

## College of Business and Economics

*mail* **School of Accounting and Business Information Systems**  
 ANU College of Business and Economics  
 Copland Building 24  
 The Australian National University ACT 0200 Australia

*tel* **School Office**  
**(02) 6125 0025**

College Reception  
 International: +61 2 6125 3807  
 Local: 1300 732 120 (local call cost only)

*email* [info.cbe@anu.edu.au](mailto:info.cbe@anu.edu.au)

*office* Room 1120  
 Level 1, Copland Building 24  
[refer to the ANU Campus Map \(map F2, building 24\)](#)

*fax* **School Office**  
**(02) 6125 5005**

College Reception  
 International: +61 2 6125 0744  
 Local: (02) 6125 0744

## Course Outline

### BUNS8010: Special Topics in Commerce (Foundations of Management Accounting Research)

### Semester 2, 2009

STUDENTS: Course details change from semester to semester. **Please check** that you are reading the correct Course Outline.

**Course description** This course is designed to explore contemporary issues in management accounting research. It provides a theoretical orientation for research in management accounting through an examination of the extant literature. The course analyses literature from different disciplinary frameworks (economics, psychology, sociology, etc) and examines how these frameworks have informed the philosophical underpinning of various management accounting research projects. It also explores issues related to the planning, designing and conduct of management accounting research projects.

## Contacts

	Office address	Email	Telephone	Consultation times
Course convener and lecturer (Course Authority) <b>Habib Mahama</b>	Room 1051 PAP Moran Building	<a href="mailto:Habib.Mahama@anu.edu.au">Habib.Mahama@anu.edu.au</a>	(02) 6125 4857	Tuesday 2pm – 4pm or via appointment
School Student Administrators <b>Nathan Daley</b>	Room 2037 Hanna Neumann Building	<a href="mailto:enquiries.abis@anu.edu.au">enquiries.abis@anu.edu.au</a>	(02) 6125 0025 (02) 6125 7968	Office Hours: 9am – 5pm Monday - Friday

## Communication with students

**Email** If necessary, the lecturers for this course will contact students electronically using their official ANU student email address.

---

**Announcements** Students are expected to check the WEBCT site for announcements about this course, e.g. changes to timetables or notifications of cancellations. Notifications of emergency cancellations of lectures or tutorials will be posted on the door to the relevant room.

---

## Course information

---

**Suggested study schedule**

Week beginning	Topic
20 July	Introduction to Management Accounting Research
27 July	Strategic Choice and Management Accounting System Design
3 August	Researching Product Based Costing System Design Issues
10 August	Budgets and their Impact on Organizational Behaviour
17 August	Incentive System Design
24 August	Researching Strategic Performance Measurement Systems
31 August	Researching Management Control Systems in Inter-Organizational Relationship
7 September	Interpretive Accounting Research
14 September	Accounting and the Constitution of the Social
21 September	Critical Accounting – Power, Discipline and Governmentality
12 October	Relational Materiality of Accounting Numbers
19 October	Proposal Presentation
26 October	Revision

---

**Course URLs** More information about this course may be found on

- Study@ANU
- the College of Business and Economics website at <http://cbe.anu.edu.au/courses/course.asp?code=BUSN8010>
- WEBCT, the University's Learning Management System at <http://webct.anu.edu.au/>

**Learning outcomes**

Upon satisfactorily completing this course, you should be able to:

- a. Develop an understanding of how management accounting is implicated at the “levels” of individual cognition, organisational practices, social institutions;
- b. Develop skills for the critical analysis and evaluation of management accounting research work;
- c. Construct arguments in situations requiring judgement;
- d. Develop an understanding of the frameworks that can be used to guide management accounting research projects; and
- e. Conduct original and relevant management accounting research

**Proposed assessment overview**

Details about assessment may change during the first two weeks of semester. Please ensure that you check whether there have been changes with your lecturer or tutor. Changes to the assessment requirements will be posted on the course WEBCT site.

Assessment item	Due Date	Weighting (%)
Class participation		10%
Literature review (max 3000 words)	4pm Friday 25 <sup>th</sup> September	20%
Research proposal (max 1000 words)	4pm Friday 16 <sup>th</sup> October	10%
Presentation of proposal (20 minutes)	At normal seminar time in week 12	10%
Final Examination	TBA	50%
Total		100%

**Relationship between learning outcomes and assessment**

How well have you achieved the learning outcomes for this course? This table shows you how each assignment will check your achievements against the stated learning outcomes for the course.

