



MACQUARIE
University

ACCG 399: Accounting in Context

Critiquing Current Accounting Research

Tutorial 6 - Week 7

This written Comprehensive Professional Portfolio is comprised of individual and group tasks which are to be completed within tutorials and will require further work and writing up outside of the classroom. These set of tutorial activities extending till the end of the session, are intended to take you through a learning journey of exploration and development. They have been specifically designed to incorporate not only a real-life perspective to your university learning but also to further enhance graduate capabilities such as your ability to engage in critical, analytical and integrative thinking, problem solving and research capability, socially and environmentally active and responsible citizens and the ability to exercise professional and personal judgement and initiative, into your final year experience. It is with this in mind that we hope you will be equipped with the skills necessary for higher level study and effective professional performance.

Thought Activity

We would like you to take some time between your 'critiquing current accounting practice and the need for change' class and your tutorial the following week to complete the activity outlined below.

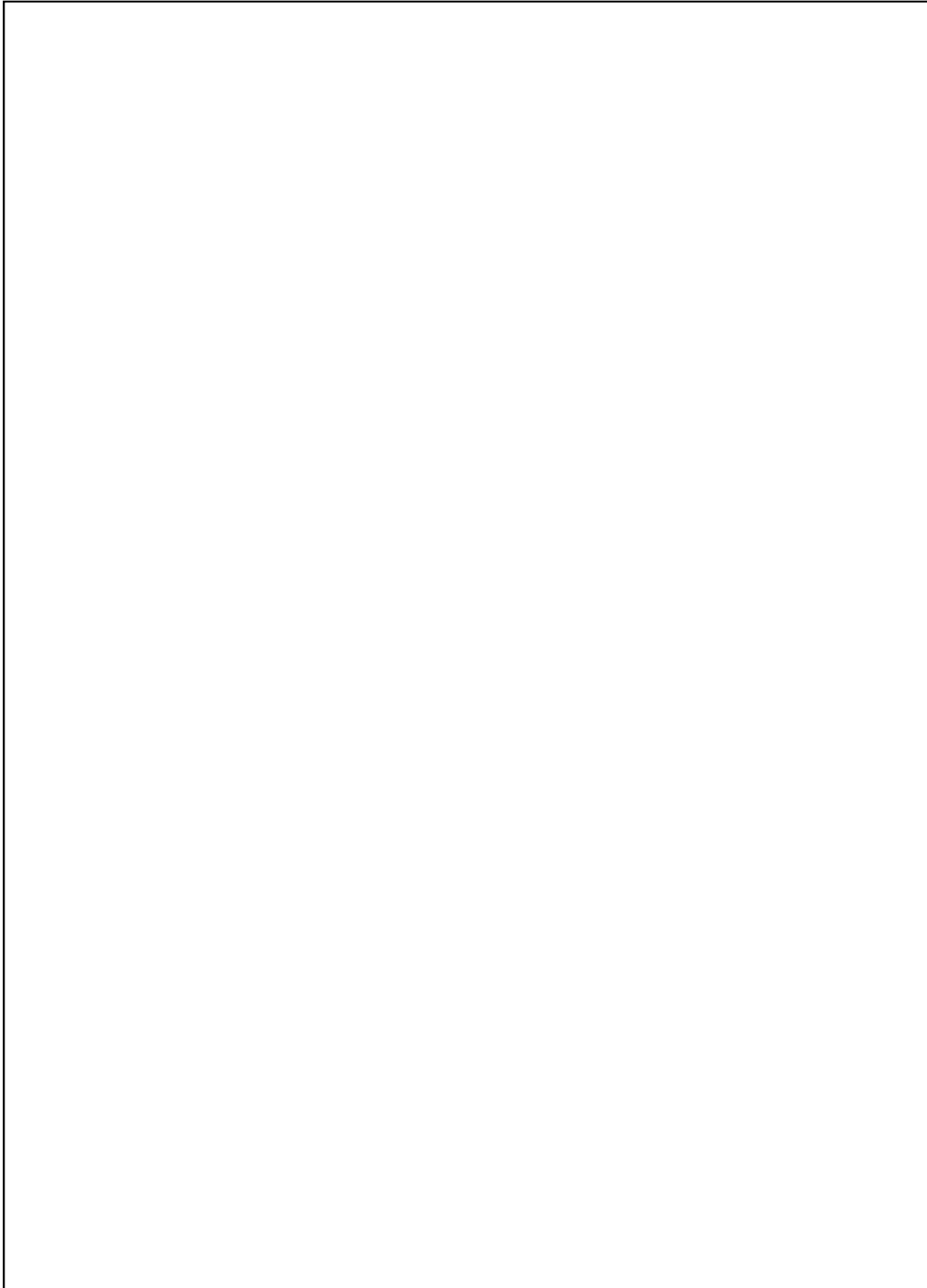


You will need to watch the following film clip located here: http://www.youtube.com/watch?v=jWuyPi_nuJE&feature=youtu.be. This film entitled 'enemy' has been created by Cancer Research United Kingdom (CRUK) and is part of their current media campaign. Read these prompts carefully and use the space provided to outline your thoughts.

