Accounting and business information systems

Ordinary degree first year

306-102 Accounting Concepts

Note:

- During the Summer Semester, this subject is only offered on a fee-paying basis. See your home faculty for a fee schedule.
- Accounting Concepts is a single subject alternative to 306-103 Accounting 1A and 306-104 Accounting 1B. It is a non-specialised subject for students who do not wish to specialise in accounting. Students may not gain credit for both 306-102 Accounting Concepts *and* either 306-103 Accounting 1A or 306-104 Accounting 1B

Credit points: 12.5 **HECS-band:** 2

Coordinator: Ms J Grafton

Contact: Semester 2: Two 1-hour lectures and a 1-hour tutorial per week; Summer Semester: Two 2-hour lectures and two 1-hour tutorials per week for six weeks *(Semester 2, repeat Summer).*

Description: This subject introduces students to the nature of accounting and its role in business. Topics covered provide an overview of key financial and managerial accounting concepts and include the recording of business transactions; the measurement of business profit; the analysis and interpretation of financial statement data; cost accounting and reporting systems; and cost analysis for planning, control and decision making. The coverage and treatment of material in this course is specifically designed to meet the needs of undergraduate students from all disciplines. The course is intended as a terminating unit in accounting.

Assessment: A 3-hour end-of-semester examination (70%), assignments totalling not more than 3000 words (20%) and tutorial participation and preparation (10%). Satisfactory completion of this subject requires a 50% pass in the end-of-semester examination.

Prescribed texts: To be advised.

306-103 Accounting 1A

Note: Students who have achieved a study score of at least 44 in VCE Accounting or a mark of at least 88 in the Trinity Foundation subject Accounting are exempted from this subject. Any student electing to take Accounting 1A may not subsequently avail themselves of the exemption in the event that they fail Accounting 1A.

Credit points: 12.5 **HECS-band:** 2

Coordinator: To be advised

Contact: Two 1-hour lectures and a 1-hour tutorial per week *(Semester 1, repeat 2).*

Description: Topics include the nature and purpose of accounting and accounting reports; the role of accounting information in decisions of external users; understanding basic accounting concepts and conventions; the process of capturing information in the accounting system, the use of journals, ledgers and control accounts; summarising and reporting of accounting information; basic accounting reports; and accounting for partnerships.

Assessment: A 3-hour end-of-semester examination (80%), a practice set totalling not more than 3000 words (10%) and tutorial participation assessment (10%). Satisfactory completion of this subject requires a 50% pass in the end-of-semester examination.

Prescribed texts: To be advised.

306-104 Accounting 1B

Note: During the Summer Semester, this subject is only offered on a fee-paying basis. See your home faculty for a fee schedule.

Credit points: 12.5 **HECS-band:** 2

Coordinator: Mr R Lee

Prerequisites: 306-103 Accounting 1A (or equivalent). Students exempted from Accounting 1A satisfy the prerequisite.

Contact: Semester 1 and 2: Two 1-hour lectures and a 1-hour tutorial per week; Summer Semester: One 2-hour lecture and one 1-hour tutorial two days per week for six weeks *(Semester 1, repeat 2, Summer).*

Description: The application of basic accounting concepts and methods to the following introductory topics: company accounting, analysis and interpretation of financial statements, cost concepts, cost behaviour and the use of cost data in manufacturing operations.

Assessment: A 3-hour end-of-semester examination (80%), assignments totalling not more than 3000 words (10%) and tutorial assessment (10%). Satisfactory completion of this subject requires a 50% pass in the end-of-semester examination.

306-105 Business Computing

Note:

- During the Summer Semester, this subject is only offered on a fee-paying basis. See your home faculty for a fee schedule.
- Students may not gain credit for both 306-105 Business Computing and 306-205 Business Computing, 615-120 Introduction to Information Systems (2002 Handbook 615-120 Information Systems in Organisations), 103-001 Computer Applications (1998 Handbook - 103-101, 1997 Handbook - 121-230/330).
- Students who have achieved a study score of at least 40 in VCE Information Techology or a mark of at least 80 in the Trinity Foundation subject Computing and Information Management are exempted from this subject.

