal*  
*Australian Accounting Review*  
*Journal of Corporate Citizenship*  
*The British Accounting Review*  
*Critical Perspectives on Accounting*

This is a small sample. Many useful accounting journals are in the University Library, and are also available electronically.

## **E- (electronic) resources**

### **Library**

You should be familiar with the electronic data bases offered by the library. While there are many books in the library you may refer to there is an abundance of electronic resources waiting for you to access. For training and help to find the information you need go to <http://www.utas.edu.au/library/>.

### **WebCT Vista**

WebCT Vista will be used to supplement your studies in this unit. It will be used to host online discussion, and to provide learning resources and unit information. Information about accessing and using this service is available at the following University website: <http://www.utas.edu.au/courseonline/>

## **6. Details of teaching arrangements**

We have planned this unit to occupy, on average, 10 hours of your time per session. Please be aware that this intensive block mode of teaching requires the same commitment every day to what you would normally allocate over one week. The hours are allocated between:

Lecture	2 hours	
Tutorial	1 hour	
Group work, reading, independent research & study	<u>7 hours</u>	
	<u>10 hours</u>	per session

If you are not a fast reader you may have to spend longer on independent study as it is intended that **most of your learning will be done through your reading, independent study, group work and written assignments.** If you are working full time or part-time during the Spring semester **you may find it very difficult to achieve the aims set for the unit.**

## 7. Learning expectations and strategies

### ***Expectations***

The University is committed to high standards of professional conduct in all activities, and holds its commitment and responsibilities to its students as being of paramount importance. Likewise, it holds expectations about the responsibilities students have as they pursue their studies within the special environment the University offers.

The University's Code of Conduct for Teaching and Learning states:

*Students are expected to participate actively and positively in the teaching/learning environment. They must attend classes when and as required, strive to maintain steady progress within the subject or unit framework, comply with workload expectations, and submit required work on time.*

This is a demanding unit worthy of a MPA course. It is planned to introduce you to many new, and often complex, concepts, and to extend your knowledge of the philosophy of accounting. We expect all aspects of your work to be of a high standard, both in academic content and quality of presentation.

### ***Learning strategies***

If you are studying this unit you must already have developed skills and strategies that have helped you achieve success in previous accounting units. However, this unit requires more reading, more theorising (and abstract thinking), and good verbal and writing skills. **The emphasis is on reading, understanding, discussing and writing, and not on technical procedures.**

It is vitaly important that your preparation work be done before you attend classes. Otherwise, you will gain very little from attendance, and will be unable to contribute to the development of group knowledge. Encouraging you to study and learn independently is an important goal of university education. It is a feature of a *reflective approach* to learning in which you reflect on what it is you are learning and how you plan your learning strategy.

The tutorial sessions in particular will provide an interactive forum for the development and sharing of ideas. Participation is an important facet of this unit, and below are some points that are useful to consider when discussing issues:

- are your points pertinent to the discussion? Do they increase the understanding of the class?
- is there continuity in your contributions or do the comments tend to be disjointed and isolated? The best class contributions are those that reflect thorough preparation and good listening, interpretive and integrative skills;
- do your comments reflect a willingness to put forth new, challenging ideas or are they always agreeable and “safe”?
- are you able and willing to interact with others by asking questions, providing supportive comments or challenging **constructively** what has been said?

**Do not be reluctant** to ask questions or contribute ideas, even if only partly formed, as these can often form a basis for very constructive interaction.

Depending on your reading and writing skills, you should achieve success in this unit if you:

- keep up-to-date with the reading;
- consolidate your reading by making appropriate short notes and summaries;
- give yourself plenty of time to write your assignments;
- prepare for and actively participate in the tutorial sessions; and
- take responsibility for your own learning.

If you fall behind with your reading and rush your written work you will find that you have too much to make up before the examination and will be under-prepared.

