Tasmanian School of Business & Economics (TSBE) (School)

College of Business and Economics (College)

BFA715
ACCOUNTING PERSPECTIVES AND RESEARCH

12.50 Credit points

Semester 2, 2019

Unit Outline

Dr Kerri O’Donnell
CONTACT DETAILS

Unit coordinator

Unit coordinator: Dr Kerri O'Donnell
Campus: Sandy Bay
Email: kerri.odonnell@utas.edu.au
Phone: n/a
Room location and number: Consultation in TSBE foyer
Consultation hours: 12 – 1pm, Thursdays

Other teaching staff

To be advised via MyLO Announcements.
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WHAT IS THE UNIT ABOUT?

Unit description

Accounting Perspectives and Research exposes you to research within the field of Accounting and to the underlying theories and other influences that have played an important role in shaping accounting practice. Further, the unit considers emerging issues currently being addressed by researchers. In this way, the unit will give you an understanding of the historical and contemporary issues that have influenced the development of accounting practice, accounting regulation and accounting thought.

Over time, accounting theory has focused on three main approaches or viewpoints. These are the descriptive (positive), normative and critical viewpoints. Using these theoretical points of view, this unit will help you examine current issues such as social and environmental accountability, the ethical and global dimensions of accounting, Conceptual Framework projects and the political context within which accounting policy decisions are made.

In this unit you will also be exposed to the research process and learn skills relevant to engaging a research project.

We present a theoretical framework for examining accounting issues and practices and a chance for you to develop high-level critical and analytical skills. This will help you present arguments and opinions on a broad range of accounting issues, with some authority.

Knowing about historical and contemporary issues will also give you a foundation for understanding the rationale (main reasons) for current accounting policies and practices, and the directions in which accounting policies are likely to develop. Finally the intent is to introduce you to the world of accounting research to better prepare you for the changes that the profession will inevitably need to be a part of.

Intended Learning Outcomes

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

1. Research and critique theoretical perspectives adopted in accounting.
2. Communicate the application and critique of accounting theories to both accounting researchers and accounting practitioners.
3. Work collaboratively in teams.
4. Appraise social responsibility and sustainability as it relates to accounting theory.
Graduate Quality Statement

Successful completion of this unit supports your development of course learning outcomes, which describe what a graduate of a course knows, understands and is able to do. Course learning outcomes are available from the Course Coordinator. Course learning outcomes are developed with reference to national discipline standards, Australian Qualifications Framework (AQF), any professional accreditation requirements and the University of Tasmania’s Graduate Statement.

The University of Tasmania experience unlocks the potential of individuals. Our graduates are equipped and inspired to shape and respond to the opportunities and challenges of the future as accomplished communicators, highly regarded professionals and culturally competent citizens in local, national, and global society. University of Tasmania graduates acquire subject and multidisciplinary knowledge and skills, and develop critical and creative literacies and numeracies and skills of inquiry. They demonstrate the ability to apply this knowledge in changing circumstances. Our graduates recognise and critically evaluate issues of social responsibility, ethical conduct and sustainability, are entrepreneurial and creative, and are mindful of their own wellbeing and that of the community. Through respect for diversity and by working in collaborative ways, our graduates reflect the values of the University of Tasmania.

Alterations to the unit as a result of student feedback

At this point no actionable formal student feedback has been received. Minor tweaks to presentation and workshops will be made as a result of informal comment and staff observation.

Prior knowledge &/or skills

N/A
HOW WILL I BE ASSESSED?

Assessment schedule

<table>
<thead>
<tr>
<th>Assessment task</th>
<th>Date due</th>
<th>Percent weighting</th>
<th>Links to Intended Learning Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessment task 1: Presentation</td>
<td>During tutorial, starting in Week 5</td>
<td>15%</td>
<td>LO1, LO2, LO3, LO4</td>
</tr>
<tr>
<td>Assessment task 2: Case Study</td>
<td>11 pm, Sunday 25th August, via MyLO</td>
<td>10%</td>
<td>LO2, LO3, LO4</td>
</tr>
<tr>
<td>Assessment task 3: Research Project</td>
<td>11 pm, Sunday, 29 September, via MyLO</td>
<td>25%</td>
<td>LO1, LO2</td>
</tr>
<tr>
<td>Assessment task 4: Examination</td>
<td>Exam Period</td>
<td>50%</td>
<td>LO1, LO2, LO4</td>
</tr>
</tbody>
</table>

Assessment details

Assessment Task 1: Presentation

Task description

Students will enrol into teams via MyLO. Each team will consist of 3-4 students who will present during a tutorial, on the topic relevant to that tutorial’s scheduled content.