Credit points: 12.5 **HECS-band:** 2

Coordinator: Mr A. Razeed

Contact: Semester 1: Two 1-hour lectures a 1-hour tutorial per week; Summer Semester: 36 hours taught over an intensive period *(Semester 1, repeat Summer).*

Description: This subject is an introduction to business computing. Topics include basic elements of computer hardware and software; central processor, primary and secondary storage, computer networks, operating systems, file management and application software; typical applications of computers in business; introduction to transaction processing systems, management information systems, decision support systems, expert systems artificial neural networks and strategic information systems. Practical computing focuses on spreadsheet, web page development and database applications in an MS-Windows environment.

Assessment: A 3-hour end-of-semester examination (60%), computer orientated assignments (10%), a mid-semester examination (20%) and constructive class participation in tutorials (10%). Satisfactory completion of this subject requires a 50% pass in the end-of-semester examination, a 50% pass in the computer-oriented assignments a 50% pass in the mid-semester examination.

Prescribed texts: To be advised.

306-106 Business Process Analysis

Note: Students may not gain credit for both 306-106 Business Process Analysis and 615-150 Organisational Processes.

Credit points: 12.5 **HECS-band:** 2

Coordinator: To be advised.

Prerequisites: 306-105 Business Computing or 615-120 Introduction to Information Systems or 433-141 Computing Fundamentals A.

Pre or Corequisites: 306-102 Accounting Concepts or 306-103 Accounting 1A or approved equivalent.

Contact: Semester 2: Two 1-hour lectures and a 1-hour tutorial per week *(Semester 2).*

Description: The objectives of this subject are to give students an understanding of the major business processes associated with the revenue, expenditure and conversion cycles and to equip them with the tools necessary to evaluate and document these processes. The subject covers a number of systems including sales, purchasing accounts receivable, accounts payable, inventory management, production, human resources and the general ledger cycles. It develops skills in describing and documenting these processes using narratives, data flow diagrams, flowcharts and entity-relationship diagrams. It develops skills in analysing the effectiveness of processes through consideration of the design of documents, the objectives of internal controls and the implementation of control procedures.

Assessment: A 3-hour end-of-semester exam (50%), computer oriented assignments (40%) and class participation (10%).

Prescribed texts: To be advised.

Second year

In addition to satisfying the individual subject prerequisites, students must have completed or gained credit for at least 75 level-1 points before they will be permitted to enrol in any of the level-2 (second year) subjects listed below.

306-201 Cost Management

Credit points: 12.5 **HECS-band:** 2

Coordinator: Dr A. Schulz

Prerequisites: 306-104 Accounting 1B

Contact: Two 1-hour lectures and a 1-hour tutorial per week *(Semester 1, repeat 2).*

Description: This subject focuses on the processes and systems in current use by management in both manufacturing and service organisations. It includes topics relating to cost measurement, cost allocation, activity based costing and management systems, target costing, quality management and costs for

decision making. The emphasis is on developing technical expertise in the use of these systems.

Assessment: A 2-hour end-of-semester examination (60%), one individual assignment of up to 2000 words (20%) and class participation (20%).

Prescribed texts: Hilton, R. W., *Managerial Accounting*, McGraw-Hill, 5th edn.

306-202 Intermediate Financial Accounting

Note:

- During the Summer Semester, this subject is only offered on a fee-paying basis. See your home faculty for a fee schedule.
- Students may not gain credit for both 306-202 Intermediate Financial Accounting and 306-206 Understanding Accounting Reports.

Credit points: 12.5 **HECS-band:** 2

Coordinator: Mr P Cobbin

Prerequisites: 306-104 Accounting 1B.

Contact: Two 1-hour lectures and a 1-hour tutorial per week *(Semester 1, repeat 2, Summer).*

Description: Preparation of general purpose financial reports, including the role of accounting standards and the regulation of corporate financial reporting.

Assessment: A 3-hour end-of-semester examination (70%), a mid-semester test of not more than 1 hour (20%) and tutorial participation (10%).

Prescribed texts: To be advised.

306-206 Understanding Accounting Reports

Note: Students may not gain credit for both 306-206 Understanding Accounting Reports and 306-202 Intermediate Financial Accounting.

Availability: Not offered in 2003.

Credit points: 12.5 **HECS-band:** 2

Coordinator: Mr T Wise

Prerequisites: 306-102 Accounting Concepts or 306-103 Accounting 1A (or equivalent).