## 8. Specific attendance/performance requirements

There are no specific attendance requirements for this unit apart from being in attendance for any in-class assessment. However you should be aware that from day one tutorial tasks will be designed based on the incremental development of skills vital for the successful completion of this unit. In order to pass this unit you must achieve an overall mark of at least 50%.

## 9. Assessment

### ***Assessment schedule***

<b>Task</b>	<b>Assessment</b>	<b>Dates due</b>	<b>Percent weighting</b>
Task 1	Presentation	As agreed in session 1	15%
Task 2	Critique	3:00pm Friday 7 <sup>th</sup> December	5%
Task 3	Research Essay	3:00pm Tuesday 18th December	20 %
Exam	End of semester exam – 3 hours		60 %

## **Assessment details**

### **Assessment task 1 – 20%**

#### **Task Description**

#### **Group presentations**

Working in groups, you will be required to critically analyse a particular scenario from a given perspective. Through a process of synthesising concepts and information gained from various sources (eg accounting literature; professional journals; as well as the financial press) each group will create a coherent and cohesive argument to present to the class. The question/scenario for each group's presentation will be provided when topics are randomly distributed in session 1.

Your group will be required to make a presentation to your peers in the appropriate class lasting no longer than 10 minutes. You are encouraged to be creative in conveying your message to the class. A printed summary in support of your presentation is also required and is to be distributed to the class. You may elect to provide an electronic copy of your presentation slides/notes for students to print out before the class however these must be sent to the lecturer 24 hours prior to the presentation to allow students time to print them out.

#### **Task length**

10-minute group presentation  
1-2 pages case study notes (1 per group)

#### **Links to unit's learning outcomes**

Learning outcomes 1, 2, 3, 4 and 5

#### **Assessment criteria**

Relevance and comprehension of material; quality of discussion and argument; style and presentation;

#### **Dates due**

Session 3 - 11

### **Assessment task 2 – 5%**

#### **Task Description**

#### **Critique**

This assessment task requires you to analyse and evaluate one (1) journal article and write it up in the form of a critique using correct academic format.

When reading any kind of information it is important that we do so in an enquiring frame of mind. This is particularly the case when you are to critique assigned readings but is equally relevant when reading the supplementary papers in preparation for workshops. If we are to rely on the information presented, we must be satisfied that the arguments are logically derived and soundly supported. It is important, also, to be able to assess whether the conclusions are internally and/or externally valid, and what contribution they make to the accounting debate. A

well-written paper gives some assurance that the author has taken care to check their sources and present the information correctly. It is also important for you to be able to distil the main arguments of the literature succinctly. Through your critique of the readings you will be developing additional skills in information assessment as well as the communication skills needed to present findings in a clear and unambiguous manner. These newly acquired skills will be vitally important to your success in the following assessment task.

This assessment task is to be completed individually.

**You must submit an electronic copy of your assignment to WebCT Vista as well submitting a hard copy in the assignment boxes on level 5 as normal.**

<b>Task length</b>	Max. 500 words
<b>Links to unit's learning outcomes</b>	Learning outcomes 1, 3, and 5. In addition it is an important formative part of assessing learning outcome 2.
<b>Assessment criteria</b>	Correct formatting, expression, grammar and spelling. Correct referencing. Logically formulated and complete arguments and conclusions.
<b>Dates due</b>	3:00pm Friday 7 <sup>th</sup> December 2007

***Suggested Format - Article Critique***

<b>Title of Article</b>	
<b>Author(s)</b>	
<b>Brief comment about what the article is seeking to discuss – i.e. What is the research topic being discussed?</b>	About 100-150 words
<b>Critique (Your views)</b>	Background provided
	Method adopted
	Discussion of findings
	Conclusions
	Presentation
	Readability

**Assessment task 3 –20 %**

**Task Description**

**Research Essay**

This task requires that you analyse a particular question or case study (this will be provided in session one) and report, in an appropriate academic writing style, your understanding of the accounting concepts and issues relevant to the topic. In order to demonstrate your understanding you will need to refer to recent research in the accounting literature and critically analyse at least 10 scholarly journal articles, identifying the approaches taken by the researchers in the respective articles. In addition you may wish to refer to professional periodicals, the financial press or accounting textbooks, however please be mindful of the subjective nature of some of these resources. This assessment task is to be completed individually.