Evidence of individual participation will be required. All students must submit their individual contributions (minimum 250 words) to MyLO on the date of their team presentation.

Students who have not self-enrolled into a team by the Census date will be allocated to a team by the Unit Coordinator.

<table>
<thead>
<tr>
<th>Criterion Number</th>
<th>Criterion Description</th>
<th>Measures ILO:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Identify, evaluate and discuss different theoretical perspectives and identify links to the practice of accounting.</td>
<td>LO1</td>
</tr>
<tr>
<td>2</td>
<td>Present a clear and concise argument to a diverse audience.</td>
<td>LO2</td>
</tr>
<tr>
<td>3</td>
<td>Apply and explain accounting theory in context.</td>
<td>LO2</td>
</tr>
<tr>
<td>4</td>
<td>Apply team skills to work within a group to make decisions on accounting theory applications</td>
<td>LO3</td>
</tr>
<tr>
<td>Task</td>
<td>Description</td>
<td>LO</td>
</tr>
<tr>
<td>------</td>
<td>-------------</td>
<td>----</td>
</tr>
<tr>
<td>5</td>
<td>Apply team skills to work within a group to present written materials</td>
<td>LO3</td>
</tr>
<tr>
<td>6</td>
<td>Apply team skills to work within a group for presentations</td>
<td>LO3</td>
</tr>
<tr>
<td>7</td>
<td>Reflect on the role of social responsibility and/or sustainability in business, as appropriate to your topic.</td>
<td>LO4</td>
</tr>
</tbody>
</table>

**Task Length**
This task will be discussed during the lecture in week 1.

**Due by date**
Progressively across the semester dependent on the unit schedule as attached. Students must register in a team by Census date. The first presentations will take place in Week 5 (topic 4).

**DISTANCE STUDENTS:** Your presentations will be made online, using MyLO’s Web Conferencing function. Private conferences (group members plus assessor) will be established after groups are formed. We will discuss this during the first online consultation session.

**Assessment Task 2: Case Study**

<table>
<thead>
<tr>
<th>Task description</th>
<th>Criterion Description</th>
<th>Measures ILO:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Students will be required to explore questions identified from issues embracing accounting theory and associated with practical accounting implications. A report on responses to the questions will be required to be loaded onto MyLO by 11pm on the Sunday at the end of Week 6.</td>
<td>Present a clear and concise argument to a diverse audience.</td>
<td>LO2</td>
</tr>
<tr>
<td></td>
<td>Apply and explain accounting theory in context.</td>
<td>LO2</td>
</tr>
<tr>
<td></td>
<td>Reflect upon and critique accounting theories in the context of social responsibility and/or sustainability, as relevant to the case study.</td>
<td>LO4</td>
</tr>
</tbody>
</table>

**Due by date**
11pm, Sunday 25th August.
**Assessment Task 3: Research Project**

<table>
<thead>
<tr>
<th>Task description</th>
<th>Criterion Description</th>
<th>Measures ILO:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Students will be required to identify and explore a topic that they believe would be of interest to you if you were free to choose your own accounting topic to study. Then choose three academic journal articles on that topic, and critique those articles using the critique framework provided.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Criterion Number</th>
<th>Criterion Description</th>
<th>Measures ILO:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Critique, evaluate, synthesise and discuss different theoretical perspectives</td>
<td>LO1</td>
</tr>
<tr>
<td>2</td>
<td>Critique selected accounting academic journal articles identifying links to accounting practice</td>
<td>LO1</td>
</tr>
<tr>
<td>3</td>
<td>Present a clear and concise argument to a diverse audience (IE: accounting researchers and accounting practitioners).</td>
<td>LO2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Task Length</th>
<th>Due by date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Maximum 3,000 words, including references and appendices.</td>
<td>11pm, Sunday 29 September.</td>
</tr>
</tbody>
</table>

