

## MC-COMACCT Master of Commerce (Accounting)

<b>Year and Campus:</b>	2015 - Parkville
<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>Level:</b>	Graduate/Postgraduate
<b>Duration &amp; Credit Points:</b>	100 credit points taken over 12 months full time. This course is available as full or part time.
<b>Coordinator:</b>	TBA
<b>Contact:</b>	<p>MBS @ Berkeley Street  Level 4, 198 Berkeley Street  Telephone: +61 3 8344 1670</p> <p><b>Online Enquiries</b> (<a href="https://nexus.unimelb.edu.au/OnlineEnquiryForm.aspx?campaigncode=CMP-01313-K4ZRVB&amp;cssurl=https://nexus.unimelb.edu.au/cssfiles/gsbe.css&amp;redirecturl=http://www.gsbe.unimelb.edu.au/contactus/nexus/macc16.html">https://nexus.unimelb.edu.au/OnlineEnquiryForm.aspx?campaigncode=CMP-01313-K4ZRVB&amp;cssurl=https://nexus.unimelb.edu.au/cssfiles/gsbe.css&amp;redirecturl=http://www.gsbe.unimelb.edu.au/contactus/nexus/macc16.html</a>)  Web: <a href="http://www.mbs.unimelb.edu.au">www.mbs.unimelb.edu.au</a> (<a href="http://www.gsbe.unimelb.edu.au/">http://www.gsbe.unimelb.edu.au/</a>)</p>
<b>Course Overview:</b>	The Master of Commerce (Accounting) represents Year 1 of the new 4-year Doctoral Program in Accounting and is only available to students pursuing the doctoral program. Students who complete the Master of Commerce (Accounting) with an average subject grade of 75% will be eligible to enrol in the PhD degree.
<b>Learning Outcomes:</b>	<p><b>1. Learning Goal</b>  Graduates of this course will be familiar with recent developments and emerging issues relating to research in accounting.</p> <p><b>Learning objectives to achieve this goal</b>  On successful completion of this course, students should be able to:</p> <ul style="list-style-type: none"> <li># Identify and discuss contemporary issues in accounting research as reflected in the current accounting research literature.</li> </ul> <p><b>2. Learning Goal</b>  Graduates of this course will possess research skills that will enable them to conduct research into accounting research questions and critically evaluate the research of others.</p> <p><b>Learning objectives to achieve this goal</b>  On successful completion of this course, students should be able to:</p> <ul style="list-style-type: none"> <li># Identify suitable accounting research questions and related hypotheses;</li> <li># Develop and implement data analysis procedures to investigate accounting research hypotheses; and</li> <li># Critically evaluate the research design choices made in the accounting research literature.</li> </ul> <p><b>3. Learning Goal</b>  Graduates of this course will possess oral and written communication skills.</p> <p><b>Learning objectives to achieve this goal</b>  On successful completion of this course, students should be able to:</p> <ul style="list-style-type: none"> <li># Clearly communicate, both orally and in written form, their research ideas and their evaluation of the research ideas and procedures from the accounting research literature.</li> </ul>
<b>Course Structure &amp; Available Subjects:</b>	Students enrolled in the Master of Commerce (Accounting) will need to successfully complete 8 x 12.5 point subjects comprising five core and two elective subjects and the Accounting Research Report over two semesters full-time or four semesters part-time.
<b>Subject Options:</b>	<p><b>Core subjects</b></p> <p>All students must take the following subjects:</p>

Subject	Study Period Commencement:	Credit Points:
ACCT90019 Financial Accounting Research	Semester 1	12.50
ACCT90020 Management Accounting Research	Semester 1	12.50
ECON90062 Behavioural Economics:Accounting&Finance	Semester 2	12.50

All students must take one of the following subjects:

Subject	Study Period Commencement:	Credit Points:
ECON40001 Advanced Microeconomics	Semester 1	12.50
ECON90002 Microeconomics	Semester 1	12.50

All students must take one of the following subjects:

Subject	Study Period Commencement:	Credit Points:
ECOM90002 Econometrics	Semester 1	12.50
ECOM90013 Econometric Techniques	Semester 1	12.50

### Elective subjects

Two elective subjects chosen from economics, econometrics, statistics, mathematics, management, graduate psychology or advanced undergraduate subjects relevant to the student's research interests. The elective subjects will be chosen in consultation with the Department of Accounting PhD Coordinator.