**You must submit an electronic copy of your assignment to WebCT Vista as well submitting a hard copy in the assignment boxes on level 5 as normal.**

**Task length**

Max 2000 words

**Links to unit’s learning outcomes**

Through a systematic search of the literature, this assignment is designed to help you to put into practice your knowledge of accounting theory and its relevance to contemporary issues. As such it assesses learning outcomes 1, 2, 3, and 5.

**Assessment criteria**

<b>RESEARCH ESSAY</b>	
<u>Criterion</u>	
<b>Relevance and comprehension of material</b> Evidenced by: <ul style="list-style-type: none"> <li>▶ demonstrated understanding of issues</li> <li>▶ demonstrated understanding of material</li> <li>▶ location of and appropriate use of relevant literature</li> <li>▶ comprehensive consideration of the literature</li> </ul>	<b>40%</b>
<b>Quality of discussion and argument</b> Evidenced by: <ul style="list-style-type: none"> <li>▶ logical development of explanations and arguments</li> <li>▶ clear, precise and economical expression</li> <li>▶ accurate use of information</li> </ul>	<b>40%</b>
<b>Style and presentation</b> Evidenced by: <ul style="list-style-type: none"> <li>▶ structure clarified by paragraphs</li> <li>▶ references properly noted and listed</li> <li>▶ good organisation and ease of reading</li> <li>▶ correct spelling, grammar and syntax (sentence structure)</li> </ul>	<b>20%</b>

**Date due**

**3:00 pm Tuesday, 18<sup>th</sup> December 2007**

**Final Exam – 60%**

**Description/conditions**

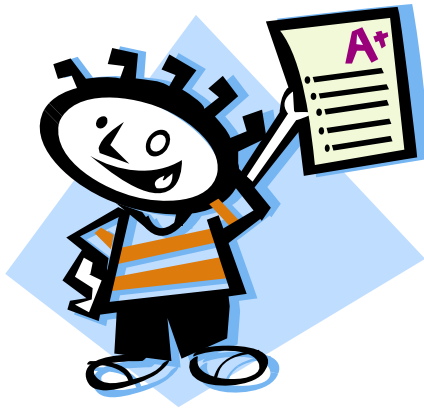
**Closed book examination – 3 hours duration**

The exam will enable you to demonstrate breadth and depth of understanding across all the course material.

**All topics are examinable.**

**Date**

**9:00am Thursday 3<sup>rd</sup> January 2008 – Venue to be advised.**



## 10. Assessment/LO/Graduate Attributes Matrix

	Assessment items				
		<i>Group Presentations</i>	<i>Critique</i>	<i>Research Essay</i>	<i>Exam</i>
<b>Learning Outcomes</b>	LO1	✓	✓	✓	✓
	LO2	✓		✓	✓
	LO3	✓	✓	✓	✓
	LO4	✓			
	LO5	✓	✓	✓	✓
<b>Generic Graduate Attributes</b>	Knowledge	✓	✓	✓	✓
	Communication	✓	✓	✓	✓
	Problem-solving	✓		✓	✓
	Global perspectives	✓		✓	✓
	Social responsibility			✓	✓

## 11. How your final result is determined

Your final result is determined simply by adding your weighted marks for the different assessment components of the unit. To obtain a pass grade or better in the unit, the sum of the weighted marks must be 50% or more of the marks available.

