

# ACCT40001 Research in Financial Accounting

<b>Credit Points:</b>	12.5						
<b>Level:</b>	4 (Undergraduate)						
<b>Dates &amp; Locations:</b>	2016, Parkville This subject commences in the following study period/s: Semester 1, Parkville - Taught on campus.						
<b>Time Commitment:</b>	Contact Hours: 36 hours of seminars Total Time Commitment: Not available						
<b>Prerequisites:</b>	Admission into BH-COM and, ACCT30001 Financial Accounting OR <table border="1" data-bbox="387 624 1485 772"> <thead> <tr> <th>Subject</th> <th>Study Period Commencement:</th> <th>Credit Points:</th> </tr> </thead> <tbody> <tr> <td>ACCT30001 Financial Accounting Theory</td> <td>Semester 1, Semester 2</td> <td>12.50</td> </tr> </tbody> </table> or equivalent.	Subject	Study Period Commencement:	Credit Points:	ACCT30001 Financial Accounting Theory	Semester 1, Semester 2	12.50
Subject	Study Period Commencement:	Credit Points:					
ACCT30001 Financial Accounting Theory	Semester 1, Semester 2	12.50					
<b>Corequisites:</b>	None						
<b>Recommended Background Knowledge:</b>	Please refer to Prerequisites and Corequisites.						
<b>Non Allowed Subjects:</b>	None						
<b>Core Participation Requirements:</b>	<p>&lt;p&gt;For the purposes of considering request for Reasonable Adjustments under the Disability Standards for Education (Cwth 2005), and Student Support and Engagement Policy, academic requirements for this subject are articulated in the Subject Overview, Learning Outcomes, Assessment and Generic Skills sections of this entry.&lt;/p&gt;           &lt;p&gt;It is University policy to take all reasonable steps to minimise the impact of disability upon academic study, and reasonable adjustments will be made to enhance a student's participation in the University's programs. Students who feel their disability may impact on meeting the requirements of this subject are encouraged to discuss this matter with a Faculty Student Adviser and Student Equity and Disability Support: &lt;a href="http://services.unimelb.edu.au/disability"&gt;http://services.unimelb.edu.au/disability&lt;/a&gt;&lt;/p&gt; </p>						
<b>Coordinator:</b>	Prof Matthew Pinnuck						
<b>Contact:</b>	<a href="mailto:mpinnuck@unimelb.edu.au">mpinnuck@unimelb.edu.au</a> (mailto:nasser@unimelb.edu.au)						
<b>Subject Overview:</b>	This subject provides a rigorous review and critical analysis of the theory and methodology underlying economics-based empirical research in financial accounting.						
<b>Learning Outcomes:</b>	At the completion of the subject, students should be able to: <ul style="list-style-type: none"> <li>• Apply alternative paradigms to explain financial accounting practice;</li> <li>• Explain how accounting practice influences decision-making at macro-economic and micro-economic levels;</li> <li>• Evaluate the role of accounting information in security valuation; and</li> <li>• Describe how accounting and accounting regulation impact upon firm value due to the use of accounting numbers in contracting and political processes.</li> </ul>						
<b>Assessment:</b>	A final end-of-semester examination (40%), written assignments totalling not more than 3000 words (30%) and seminar participation and presentations (30%).						

<b>Prescribed Texts:</b>	Selected readings - Research in Financial Accounting- Department of Accounting (current year version).
<b>Recommended Texts:</b>	
<b>Breadth Options:</b>	This subject is not available as a breadth subject.
<b>Fees Information:</b>	Subject EFTSL, Level, Discipline & Census Date, <a href="http://enrolment.unimelb.edu.au/fees">http://enrolment.unimelb.edu.au/fees</a>
<b>Generic Skills:</b>	<ul style="list-style-type: none"><li># High level of development: oral communication; written communication; collaborative learning; statistical reasoning; application of theory to practice; interpretation and analysis; critical thinking; accessing data and other information from a range of sources; receptiveness to alternative ideas.</li><li># Moderate level of development: problem solving; synthesis of data and other information; evaluation of data and other information; use of computer software.</li><li># Some level of development: team work.</li></ul>