

ACCT40001 Research in Financial Accounting

Credit Points:	12.50						
Level:	4 (Undergraduate)						
Dates & Locations:	This subject is not offered in 2014.						
Time Commitment:	Contact Hours: 36 hours of seminars Total Time Commitment: Not available						
Prerequisites:	<p>Admission into BH-COM and, ACCT30001 Financial Accounting OR</p> <table border="1"> <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> <p>or equivalent.</p>	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					
Corequisites:	None						
Recommended Background Knowledge:	Please refer to Prerequisites and Corequisites.						
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/						
Contact:	mpinnuck@unimelb.edu.au (mailto:nasser@unimelb.edu.au)						
Subject Overview:	This subject provides a rigorous review and critical analysis of the theory and methodology underlying economics-based empirical research in financial accounting.						
Learning Outcomes:	<p>At the completion of the subject, students should be able to:</p> <ul style="list-style-type: none"> • Apply alternative paradigms to explain financial accounting practice; • Explain how accounting practice influences decision-making at macro-economic and micro-economic levels; • Evaluate the role of accounting information in security valuation; and • Describe how accounting and accounting regulation impact upon firm value due to the use of accounting numbers in contracting and political processes. 						
Assessment:	A final end-of-semester examination (40%), written assignments totalling not more than 3000 words (30%) and seminar participation and presentations (30%).						
Prescribed Texts:	Selected readings - Research in Financial Accounting- Department of Accounting (current year version).						
Recommended Texts:							
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:

- # 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.
- # Moderate level of development: problem solving; synthesis of data and other information; evaluation of data and other information; use of computer software.
- # Some level of development: team work.