## 12. Submission of assignments

Your assignments are to be presented and submitted in accordance with the *Guide for Students - Presentation and Submission of Assignments* issued by the Faculty of Business. *The Faculty of Business Guide for Students* is available via WebCT Vista or from the school's website - <http://www.utas.edu.au/accg/studentres.htm>. **The appropriate individual / group assignment cover sheet must accompany all assignments.** Your attention is also particularly drawn to the University's rules on **plagiarism**. Assignments containing any plagiarised information will gain a zero mark and will be subject to the disciplinary processes of the University. Assignments will be marked as quickly as possible after all have been submitted, and returned with comments and grades awarded. Assignments are to be submitted via the assignment box, Level 5, Commerce Building, Hobart campus. Electronic submissions should be submitted via WebCT Vista.

## 13. Requests for extensions

Consistent with the Faculty's policy on late submission, extensions of time will only be granted on medical or compassionate grounds. They will **not** be granted because of work or other commitments. Requests for extension must be made to the unit coordinator in writing on the School's Application for Late Submission Form (available on WebCT Vista) **before** the due date of the assignment. Medical certificates or other evidence, which supports the application, must be attached and must contain information which justifies the extension sought.

## 14. Penalties

### *Over-length Work*

Where word limits have been specified, students should take care not to exceed this word limit as any course work exceeding the word limit will not be assessed. It will be returned to the student/s for re-submission and must be resubmitted within 48 hours of being returned. Resubmitted assignments will incur an automatic 10% penalty of available marks and an additional 10% penalty for each day late.

### *Late Submission of Continuous Coursework*

The penalty for late submission of assignments in this unit is 10% of the awarded mark for each day the assignment is late.

## 15. Academic referencing

In your written work you will need to support your ideas by referring to scholarly literature, works of art and/or inventions. It is important that you understand how to correctly refer to the work of others and maintain academic integrity. Failure to appropriately acknowledge the ideas of others constitutes academic dishonesty (plagiarism), a matter considered by the University of Tasmania as a serious offence.

The appropriate referencing style for this unit is the Harvard referencing method. The required text for this unit, Fleet, W, Summers & Smith, B. (2006), *Communication Skills Handbook for Accounting*, provides detailed information about using the Harvard referencing system. Further information on presentation of assignments, including referencing styles is available at:

<http://www.utas.edu.au/library/assist/gpoa/gpoa.html>

You can also access information about the referencing style used in this unit in the *Faculty of Business Guide for Students* available via WebCT Vista or from the School's website - <http://www.utas.edu.au/accg/studentres.htm>.

*Please read the following statement on plagiarism. Should you require clarification please see your unit coordinator or lecturer.*

## Plagiarism

Plagiarism is a form of cheating. It is taking and using someone else's thoughts, writings or inventions and representing them as your own; for example, using an author's words without putting them in quotation marks and citing the source, using an author's ideas without proper acknowledgment and citation, copying another student's work.

If you have any doubts about how to refer to the work of others in your assignments, please consult your lecturer or tutor for relevant referencing guidelines, and the academic integrity resources on the web at <http://www.utas.edu.au/tl/supporting/academicintegrity/index.html>.

The intentional copying of someone else's work as one's own is a serious offence punishable by penalties that may range from a fine or deduction/cancellation of marks and, in the most serious of cases, to exclusion from a unit, a course or the University. Details of penalties that can be imposed are available in the Ordinance of Student Discipline – Part 3 Academic Misconduct, see <http://www.utas.edu.au/universitycouncil/legislation/>

**The University reserves the right to submit assignments to plagiarism detection software, and might then retain a copy of the assignment on its database for the purpose of future plagiarism checking.**

For further information on this statement and general referencing guidelines, see <http://www.utas.edu.au/plagiarism/> or follow the link under 'Policy, Procedures and Feedback' on the *Current Students* homepage.

## 16. Further information and assistance

If you are experiencing difficulties with your studies or assignments, have personal or life planning issues, disability or illness which may affect your course of study, you are advised to raise these with your lecturer in the first instance.