Course Learning Outcomes	Class Participation	Literature Review	Proposal	Examination
On satisfying the requirements for this course, students will have the knowledge and skills to:				
• a	x	x	x	x
• b	x	x	x	x
• c	x	x	x	x
• d	x	x	x	x
• e	x	x	x	x

---

**Assignment details and information about marking**

Separate information will be provided on webct regarding the requirements for the literature review and proposals.

---

**Assignment submission**

Assignments are to be submitted in the slot under the counter of the ABIS office. All assignments for ABIS courses go in the same slot. All assignments are cleared, sorted and date-stamped at 4pm daily.

Late assignments will not be accepted without valid reasons. For example, a medical certificate is required for illness. Having other competing assignments due on the same day is not a valid reason. If your work is submitted late, it will attract the following penalties:

<b>Lateness</b>	<b>Penalty</b>
1 day	20% of awarded mark
2 days	30% of awarded mark
3 days	50% of awarded mark
4 days or more	No marks will be awarded

**Requests for Extensions**

*All requests for extensions to the submission deadline should be directed to the Course Coordinator.* Non-submission of a compulsory assignment will preclude students from qualifying for a supplemental or further examination.

**Assignment Presentation**

- *Assignments are to be word-processed. The use of strict, professional expression is expected.*
- Assignments are to be submitted with an ABIS Assessment Cover Sheet attached to the front page (available from school office).
- Assignments should not be submitted in plastic cover sheets/folders.

**Return of Assignments**

During teaching periods assignments will be handed back in class after the presentations. At the end of semester students should follow the tutor's instructions regarding where to collect assignments from. After this Assignments will be available for collection in the exam viewing sessions for final exams of the same semester. Please note that after this assignments will be securely destroyed by the school office.

**Retention of Assignments**

Students should keep a hard copy of assignments and related documents which are to be made accessible to Course Coordinators if required. Students should also keep returned marked assignments until final results for the semester are posted. Queries concerning the awarded mark can only be resolved with the original assignment.

<b>Information about examinations</b>	<p><i>Final Examination</i></p> <p>The final examination for this course will be conducted at the end of semester at a time to be determined. The link to the final examination timetable is published on the following website: <a href="http://timetable.anu.edu.au/">http://timetable.anu.edu.au/</a>. The allocated time for the final examination will be 15 minutes of study time plus 3 hours of writing time.</p> <p>Permitted materials will include:</p> <ul style="list-style-type: none"> <li>• Non programmable non-financial calculators.</li> <li>• Electronic dictionaries are not allowed. Permission forms for English/foreign language dictionaries are available from the BIM Office foyer.</li> </ul>
	<p><i>Final Examination Viewing Sessions</i></p> <p>Students' exam script books are made available for individual inspection at advertised times following the release of results. Notices will be posted on the course website once the session times and venues are confirmed. Question papers and multiple choice answer sheets are not made available in these sessions. Students will need to provide their ANU student ID card to view their examination.</p>
<b>Workload</b>	<p>Students taking this course are expected to commit at least 10 hours a week to completing the work.</p> <p>This will include:</p> <ul style="list-style-type: none"> <li>• 3 hours a week: seminar</li> <li>• 1 hours a week: working on the webct site, including discussions and online learning</li> <li>• 6 hours a week: reading, research, writing and assignment preparation</li> </ul>
<b>Course delivery</b>	<p><i>Seminars</i></p> <p>This course consists of three-hour seminars per week. Seminars will provide instruction the current development in management accounting research and will raise issues relating to the organisational uses of techniques. Each week, seminar questions will be used in analysing the topic under consideration. These questions and lecture notes will be posted on webct in the week prior to the seminar being held. It is the responsibility of the student to download these materials prior to each seminar. In order to maximise the benefits of attending seminars, students are expected/ encouraged to read the relevant study materials thoroughly before attending seminar. You are encouraged to prepare written responses to these questions prior to the seminar to which they are related.</p> <p><i>Self Study</i></p> <p>Self study is a key element of the learning design of this course. The course materials are provided to facilitate deeper learning of core elements of the course. Also seminar questions are provided with the aim of encouraging students to assume responsibility in the learning process, and to make the seminar more effective. Thus onus is on students to review and complete these materials. Staff will be available in consultation hours to assist with difficulties experienced with self study materials.</p>
<b>Prescribed texts</b>	<p>There is no prescribed text book for this course</p>
<b>Recommended reading / Course reading list / Supplementary reading</b>	<p>The reading lists for the course and seminar questions are on pages 6 to 12 of this course outline.</p>