**Assessment Task 4: Examination**

<table>
<thead>
<tr>
<th>Task description</th>
<th>Criterion Description</th>
<th>Measures ILO:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Final Exam - A final examination requiring responses to a number of questions exploring the various concepts discussed throughout the semester. The responses, in the light of marks awarded for each question, should provide evidence that you have read widely in preparing for the examination.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Criterion Number</th>
<th>Criterion Description</th>
<th>Measures ILO:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Critique, evaluate, synthesise and discuss different theoretical perspectives and identify links to the practice of accounting</td>
<td>LO1</td>
</tr>
<tr>
<td>2</td>
<td>Present a clear and concise argument to a diverse audience.</td>
<td>LO2</td>
</tr>
<tr>
<td>3</td>
<td>Reflect on the role of social responsibility and sustainability in business</td>
<td>LO4</td>
</tr>
<tr>
<td>4</td>
<td>Critique accounting theories in the context of social responsibility and sustainability</td>
<td>LO4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Task Length</th>
<th>Due by date</th>
</tr>
</thead>
<tbody>
<tr>
<td>3 hours plus 15 minutes’ reading time</td>
<td>Exam Period</td>
</tr>
</tbody>
</table>
How your final result is determined

To pass this unit, you need to demonstrate your attainment of each of the Intended Learning Outcomes.

Your grade will be determined in the following way:

Your overall mark in this unit will be determined by combining your results from each assessment task. These marks are combined to reflect the percentage weighting of each task. You need to achieve an overall score of at least 50% to successfully complete this unit. It is expected that you will seek help (from the unit coordinator in the first instance), well before the due date, if you are unclear about the requirements for an assessment task.

- PP (pass) at least 50% of the overall mark but less than 60%
- CR (credit) at least 60% of the overall mark but less than 70%
- DN (distinction) at least 70% of the overall mark but less than 80%
- HD (high distinction) at least 80% of the overall mark

All grades are provisional, until confirmation by the Assessment Board at the end of semester.

Submission of assignments

The act of submitting your assignment will be taken as certification that it is your own work.

Assignments must be submitted electronically through the relevant assignment tab in MyLO. You must ensure that your name, student ID, unit code, tutorial time and tutor’s name (if applicable) are clearly marked on the first page. If this information is missing, the assignment will not be accepted and, therefore, will not be marked.

Where relevant, Unit Coordinators may also request you to submit a paper version of your assignment. You will be advised by the Unit Coordinator of the appropriate process relevant to your campus.

Please remember that you are responsible for lodging your assessment items on or before the due date and time. We suggest you keep a copy. Even in a perfect system, items sometimes go astray.

Requests for extensions

In this Policy:

1. (a) ‘day’ or ‘days’ includes all calendar days, including weekends and public holidays;
   
   (b) ‘late’ means after the due date and time; and
(c) ‘assessment items’ includes all internal non-examination based forms of assessment

2. This Policy applies to all students enrolled in TSBE Units at whatever Campus or geographical location.

3. Students are expected to submit assessment items on or before the due date and time specified in the relevant Unit Outline. The onus is on the student to prove the date and time of submission.

4. Students who have a medical condition or special circumstances may apply for an extension. Requests for extensions should, where possible, be made in writing to the Unit Coordinator on or before the due date. Students will need to provide independent supporting documentation to substantiate their claims.

Penalties

Late submission of assessment items will incur a penalty of 10% of the total marks possible for that piece of assessment for each day the assessment item is late unless an extension had been granted on or before the relevant due date.

Assessment items submitted more than five (5) days late will not be accepted.

Academic staff do NOT have the discretion to waive a late penalty, subject to clause 4 above.

Review of results and appeals

Review of Assessment is available to all students once the University has released the final result for a unit. If you are dissatisfied with your final result, you may apply to have it reviewed. Applications for a review of assessment are due within 10 working days of the release of the final result in the unit. When applying for a review, you must pay a $50 fee.

If you wish to have a piece of internal assessment reviewed as part of the review process, please state this clearly on the application form referred to above and include that assessment item with your application.

Please read and follow the directions provided by the University at:


Academic referencing

Before starting your assignments, you are advised to familiarise yourself with the following electronic resources.

