
ACCT4004 AND COMM4004

HONOURS PROGRAM GUIDELINES (SEMESTER 2, 2009)

1. The Honours Year

The Honours year in the School of Accounting and Business Information Systems involves advanced studies in the fields of accounting, information systems, management, marketing, international business, commercial law and taxation. Private sector employers, such as public accounting firms, banks, management consultants, stock brokers; and public sector employers, such as Commonwealth, state, territory and local governments, place a high value on advanced studies. The exposure to research through an honours program opens a pathway to higher degree studies, such as a Masters or PhD degree, in addition to career opportunities not generally available to pass degree students.

2. Program Structure

The two schools offer an Honours program in: - Accounting (Accounting IV)
- Commerce (Commerce IV)

Honours in Accounting is offered in both Semesters while honours in Business Information Systems is only offered in Semester One. Students enrol in the Honours program as a whole and do not enrol in individual courses. Accounting students should enrol in Accounting IV (Course Code ACCT4004F for full time study or ACCT4004P for part time study) and Information Systems students in Commerce IV (Course Code COMM4004F for full time study or COMM4004P for part time study).

The program typically involves four advanced courses and the completion of a research thesis. The typical program structure is as follows:

First Semester

- Three courses (comprising 6 units each) as follows:
 1. BUSN8013 Seminar in Research Methods
 2. BUSN8010 Special Topics in Commerce (Foundations of Management Accounting Research)
 3. STAT7055 Financial Statistics
- Preparation and presentation of thesis proposal.

Second Semester

- BUSN8007 Analysis of Financial Reporting
- Honours Thesis (24 units)

List of Elective Courses that may be offered in the School of Accounting and Business Information Systems (ABIS)*:

INFS8205	Strategic Information Systems
BUSN8045	Corporate Governance
BUSN8016	Taxation Concepts and Issues
BUSN8062	Managing Major Projects
-	Individual Readings Course ≠

* *The course codes indicated above provide an indication of the level of advanced study. They are subject to change and are not for enrolment purposes.*

≠ The individual readings course is usually supervised by the thesis supervisor. As the basis for assessment, the course usually requires the candidate to write a series of research papers (typically 2 to 4) with a total of 10,000 to 12,000 words. The assessment weightings of the individual papers are at the supervisor's discretion. The papers should be coherent and are intended to deepen the candidates' knowledge of the broader theoretical/conceptual issues relevant to their research. This may require analysis and comparison of competing theories and development of arguments by reviewing extant research findings or explaining the chronological development of a particular line of research.

Note: Students who have taken comparable courses at the undergraduate level cannot take elective courses at the advanced coursework level.

3. Major Disciplines

The major disciplines in the School are:

Accounting

Accounting research in the Honours year builds on undergraduate studies in auditing, financial accounting and reporting or management accounting. Areas of interests include, but are not restricted to, auditor's independence, assurance services, external reporting, international accounting, corporate governance, business reporting on the web, accounting regulation, accounting history, environmental accounting and reporting, financial management and organisational performance in private, public and not-for-profit sectors.

Information Systems

Students in Information Systems can extend their undergraduate study by undertaking research work in areas of interest to the College's National Centre for Information Systems Research (NCISR). These areas include strategic use of e-commerce systems, web systems engineering and use of information systems in government.

Other Commerce Areas

The Honours program also caters for a broader range of interests in business research. It includes areas such as commercial law or taxation. The selection of research topic usually depends on the availability of adequate supervisory resources.

Indicative Program Schedules

Indicative individual program schedules are as follows. Courses should be selected after consultation with the Honours Program Co-ordinators.

Accounting Coursework Structure

Semester 1

Compulsory

BUSN8013 Seminar in Research Methods
BUSN8007 Analysis of Financial Reporting
STAT7055 Financial Statistics

Semester 2

Compulsory

BUSN8010 Special Topics in Commerce (Behavioural Accounting)

Information Systems Coursework Structure

Semester 1

Compulsory

INFS8201 Advanced Topics in IS Research
BUSN8013 Seminar in Research Methods
STAT7055 Financial Statistics

Semester 2

One of:

BUSN8062 Managing Major Projects
INFS8205 Strategic Information Systems

Or

One readings course

Commerce Coursework Structure

Semester 1

Compulsory

BUSN8013 Seminar in Research Methods
BUSN8007 Analysis of Financial Reporting
STAT7055 Financial Statistics

Semester 2

One of:

BUSN8045 Corporate Governance
BUSN8016 Taxation Concepts and Issues

Or one readings course

4. The Thesis

The Thesis Document

The thesis is a critical part of the program because it provides evidence of the student's ability to undertake original research under supervision. The research thesis is developed over the entire year with the main emphasis occurring in the second semester.

Each student must present a thesis proposal to the School in their first semester. The proposal outlines the problem to be researched, the motivation for the research, proposed research method, data sources and the work completed to date. The purpose of this presentation is to provide the student with valuable, timely feedback and advice on their choice of topic, the work completed so far, and the work required for completion of the thesis.

It is always a challenge to identify and develop a relevant and interesting research topic. The staff in our School will assist students on topic selection. The following are some examples of previous thesis topics:

- The perception of true and fair view and auditor independence
- Expectations and values in the new workforce: a cross-cultural examination of Generation 'Y'
- Evidence of taxable income shifting in corporate Australia
- An exploratory analysis of explicit and tacit knowledge management in Canberra businesses
- Excess CEO remuneration and monitoring by non-executive directors
- Capital market response to earnings announcement in PRC
- The effectiveness of voluntary administration
- Repatriate support in Australian professional services firms
- Factors explaining the internationalisation process of Australian franchise systems
- Motivation to pirate commercial software
- Influence of a customer's cultural background on the degree of loyalty to online retailers

Supervision

A supervisor is appointed after consultation with the student, the Honours Coordinator and relevant staff. Supervisor selection is important and students should be encouraged to initially discuss their research interests with a wide range of staff.