## Details of Course Readings

### **Week 1: Introduction to Management Accounting Research**

#### **Readings:**

- Atkinson, A. A., Balakrishnan, R., Booth, P., Cote, J. N., Groot, T., Malmi, T., et al. (1997). New Directions in Management Accounting Research. *Journal of Management Accounting Research* 9, 79 - 108.
- Creswell, J. W. (2003). *Research Design: Qualitative, Quantitative, and mixed methods Approaches*, 2<sup>nd</sup> Ed., Sage Publication, Thousand Oaks, pp. 3-26
- Foster, G., & Young, S. M. (1997). Frontiers of Management Accounting Research. *Journal of Management Accounting Research* 9, 63 - 77.

### **Week 2: Strategic Choice and Management Accounting System Design**

#### **Readings:**

- Bouwens, J. and Abernethy, M. A., The Consequences of Customization on Management Accounting Systems Design, *Accounting, Organizations and Society*, (Vol. 25 No 3, 2000), pp. 221-241.
- Chenhall, R. H., Management Control Systems Design within its Organizational Context: Findings from Contingency-based Research and Directions for the Future, *Accounting, Organizations and Society*, (Vol. 28, Nos 2/3, 2003), pp. 127-168.
- Langfield-Smith, K., Management Accounting Control Systems and Strategy: A Critical Review, *Accounting, Organizations and Society*, (Vol. 22, No 2, 1997), pp. 207-232.

#### **Discussion Questions:**

1. Outline the main features of a contingency theory of organizational design. What are the independent and dependent variables in this theory? How is contingency theory, if at all, relevant to management accounting research, and management accounting practice?
2. In what sense if strategy a contingency variable? Why has this variable engendered interest by management accounting researchers?
3. Explain how strategy is expected to affect management accounting control system design. In your answer, identify the nature of the dependent variables.
4. Langfield-Smith (1997) levels a number of criticisms at contingency research related to strategy. Enumerate these criticisms and comment on their substance.
5. How do Bouwens and Abernethy (2000) conceptualize strategy in their study? Outline how their study is motivated and evaluate the theoretical model that is developed. Discuss the empirical method and the results. Evaluate the claims on pages 234-5 with respect to the theoretical and methodological contributions of the research and suggestions for future research.
6. Critically evaluate Chenhall's (2003) discussion about issues related to theory development and indicate why theory development is important in empirical management accounting research.

### **Week 3: Researching Product Costing System Design Issues**

#### **Readings:**

- Anderson, S. W. and Young, S. M., The Impact of Contextual and Process Factors on the Evaluation of Activity-Based Costing Systems, *Accounting, Organizations and Society*, (Vol. 24 No 7, 1999), pp. 525-559.
- Chenhall, R. H., The Role of Cognitive and Affective Conflict in Early Implementation of Activity-Based Cost Management, *Behavioral Research in Accounting*, (Vol. 16, 2004), pp. 19-44.
- McGowan, A. S. and Klammer, T. P., Satisfaction with Activity-Based Cost Management Implementation, *Journal of Management Accounting Research*, (Vol. 9, , 1997), pp. 217-237

#### **Discussion Questions:**

1. What do you understand by the term “behavioural research”? Why should management accounting researchers be concerned with this style of research?
2. Anderson and Young (1999) are concerned with the impact of contextual and process factors on the success of ABC system implementation and use. Explain what they mean by contextual and process factors. Outline the main theoretical framework of this study and indicate how it is used to inform the hypotheses to be tested. How important are the findings of this study?
3. Identify the motivation(s) for Chenhall (2004) and comment on the claims the author makes for undertaking this study. Explain how the author conducted the study and evaluate the strengths and weaknesses of their methods. Do the results provide any useful insights regarding the role of cognitive and affective conflict in the early implementation of ABCM?
4. Identify the objectives in the study by McGowan and Klammer (1997). Provide a summary of the empirical work and results and evaluate the contribution of the study.