Contact: Two 1-hour lectures and one 1-hour tutorial per week *(Not Offered).*

Description: This subject examines the availability and usage of accounting reports and other financial working documents. Key financial reports such as balance sheets, income statements, cash flow statements as well as key internal reports will be examined. Processes for analysing these documents, particularly in decision contexts, will be discussed. Skills in financial analysis of external reports will be developed.

Assessment: A 3-hour end-of-semester examination (80%) and assignments totalling not more than 2000 words (20%).

Prescribed texts: *Student Workbook,* (available from department). • *Texbook to be advised.*

306-207 Enterprise Information Systems

Note:

- Students may not gain credit for 306-207 Enterprise Information Systems (if completed prior to 2002) and 615-150 Organisational Processes.
- Students may not gain credit for 306-207 Enterprise Information Systems (if completed in 2002 or later) and either 615-230 Database Concepts or 615-260 Enterprise Systems.

Credit points: 12.5 **HECS-band:** 2

Coordinator: Dr S Fraser

Prerequisites: 306-106 Business Process Analysis

Contact: Two 1-hour lectures and a 1-hour tutorial per week *(Semester 1).*

Description: This subject extends the focus on enterprise systems in 306-106 Business Process Analysis, enhancing students' understanding of the role of these systems in enterprises and their main business processes. This is achieved by considering core modules of the J D Edwards OneWorld enterprise system and issues about its configurability as an agile system. Topics covered include a discussion of the relational database model, advanced treatment of the REA data modelling view of businesses, REA design and implementation issues, and the role of REA and enterprise systems in e-business. Other topics include client-server systems, introduction to object oriented technologies, and a focus on databases and the internet. Students will have hands-on usage of the J D Edwards OneWorld package as part of their practical work.

Assessment: A 3-hour end-of-semester examination (60%), computer oriented assignments (30%) and constructive participation in tutorials (10%).

Prescribed texts: To be advised.

306-208 Accounting for Corporate Entities

Note: This subject is not essential for professional accreditation by either the ICAA or CPA Australia. It is however very useful preparation for professional examinations subsequent to graduation.

Credit points: 12.5 **HECS-band:** 2

Coordinator: Mr M. Pinnuck

Prerequisites: 306-202 Intermediate Financial Accounting (or equivalent)

Contact: Two 1-hour lectures and a 1-hour tutorial per week *(Semester 2).*

Description: This subject examines key financial accounting topics by using a practical approach. Topics will include consolidations, statement of cash-flows, foreign exchange translation, financial instruments, market value accounting, industry specific standards such as extractive industries, and standards that deal with specific issues such as earnings per share and research development expenditure.

This subject will be of benefit to those students with an interest in financial accounting and/or finance. An understanding of both preparation and financial analysis of accounts will be developed.

Assessment: A 3-hour end-of-semester examination (80%) and a mid-semester test (20%).

Prescribed texts: To be advised.

306-209 Management Information Systems

Note:

- Students may not gain credit for both 306-209 Management Information Systems and 306-307 Management Information Systems (2001 and earlier).
- Information systems and information systems combined degree students are not permitted to gain credit for this subject.

Credit points: 12.5 **HECS-band:** 2

Coordinator: Ms A Parkes

Contact: Two 1-hour lectures and a 1-hour tutorial per week *(Semester 1).*

Description: Information systems (IS) is a critical component of management today. Reliance on systems will only increase with the emphasis on globalisation and multinational business. In many organisations IS has not only become the single largest capital expense but it has also become an important enabler for organisations to achieve their goals. This subject is designed to familiarise students with the important issues surrounding information systems. It adopts a sociotechnical perspective and will integrate materials from the textbook, research literature, case studies as well as practical computing exercises.

Assessment: A 3-hour final examination (60%) and assignments totalling not more than 4000 words (40%).

Prescribed texts: To be advised.

306-219 Business Systems Development

Note:

- Students may not gain credit for both 306-219 Business Systems Development and 306-319 Business Systems Development.
- Information systems and information systems combined degree students are not permitted to gain credit for this subject.

Credit points: 12.5 **HECS-band:** 2

Coordinator: To be advised

Prerequisites: 306-207 Enterprise Information Systems

Contact: Three hours per week *(Semester 2).*

Description: This subject introduces students to the main aspects of business systems development. It focuses on the main types of information systems employed in business organisations. In particular, it discusses the managerial view of data, information and knowledge; the central role of database systems in business systems; data modelling for relational and object-oriented databases; requirements identification; the specification and design of business systems; systems development methodologies including the unified development process (UDP); computer aided software engineering (CASE); and prototyping including RAD.

