

ACCT90019 Financial Accounting Research

Credit Points:	12.5						
Level:	9 (Graduate/Postgraduate)						
Dates & Locations:	2015, Parkville This subject commences in the following study period/s: Semester 1, Parkville - Taught on campus.						
Time Commitment:	Contact Hours: 36 hours of seminars Total Time Commitment: Estimated total time commitment of 144 hours per semester.						
Prerequisites:	<ul style="list-style-type: none"> # Acceptance into the PhD program; # ACCT30001 Financial Accounting / ACCT30001 Financial Accounting Theory (or equivalent) or as approved by the Head of Department. <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">Subject</th> <th style="width: 20%;">Study Period Commencement:</th> <th style="width: 20%;">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					
Corequisites:	None						
Recommended Background Knowledge:	None						
Non Allowed Subjects:	None						
Core Participation Requirements:	<p><p>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.</p> <p>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: http://services.unimelb.edu.au/disability</p> </p>						
Coordinator:	Prof Matthew Pinnuck						
Contact:	mpinnuck@unimelb.edu.au (mailto:mpinnuck@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>On successful completion of this 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 (30%); A written assignment of 3000 words due in week 12 (30%); and Seminar participation and presentations (40%).						
Prescribed Texts:	Selected readings, Department of Accounting.						
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"># Think critically about accounting choices and accounting regulations;# Evaluate the economic influence of accounting practice;# Think critically about potential motivations and consequences of accounting choices;# Apply alternative research methodologies in understanding global accounting practice;# Apply alternative statistical techniques to test alternative research questions; and# Utilize verbal and written communications.
Notes:	This is an elective in the PhD program.
Related Course(s):	Doctor of Philosophy - Business and Economics Master of Commerce (Accounting)