### **Week 4: Budgets and their Impact on Organizational Behavior**

#### **Readings:**

- Libby, T. The Influence of Voice and Explanation on Performance in a Participative Budgeting Setting, *Accounting, Organizations and Society*, (February, 1999), pp. 125-137.
- Shields, J. F. and Shields, M.D., Antecedents of Participative Budgeting, *Accounting, Organizations and Society*, (January, 1998), pp. 49-76.
- Wentzel, K., The Influence of Fairness Perceptions and Goal Commitment on Managers' Performance in a Budget Setting, *Behavioral Research in Accounting*. Vol. 14, 2002, pp. 247-271.

#### **Discussion Questions:**

1. What do you understand by budgetary participation or participative budgeting? Who participates, and in what sense? What has been the motivation for this body of research?
2. Shields and Shields (1998) distinguish between antecedent and consequence conditions and discuss the nature of relationship between variables within ‘nomological networks’. Define these terms and explain the significance of the distinctions they make for research relating to budgetary participation.
3. Separately, for the empirical study in Shields and Shields (1998) and Wentzel (2002):

- a. identify the propositions the author(s) investigate;
  - b. summarize the features of the research design (including the empirical method, variable measurement and data analysis) and evaluate its appropriateness for testing the propositions;
  - c. summarize the empirical findings and evaluate whether the results and argument
    - i. test the propositions and
    - ii. support the authors' conclusions.
4. Discuss the central arguments of Libby (1999). How do they differ from the arguments of Shields and Shields (1998)
  5. Evaluate the overall contribution to management accounting of the research thrust represented by the three papers. Do you think the extensive research effort has been justified? Provide support for your position. Do you see any further opportunities for research related to the behavioural impacts of budgets?

### **Week 5: Researching Incentive Systems**

#### **Readings:**

Ittner, D., Larcker, D. F. and Meyer, M. W., Subjectivity and the weighting of Performance Measures: Evidence from a Balanced Scorecard, *The Accounting Review*, (Vol. 78 No 3, 2003), pp. 725-758.

Ittner, D., Larcker, D. F. and Rajan, M. V., The Choice of Performance Measures in Annual Bonus Contracts, *The Accounting Review*, (Vol. 72, No 2, 1997), pp. 231-255.

Moers, F., Discretion and Bias in Performance Evaluation: the Impact of Diversity and Subjectivity, *Accounting, Organizations and Society*, (Vol. 30, No 1, 2005), pp. 67-80.

#### **Discussion Questions:**

1. What do you understand by the term "informativeness principle"? Explain how this principle affects the design of strategic performance measurement systems.
2. Ittner et al (1997) and Moers are concerned with the impact of subjectivity on the weighting of performance measures used in compensation schemes. Explain what they mean by subjectivity and indicate why this should be a concern in the design and use of strategic performance measurement systems.
3. Outline the motivation for the Ittner et al (1997) study. Identify the propositions the authors investigate and summarise the features of the research design and evaluate its appropriateness for testing the propositions. Comment on the findings of the study.
4. Explain why Ittner et al (2003) propose both economic-based hypotheses and psychology-based hypotheses and comment on the appropriateness of doing this. Briefly summarise the substance of each set of propositions and the results of their empirical investigation.
5. Moers (2005) discusses the impact of diversity and subjectivity on discretion and bias in performance evaluation. Summarise the author's concern about measurement diversity and subjectivity and assess the validity of these concerns. Discuss the manner in which the author attempts to provide evidence to support his hypotheses.

## **Week 6: Researching Strategic Performance Measurement Systems**

### **Readings:**

- Ittner, C.D., and D.F. Larcker, Innovations in Performance Measurement: Trends and Research Implications, *Journal of Management Accounting Research*, Vol. 10, 1998, pp. 205-238.
- Malina, M.A., and F.H. Selto, Communicating and Controlling Strategy: An Empirical Study of the Effectiveness of the Balanced Scorecard, *Journal of Management Accounting Research*, Vol. 13, 2001, pp. 47-90.
- Lipe, M.G., and S. Salterio, A Note on the Judgmental Effects of the Balanced Scorecard's Information Organization, *Accounting, Organizations and Society*, Vol. 27, No. 6, August 2002, pp. 531-540.