Assessment: A 3-hour end-of-semester examination (70%) and computer-oriented assignments (30%).

Prescribed texts: To be advised.

Third year

In addition to satisfying the individual subject prerequisites, students must have completed or gained credit for at least 175 level-1 and level-2 points before they will be permitted to enrol in any of the level-3 (third year) subjects listed below.

306-301 Financial Accounting

Credit points: 12.5 **HECS-band:** 2

Coordinator: Ms J Hronsky

Prerequisites: 306-202 Intermediate Financial Accounting.

Pre or Corequisites: 333-201 Business Finance

Contact: Three hours per week in seminar format *(Semester 1, repeat 2).*

Description: This subject aims to develop a critical understanding of the supporting theories and assumptions underpinning financial accounting and an analysis of contemporary financial accounting issues. Topics covered include the conceptual framework of accounting; alternative theories for explaining accounting behaviour and accounting choice; the regulatory process as it affects financial reporting; recognition and measurement issues and controversies; and emerging issues in accounting.

Assessment: A 3-hour end-of-semester examination (70%), an assignment totalling not more than 1500 words (10%), a mid-semester test of not more than 1 hour (10%) and seminar participation (10%).

Prescribed texts: J Godfrey, A Hodgson, S Holmes and V Kam, *Accounting Theory,* 4th edn, John Wiley and Sons Brisbane, 2000.

306-302 Enterprise Performance Management

Credit points: 12.5 **HECS-band:** 2

Coordinator: Ms S. Robertson

Prerequisites: 306-201 Cost Management.

Contact: Three hours per week in seminar format *(Semester 1, repeat 2).*

Description: This subject focuses on the more complex issues relating to cost control, profit analysis, performance measurement, compensation systems and strategic performance management.

Assessment: A 3-hour end-of-semester examination (70%), one individual assignment totalling not more than 2000 words (20%) and class participation (10%). Satisfactory completion of this subject requires a 50% pass in the end-of-semester examination.

Prescribed texts: R Simons, *Performance Measurement and Control Systems for Implementing Strategy,* Prentice Hall, 2000.

306-303 International Accounting

Credit points: 12.5 **HECS-band:** 2

Coordinator: To be advised.

Prerequisites: 306-201 Cost Management and 306-202 Intermediate Financial Accounting.

Contact: Three hours of seminars per week *(Semester 2).*

Description: This subject analyses key financial accounting topics such as business combinations and consolidation, goodwill and intangibles, segmental reporting, inflation and foreign exchange from three different perspectives: theoretical issues, major national treatments, and international harmonisation efforts. Furthermore, the subject analyses key management accounting topics such as multinational systems and control in the context of foreign exchange, intracompany transfer pricing and accounting for quality.

Assessment: A 3-hour end-of-semester examination (70%), an assignment totalling not more than 2500 words (20%) and a class presentation (10%).

306-304 Auditing and Assurance Services

Credit points: 12.5 **HECS-band:** 2

Coordinator: Mr P Cobbin

Corequisites: 306-301 Financial Accounting.

Contact: Three hours per week in seminar format *(Semester 1, repeat 2).*

Description: Topics include the rationale for auditing; auditing standards; audit objectives, concepts and procedures; audit techniques including statistical sampling and the audit of computer-based accounting systems; audit reports; contemporary auditing problems with special reference to the application of accounting and auditing principles; the legal liability of auditors; the professional responsibilities of auditors; the statutory responsibilities and rights of auditors; and auditing research literature within three broad frameworks: agency theory, capital market theory and human judgement theory.

Assessment: A 3-hour end-of-semester examination (70%), a 1-hour mid semester test (10%), assignments totalling not more than 1500 words (10%) and seminar participation (10%). Satisfactory completion of this subject requires a 50% pass in the end-of-semester examination.

306-313 Management Control Systems

Availability: Not offered in 2003.

Credit points: 12.5 **HECS-band:** 2

Coordinator: Dr A Lillis

Prerequisites: 306-102 Accounting Concepts, or 306-104 Accounting 1B, or equivalent.