There are a range of University-wide support services available to you including Student Services, International Services and Learning Development. Please refer to the *Current Students* homepage at: <http://www.utas.edu.au/students/>

Should you require assistance in accessing the Library visit their website for more information at <http://www.utas.edu.au/library/>

### ***If you have a problem...***

- of an administrative nature (eg tutorial allocation), see the lecturer
- of an academic nature, please ask questions during workshop sessions. For individual assistance, you are encouraged to see your unit coordinator during "consultation hours"
- if you have problems using WebCT Vista, contact the service desk  
Website: <http://www.utas.edu.au/servicedesk/student/index.html>  
Telephone: 6226 1818 Email: [servicedesk@utas.edu.au](mailto:servicedesk@utas.edu.au)

- if you have any concerns in relation to this unit, then in the first instance you should discuss the matter with your lecturer. However, if you do not feel comfortable approaching your lecturer, or if you have a discussion with your lecturer and are not satisfied with the outcome, then you are encouraged to contact the Ombudsperson listed below, who also teaches in the School of Accounting & Corporate Governance.

Simone Bingham

Room: 421, Commerce Building,  
Hobart

Ph: (+61 3) 6226 2314

E-mail: [Simone.Bingham@utas.edu.au](mailto:Simone.Bingham@utas.edu.au)

Belinda Williams

Room: A257,

Launceston

Ph: (+61 3) 6324 3661

E-mail: [Belinda.Williams@utas.edu.au](mailto:Belinda.Williams@utas.edu.au)

Discussions with Simone or Belinda will be kept in the strictest confidence. If you wish to pursue the matter further, they will provide advice as to how this can be done. The University also has formal policies, which can be accessed at:  
[http://www.admin.utas.edu.au/ac\\_serv/complaints\\_info.html](http://www.admin.utas.edu.au/ac_serv/complaints_info.html)

### ***Students with Disabilities –University & Faculty Equity Plans***

Goal 1 of the University of Tasmania Equity Plan provides for: “An inclusive teaching and learning environment that values diversity, supports the pursuit of academic excellence and produces high quality education and employment results for all students and staff”. The Faculty of Business Equity Plan facilitates the University Plan at an operational level and has developed an ‘Action Plan’. The Action Plan for Goal 1 lays down procedures to ensure that all students, including those with disabilities, have equal access to lecture and course materials. The School of Accounting & Corporate Governance complies with these procedures.

## 17. Unit Schedule

<u>Day &amp; date</u>	<u>Session</u>	<u>Topic</u>	<u>Reading*</u>
Tues. Dec 4	1	Introduction to Accounting Theory	Deegan Ch 1
Wed. Dec 5	2	Regulation: Standard-Setting in a Political Environment	Deegan Ch 2 & 3
Thurs. Dec 6	3	International Accounting	Deegan Ch 4
Fri. Dec 7	4	Normative Theory: Foundational Concepts & Measurements.	Deegan Ch 5 pp:129-137; 149-150; 155-169
<b>Fri. Dec 7</b>	<b>3 :00pm</b>	<b>ASSESSEMENT TASK 2 DUE</b>	<b>CRITIQUE</b>
Tues. Dec 11	5	A Conceptual Framework for Accounting	Deegan Ch 6
Wed. Dec 12	6	Capital Markets Research & Positive Accounting Research	Deegan Ch 7 & 10
Thurs. Dec 13	7	Behavioural Aspects and User-Usefulness of Accounting	Deegan Ch 11
Fri. Dec 14	8	Political Economy, Stakeholder & Legitimacy Theories	Deegan Ch 8 pp: 271-304
<b>Tues. Dec 18</b>	<b>3 :00pm</b>	<b>ASSESSEMENT TASK 3 DUE</b>	<b>RESEARCH ESSAY</b>
Wed. Dec 19	9	Social & Environmental Accountability	Deegan Ch 9 Scan
Thurs. Dec 20	10	Critical Perspectives and Ethics in Accounting	Deegan Ch 12 Dellaportas Ch. 2
Fri. Dec 21	11	Revision	Fleet et al Ch 8