### **Discussion Questions:**

1. In their *JMAR* article, Ittner and Larcker review three areas of innovation in performance measurement in organizations. Provide an overview of each of these areas, and evaluate the evidence related to these innovations that is presented by the authors. Why do you think they used this evidence?
2. The main aim of the Ittner and Larcker (1988) is to identify future research opportunities. With respect to the discussion related to non-financial measures and the balanced scorecard, do you agree with their general proposition that more systematic research is needed in this area? Why? Provide a summary of the research opportunities they identify.
3. Explain what Malina and Selto (2001) mean by the concepts of the balanced scorecard as a "communication device" and the balanced scorecard as a "management control device" and the relevance of these concepts to their research questions. Describe the methodology used by the authors to collect and analyse their data. Would you locate this research in the "functional paradigm" or the "interpretive paradigm"? Give reasons for your answers. Summarise the main findings of the study and evaluate the strength of the conclusions drawn by the authors.
4. What factors motivated the study by Lipe and Salterio (2002)? Explain and evaluate the arguments used to derive their research hypotheses. Assess the strengths and weaknesses of using laboratory experiments to test their hypotheses. Summarise the results of their experiments and evaluate the contribution made to our understanding of the balanced scorecard.
5. To what extent are the studies by Malina and Selto (2001) and Lipe and Salterio (2002) strong examples of responses to the calls for further research previously made by Ittner and Larcker (1998)?

## **Week 7: Researching Management Control Systems in Interorganizational Relationships**

### **Readings:**

- Dekker, H. C., Control of Inter-Organizational Relationships: Evidence on Appropriation Concerns and Coordination Requirements, *Accounting, Organizations and Society*, (Vol. 29 No 1, 2004), pp. 27-49.
- Langfield-Smith, K. and Smith, D., management Control Systems and Trust in Outsourcing Relationships, *Management Accounting Research*, (Vol. 14, No 3, 2003), pp. 281-307.
- Van der Meer-Kooistra, J., & Vosselman, E., G. J. (2000). Management Control of Interfirm Transactional Relationships: The Case Study of Industrial Renovation and Maintenance. *Accounting, Organizations and Society* 25, 51 - 77

### **Discussion Questions:**

1. What do you understand by the term “Interorganizational relationships (IORs)”? Explain the different forms that such relationship may take and indicate why IORs should be a concern to management accounting researchers.
2. Transactions cost economics (TCE) is predominantly used to explain the governance of economic transactions. Explain the key principles of TCE and indicate how it helps to explain management control systems in IORs. What are the criticisms against the sole reliance on TCE to explain the form and operation of IORs?
3. Dekker (2004) is concerned with control problems in IORs. Explain what he means by “appropriation concerns” and “coordination requirements”. Outline the management control model proposed for dealing these control problems. Summarise the empirical findings of this research and indicate the extent to which these findings support the proposed management control model.
4. Langfield-Smith and Smith (2003) focus on trust in IORs. Explain how trust may serve as a mechanism for the control of IORs and indicate the relationship between trust, behavioural controls and outcome controls.
5. Outline the motivation for the Van der Meer-Kooistra & Vosselman’s (2000) study and comment on the claims the author makes for this type of research. Provide a summary of the theoretical model of this study and the empirical results. Evaluate the methods and contributions of this study.

### **Week 8: Interpretive Accounting Research**

#### **Readings:**

Chua, W. F., (1986), Radical Development in Accounting Thought, *The Accounting Review*, pp. 601-632

Hines, R. D. (1983), Financial Accounting: In Communicating Reality, We Construct Reality, *Accounting, Organizations and Society*, pp. 251-261

Morgan, G., (1988), Accounting as Reality Construction: Towards a New Epistemology for Accounting Practice, *Accounting, Organizations and Society*, pp. 477-485

#### **Discussion Questions:**

1. Chua (1986) refers to a number of limitations and consequences of “mainstream” framings of accounting research. How is “mainstream” accounting research typified by Chua? Outline and illustrate the limitations and consequences that she identifies in relation to “mainstream” accounting research.
2. How does Chua characterise interpretive research in terms of beliefs about physical and social reality, beliefs about knowledge, and the relationship between theory and practice? Outline the ramification with respect to the conduct of accounting research (that is, in terms of research questions, approach, design, writing up etc) that you perceive as flowing from the adoption of an interpretive perspective?
3. Discuss Hines (1983) and Morgan (1988) views about reality construction. What are the implications of these views for management accounting research?
4. Briefly outline a research project which would be suited to the use of an interpretive research perspective and field research. What are the major difficulties which you would anticipate in doing your proposed project and what do you envisage would be its major contribution?

