



The University of Southern Queensland

Course Specification

Description: Accounting Honours A

Subject	Cat-Nbr	Class	Term	Mode	Units	Campus
ACC	4102	20217	1, 2003	ONC	1.00	TWMBA

Academic Group:	FOBUS
Academic Org:	FOB008
HECS Band:	2
ASCED Code:	080101

SYNOPSIS

The course content first introduces students to research into: (a) The economics of accounting policy choice, and (b) Capital markets research in accounting. These underlying fundamentals form the basis of the remainder of the program, which emphasises several current research focuses including: . Tests of relevance and reliability, . Accounting accruals and earnings management, and . Security analysts and disclosure strategy.

OBJECTIVES

On successful completion of this course students should be able to:

- understand the incentives and activities of different participants in the capital market - accountants, analysts, managers, regulators and investors;
- understand some major research techniques used to investigate accounting hypotheses;
- evaluate the plausibility of research outcomes.

TOPICS

Description	Weighting (%)
1. Topics to be advised.	100.00

REFERENCE MATERIALS

Reference materials are materials that, if accessed by students, may improve their knowledge and understanding of the material in the course and enrich their learning experience.

Ball, R & Smith, Jr CW 1992, *The economics of accounting policy choice*, McGraw-Hill, New York.

Brown, P 1994, 'Capital markets-based research in accounting: An introduction' (Available: Coopers and Lybrand Accounting Research Methodology Monograph No. 1, Coopers & Lybrand and Accounting Association of Australia and New Zealand, Melbourne.) .

Foster, G 1986, *Financial statement analysis*, 2nd edition, Prentice-Hall International, Englewood Cliffs, New Jersey.

Watts, RL & Zimmerman, JL 1986, *Positive accounting theory*, Prentice-Hall International, Englewood Cliffs, New Jersey.

ASSESSMENT DETAILS

Description	Marks Out of	Wtg(%)	Required	Due Date
TO BE ADVISED	100.00	100.00	Y	04 Mar 2003 (see note)

NOTES:

- . Examiner to advise submission date of assessment.

IMPORTANT ASSESSMENT INFORMATION

- 1 Attendance requirements:
It is the students' responsibility to attend and participate appropriately in all activities (such as lectures, tutorials, laboratories and practical work) scheduled for them, and to study all material provided to them or required to be accessed by them to maximise their chance of meeting the objectives of the course and to be informed of course-related activities and administration. If you are an International student in Australia it is a requirement of your student visa that you attend all classes at your campus.
- 2 Requirements for students to complete each assessment item satisfactorily:
To complete each of the assessment items satisfactorily, students must obtain at least 50% of the marks available (or at least a grade of C-) for each assessment item.
- 3 Penalties for late submission of required work:
If students submit assignments after the due date without prior approval then a penalty of 20% of the total marks gained by the student for the assignment will apply for each working day late.
- 4 Requirements for student to be awarded a passing grade in the course:
To be assured of a passing grade, students must demonstrate, via the summative assessment items, that they have achieved the required minimum standards in relation to the objectives of the course by satisfactorily completing all summative assessment items (the examination and assignments).
- 5 Method used to combine assessment results to attain final grade:
The final grades for students will be assigned on the basis of the weighted aggregate of the marks (or grades) obtained for each of the summative assessment items in the course.
- 6 Examination information:
This is an open examination. Candidates may have access to any material during the examination except the following: electronic communication devices (eg mobile telephones, pagers), bulky materials, devices requiring mains power and material likely to disturb other students.

- 7 Examination period when Deferred/Supplementary examinations will be held:
Any Deferred or Supplementary examinations for this course will be held during the next examination period.
- 8 University Regulations:
Students should read USQ Regulations 5.1 Definitions, 5.6 Assessment, and 5.10 Academic Misconduct for further information and to avoid actions which might contravene University Regulations. These regulations can be found at the URL: <http://www.usq.edu.au/SECARIAT/calendar/Part5/> or in the printed version of the current USQ Handbook. Students should also read The Guide to Policies and Procedures of the Faculty which can be found at the URL: <http://www.usq.edu.au/handbook/2003/business/polproc/index.htm> or in the printed version of the current USQ Handbook.

