

ACCT90005 Issues in Corporate Reporting

Credit Points:	12.50
Level:	9 (Graduate/Postgraduate)
Dates & Locations:	2010, Parkville This subject commences in the following study period/s: Semester 1, Parkville - Taught on campus.
Time Commitment:	Contact Hours: One 3-hour seminar per week Total Time Commitment: Estimated total time commitment of 120 hours per semester
Prerequisites:	Acceptance into the Master of Accounting or 306-684 Financial Accounting (/view/2010/306-684) (or equivalent)
Corequisites:	None
Recommended Background Knowledge:	None
Non Allowed Subjects:	None
Core Participation Requirements:	For the purposes of considering requests for Reasonable Adjustments under the Disability Standards for Education (Cwth 2005), and Students Experiencing Academic Disadvantage Policy, academic requirements for this subject are articulated in the Subject Description, Subject Objectives, Generic Skills and Assessment Requirements for this entry. The University is dedicated to provide support to those with special requirements. Further details on the disability support scheme can be found at the Disability Liaison Unit website: http://www.services.unimelb.edu.au/disability/
Coordinator:	Dr Richard Chen
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Subject Overview:	This subject focuses corporate reporting issues at an advanced level. The objective of the subject is to attain proficiency at an advanced level in the financial accounting discipline. Students will study contemporary topics making news in financial accounting. Students will be exposed to international accounting regulations and practices due to the major push to harmonisation of accounting standards internationally. This will provide a comprehensive and balanced framework to critically evaluate current accounting practices and proposed changes. Students will have an introductory exposure to changes in the perspective of financial reporting that has emerged in the accounting literature and practice in recent years.
Objectives:	On successful completion of this subject, students should be able to: <ul style="list-style-type: none"> # Describe contemporary financial accounting issues as reflected in national and international accounting regulatory activities and pronouncements; # Describe and apply advanced skills across the financial reporting topics covered and be able to apply these technical skills as necessary; # Identify and critically evaluate emerging corporate reporting issues from regulation and practice; # Analyse the nature and implications of changes in the perspective of financial reporting that have emerged in the accounting literature and in practice.
Assessment:	One 3-hour end-of-semester examination (60%) Assignment not exceeding 2000 words (10%) One 1-hour mid-semester test (30%) Note: Successful completion of this subject requires a pass (50%) in the end-of-semester examination.
Prescribed Texts:	You will be advised of prescribed texts by your lecturer.

Breadth Options:	This subject is not available as a breadth subject.
Fees Information:	Subject EFTSL, Level, Discipline & Census Date, http://enrolment.unimelb.edu.au/fees
Generic Skills:	<p>On successful completion of this subject, students should have improved the following generic skills:</p> <ul style="list-style-type: none"># Oral communication and presentation skills;# Synthesis of information;# Problem identification and analysis;# Critical thinking;# Accessing information and evidence from a range of sources.
Related Course(s):	Master of Accounting Master of Accounting