## **Week 9: Accounting and the Construction of the Social**

### **Readings:**

- Preston, A., Interactions and Arrangements in the Process of Informing, *Accounting Organizations and Society*, (Vol. 11, No. 6, 1986), pp.521-540.
- Dent, J.F., Accounting and Organizational Cultures: A Field Study of the Emergence of a New Organizational Reality, *Accounting Organizations and Society*, (Vol. 16, No. 8, 1991), pp.705-732.
- Vaivio, J., Examining "The Quantified Customer", *Accounting Organizations and Society*, (Vol. 25, No. 8, 1999), pp.689-715.

### **Discussion Questions:**

1. Preston's (1986) paper is regarded to be a seminal example of interpretive research in accounting. Illustrate the ways in which his paper reflects a 'non-positivist' methodology. What are the main similarities and differences between Preston's research and positivist forms of accounting research with which you are familiar? What do you consider to be the strengths and weaknesses of Preston's research? Why?
2. At a substantive level, what have you learned about management accounting practice as a result of reading Preston's paper?
3. Dent (1991) talks about organizations as cultures. What is the concept of culture that Dent uses? What are the examples of 'organizational cultural phenomena' that he provides? How is a management accounting/management control system a 'cultural' phenomenon? In what ways does this paper challenge and/or augment your view of management accounting practice?
4. Vaivio tells the story of shifting and rival knowledge about "The Customer" in the case organisation studied. What were these shifting and rival knowledges and how were management accounting and other organisational practices connected to the institution of these different knowledges? How convinced were you by Vaivio's narrative? Why? In what ways has this paper contributed to your knowledge of management accounting?
5. Select one of the papers which you read this week. How might you use this paper to motivate a thesis? Briefly outline the proposed design of your study and indicate the strengths of such a study and any difficulties which you may confront in executing it.

## **Week 10: Critical Accounting – Power, Discipline and Governmentality**

### **Readings:**

- Ezzamel, M., Willmott, H., & Worthington, F. (2004). Accounting and management-labour relations: the politics of production in the factory with a problem'. *Accounting, Organizations and Society* 29, 269-302.
- Miller, P., & O'Leary, T. (1987). Accounting and the construction of the governable person. *Accounting, Organizations and Society* 12, 235-265.
- Rose, N, and Miller, P. (1992), Political Power beyond the State: Problematics of Government, *The British Journal of sociology*, 43. 173-205

**Discussion Questions:**

1. What is critical theory and why is it important for accounting research?
2. How is Power theorised in the accounting literature. Compare and contrast the arguments by Miller and O Leary (1987; 1991; Miller, 1994) that accounting is a power-knowledge that governs 'from a distance' and those of Ezzamel et al (2004) who emphasize accounting as a mediator in the politics of 'the product' and production
3. Drawing on Foucault's notion of governmentality, Rose and Miller (1992) discuss problematics of government, governmental rationalities, and governmental technologies. Explain these concepts in relation to the organisational uses of accounting.

**Week 11: Relational Materiality of Accounting Numbers****Readings:**

- Chua, W.F., & Mahama, H. (2007). The Effect of Network Ties on Accounting Controls in a Supply Alliance: Field Study Evidence. *Contemporary Accounting Research* 24, 47-86.
- Dirsmith, M.W. (2007). Discussion of "The Effect of Network Ties on Accounting Controls in a Supply Alliance: Field Study Evidence". *Contemporary Accounting Research* 24, 87-92.
- Mouritsen, J., Hansen, A., & Hansen, C. (2001). Inter-organizational controls and organizational competencies: episodes around target cost management/functional analysis and open book accounting. *Management Accounting Research* 2, 221-244

**Discussion Questions:**

1. How is the concept of agency theorised in Actor-network theory? Using Chua and Mahama (2007) discuss the material agency of accounting numbers.
2. Explain Chua and Mahama's (2007) view that accounting is a relational effect.
3. Discuss the central arguments of Mouritsen (2001). How do they differ from the arguments of Chua and Mahama (2007)?

