

**City University of Hong Kong
Course Syllabus**

**offered by Department of Accountancy
with effect from Semester A 2022/23**

Part I Course Overview

Course Title: Accounting and Business Project

Course Code: AC4385

Course Duration: One semester (minimum 160 hours)

Credit Units: 3

Level: B4

Proposed Area: Arts and Humanities
 Study of Societies, Social and Business Organisations
 Science and Technology
(for GE courses only)

Medium of Instruction: English

Medium of Assessment: English

Prerequisites: Nil
(Course Code and Title)

Precursors: AC3202 Corporate Accounting I; and
CB3043 Business Case Analysis and Communication
(Course Code and Title)

Equivalent Courses: Nil
(Course Code and Title)

Exclusive Courses: Nil
(Course Code and Title)

Part II Course Details

1. Abstract

(A 150-word description about the course)

This course is designed to provide students an opportunity to translate their cumulative learning into a self-directed research project of their interest in the field of business and accounting analysis. The research may cover topics including earnings management, capital market pricing of public information, corporate governance and executive compensation. Students will conduct a thorough analysis based on regulatory files, media coverage, analyst reports, and other sources of public information, and learn to translate unstructured initial inspirations into a problem statement, identify key issues, define the scope, and break down the work into a set of tasks to be accomplished systematically. This project-based course will enhance students' problem-solving skills by refining their techniques in answering a general unstructured question and in managing their own complex work streams. At the completion of this course, students will be able to plan, conduct, manage, and control their own projects, as well as equip with skills in presenting the findings of their own project and explaining the implications of the results in a verbal presentation and written report.

2. Course Intended Learning Outcomes (CILOs)

(CILOs state what the student is expected to be able to do at the end of the course according to a given standard of performance.)

No.	CILOs [#]	Weighting* (if applicable)	Discovery-enriched curriculum related learning outcomes (please tick where appropriate)		
			A1	A2	A3
1.	Apply the knowledge of accounting and related fields to a self-directed research project.	30%	✓		
2.	Identify business issues with an in-depth analysis with an integrated approach.	30%		✓	✓
3.	Collect data and information from various sources to suit the need of the research project.	20%			✓
4.	Demonstrate the ability to work in a team to present the findings and solutions in written formats.	20%		✓	
		100%			

* If weighting is assigned to CILOs, they should add up to 100%.

[#] Please specify the alignment of CILOs to the Gateway Education Programme Intended Learning outcomes (PILOs) in Section A of Annex.

A1: Attitude

Develop an attitude of discovery/innovation/creativity, as demonstrated by students possessing a strong sense of curiosity, asking questions actively, challenging assumptions or engaging in inquiry together with teachers.

A2: Ability

Develop the ability/skill needed to discover/innovate/create, as demonstrated by students possessing critical thinking skills to assess ideas, acquiring research skills, synthesizing knowledge across disciplines or applying academic knowledge to self-life problems.

A3: Accomplishments

Demonstrate accomplishment of discovery/innovation/creativity through producing /constructing creative works/new artefacts, effective solutions to real-life problems or new processes.

3. Teaching and Learning Activities (TLAs)

(TLAs designed to facilitate students' achievement of the CILOs.)

TLA	Brief Description	CILO No.				Hours/week (if applicable)
		1	2	3	4	
Attend research workshop	Mainly in lectures, equip students with basic capabilities to design and implement their chosen business management research project.	2	2	1	1	9 hours
Update project diary every week	Student record-keeping of major project analysis activities accomplished each week.	2	2	1	2	39 hours
Consult with the instructor every other week	Students to consult with instructor on a bi-weekly basis to review project diary and discuss project progress.	2	2	1	1	15 hours
Write a proposal	Students formalize their research project ideas into a brief written proposal to guide their self-study project.	2	1	1	2	12 hours
Collect and analyse data and develop analysis	Students are required to work independently and draw on information of this course's initial lectures and other learnings during their degree program to collect and analyze data for their chosen topic.	1	2	2	1	50 hours
Write a formal report [#]	Drawing on the methods discussed in lectures and required text resources, students will compile their research results into a final report package.	1	1	1	2	35 hours
Total:						160 hours (minimum)

[#] DEC TLA element

(1: Indirectly supporting ILO; 2: Directly supporting ILO)

4. Assessment Tasks/Activities (ATs)

(ATs are designed to assess how well the students achieve the CILOs.)