The first is the Harvard Referencing System Style Guide, which can be accessed from the UTAS library: http://utas.libguides.com/content.php?pid=27520&sid=199808. The Harvard style is the appropriate referencing style for this unit and the guide provides
information on presentation of assignments, including referencing styles. 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 second is the Tasmanian School of Business and Economics’ Writing Assignments: A Guide, which can be accessed at: http://www.utas.edu.au/business-and-economics/student-resources. This guide provides you with useful information about the structure and style of assignments in the TSBE.

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 how to maintain academic integrity.

The University library provides information on presentation of assignments, including referencing styles and should be referred to when completing tasks in this unit.

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

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### 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. You may also find the Academic Honesty site on MyLO of assistance.

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.

The University and any persons authorised by the University may submit your assessable works to a plagiarism checking service, to obtain a report on possible instances of plagiarism. Assessable works may also be included in a reference database. It is a condition of this arrangement that the original author’s permission is required before a work within the database can be viewed.

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UNIVERSITY of TASMANIA
For further information on this statement and general referencing guidelines, see the Plagiarism and Academic Integrity page on the University web site or the Academic Honesty site on MyLO.

Academic misconduct

Academic misconduct includes cheating, plagiarism, allowing another student to copy work for an assignment or an examination, and any other conduct by which a student:

a. seeks to gain, for themselves or for any other person, any academic advantage or advancement to which they or that other person are not entitled; or

b. improperly disadvantages any other student.

Students engaging in any form of academic misconduct may be dealt with under the Ordinance of Student Discipline, and this can include imposition of penalties that range from a deduction/cancellation of marks to exclusion from a unit or the University. Details of penalties that can be imposed are available in Ordinance 9: Student Discipline – Part 3 Academic Misconduct.

Student Behaviour

The University Behaviour Policy sets out behaviour expectations for all members of our University community including students and staff.

The aim in doing so is to ensure that our community members are safe, feel valued and can actively contribute to our University mission.

It is expected that community members behave in a manner that is consistent with our University values – respect, fairness and justice, integrity, trust, responsibility and honesty. There are also certain behaviours that are considered inappropriate, such as unlawful discrimination, bullying and sexual misconduct.

The accompanying University Behaviour Procedure sets out the process and avenues that University community members can access to resolve concerns and complaints regarding inappropriate behaviour by a University community member. Wherever possible, the focus will be on early intervention and a ‘restorative’ approach that creates awareness of inappropriate behaviour and its impact on others. However, in some cases, students who engage in inappropriate behaviour may be subject to disciplinary proceedings, which may impact upon continuation of their studies.
WHAT LEARNING OPPORTUNITIES ARE THERE?

MyLO

MyLO is the online learning environment at the University of Tasmania. This is the system that will host the online learning materials and activities for this unit.

Getting help with MyLO

It is important that you are able to access and use MyLO as part of your study in this unit. To find out more about the features and functions of MyLO, and to practice using them, visit the Getting Started in MyLO unit.

For access to information about MyLO and a range of step-by-step guides in pdf, word and video format, visit the MyLO Student Support page on the University website.

If something is not working as it should, contact the Service Desk (Service.Desk@utas.edu.au, phone 6226 1818), or Request IT Help Online.

Resources

Required readings

You will need the following text [available from the Co-op Bookshop]:


Additional readings will be provided to you via MyLO.

Please note that reading lecture slides is not a substitute for detailed reading of the text book and other materials. Lecture slides are primarily presentation aids; however they may also be very useful as a framework for structuring the notes you take during class and your independent study.
Recommended readings

If you wish to supplement your reading, and/or obtain texts for Assessment task preparation, you may find the following suggestions useful:


Reading Lists

Reading Lists provide direct access to all material on unit reading lists in one place. This includes eReadings and items in Reserve. You can access the Reading List for this unit from the link in MyLO, or by going to the [Reading Lists page](#) on the University Library website.

Other Required Resources

N/A

Activities

Learning 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.

**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.**
Details of teaching arrangements

BFA715 is taught in lecture/tutorial mode: Lecture – 2 Hours per week, Tutorial – 1 hour per week.