Contact: Three hours of seminars per week *(Not Offered).*

Description: This subject is designed for those with a general interest in managerial issues rather than a technical accounting focus. The subject focuses on the roles of managerial accounting information in the design of management control systems. More specifically, the subject explores the nature of control systems; the relative role of accounting *vis a vis* other management controls; and the interaction between accounting and other controls, budgets and accounting performance measures as critical influences on managerial decision making and behaviour; and the implications of contextual influences on control system design, such as strategy and organisational environment. Case studies are used throughout the subject as a means of studying accounting in this organisational context.

Assessment: A 2-hour end-of-semester examination (50%), assignments totalling not more than 3000 words (40%) and seminar preparation and participation (10)%).

306-316 Electronic Commerce

Note: Students may not gain credit for both 306-316 Electronic Commerce and 615-252 Electronic Commerce.

Credit points: 12.5 **HECS-band:** 2

Coordinator: Associate Professor P. Collier

Prerequisites: 306-207 Enterprise Information Systems or 306-209 Management Information Systems

Contact: Two 1-hour lectures and a 1-hour tutorial per week *(Semester 1).*

Description: This subject will introduce students to relevant technology and discuss in depth its significance for conducting business electronically. The business focus will include methods for conducting electronic transactions; more broadly, how to exploit technology to enhance existing business activities for new business opportunities; and the role of agility in business design to exploit opportunities that are enabled by rapid change in technology. Finally, students will gain an overview of the significance of e-commerce to Australia's economy and its impact on rural economies. The subject will provide students with insight into emerging theories and models of e-commerce; case studies; and practical experience with aspects of the technology.

Assessment: A 3-hour end-of-semester examination (70%) and computer-oriented assignments (30%).

Prescribed texts: To be advised.

306-317 Strategic Enterprise Systems

Note: Information systems and information systems combined degree students are not permitted to gain credit for this subject.

Credit points: 12.5 **HECS-band:** 2

Coordinator: To be advised

Prerequisites: 306-207 Enterprise Information Systems or 306-209 Management Information Systems.

Contact: One 2-hour lecture and a 1-hour tutorial per week *(Semester 2).*

Description: Technology assets and information systems are a critical enabler for many business strategies. This subject will expose students to models and methods for aligning a business vision with appropriate investment in information technology and comminications. A variety of information and technical architectures will be explored together with how they relate to difference styles of business vision. As a basis for identifying cost-benefit trade-offs in options for technology investments, technical architectures can be subjected to a traceability analysis of how business activities rely on aspects of the technology infrastructure. This forms the background to considering methods of technical governance and operations for a business, including partial outsourcing. Methods for managing the impact of rapid change in technology are important for each of the topics discussed.

Assessment: A 3-hour end-of-semester exam (70%) and assignments totalling not more than 3000 words (30%).

Prescribed texts: To be advised.

306-318 Enterprise Resource Planning Systems

Credit points: 12.5 **HECS-band:** 2

Coordinator: To be advised.

Pre or Corequisites: 306-207 Enterprise Information Systems or 615-260 Enterprise Systems.

Note: From 2004, the prerequisite for this subject will be 306-219 Business Systems Development.

Contact: One 2-hour and one 1-hour seminar per week *(Semester 2).*

Description: Enterprise resource planning (ERP) systems, when successfully implemented, link financial, manufacturing, human resources, distribution and order management systems into a tightly integrated single system with shared data and visibility across the business. In short, they facilitate supply chain management. However, ERP systems are expensive, complex and notoriously difficulty to implement. This subject will provide students with the

necessary tools and techniques as well as expose them to the key issues surrounding successful implementation of ERP systems. This will be done through a combination of lectures and case studies.

Assessment: A 3-hour end-of-semester examination (60%), one individual assignment totalling not more than 3000 words (30%) and class participation (10%).

Prescribed texts: To be advised.

306-319 Business Systems Development

Note:

- Students may not gain credit for both 306-319 Business Systems Development and 306-219 Business Systems Developement.
- Information systems and information systems combined degree students are not permitted to gain credit for this subject.
- From 2004, this subject will only be offered as the level-2 subject 306-219.

Credit points: 12.5 **HECS-band:** 2

Coordinator: To be advised.

Semester: Semester 2

Additional details as for 306-219 Business Systems Development *(p.2)*.

306-320 Knowledge Management Systems

Availability: Not offered in 2003.

Credit points: 12.5 **HECS-band:** 2

Coordinator: To be advised

Prerequisites: 306-207 Enterprise Information Systems or 306-209 Management Information Systems. Information Systems students who have completed at least 175 points may apply to have the prerequisites waived.

