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| <b>Subject Code</b>                            | AF6112   |
| <b>Subject Title</b>                           | Frontiers in Accounting Research   |
| <b>Credit Value</b>                            | 1  |
| <b>Level</b>                                   | 6  |
| <b>Normal Duration</b>                         | 1-Semester   |
| <b>Pre-requisite / Co-requisite/ Exclusion</b> | None   |
| <b>Objectives</b>                              | <p>This subject contributes to the achievement of the programme outcome by sharpening students' ability to conduct applied research and innovation by critically applying knowledge and scientific skills within their academic discipline and formulating sophisticated solutions as critical thinkers (Outcome 1).</p> <p>This subject will expose students to current issues of research and development in accounting. The primary objectives of the subject are to provide students with an in-depth understanding of:</p> <ol style="list-style-type: none"> <li>(1) voluntary and mandatory financial reporting and corporate disclosures;</li> <li>(2) the link between disclosures and the capital markets, as well as with the institutional and legal environments of the economy;</li> </ol> |
| <b>Intended Learning Outcomes</b>              | <p>Upon completion of the subject, students will be able to:</p> <ol style="list-style-type: none"> <li>a. Learn the current research topics in accounting, especially in corporate reporting and disclosure;</li> <li>b. critically analyse the impacts of corporate reporting and disclosure within the economic, institutional and legal environment;</li> <li>c. develop well-designed original research on current issues relating to financial reporting and disclosure and the capital markets.</li> </ol>  |
| <b>Subject Synopsis/ Indicative Syllabus</b>   | <p>Topic 1: Reporting quality, earnings management and consequences.</p> <p>Topic 2: Mandatory and voluntary disclosure</p> <p>Topic 3: Corporate transparency and roles of external parties</p>   |
| <b>Teaching/Learning Methodology</b>           | <p>The format of the classes will be workshops in which the professor will provide a broad overview of the topics, following which related research papers will be discussed. There will also be team or individual presentation of research paper.</p>  |

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| <b>Assessment Methods in Alignment with Intended Learning Outcomes</b>  | Specific assessment methods/tasks                       | % weighting  | Intended subject learning outcomes to be assessed (Please tick as appropriate) |   |         |
|   |   |              | a  | b | c       |
|   | <b>Continuous Assessment*</b>                           | <b>100 %</b> |  |   |         |
|   | 1. Class Presentation and Discussion                    | 40%          | ✓  | ✓ | ✓       |
|   | 2. Individual Written Report                            | 60%          | ✓  | ✓ | ✓       |
|   | Total   | 100 %        |  |   |         |
| <p><b>Explanation of the appropriateness of the assessment methods in assessing the intended learning outcomes:</b></p> <p>Students are expected to show their understanding of the issues related to the research in corporate reporting and disclosure through assessments that involve active class participation and discussions, particularly focusing on students' presentations. Immediate feedback from the subject lecturer is also provided following the presentations, fostering a collaborative learning environment. In addition, students must submit an individual written report to showcase their understanding of the subject matter.</p> <p>To pass this subject, students are required to obtain Pass in the Continuous Assessment components.</p> |   |              |  |   |         |
| <b>Student Study Effort Expected</b>  | Class contact:  |              |  |   |         |
|   | ▪ Lectures  |              |  |   | 10 Hrs. |
|   | Other student study effort:                             |              |  |   |         |
|   | ▪ Preparation for lectures and assigned readings        |              |  |   | 25 Hrs. |
|   | Total student study effort                              |              |  |   | 35 Hrs. |
| <b>Reading List and References</b>  | Research papers in the field leading academic journals. |              |  |   |         |