Assessment Information

Subject Code:	ACCM 4600
Subject Name:	Accounting Theory and Contemporary Issues
Assessment Title:	Individual case study
Weighting:	50% of overall subject mark; please note that you must pass the final exam (50%) to successfully complete this subject.
Total Marks:	50 Marks Part 1- 10 marks and Part 2 - 40 marks
Due Date:	Part 1 - 10 Marks: due Monday 19 December 2016 Part 2 - 40 Marks: due Monday 30 January 2017

Assessment Description

Learning Outcome 1:
Research and argue a position in regard to a contemporary issue in the accounting profession

Learning Outcome 4:
Evaluate the different areas of accounting research, positive accounting theory, capital market research, behavioural research in accounting, and/or emerging issues

Submission:
The written assignment will need to be submitted electronically through the student portal – use the link under "Assessments" to submit the information.

Required:
Write a report based on the assignment details noted below. Your final report (for part 2) should be approximately 3000 words not including references, abstract and appendices. You should include a word count on your report.

The Assignment is designed to test the following skills:
1. Your knowledge and your ability to research the issues and then apply the information appropriately using judgement
2. Your communication skills – report writing

Please make sure you follow the guidelines relating to **presentation of written work, late policy and academic integrity**. See http://www.kbs.edu.au/wp-content/uploads/2016/10/KBS-Academic-Integrity-and-Conduct-Aug-2016-v1.1.pdf

You should also familiarise yourself with the assessment marking rubric (a separate document) to guide you in how you can score marks.

Individual Research Assignment – Case Study

Assignment Details:

You work for a mid-tier Australian accounting practice as a graduate. Several of the partners have tasked you with writing a report which provides them with the information necessary to determine whether and to what extent they should engage with 'Integrated Reporting' with a view to providing clients advice in this area. The partners are aware that integrated reporting is a growing area of interest but some are unsure of what it really means or how to go about using it to help their clients.

The partners have differing views on the issue. One of the partners, Maggie Smith, is particularly keen on the idea and believes that it would give them a competitive advantage, enable them to be seen as a rounded "full-service" practice and that it is an important way for them to make a real, positive contribution to clients' businesses and the broader community of stakeholders.

Another partner Steven Wong thinks it could be an expensive exercise that would add little to the success of the practice. He believes that the practice should focus on its core businesses of tax, auditing and advisory services and not worry about "gimmicks". He said "This is just a fad that will disappear in a few years, and we should not waste resources investing in it".

The partners want **recommendations** that they can discuss at their next board meeting. The board includes lawyers and other specialists (non-accountants) as well as the partners (accountants). They have requested you to make sure that your report contains (but is not necessarily restricted to) advice or responses to the following aspects:

1. The background to and meaning of integrated reporting.

2. Arguments for and against focusing on integrated reporting; What are the costs and benefits of doing so?

3. Assuming integrated reporting is chosen as a viable option - How should this new area be marketed to clients? What exactly are the types of services that might be offered; What are the type of skills and training the staff employed in it would require?

4. Should the accounting practice consider embedding integrated reporting policies more firmly in its own business? (as well as advising clients on the issue) Explain your reasoning.

   You are aware of some excellent literature on integrated reporting that you will also incorporate in this report. You can include any information in the report which you think will assist them to make this important decision. You must use at least ten resources to inform your discussion. The library databases (http://elearning.kbs.edu.au/course/view.php?id=159) will provide many useful journal articles on this topic. Remember that although many Australian companies are keen to engage with integrated reporting they are unsure of what it really means or how to implement it in their organisations.

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Individual Research Assignment – Case Study

REQUIRED:
You need to provide this information requested above in a **report format** in two stages as outlined below.

Part 1: 10% due Monday of week 6 – Evaluating information resources and research plan – detailed instructions:

1) Read the case study and briefly answer the following questions:
   a) What is the purpose of your report?
   b) What is the audience for your report?
   c) What are the (key) decisions to be made?
   d) What information would help you to make these decisions?
   e) Which information sources are most likely to hold this information?
   f) When you search for relevant information (in a database for example) what keywords will/are you using?

2) Identify 10 sources relevant to the project (e.g. journal articles, textbooks, websites etc.)

3) Complete a source analysis on 3 of the 10 sources with full bibliographic references.

4) Provide a full plan of main and sub headings of the report (include appropriate numbering).

Resources to help you understand these requirements and in particular the source analysis template are provided on Moodle, including explanatory documents, marking rubrics and slides (which accompany a presentation by your lecturer in week 2).

Maximum words: 750 (applicable to questions 1 & 3 only – i.e. excludes references and headings)

Part 2: 40% due Monday of week 11
Final Business Report 40% comprising -

Business report technical content	30%
Business report format, language and presentation	10%

Maximum words: 3000 (not including references, abstract and appendices)

Note: The Assessment Rubric or marking rubric is a separate document and you are advised to read through it to obtain guidance on how the lecturers will mark your assignment. A summary of the mark allocation is given below:

Summary of Marks:

Technical Skills - content	30 Marks
Professional Competency Skills	
Report Writing Skills:	
Feedback, Format, Language and Presentation	10 Marks
Evaluating information resources and research plan	10 Marks
Assignment Mark	**50 Marks**

Please note that you need to pass the final exam (assessable value 50%) for this subject, to successfully complete it.

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