### Research Report

All students must take the following subject in their final semester of study:

Subject	Study Period Commencement:	Credit Points:
ACCT90003 Accounting Research Report	Semester 2	12.50

### Recommended course plan:

#### Semester 1

- # ECON90002 Microeconomics or ECON40001 Advanced Microeconomics
- # ECOM90002 Econometrics or ECOM90013 Econometric Techniques
- # ACCT90019 Financial Accounting Research
- # ACCT90020 Management Accounting Research

#### Semester 2

- # ACCT90003 Research Report
- # ECON90062 Behavioural Economics: Accounting & Finance
- # Two elective subjects chosen from economics, econometrics, statistics, mathematics, management, graduate psychology or advanced undergraduate subjects relevant to the student's research interests. The elective subjects will be chosen in consultation with the Department of Accounting PhD Coordinator.

### Entry Requirements:

1. The Selection Committee will evaluate the applicant's ability to pursue the course successfully using the following criteria:

- # A four-year undergraduate degree in accounting or equivalent with an average grade of at least 75% (H2A) in the final year of study;
- # The applicant's submitted statement of intent in seeking entry; and
- # Performance on the GMAT unless the applicant has met one of the approved conditions for GMAT exemption.

	2. The Selection Committee may conduct interviews and tests and may call for referee reports or employer references to elucidate any of the matters referred to above.
<b>Core Participation Requirements:</b>	<p>The Faculty of Business and Economics welcomes applications from students with disabilities. It is University and Faculty 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 Faculty's programs. The BCom and Masters degrees of the Faculty of Business and Economics equip graduates with the knowledge and technical skills necessary to understand and participate in the modern business world. The degrees include the following academic requirements for study: (1) The ability to explain and evaluate concepts, theories, institutional arrangements and operations of modern mixed economies; (2) The ability to critically evaluate the economy, commerce and business in the broader social and political context; (3) The ability to explain and apply concepts across a range of commerce and business disciplines in solving business and policy problems; and (4) The ability to contribute positively to the development of organisations and society in relation to business, government and the commercial professions. All students of the Faculty's courses must possess intellectual, ethical, and emotional capabilities required to participate in the full curriculum and to achieve the levels of competence required by the Faculty. Candidates for the BCom degree and for FBE Masters degrees must have abilities and skills in communication; in conceptual, integrative, and quantitative dimensions; and in behavioural and social dimensions.</p> <p>I. Communication: The student must be able to communicate effectively and efficiently in oral and/or written form. A student must have the ability to clearly and independently communicate knowledge and application of a discipline, principles or practices during assessment tasks, and in some discipline streams.</p> <p>II. Intellectual#Conceptual, Integrative and Quantitative Abilities: The student is expected to have the ability to develop problem#solving skills and demonstrate the ability to establish study plans and priorities. These abilities include measurement, calculation, reasoning, analysis, and synthesis. Problem solving requires all of these intellectual abilities. Students should also have the ability to comprehend complex disciplinary and cross disciplinary information related to the BCom and Masters degrees.</p> <p>III. Behavioural and Social Attributes: A student must possess behavioural and social attributes that enable them to participate in a complex learning environment and the emotional health required for full utilisation of his/her intellectual abilities. Students are required to take responsibility for their own participation and learning. They also contribute to the learning of other students in collaborative learning environments, demonstrating interpersonal skills and an understanding of the needs of other students. Assessment may include the outcomes of tasks completed in collaboration with other students. Integrity, concern for others, interpersonal skills, interest, and motivation are all personal qualities that are deemed necessary for students enrolled in FBE courses. Students who feel their disability will prevent them from participating in tasks involving the inherent academic requirements of the BCom and FBE Masters courses are encouraged to contact the Disability Liaison Unit. Adjustments can be provided to minimise the impact of a disability, but students should participate in the course in an independent manner.</p>
<b>Generic Skills:</b>	<p><b>On successful completion of the Master of Commerce (Accounting), students will be able to:</b></p> <ul style="list-style-type: none"> <li># Identify and develop a research idea in the discipline of accounting;</li> <li># Outline a suitable research design to address the research idea;</li> <li># Critically evaluate research in accounting contained in the academic literature; and</li> <li># Communicate their research ideas and critiques effectively, both in oral and written form.</li> </ul>