**Week 12: Presentation of Research Proposals****Week 13: Course Review**

# General information for all students

## Enrolment details

For assistance with program and course selection, enrolment, change of program, variation to enrolment, status and other general matters, contact either the College Office or the Student Office in the Sir Roland Wilson Building (MBA and graduate Management programs only).

### College Office

location: 1st floor of the Copland Building (room 1120)  
phone: (61) 02 6125 3807  
email: [info.cbe@anu.edu.au](mailto:info.cbe@anu.edu.au)  
web: <http://www.cbe.anu.edu.au/>

### Student Office, Sir Roland Wilson Building

(for students enrolled in the Master of Business Administration, the Master of Management and the Graduate Certificate in Management only)

location: Sir Roland Wilson Building (No.120) room 2.07  
phone (61) 02 6125 9830  
email: [info.cbe@anu.edu.au](mailto:info.cbe@anu.edu.au)

## Main administrative dates

The main administrative dates regarding teaching sessions, course census dates, examination periods, and graduation and enrolment variations (i.e. deadlines for adding and dropping courses) are available from the ANU SEAP Guide 2009 <[http://www.anu.edu.au/sas/SEAP\\_guide/](http://www.anu.edu.au/sas/SEAP_guide/)>.

## Associate Dean (Education)

Associate Professor Alex Clarke is the Deputy Dean/Associate Dean (Education) for the College.

## ANU Student Support

The Academic Skills and Learning Centre <<http://www.anu.edu.au/academicskills/>>, in the Pauline Griffin Building, offers services to students regarding a range of academic issues including essay writing, note-taking, referencing, reading, examination preparation, and plagiarism.

ANU College <<http://www.anucollege.com.au/>> offers introductory and extended programs in maths bridging courses and English language support for students from non-English-speaking backgrounds.

The Information Literacy Program <<http://ilp.anu.edu.au/index.html>> offers workshops to undergraduate and graduate students to develop skills in handling information and communication technologies.

## Policies, Procedures and Rules

Information about University policies, procedures and rules is provided in a number of places on the ANU website. These websites provide information on the Code of Practice for Student Academic Honesty, Assessment Arrangements for Students from Language Backgrounds Other Than English, Academic Progress Rules and Procedures, Special examinations/consideration, Supplementary examinations, and Review of assessment procedures.

1. Student Enrolment and Administrative Procedures Guide (SEAP) <[http://www.anu.edu.au/sas/SEAP\\_guide/](http://www.anu.edu.au/sas/SEAP_guide/)>

2. ANU Undergraduate Handbook information available on Study@ANU <<http://info.anu.edu.au/studyat/>>
3. ANU Rules <<http://www.anu.edu.au/cabs/rules/>>
4. Graduate Research website <<http://rss.anu.edu.au/default.asp?ref=16>>
5. Information for students in the College of Business and Economics <[http://cbe.anu.edu.au/Current\\_Students/general\\_info/](http://cbe.anu.edu.au/Current_Students/general_info/)>

## **Information about examinations**

### **Special Examinations**

You must contact the College Office for guidance on the procedure for special examinations. Do not approach your lecturer for this information. Students who are unable to attend an examination for reasons outlined in the policies above may apply to sit a special examination by lodging an application with the College Student Administration Office no later than 3 working days after the scheduled examination. It is important to emphasise that travel arrangements are not normally acceptable grounds for special examinations. The granting of a request for special examination is not automatic and is at the discretion of the College. Supporting documentation from any relevant independent person (or authority) including health professionals and/or ANU Disability Advisers must accompany the completed form. If the relevant Delegated Authority then approves a Special Examination, you will be notified in writing. It is the responsibility of the student to confirm with the relevant Delegated Authority whether or not a Special Examination has been granted. After receiving notification that a Special Examination has been granted, it is the responsibility of the student to confirm the date/time/locations for that examination with the relevant School Office.

For more detailed information, go to <[http://www.cbe.anu.edu.au/Current\\_Students/general\\_info/specexam.asp](http://www.cbe.anu.edu.au/Current_Students/general_info/specexam.asp)>.

### **Special Consideration**

Special Consideration is the process by which a marker takes your extenuating circumstances into consideration during the marking of an examination or other assessment item.