The supervisor will help the student narrow down and define the topic, to identify research materials and an appropriate research methodology. Students will be responsible for keeping in contact with the supervisor. They can expect to attend meetings with the supervisor, for example at least once a month, to discuss the work done and to plan for subsequent work. Students will also be expected to keep in touch with the supervisor through the exchange of written work and/or via email. Communication through the exchange and discussion of written work provides evidence of the work done and ideas pursued.

Students should discuss the work schedule with their supervisors and set out a timetable for preparation and completion of the thesis. The following is a typical example of the work schedule that students will be expected to follow during the honours year:

1 st month	Selection and definition of topic, initial discussion with supervisor
2 nd – 3 rd month	Exploration of literature, the context of the topic and research method
4 th month	Presentation of thesis proposal
4 th – 7 th month	Collection and analysis of data, thesis writing
8 th month	Additional research and writing up the first draft of the thesis
9 th month	Rewriting and submission of final draft

Ethical Clearance

Any research involving humans, including research conducted through the use of questionnaires survey, interviews or experiments, needs to be reviewed by the ANU Human Research Ethics Committee before it commences. Students whose research requires ethical clearance have to submit an application to the College Local Ethics Sub-Committee. This generally includes a completed application form and a copy of the research instrument such as the questionnaire or interview questions. Students are advised to plan ahead in the early stage of their thesis development to take into consideration the time required for ethical clearance.

Further information regarding human research ethics and application procedures can be found at ANU Research Office web site:

<http://www.anu.edu.au/ro/ethics/human.php>

Further details regarding application to the College Local Ethics Sub-Committee will be provided later.

Thesis Preparation

Thesis structure and preparation will arguably vary between research topics and fields. Accordingly, this section provides general guidelines on this area.

Format

The thesis is to be printed on white A4 paper. Text is to be double-spaced, with margins of 3 centimetres on all sides. Pages are to be printed on one side only. Text is to be in a standard, readable 12 point font. No exceptions to this format will be considered.

Structure

Thesis structure is largely up to the candidate and supervisor, however, the following structure is deemed appropriate:

- Title Page
- Declaration of Originality
- Acknowledgments
- Abstract
- Table of Contents
- Table of Tables
- Table of Figures
- Chapters (including introduction and conclusion)
- References
- Appendices

Title Page

The title page should list the title of the thesis in full, your name and degree and a submission date and statement “This thesis is submitted as a partial requirement for the degree of Bachelor of Commerce (Honours) at The Australian National University” as such:

<p style="text-align: center;">Title of Thesis in Bigger and Bold Font</p> <p style="text-align: center;">Your Full Name</p> <p style="text-align: center;">This thesis is submitted as a partial requirement for the degree of Bachelor of Commerce (Honours)</p> <p style="text-align: center;">The Australian National University</p> <p style="text-align: center;">Month, Year</p>
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Declaration

Students are required to precede the main thesis document with a declaration of content originality. The declaration certifies that the thesis is the author’s own work and that all sources have been cited.

Acknowledgments

This section allows the author to thank others for their assistance in researching and writing the thesis.

Length

The thesis has an upper limit of 100 typed A4 pages. All tables, diagrams, figures, charts or exhibits should be included within the page limit. This limit excludes references and bibliographies, appendices, table of tables, table of figures and table of contents. These should not exceed this limit, nor fall significantly below it. No thesis will be accepted if the length limit is exceeded.

Referencing

All unoriginal material must be adequately referenced. The citation method must be consistent throughout the thesis. Students are advised to select a referencing method which is consistent with the published literature in their discipline and consult their supervisors for the appropriate method.

BINDING AND SUBMISSION

Students must submit four copies of their thesis. The two copies for examination should be spiral bound and the remaining two must be cloth-bound before submission: it is the candidate’s responsibility to ensure that they allow enough time between conclusion of writing and the binding process. Binding must be robust enough to allow for easy perusal of the material. After marking, students may submit errata sheets as part of their library copies.

Examination

An assessment panel consisting of three members is appointed to examine the theses. Two of the panel members will examine each thesis with the third member as Chair of the panel.

5. Grade Structure

A candidate's final Honours grade will take into account both the coursework and thesis performance, typically with a weighting of 50 percent for coursework and 50 percent for the thesis. However, the final grade will be determined in the end of year examiners' meeting. The following grade structures apply to the thesis, coursework units and the final mark:

- First Class Honours (80% and above)
- Second Class Honours, Division A (70%-79%)
- Second Class Honours, Division B (60%-69%)
- Third Class Honours (50%-59%)
- Fail (Less than 50%)

6. Admission

The Honours program consists of one year of full-time study or up to two years part-time study. Mid-year entry is available for Accounting major only. The Honours year is normally undertaken in the year after completion of the undergraduate pass degree requirements. However, domestic students may defer their Honours studies for one year after undergraduate study completion.

Generally, an average of approximately 70% across relevant later-year units is the minimum level of performance required to be eligible for admission to the program. Admission to the Honours program is by invitation from the schools. Students from other Australian universities should apply for admission through the Admission Office at the ANU. International students should contact the International Office at the ANU for details about the application procedures.

Students interested in the Honours program at the School of Accounting and Information Systems should contact Rebecca Tan (rebecca.tan@anu.edu.au).

8. Scholarships

A number of scholarships and prizes ranging up to \$12,500 in value are awarded specifically to both Australian and international Honours students.

Further information is available at <http://ecocomm.anu.edu.au/ug/honours>