

## ACCT90019 Financial Accounting Research

<b>Credit Points:</b>	12.50						
<b>Level:</b>	9 (Graduate/Postgraduate)						
<b>Dates &amp; Locations:</b>	This subject is not offered in 2014.						
<b>Time Commitment:</b>	Contact Hours: 36 hours of seminars Total Time Commitment: Estimated total time commitment of 144 hours per semester.						
<b>Prerequisites:</b>	<p># Acceptance into the PhD program;  # ACCT30001 Financial Accounting / ACCT30001 Financial Accounting Theory (or equivalent) or as approved by the Head of Department.</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>	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>	None						
<b>Non Allowed Subjects:</b>	None						
<b>Core Participation Requirements:</b>	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: <a href="http://www.services.unimelb.edu.au/disability/">http://www.services.unimelb.edu.au/disability/</a>						
<b>Contact:</b>	Melbourne Business School @ Berkeley Street Level 4, 198 Berkeley Street Telephone: +61 3 8344 1670 Email: <a href="mailto:mbs-enquiries@unimelb.edu.au">mbs-enquiries@unimelb.edu.au</a> ( <a href="mailto:mbs-enquiries@unimelb.edu.au">mailto:mbs-enquiries@unimelb.edu.au</a> ) Web: <a href="http://mbs.unimelb.edu.au/">http://mbs.unimelb.edu.au/</a> ( <a href="http://mbs.unimelb.edu.au/">http://mbs.unimelb.edu.au/</a> )						
<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>	On successful completion of this 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 (30%); A written assignment of 3000 words due in week 12 (30%); and Seminar participation and presentations (40%).						
<b>Prescribed Texts:</b>	Selected readings, Department of Accounting.						
<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># Think critically about accounting choices and accounting regulations;</li><li># Evaluate the economic influence of accounting practice;</li><li># Think critically about potential motivations and consequences of accounting choices;</li><li># Apply alternative research methodologies in understanding global accounting practice;</li><li># Apply alternative statistical techniques to test alternative research questions; and</li><li># Utilize verbal and written communications.</li></ul>
<b>Notes:</b>	This is an elective in the PhD program.
<b>Related Course(s):</b>	Doctor of Philosophy - Business and Economics Master of Commerce (Accounting)