

**BUSN3001 Accounting Theory
Research Assignment**

**GENERAL INFORMATION
(Applies to both Part A and Part B)**

Submission

Submit through the *Turnitin* system on Wattle, using a Word document. The document **MUST** commence with the RSABIS Group Assessment Cover Sheet, with all details completed (including your signature). This cover sheet attests to the fact that you have read and understood the ANU's Code of Practice for Student Academic Honesty.

For additional information regarding *Turnitin* please visit the ANU Online (<http://online.anu.edu.au/turnitin>) website.

Presentation

Your submissions must be word-processed and presented professionally, using 12pt font and at least 1.5 line spacing. Long direct quotes should use 10pt font, and be single spaced and indented from the left margin.

The Academic Skills and Learning Centre (ASLC) publishes a booklet for undergraduate students titled *Essay Writing Strategies*, which is available on its website. Also, it has produced a series of very useful documents explaining the principles of academic honesty and the use of the Harvard referencing system. The link to the ASLC is found on Wattle under "Resources" on the right column of the course homepage. You will need to search/browse the ASLC's database of Online Resources (select *Referencing* in the browsing fields) to locate relevant documents.

Referencing

You are required to use the Harvard referencing system.

- You must reference all sources used, *even where you do not use the exact words that appear in the source*. Where you use another author's ideas, but phrase these ideas in your own words this must be cited as a 'paraphrasing' (referred to as 'Using General Ideas or Information' in the Academic Skills Program Guide)
- There must be a reference in the text of your essay as well as in the Bibliography/References section.
- Wherever you do use the exact words of another author, you **must** recognise this by citing as a quotation (not a paraphrasing). Citing a direct quote as a paraphrasing may constitute deliberate plagiarism.
- To avoid 'accidentally' quoting a source when you intended to 'paraphrase' the source, **DO NOT ATTEMPT TO PARAPHRASE A SINGLE SENTENCE. YOU ARE HIGHLY LIKELY TO USE THE SAME WORDS AS THE SOURCE**. You should, if possible, try to reduce whole paragraphs from the source, to a sentence (or two) in your writing. This not only helps avoid plagiarism, but demonstrates an understanding of the source material.
- Please note that it is likely that you will identify scholarly articles which review the earnings management literature. If you use these to help you structure your essay, or

if you cite sources referenced by these papers, but which you have not read yourself, you must disclose this appropriately.

- You are reminded that the intentional unacknowledged appropriation of others people's work constitutes plagiarism and that the University's policy in this regard will be enforced. If you are ***in any doubt*** as to what is acceptable, please ask the course convenor. Ignorance of what constitutes plagiarism is unlikely to be a successful defence.

Extensions and Penalties

Failure to submit either part of the Research Assignment will result in an automatic fail in this course.

All applications for extensions are to be addressed in writing (email is fine) attached with supporting evidence (e.g., a medical certificate is required for illness) BEFORE the submission deadline to the Course Convenor. Late assignments without approval will not be accepted. Having other competing assignments due on the same day is not a valid reason. Non-submission of a compulsory assignment will preclude students from qualifying for a supplemental or further examination.

Where an assignment is submitted after the due date, students are penalised by five per cent of the possible marks available for the assessment task per working day.

BUSN3001– Research Assignment Part A: Referencing Exercise / Essay Plan

Weighting: 10%
Due Date: 4 p.m. Thursday 29 August 2019

Purpose:

Part A of the essay examines students' ability to appropriately reference scholarly research, and to identify and organise sources relevant to the completion of the major essay component (Essay Part B). Ignorance of referencing requirements will not be a valid excuse in cases of apparent plagiarism.