Contact: Three hours of seminars per week *(Not Offered)*.

Description: This subject develops students' understanding of knowledge management systems and the various technologies that enable and facilitate the creation, storage and dissemination of organisational knowledge. To do this, the subject draws on contemporary literature on knowledge management and information systems as well as incorporating numerous business cases to enable students to gain a real world perspective of knowledge management systems in various organisational contexts.

Assessment: A 3-hour end-of-semester examination (60%) and assignments totalling not more than 4000 words (40%).

Prescribed texts: To be advised.

306-328 Business Modelling

Availability: Not offered in 2003.

Credit points: 12.5 **HECS-band:** 2

Coordinator: To be advised

Prerequisites: 306-207 Enterprise Information Systems or 306-209 Management Information Systems. Information Systems students who have completed at last 175 points may apply to have the prerequisites waived.

Note: From 2004, the prerequisite for this subject will be 306-219 Business Systems Development.

Contact: Three hours of seminars per week *(Not Offered)*.

Description: This subject introduces students to the use of decision support systems and intelligent decision aids to solve business problems. In particular, it focuses on the development of business models using *Excel* and *Visual Basic* macros; analytic hierarchy process models; and the business application of artificial neural networks and knowledge-based systems.

Assessment: A 3-hour end-of-semester examination (70%) and assignments totalling not more than 3000 words (30%).

Prescribed texts: To be advised.

306-329 Strategic Cost Management

Availability: Not offered in 2003.

Credit points: 12.5 **HECS-band:** 2

Coordinator: To be advised.

Prerequisites: 306-201 Cost Management

Contact: Two 1.5-hour seminars per week *(Not Offered)*.

Description: Topics include value chain analysis; strategic positioning and cost analysis; cost driver analysis and strategic decision making focusing on complexity; technology, experience, scale and scope; and cost management across the supply chain.

Assessment: A 2-hour end-of-semester examination (60%), one individual assignment totalling not more than 2000 words (20%) and class participation (20%).

Prescribed texts: To be advised.

306-330 Business and Financial Analysis

Credit points: 12.5 **HECS-band:** 2

Coordinator: To be advised

Prerequisites: 306-201 Cost Management and 306-202 Intermediate Financial Accounting.

Contact: Two 1.5-hour seminars per week *(Semester 2)*.

Description: This subject provides the capstone course in business and financial analysis focusing on value based management, shareholder value analysis, valuation and analysis of business segments, industry and competitor analysis, and financial modelling. The subject will include a detailed analysis of the financial statements and additional disclosures to assess the liquidity, performance and financial position of the firm.

Assessment: A 2-hour end-of-semester examination (50%), written assignments totalling not more than 3000 words (30%) and class participation (20%).

Prescribed texts: To be advised.

306-334 Designing Cost Management Systems

Availability: Not offered in 2003.

Credit points: 12.5 **HECS-band:** 2

Coordinator: To be advised

Prerequisites: 306-201 Cost Management

Contact: Two 1.5-hour seminars per week *(Not Offered)*.

Description: This subject focuses on the design of cost management systems including the design of systems for learning and improvement, the measurement and management of capacity, the role of strategic activity based management, cost systems for product development and the development of integrated systems.

Assessment: A 2-hour end-of-semester examination (60%), one individual assignment totalling not more than 2000 words (20%) and class participation (20%).

Prescribed texts: R Cooper, and R S Kaplan, *The Design of Cost Management Systems*, Prentice Hall, 1998. • R S Kaplan and R Cooper, *Cost and Effect*, HBS Press, 1997.

Fourth-year honours

The following subjects are available only to those admitted to the honours degree unless special approval is granted by the head of the Department of Accounting.

306-461 Studies in Corporate Reporting

Credit points: 12.5 **HECS-band:** 2

Coordinator: Professor N Spear

Prerequisites: 306-301 Financial Accounting (or equivalent)

Contact: 14 seminars of 3 hours duration *(Semester 2)*.

Description: This subject provides a rigorous review and critical analysis of the theory and methodology underlying empirical research in financial accounting. It discusses how alternative research paradigms explain financial accounting practices, and explains how accounting practices influence decision-making at macro- and micro-economic levels.

Assessment: A final end-of-semester examination (50%), written assignments totalling not more than 3000 words (30%) and seminar participation and presentations (20%).

Prescribed texts: To be advised.