Requests for Special Consideration will not normally be considered if the application form is not lodged by the due date and/or does not include full original documentation. Supporting documentation from any relevant independent person (or authority) including health professionals and/or ANU Disability Advisers must accompany the completed form. Where relevant, a medical certificate is only valid if it attests to your illness at the time claimed. It is therefore important that you see a doctor when you are ill, not after recovery. Wherever possible a request for special consideration (consideration whilst marking the examination paper) should be submitted before the scheduled date of the examination. If you are ill during an examination you should notify the invigilator at once and report to a medical practitioner as soon as possible.

For more detailed information, go to <<http://www.anu.edu.au/sas/seap/examinationsandassessment/5.7.php>>.

### **Special Examination Arrangements**

The University will endeavour to accommodate the special needs of students with a permanent or temporary disability. In such instances students should notify the Disability Services Centre (DSC) or the Examinations and Graduations Office well in advance of requiring alternative assessment arrangements. All requests for Special Examination Arrangements will require DSC or college approval.

For more information, go to <<http://www.anu.edu.au/sas/seap/examinationsandassessment/5.9.php>>.

### **Disabilities**

If you have any queries about special arrangements with respect to disabilities and examinations, please refer to the Disabilities Services Centre <<http://www.anu.edu.au/disabilities/>>.

## Supplementary Examinations

A course grade of PX indicates you are eligible to sit a supplementary examination. You must apply in writing within 7 working days from the date of release of the result unless otherwise advised by your college. The application to sit a supplementary examination must be lodged with the relevant Course Authority.

If you pass the supplementary examination you will receive the grade of PS (pass supplemental) and a mark of 50. If you are unsuccessful, or you decide not to sit the supplementary examination, your grade will be recorded as N (fail) and your original mark will stand.

Supplementary examinations will be held early in the next semester on dates to be advised. For information regarding the timing and venues for Supplementary examinations please refer to the School websites in the second week of the current semester:

ABIS: <http://www.cbe.anu.edu.au/schools/abis/>

ECONOMICS: <http://www.cbe.anu.edu.au/schools/eco/>

FAS: <http://www.cbe.anu.edu.au/schools/fas/>

MMIB: <http://www.cbe.anu.edu.au/schools/mmib/>

## Results and Examinations

In accordance with the University Assessment Grades/Codes, the College applies the following scale when awarding grades:

<b>Final pass grades</b>		
HD	High Distinction	80—100 %
D	Distinction	70—79 %
CR	Credit	60—69 %
P	Pass	50—59 %
PS	Pass at supplementary examination	50 %
<b>Final fail grades</b>		
N	Fail	0—49 %
NCN	Not completed / Fail	Not graded
WN	Withdrawn with failure	Not graded
<b>Interim codes</b>		
DA	Deferred assessment	N/A
PX	Offered supplementary assessment	N/A
RP	Result pending	N/A
WA	Grade withheld for administrative reasons	N/A

## Scaling

Scaling can increase or decrease a mark but does not change the order of marks relative to the other students in the course. If it is decided that scaling is appropriate, then the final mark awarded in a course may differ from the aggregation of the raw marks of each assessment component.

## **Results Notification**

To access results students should check their ISIS accounts on the advertised date for release of examination results. After publication students enquiring about results must provide an ANU student card as proof of identification. For privacy reasons students should not make enquiries regarding the results of other students.

## **Examination Timetable: Final Examination Period**

Details of the final examination timetable are available on the ANU Timetabling website <http://timetable.anu.edu.au/default.asp> . Students are expected to check the time of examinations themselves.

## **Examination Timetable: Mid-Semester Examinations**

When a mid-semester exam is scheduled, timetable information will be posted by the relevant School.

## **Academic Misconduct**

Misconduct in the preparation and submission of written work and/or examinations for assessment will have serious consequences for a student. Consequences include failure of the course, receipt of a mark penalty or in some circumstances disciplinary proceedings and exclusion.

The University's Discipline Rules apply to all students, undergraduate and graduate, and define misconduct in relation to an examination as including but not limited to:

- cheating
- plagiarism
- except with the approval of the Delegated Authority, submitting for an examination any work previously submitted for examination
- failing to comply with the University's instructions to students at, or in relation to, an examination
- acting, or assisting another person to act, dishonestly in or in connection with an examination
- taking a prohibited document into an examination venue

For further information on Academic Misconduct, go to <  
<http://www.anu.edu.au/sas/seap/examinationsandassessment/5.12.php>>.