ASSESSMENT NOTES

- 1 Assignments: (i) Students must retain a copy of each item submitted for assessment. This must be produced within five days if required by the Examiner. (ii) In accordance with University's Assignment Extension Policy (Regulation 5.6.1), the Examiner may grant an extension of the due date of an assignment in extenuating circumstances. If students submit assignments after the due date and wish to claim extenuating circumstances then they shall provide validated documentary evidence with the assignment, explaining the circumstances. The Examiner shall consider the statement accompanying a late assignment and decide on the outcome. (iii) The Examiner will normally only accept assessments that have been written, typed or printed on paper-based media. (iv) The Examiner will not accept submission of assignments by facsimile. (v) Assignments are to be submitted with the appropriate assignment cover. (vi) In the event that a due date for an assignment falls on a local public holiday in their area, such as a Show holiday, the due date for the assignment will be the next day. Students are to note on the assignment cover the date of the public holiday for the Examiner's convenience.
- 2 Dishonest Actions: (i) Any student who is alleged to have performed a dishonest action relating to any assessment in the course will have a course of action taken against him/her as outlined in the Academic Regulations. (ii) Pieces of assessment should be the work of individual students. Joint pieces of assessment are not permitted unless written approval has been obtained from the Examiner. (iii) Dishonest action in relation to assessment includes: copying or attempting to copy the work of others; use of or attempting to use information prohibited from use in that form of assessment; submitting the work of another as your own; consciously committing acts of plagiarism, ie taking and using another's thoughts or writings as one's own with intent to deceive, which occurs when paragraphs, sentences, a single sentence or significant parts of a sentence which are copied directly, are not enclosed in quotation marks and appropriately footnoted or referenced in the text; direct quotations are not used, but text is paraphrased or summarised, and the source of the material is not acknowledged by footnoting or other reference in the text.
- 3 Deferred Examinations: (i) Deferred examinations will be granted based on non-attendance for medical reasons, family/personal reasons, or employment-related reasons. Deferred examinations must be recommended by the Faculty Assessment Coordinator and approved by the Examiner or Moderator or Dean's Nominee. If a

deferred examination is granted, students shall sit the deferred examination in the next semester examination period. If, for whatever reason, this deferred examination is not taken then the student will be graded 'F'. (ii) To be eligible for consideration for a deferred examination, students must have submitted a genuine attempt at all mandatory assessment items. (iii) Deferral of an examination CANNOT be granted on an existing deferral in that course. (iv) Requests must be in writing to the Faculty Assessment Coordinator clearly stating student name, student number, current address, course alpha-numeric identifier and name for the examination not attended. (v) Requests MUST BE supported by original or suitably authenticated documentation. (vi) Requests and documentation must be submitted to the Faculty Assessment Coordinator within ten (10) calendar days of the missed examination date. (vii) Requests based on medical reasons must be supported by medical evidence on the appropriate University of Southern Queensland medical certificate or doctor's certificate. A medical certificate must be dated with the same date as the period of illness for which the absence from examination is being sought and clearly indicate the student's name and, if possible, student number (retrospective medical certificates will not be accepted for either assignment work or examinations). Only original or authenticated medical certificates will be accepted. A student's medical condition must be stated clearly (IN ENGLISH). (Certificates stating a student has a 'medical condition' may not be sufficient grounds for deferment of examination). Medical evidence must cover the student for the day(s) of the missed examination(s). (viii) Requests based on family/personal reasons must be supported by a clear statement (IN ENGLISH) from a medical practitioner, counsellor or independent member of the community. (ix) Requests based on employment-related reasons must be supported by a clear statement (IN ENGLISH) from the student's employer. (x) Students who have a medical condition or genuine compassionate or employment-related problems on the day of the examination are advised to obtain the relevant documentary evidence and NOT attempt the examination. If a student makes an attempt at the examination, the assessment item will be marked and a grade awarded. In these cases, a student cannot, after receiving a 'fail' grade, request a deferred examination or special consideration. (xi) Students who have been granted deferred examinations will not be granted a waiver of prerequisites, without the permission of the Head of Department, in subsequent semesters (if they do not have a passing grade).