

DEREE COLLEGE SYLLABUS FOR: AF 4450 CONTEMPORARY ISSUES IN ACCOUNTING AND FINANCE	
(Fall 2021)	UK LEVEL: 6 UK CREDITS: 15 US CREDITS: 3/0/3
PREREQUISITES:	AF 2007 Financial Accounting AF 3116 Management Accounting FN 2128 Principles of Finance AF 3104 Financial Reporting I
CATALOG DESCRIPTION:	Students conduct research on issues in the field of accounting and finance. Emphasis on events and trends affecting the work that accounting and finance professionals do and practice.
RATIONALE:	This is the capstone project for the Accounting and Finance pathway. The foundation for this module lies in recognising that graduates need appreciation of broader contemporary issues in accounting and finance and the wider business environment. Students are expected to conduct research and engage in academic debate and discourse by presenting academically informed reflection on scientific work.
LEARNING OUTCOMES:	As a result of taking this module, the student should be able to: <ol style="list-style-type: none"> 1. Discuss critically theoretical perspectives in accounting and finance. 2. Identify and analyse challenges and opportunities in business, which pertain to the accounting and finance profession. 3. Select appropriate research methods to conduct research in the field of accounting and finance. 4. Assess the validity of research findings and conclusions based on the context of the research conducted.
METHOD OF TEACHING AND LEARNING:	In congruence with the teaching and learning strategy of the college, the following tools are used: <ul style="list-style-type: none"> ➤ Classes consist of lectures, class discussion, and individual project supervision. ➤ Office Hours: Students are encouraged to make full use of the office hours of their instructor, where they can ask questions and go over lecture material. ➤ Use of blackboard, where instructors post lecture notes, assignment instructions, timely announcements, as well as additional resources.
ASSESSMENT:	Summative Assessment:

	<table border="1" data-bbox="646 205 1433 342"> <tr> <td data-bbox="646 205 1247 342">Individual research project comprising time management milestones and checklist (4,500 – 5,500 words) 90%; Presentation 10%.</td> <td data-bbox="1247 205 1433 342">100%</td> </tr> </table> <p data-bbox="646 415 792 447">Formative:</p> <table border="1" data-bbox="646 447 1433 485"> <tr> <td data-bbox="646 447 1247 485">Project drafts</td> <td data-bbox="1247 447 1433 485">0%</td> </tr> </table> <p data-bbox="646 520 1498 583">The formative assessment aims to prepare students for the summative assessment.</p> <p data-bbox="646 621 1498 684">The summative assessment tests Learning Outcomes 1, 2, 3, and 4.</p> <p data-bbox="646 722 1498 785">Students choose their own field of interest individually but work under the guidance of the instructor.</p> <p data-bbox="646 823 1498 1117">All human research related activities must comply with the American College of Greece (ACG) Institutional Review Board (IRB) policies and procedures. If the field research of the project involves human subjects, students are required to submit a proposal to the ad hoc Ethics Committee of the School of Business and Economics. The proposal must comply with the guidelines provided by the IRB. The proposal must be approved by the supervisor before it is submitted to the ad hoc Ethics Committee of the School of Business and Economics.</p> <p data-bbox="646 1155 1474 1186">Students are required to resit failed assessments in this module.</p>	Individual research project comprising time management milestones and checklist (4,500 – 5,500 words) 90%; Presentation 10%.	100%	Project drafts	0%
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Project drafts	0%				
<p data-bbox="175 1220 495 1251">INDICATIVE READING:</p>	<p data-bbox="646 1220 950 1251">REQUIRED READING:</p> <p data-bbox="646 1255 1498 1486">Given the nature of this module which involves the writing of a research project, no prescribed readings can be given. The reading list will be determined around published and working papers in the field of accounting and finance with an emphasis to bridge the gap between academia and practice and thus equip students with knowledge to discuss and contribute to topical issues within the profession.</p> <p data-bbox="646 1524 1031 1556">RECOMMENDED READING:</p> <ul data-bbox="654 1560 1498 1864" style="list-style-type: none"> <li data-bbox="654 1560 1498 1623">• Cooper, H. M. (1998) <i>Synthesizing Research: A Guide for Literature Reviews</i>, London, Sage. <li data-bbox="654 1627 1498 1690">• Hart, C. (2001) <i>Doing a Literature Review</i>. Thousand Oaks, Calif., Sage. <li data-bbox="654 1694 1498 1757">• Blaire, L. (2016) <i>Writing a Graduate Thesis or Dissertation</i>, Rotterdam, Brill/Sense. EBook. <li data-bbox="654 1761 1498 1824">• Creswell, J.W. (2013) <i>Qualitative Inquiry & Research Design</i>, 3rd edn. California: Sage Publications <li data-bbox="654 1829 1498 1864">• Fallon, M. (2016) <i>Writing up quantitative research in the</i> 				

	<i>social and behavioural science</i> , Rotterdam Brill/Sense EBook
INDICATIVE MATERIAL: (e.g. audiovisual, digital material, etc.)	N/A
COMMUNICATION REQUIREMENTS:	Effective written and oral communication skills using appropriate academic terminology
SOFTWARE REQUIREMENTS:	MS-Office 365 applications
WWW RESOURCES:	Students are expected to use databases available through the ACG library and the STR.
INDICATIVE CONTENT:	<p>Indicative topics:</p> <ul style="list-style-type: none"> • Sustainability and Environmental Accounting • Corporate Social Responsibility (CSR) • Technology Challenges in Accounting and Finance • Impact of information and communications technology and Big Data on the accounting profession • Accounting Standards (Application in an uncertain environment) • Risk Management in Finance • Challenges in Audit • Effect of Audit on Emergence of Narrative Reporting • Performance Management Systems • Mergers and Acquisitions • Graduate Employability: Future Directions and Debate