We have planned this unit to occupy, on average, 10 hours of your time each week throughout the semester. The hours are allocated between:

- Read the prescribed chapter before lectures: 2 hours*
- Lectures: 2 hours
- Tutorial: 1 hour
- Independent study & assignment preparation: 5 hours (minimum)*

**Total weekly work for BFA715 = 10 hours per week**

* If you are not a fast reader you may have to spend longer on independent study as it is expected that you will undertake a significant part of your learning by reading, independent study, group work and writing assignments. If you are working or have other demands on your time that reduce the time available for study, you may find it very difficult to achieve the aims set for the unit, so it is very important that you plan your time carefully. If time management is difficult, it is vital that you seek help from study advisors as soon as possible.

In this unit, your active engagement will be monitored in the following way:

1. Electronic access of the Unit Outline and content in MyLO; and
2. Self-registration for a group for Assessment Item 1 (in addition to registering to attend a particular weekly tutorial session).
3. Attendance at, and active participation in, the weekly tutorials.

If you do not demonstrate evidence of having engaged actively with this unit by completing these activities by Week 4 of semester, your enrolment may be cancelled or you may be withdrawn from the unit.

Specific attendance/performance requirements

In this unit, your active engagement will be monitored in the following way:

1. Electronic access of the Unit Outline and content in MyLO; and
2. Self-registration for a group for Assessment in addition to registering to attend a particular weekly tutorial session.
3. Attendance at, and active participation in, the weekly tutorials.

If you do not demonstrate evidence of having engaged actively with this unit by completing these activities by Week 4 of semester, your enrolment may be cancelled or you may be withdrawn from the unit.
Unless there are exceptional circumstances, you should not enrol in this unit after the end of week two of semester, as the Tasmanian School of Business and Economics (TSBE) cannot guarantee that:

- any extra assistance will be provided by the teaching team in respect of work covered in the period prior to enrolment; and
- penalties will not be applied for late submission of any piece or pieces of assessment that were due during this period.

**Teaching and learning strategies**

The University is committed to a high standard 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.

These are some of the expectations we have of you as a student enrolled in this unit:

Independent studying and learning is an important part of university education. It is also part of a reflective approach to learning where you reflect on what you are learning and your learning strategy. It is important for you to undertake independent study especially prior to attending classes.

I expect that you will be able to successfully complete this unit if you:

- keep up-to-date with the reading; complete the independent study tasks and readings before each workshop;
- attend all workshops;
- ask questions;
- practice newly acquired skills;
- consolidate your reading by making appropriate short notes and summaries;
- allow plenty of time to complete your assignment;
- prepare for and actively participate in the workshop sessions;
- take responsibility for your own learning and, if necessary, use the support services that are offered.

If you fall behind in your work it is likely that you will have an unmanageable amount of work to do in preparing for the examination. It is suggested that you spend at least seven hours a week in independent study time for this unit, although you may require more time than this if English is not your first language.
Work Health and Safety (WHS)

The University is committed to providing a safe and secure teaching and learning environment. In addition to specific requirements of this unit you should refer to the University’s Work Health and Safety website and policy.

Communication

TO KEEP UP WITH ANNOUNCEMENTS REGARDING THIS UNIT
Check the MyLO Announcement tool at least once every two days. The unit Announcement will appear when you first enter our unit’s MyLO site. Alternatively, click on the Announcement button (towards the top of the MyLO screen) at any time.

WHEN YOU HAVE A QUESTION
Other students may have the same question that you have. Please go to the Ask the Class Discussion forum on the unit’s MyLO site. Check the posts that are already there – someone may have answered your question already. Otherwise, add your question as a new topic. Students are encouraged to support each other using this forum – if you can answer someone’s question, please do. We will attempt to respond to questions within 48 business hours. If your question is related to a personal issue or your performance in the unit, please contact the appropriate teaching staff member by email instead.

WHEN YOU HAVE AN ISSUE THAT WILL IMPACT ON YOUR STUDIES OR THE SUBMISSION OF AN ASSESSMENT TASK
If you have a personal question related to your studies or your grades, please contact teaching staff by email.

For general questions about the unit, please add them to the Ask the Class Discussion forum on the unit’s MyLO site. This way, other students can also benefit from the answers.

A NOTE ABOUT EMAIL CORRESPONDENCE
You are expected to check your UTAS email (WebMail) on a regular basis – at least three times per week. To access your WebMail account, login using your UTAS username and password at https://webmail.utas.edu.au/.

