

## 306-663 Issues in Corporate Reporting

<b>Credit Points:</b>	12.50
<b>Level:</b>	9 (Graduate/Postgraduate)
<b>Dates &amp; Locations:</b>	2009, This subject commences in the following study period/s: Semester 1, - Taught on campus.
<b>Time Commitment:</b>	Contact Hours: One 3-hour seminar per week (Semester 1). Total Time Commitment: Not available
<b>Prerequisites:</b>	Acceptance into the Master of Accounting: or 306-684 Financial Accounting (or equivalent).
<b>Corequisites:</b>	None
<b>Recommended Background Knowledge:</b>	None
<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>	Dr Richard Chen
<b>Subject Overview:</b>	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.
<b>Objectives:</b>	<p>On successful completion of this subject, students should be able to:</p> <ul style="list-style-type: none"> <li># Describe contemporary financial accounting issues as reflected in national and international accounting regulatory activities and pronouncements;</li> <li># Describe and apply advanced skills across the financial reporting topics covered and be able to apply these technical skills as necessary;</li> <li># Identify and critically evaluate emerging corporate reporting issues from regulation and practice;</li> <li># Analyse the nature and implications of changes in the perspective of financial reporting that have emerged in the accounting literature and in practice.</li> </ul>
<b>Assessment:</b>	One 3-hour end-of-semester examination (60%), an assignment not exceeding 2000 words (10%) and one 1-hour mid-semester test (30%). Successful completion of this subject requires a pass (50%) in the end-of-semester examination.
<b>Prescribed Texts:</b>	None
<b>Recommended Texts:</b>	To be advised.
<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>	On successful completion of this subject, students should have improved the following generic skills: <ul style="list-style-type: none"><li># Oral communication and presentation skills;</li><li># Synthesis of information;</li><li># Problem identification and analysis;</li><li># Critical thinking;</li><li># Accessing information and evidence from a range of sources.</li></ul>
<b>Related Course(s):</b>	Master of Accounting Master of Accounting