306-462 Studies in Management Accounting

Credit points: 12.5 **HECS-band:** 2

Coordinator: To be advised

Prerequisites: 306-302 Enterprise Performance Management or 306-313 Management Control Systems.

Contact: 14 seminars of 3 hours duration *(Semester 1)*.

Description: The objective of the course is to develop students' knowledge and decision analysis frameworks in management planning and control. The focus of the subject is the management systems used by organisations to measure and manage their performance and to implement their strategies in a changing environment. We will study the factors which influence the design and operation of management control tools and learn to analyse and devise solutions for problems arising in relation to these factors in applied contexts. The subject content and delivery is designed around a framework of literature drawn from economics and behavioural theories, and empirical studies in performance measurement and managment control systems. Students are thus exposed to the current literature assessing and challenging the efficacy of control systems.

Assessment: A 3-hour end-of-semester examination (50%), an assignment totalling not more than 3000 words (30%) and seminar presentations and participation (20%).

Prescribed texts: To be advised.

306-464 Studies in Business Information Systems

Credit points: 12.5 **HECS-band:** 2

Coordinator: Professor S. Leech

Prerequisites: 306-207 Enterprise Information Systems or 306-209 Management Information Systems (or equivalent).

Contact: 14 seminars of 3 hours duration *(Semester 1).*

Description: This subject investigates contemporary themes in business information systems. This subject investigates research and practice i: ontologies; paradigms and frameworks in information systems; design science in accounting information systems; behavioural research in accounting information systems that examines the impact of IT on individuals and organisations. These themes constitute major areas of contemporary accounting information systems research and incorporate: the REA model; semantically modelled accounting systems and knowledge-based systems; and intelligent decision aids.

Assessment: A final written examination (50%), one individual assignment totalling not more than 2000 words (30%) and seminar presentations and participation (20%).

Prescribed texts: To be advised.

306-465 Studies in Audit and Assurance Services

Credit points: 12.5 **HECS-band:** 2

Coordinator: To be advised

Prerequisites: 306-304 Auditing and Assurance Services.

Contact: 14 seminars of 3 hours' duration *(Semester 1).*

Description: This subject develops students' analytic skills and understanding of the theoretical and empirical literature in auditing. The course covers issues in the market for audit services and related auditor provided non-audit services. Issues examined include: models of audit, issues in audit quality, factors that explain audit competency, auditor independence, audit markets in private and public sectors, production function in audit firms. Critical issues such as the destruction of Andersen and the issues surrounding corporate (and alleged audit) failure (eg. Enron and HIH) are considered.

Assessment: A 3-hour end-of-semester examination (50%), one assignment (40%) and seminar participation (10%).

Prescribed texts: Required materials as advised.

306-466 Honours Research Methods

Credit points: 12.5 **HECS-band:** 2

Coordinator: Dr A Schulz

Prerequisites: 306-301 Financial Accounting or 306-302 Enterprise Performance Management or 306-317 Strategic Enterprise Systems.

Contact: 24 hours of seminars plus additional material varying on area of specialisation. Summer Semester (intensive), then continued in Semester 1 *(Year long).*

Description: This course focuses on fundamental approaches to research and the range of analytical and empirical research methods and techniques used in accounting. On completion of this subject a student should have a foundation for understanding the nature of scientific inquiry in accounting; an understanding of how research questions are created and developed into testable hypotheses; an appreciation of the range of alternative methods used and an ability to critically analyse the research of others in the field of accounting.

Assessment: A final written examination (50%), a major assignment (30%), and preparation and participation (20%).

Prescribed texts: F N Kerlinger and H B Lee, 2000, *Foundations of Behavioural Research,* Harcourt College Publishers, 4th edition.

306-467 Honours Research Essay

Credit points: 37.5 **HECS-band:** 2

Coordinator: To be advised

Semester: Research

Description: The research essay is a tightly focused original research project based on a topic approved by the Head of Department of Accounting and Business Information Systems. Students work under the guidance of a supervisor. The project is to be a rigorous piece of research using the theoretical frameworks, empirical research methods and techniques used in accounting. On completion of this subject a student should have acquired the basic foundation skills required to engage in empirical research in accounting. The length of the essay, which must be determined in part by the subject matter, should not exceed 12 500 words.

Assessment: The research essay itself is examined. A draft is due for submission on the second Monday of October, the final version on the second Monday of November.