Assessment Tasks/Activities	CILO No.				Weighting*	Remarks
	1	2	3	4		
Continuous Assessment: 100%						
<u>Research training workshop</u> Lectures covering research methods students can use to approach their topic in an orderly, logical fashion.	✓	✓	✓		20%	
<u>Weekly project diary</u> A weekly self-reflection of problems encountered, overcame, and overall progress.				✓	10%	
<u>Project proposal</u> A concise proposal stating the research project topic, underlying motivation, and proposed high level analysis methods.	✓	✓	✓		20%	
<u>Final report</u> [#] A well-structured, yet concise, report of the student's methods employed and key findings.	✓	✓	✓	✓	50%	
					100%	

* The weightings should add up to 100%.

DEC AT element

Students are required to pass all components to guarantee to pass the course. Failing any component may lead to failure in the course.

5. Assessment Rubrics

(Grading of student achievements is based on student performance in assessment tasks/activities with the following rubrics.)

	Assessment Task	Criterion	Pass (P)	Failure (F)
1.	Research training workshop	ABILITY to UNDERSTAND the fundamental concepts that are expected to be applied in research.	Basic or above basic level	Not even reaching basic level
2.	Weekly project diary	CAPACITY to WORK with other group members and to COLLECT data that is necessary to conduct research.	Basic or above basic level	Not even reaching basic level
3.	Project proposal	ABILITY to PLAN, EXECUTE, MANAGE, and CONTROL the project.	Basic or above basic level	Not even reaching basic level
		ABILITY to REPORT on the proposed project.	Basic or above basic level	Not even reaching basic level
4.	Final report	ABILITY to APPLY the fundamental concepts to analyse real companies.	Basic or above basic level	Not even reaching basic level
		CAPACITY to CONDUCT self-directed research without well-specified guidelines.	Basic or above basic level	Not even reaching basic level
		ABILITY to COMMUNICATE research findings through a written report.	Basic or above basic level	Not even reaching basic level

Part III Other Information (more details can be provided separately in the teaching plan)

1. Keyword Syllabus

(An indication of the key topics of the course.)

Self-directed research, business analysis, earnings management, capital market pricing of public information, corporate governance, executive compensation, global business, data analysis, qualitative research, quantitative research, proposal, written report.

2. Reading List

2.1 Compulsory Readings

(Compulsory readings can include books, book chapters, or journal/magazine articles. There are also collections of e-books, e-journals available from the CityU Library.)

1.	Cooper, D.R. & Schindler, P.S. (2014) <i>Business Research Methods</i> , 12th ed., McGraw-Hill
2.	Nelson, M. W., Elliott, J. A., & Tarpley, R. L. (2002). Evidence from auditors about managers' and auditors' earnings management decisions. <i>The accounting review</i> , 77(s-1), 175-202.
3.	Jensen, Michael C., and Kevin J. Murphy. " CEO Incentives: It's Not How Much You Pay, But How. " <i>Harvard Business Review</i> 68, no. 3 (May–June 1990): 138–153.
4.	Subramanian, G. (2015). Corporate governance 2.0. <i>Harvard Business Review</i> , 93(3), 17.
5.	Groysberg, B., Abbott, S., Marino, M. R., & Aksoy, M. (2021). Compensation Packages That Actually Drive Performance. <i>Harvard Business Review</i> , 99(1), 102-111.

2.2 Additional Readings

(Additional references for students to learn to expand their knowledge about the subject.)

1.	Winston (2014) "Microsoft Excel 2013 Data Analysis and Business Modeling" Microsoft Press.
2.	Rankin, Stanton, McGowan, Ferlauto, Tilling, "Contemporary issues in Accounting", Latest edition, Wiley.
3.	Campbell, John Y., Jens Dietrich Hilscher, and Jan Szilagyi. 2011. Predicting financial distress and the performance of distressed stocks. <i>Journal of Investment Management</i> 9(2): 14-34.
4.	Brown, L. D., Call, A. C., Clement, M. B., & Sharp, N. Y. (2015). Inside the "black box" of sell-side financial analysts. <i>Journal of Accounting Research</i> , 53(1), 1-47.