You are strongly advised not to forward your UTAS emails to an external email service (such as gmail or Hotmail). In the past, there have been significant issues where this has occurred, resulting in UTAS being blacklisted by these email providers for a period of up to one month. To keep informed, please use your UTAS email as often as possible.

We receive a lot of emails. Be realistic about how long it might take for us to respond.

Please ask content-related questions on the MyLO discussion board, and reserve emails for personal matters (such as extension applications).
Concerns and complaints

The University is committed to providing an environment in which any concerns and complaints will be treated seriously, impartially and resolved as quickly as possible. We are also committed to ensuring that a student may lodge a complaint without fear of disadvantage. If you have a concern, information about who to contact for assistance is available on the ‘How to resolve a student complaint’ page.

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 the unit coordinator in the first instance.

There is a range of University-wide support services available to you including Student Learning Support, Student Advisers, Disability Services, and more which can be found on the Student Support and Development page of the University website.

Should you require assistance in accessing the Library, visit their website for more information.
<table>
<thead>
<tr>
<th>Date Beginning</th>
<th>Topic/ Module/ Focus Area</th>
<th>Activities</th>
<th>Resources/ Readings/ Further Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>15 July</td>
<td>Introduction to Theory and Research</td>
<td>Ch 1 Deegan</td>
<td></td>
</tr>
<tr>
<td>22 July</td>
<td>The Financial Reporting Environment and Regulation</td>
<td>Ch 2 &amp; 3, 10 Deegan</td>
<td></td>
</tr>
<tr>
<td>29 July</td>
<td>Corporate Social Responsibility &amp; Sustainability</td>
<td>Ch 9 Deegan</td>
<td></td>
</tr>
<tr>
<td>5 August</td>
<td>Developing a Research Idea</td>
<td>Ch 1 &amp; 2 Smith</td>
<td></td>
</tr>
<tr>
<td>12 August</td>
<td>Research Ethics and Methods</td>
<td>Ch 5, 8-11 Smith</td>
<td></td>
</tr>
<tr>
<td>19 August</td>
<td>International Accounting Measurement Issues</td>
<td>Ch 4 Deegan, Ch 5 Deegan</td>
<td></td>
</tr>
<tr>
<td>26 August</td>
<td>Normative Theories of Research</td>
<td>Ch 6 Deegan</td>
<td></td>
</tr>
</tbody>
</table>

Mid-semester break 2 – 8 September

<table>
<thead>
<tr>
<th>Date Beginning</th>
<th>Topic/ Module/ Focus Area</th>
<th>Activities</th>
<th>Resources/ Readings/ Further Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>9 September</td>
<td>PAT &amp; Systems Orientated Theories of Research</td>
<td>Ch 7-8 Deegan</td>
<td></td>
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<tr>
<td>16 September</td>
<td>Behavioural Research in Accounting</td>
<td>Ch 11 Deegan</td>
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<tr>
<td>23 September</td>
<td>Self-directed research</td>
<td>As required</td>
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<tr>
<td>30 September</td>
<td>Critical Theory</td>
<td>Ch 12 Deegan</td>
<td></td>
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<tr>
<td>7 October</td>
<td>New and Developing Issues in Accounting</td>
<td>To be provided on MyLO</td>
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<tr>
<td>14 October</td>
<td>Revision</td>
<td></td>
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Exam Period 26 October - 12 November
ACCREDITATION

AACSB Accreditation

The Tasmanian School of Business and Economics (TSBE) is currently in the process of applying for business accreditation with the Association to Advance Collegiate Schools of Business (AACSB) – the lead program for accrediting business schools globally. AACSB seeks to connect educators, students, and business to achieve a common goal – to create the next generation of business leaders.

By joining AACSB and going through the accreditation process, TSBE is joining a global alliance committed to improve the quality of business education around the world, and to share the latest innovations in business education. Gaining Business Accreditation with AACSB is a multi-year process involving TSBE demonstrating our performance against the 15 accreditation standards.

Once complete, TSBE will join a select community of accredited business schools, with only 7% of all business schools globally having completed the AACSB process. This will further enhance the reputation of TSBE, and further enhance the global recognition of your qualifications. To find out more about AACSB click here.