Unit Outline*

ACCT7462

Accounting, Organizations and Society

Semester 2, 2010
Crawley Campus

Unit Coordinator
Professor Vincent K Chong

Business School
www.business.uwa.edu.au

* This Unit Outline should be read in conjunction with the Business School Unit Outline Supplement available on the Current Students web site
http://www.business.uwa.edu.au/students
UNIT DESCRIPTION

Introduction

WELCOME TO ACCT7462 Accounting, Organizations and Society! This unit is part of the Honours, Graduate Diploma and Masters courses in Accounting and Finance. It provides an extensive study of research in behavioural, organizational and social aspects of accounting. The focus is on all aspects of the relationship between accounting and human behaviour, organizational structures and processes.

Unit content

This unit covers the following areas of research: Determinants and effectiveness of management accounting systems (MAS) design, issues on management control systems, effects of budgetary participation on managerial attitudes and performance, issues on budgetary control systems, empirical research in judgment and decision-making, and issues on compensation schemes, managerial attitudes and performance.

Learning outcomes

By the completion of this unit, students should be able to:

- understand the role and importance of behavioural, organizational and social aspects of accounting research;
- critically evaluate empirical research in various topics including the behavioural aspects of accounting and decision-making, budgeting, and management control systems;
- develop research proposals and undertake desk-based or empirical research.

Educational Principles and Graduate Attributes

In this unit, you will be encouraged and facilitated to develop the ability and desire to:

- Critically evaluate scholarly refereed articles
- Develop more effective communication skills through a class presentation and by responding to any questions that arise following that presentation;
- Demonstrate self-management and independent learning skills through the completion of the prescribed weekly readings.
TEACHING AND LEARNING RESPONSIBILITIES

Teaching and learning strategies

The methods of instruction comprise the following:

a) 1 x 3 hours seminar per week.

The schedule for the seminar programme and readings is detailed at the end of this document.

Teaching and learning evaluation

You may be asked to complete two evaluations during this unit. The Student Perception of Teaching (SPOT) and the Students’ Unit Reflective Feedback (SURF). The SPOT is optional and is an evaluation of the lecturer and the unit. The SURF is completed online and is a university wide survey and deals only with the unit. You will receive an email from the SURF office inviting you to complete the SURF when it is activated. We encourage you to complete the forms as your feedback is extremely important and can be used to make changes to the unit or lecturing style when appropriate.

Attendance

Participation in class, whether it be listening to a lecture or getting involved in other activities, is an important part of the learning process. It is therefore important that you attend classes. More formally, the University regulations state that ‘to complete a course or unit students shall attend prescribed classes, lectures, seminars and tutorials’. Students should not expect to obtain approval to miss more than two classes per unit unless there are exceptional circumstances.
CONTACT DETAILS

We strongly advise students to regularly access their student email accounts. Important information regarding the unit is often communicated by email and will not be automatically forwarded to private email addresses.

<table>
<thead>
<tr>
<th>Unit coordinator/lecturer</th>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>Name:</strong></td>
<td>Professor Vincent K Chong</td>
</tr>
<tr>
<td><strong>Email:</strong></td>
<td><a href="mailto:Vincent.Chong@uwa.edu.au">Vincent.Chong@uwa.edu.au</a></td>
</tr>
<tr>
<td><strong>Phone:</strong></td>
<td>6488 2914</td>
</tr>
<tr>
<td><strong>Consultation hours:</strong></td>
<td>TBA</td>
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<tr>
<td><strong>Lecture times:</strong></td>
<td>Thursday, 10:00am to 1:00pm</td>
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<tr>
<td><strong>Lecture venue:</strong></td>
<td>BUNS: 201</td>
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TEXTBOOK(S) & RESOURCES

No prescribed textbooks are recommended for this unit.
<table>
<thead>
<tr>
<th>WEEK No.</th>
<th>DATE</th>
<th>TOPICS</th>
<th>READINGS</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>29 Jul</td>
<td>Introduction/Administration</td>
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<tr>
<td>6</td>
<td>30 Aug</td>
<td>Review &amp; Revision</td>
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<tr>
<td>7</td>
<td>9 Sep</td>
<td><strong>Mid Semester Exam</strong></td>
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<td></td>
<td>30 Sep</td>
<td><strong>Non-teaching study break</strong></td>
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<tr>
<td>12</td>
<td>21 Oct</td>
<td>Review &amp; Revision</td>
<td></td>
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<tr>
<td>13</td>
<td>28 Oct</td>
<td><strong>Final Exam</strong></td>
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ASSESSMENT MECHANISM

**Seminar (30%)**

*Oral communication skill:*
Students are expected to actively participate in each seminar session. Marks will be awarded for:

- Making oral presentations and leading the weekly discussion on the assigned articles (15%)
- Participating in the weekly discussion on the assigned articles (5%)

*Written communication skill:*
Students are required to complete a critical review report on the assigned articles (10%). [Refer to Unit Schedule on articles to review].

The critical review report should be typed and double-spaced with wide margins, on A4-size paper and should not be more than six (6) pages for each article. Students are required to submit an electronic-version of the report in Word format to Professor Vincent Chong. Submission email address is: Vincent.Chong@uwa.edu.au.

The report is due on: **5:00pm, Thursday, 7 October 2010**.

**Mid-Semester examination (20%)**
A mid-semester will be held on **Thursday, 9 September 2010**. The materials covers in the mid-semester exam will be drawn from assigned articles from weeks 2 to 5 inclusive. More details will be provided in due course.

**Final examination (50%)**
A final examination will be held at the end of the semester. The materials covers in the final exam will be drawn from assigned articles from weeks 8 to 11 inclusive. Further details about the format and content of the final examination will be provided in due course.

**Assessment mechanism summary**

<table>
<thead>
<tr>
<th>Item</th>
<th>Weight</th>
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<tbody>
<tr>
<td>Seminar</td>
<td>30%</td>
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<tr>
<td>Mid Semester Exam</td>
<td>20%</td>
</tr>
<tr>
<td>Final exam</td>
<td>50%</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
</tr>
</tbody>
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Note: Results may be subject to scaling and standardisation under faculty policy and are not necessarily the sum of the component parts.
Student Guild

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Reading List

References