Required:

1. Referencing exercise

- 1) Using the Library's Science Direct (Elsevier) database (see Library's 'e-resources and databases' pages), find, download and print article 'Earnings management and corporate governance: the role of the board and the audit committee' authored by Biao Xie, Wallace N. Davidson III, Peter J. DaDalt. The article was published in 2003.
- 2) Using Google Scholar or an internet search engine of your choice, search for one other example of source material relevant to the understanding of the relation between corporate governance and earnings management. Please note the URL of the web site that you use, and the date of access.
- 3) Write a short summary (**no more than 350 words**) of the article specified in Requirement 1. Your summary must contain one correctly referenced example of each of the following:
 - a. A direct quotation from the article.
 - b. A paraphrasing of a specific argument made by Xie et al. (2003) (i.e. you must re-write a specific argument in your own words and correctly reference this)
 - c. An indirect citation. An indirect citation occurs when you reference the content of a source which you haven't actually read yourself. In this case, this will be a source referred to by Xie et al. (2003). See the materials available from the Academic Skills and Learning Centre for details on the correct method of indirect referencing.
 - d. Include one reference to material drawn from your own search (Requirement 2), which may be either a quote or a paraphrasing. Correctly reference this source both in-text and in your reference list.
- 4) You are to use the Harvard referencing system.
- 5) You must reference correctly, both in the body of your report and in your 'References' (or 'Bibliography') section.
- 6) Do NOT use footnotes for referencing.
- 7) The main purpose of this section of the assignment is to identify any problems that you may have in correctly accessing and referencing scholarly work.

2. Essay plan (Word limit: 600 words maximum, excluding 'references' section)

Prepare a brief essay plan, including:

- a. Definitions of key terms (citing the source of the definition used).
- b. The intended structure of Essay Part B (You need to demonstrate you have studied and understand the requirements of Essay Part B; the intended structure should not be only dot points).
- c. Identifying at least five motivations of earnings management (citing authorities identified in requirement d below).
- d. The full bibliographic reference for the articles cited. You are required to use at least 2 of the ANU Library's 'e-resources and databases', identify and cite in your essay plan at least 12 articles relevant to the preparation of Essay Part B (see separate document). ABI/INFORM Complete, JSTOR, ProQuest and Science Direct will be the most useful databases.

BUSN3001- Research Assignment Part B: Research Essay

Weighting:	20%, conditional upon you submitting (on time) a satisfactory attempt at Part A. Part B will be awarded a zero grade if Part A has not been submitted prior to the submission of Part B.
Word Limit:	3,000 words maximum (excluding 'References' section)
Due Date:	4 p.m. Thursday 26 September 2019

Required:

"Analyse critically the literature on 'corporate governance and earnings management'. In your essay you should critically analyse (1) the motivations of earnings management, (2) the various possible corporate governance mechanisms in preventing earnings management, (3) the extent to which there is empirical evidence of an association between each corporate governance mechanism and earnings management behaviour, and (4) the challenges and opportunities in research on corporate governance and earnings management."

It is expected that your essay will be broadly researched and will draw upon a considerable range of source material. You are required to use the Harvard referencing system.

Assessment Criteria:

Your research essay will be assessed based upon the following criteria (also see Grade Related Descriptors below):

- Depth and breadth of coverage - e.g., extent of literature review, relevance of articles.
- Critical and analytical elements - e.g., level of critical analysis, substance of arguments, level of research and empirical evidence, consistency.
- Structure, language and conventions - e.g., coherent and cohesive essay, effective writing (including attention to grammar and sentence construction).

Note: The criteria listed above are not mutually exclusive but are complementary in the overall assessment of the assignment. A well-written and organised essay will receive a zero mark if it is not relevant to the given topic.

Grade Related Descriptors:

See next page.

Grade Related Descriptors:

Grades	Depth and Breadth of Coverage	Critical and Analytical Elements	Structure, Language and Conventions
High Distinction 80% - 100%	All aspects of the given topic are researched and covered in a thorough way.	The essay shows great depth of thought, excellent development of discussion, logical analysis and insight into the topic.	All aspects of the essay conform to a high academic standard.
Distinction 70% - 79%	Most aspects of the given topic are researched and addressed in great depth.	The essay shows strong evidence of analysis, supported by logical discussion and insight into the topic.	Most aspects of the essay conform to a high academic standard.
Credit Pass 60% - 69%	Most aspects of the given topic are researched and addressed adequately.	The essay shows evidence of elementary analysis and the development of discussion.	Most aspects of the essay conform to an acceptable academic standard.
Pass 50% - 59%	Key aspects of the given topic are researched and addressed adequately.	The essay is mainly descriptive, showing basic understanding of the topic.	The essay displays basic academic standard.
Fail <50%	Essay is superficial and/or inadequately researched and addressed the issue.	The essay demonstrates limited understanding of the topic.	The essay is not of an acceptable academic standard.