Directly, after watching this film:

- Jot down your immediate reactions and thoughts towards the film clip.
- Can you visualize any relationship or link between the film clip and the field of accounting? If so, can you describe this? If not, can you explain why not?
- Try to describe your feelings towards 'research'.

Write a reflective entry on the video here and then document your independent research and ideas below (if you need more space please expand further):



You will need to bring your written thought activity with you along with you to your tutorial in order to discuss with your peers.

Tutorial Engagement Activity

During your tutorial in week 7 you are required to engage in peer discussion. You should form small groups of between 3 and 4 (these can be your group team members for the discussion forum) or you may like to discuss with other peers.

In your groups for 20 mins discuss the following (you will need to take notes of your discussion to feedback to other tutorial members and also to document in your portfolio):

1. Take it in turn for the first 10 mins to share your initial reaction and thoughts of the video clip with each other. In doing this try to identify in your descriptions what it is that you found in common? Were there differences that you have found in each description? Can you also identify what these were?
2. Spend 5 mins discussing in a group if you were able to find connections or relations between the film clip and accounting? Did you find this activity difficult? If so, can you describe why this might be, if not, why not?
3. For the final 5 mins can you describe your feelings towards research as a group? What is research? How is it purposeful? What are its limitations?

Your tutor will facilitate a class-based discussion for the next 15 minutes on these questions calling for each group to share ideas and thoughts. You are encouraged to participate and contribute to the discussion, providing your opinions, thoughts and questions.

In reflection, we can see that research in the medical and physical sciences, engineering and technology can have a great deal of impact on us as individuals and for a society in general. For the next 15 minutes you will be asked to go back into your groups and ponder the following question:

How has research, in our discipline of accounting, assisted to enhance and/or develop society?

You might like to discuss or think about some of the following:

- The nature of the business environment and whether this is conducive to such research developments?
- You may consider whether accounting research has in fact enhanced or developed society?
- The nature of accounting research and how this has developed over time?
- Some of the greatest developments that have occurred in accounting?
- Limitations that are placed on accounting research through the profession, employers, society, the regulatory and political environment, accounting standard setting bodies etc.

You might like to take notes of what is discussed as you may choose to refer back to these in the future.

Post-Thought Activity

In the next couple of days after your tutorial you will need to complete an amount of independent research that expands on your brief tutorial discussion and provides evidence to answer the following question:

How has research, in our discipline of ‘accounting’, assisted to enhance and develop society?

In undertaking your independent research you may find the following bullet points of assistance to further stimulate your thought processes:

- You might find conducting a general Google search as a good starting point to access information but remember you will need to filter and analyse this information carefully based on the above question.
- Consult with the Macquarie university library and its array of search options to review accounting research journal articles/ texts that may prove useful to review.
- A secondary resource that makes for an interesting read is your recommended text ‘Double Entry’ by Jane Gleeson-White (see unit guide for more details). This may prompt ideas and reflections.
- You may like to try to source practical examples of such research, through employers, the accounting profession, the ‘big 4’ websites, professional bodies websites (ICAA, CPA, CIMA), IASB website, local and international newspapers.

What are you required to Submit?

You are required to submit to your tutor **during your next tutorial - the following week (week 8)** a collated neatly presented folio of work containing:

1. A completed written description to the thought activity using the box provided.
2. Original written note summary of your discussion that occurred in your tutorial class within your group to the questions outlined above and how you reacted/thought during this discussion.
3. A written response (500 words maximum) to the post-thought question outlined above that provides documentary evidence to support your statement (attach examples to your written response). Your evidence may take different forms i.e. newspaper articles, excerpts from websites, research journal articles, professional body websites etc., but should support what you are discussing in your statement to address the question and reinforce any example you may have provided.

Your tutor will collect this from you and keep a record of each of your submissions. These are sent through to the Unit Convenor along with a tutorial participation grading each week for record keeping throughout the session. Please remember a failure to submit this piece of work on time will result in a forfeiture of 2% of your overall Comprehensive Professional Portfolio mark. It is a requirement of this unit that you achieve a passing grade in your Comprehensive Professional Portfolio to receive a passing grade or higher in this unit overall.