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## SCHOOL OF ACCOUNTING & COMMERCIAL LAW

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# ACCY 412 CURRENT ISSUES IN FINANCIAL ACCOUNTING

Trimester One 2011

## COURSE OUTLINE

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### Contact Details

Course Coordinator and Lecturer:

Professor Rachel Baskerville RH 625 telephone 463-6951 [Rachel.baskerville@vuw.ac.nz](mailto:Rachel.baskerville@vuw.ac.nz)

Lecturer:

Dr Noor Houqe RH 712, telephone 463 6591 [Noor.Houqe@vuw.ac.nz](mailto:Noor.Houqe@vuw.ac.nz)

Administrator :

Danielle Van Resseghem RH708 463 7465 [Danielle.VanResseghem@vuw.ac.nz](mailto:Danielle.VanResseghem@vuw.ac.nz)

### Class Times and Room Numbers

Monday 1.40pm – 4.30pm

Rutherford House RHGO1

### Trimester Dates

Teaching Period: February 28<sup>th</sup> – June 3<sup>rd</sup> 2011

Mid-trimester & Easter break: April 16<sup>th</sup> – May 1<sup>st</sup> 2011

Study/Examination period: June 4<sup>th</sup> -30<sup>th</sup> 2011

### Withdrawal from Course

1. Your fees will be refunded if you withdraw from this course on or before 11 March 2011.
2. The standard last date for withdrawal from this course is 14 May 2011. After this date, students forced to withdraw by circumstances beyond their control must apply for permission on an 'Application for Associate Dean's Permission to Withdraw Late' including supporting documentation

The application form is available from either of the Faculty's Student Customer Service Desks.

### Lecture Programme

A comprehensive list of readings and course topics is part of this Outline.

## Course Objectives

By the end of the course students should be able to

1. Read a typical research article on a current issue in financial reporting and understand its approach;
2. Understand the strengths and weaknesses of different methods for gaining evidence about financial accounting issues;
3. Critically evaluate the analytical methods in published research in a range of top accounting journals;
4. Demonstrate an improvement in communication skills, both written and spoken, in their class involvement.

## Course Content

This course aims to achieve the above objectives by critical examination of current issues relevant to the role of financial accounting. This is not a simple examination of the issues in the standard-setters' and regulators' current work plans, but a review of the economic and political situation within which the standard setters go about their business, and the impact of these factors on the standards that emerge. The course is grounded firmly in the knowledge derived from research.

## Course Delivery

The course is made up of a combination of lectures, workshops and student presentations.

## Expected Workload

The expected workload for ACCY 412 is around 180 hours over the trimester (approximately 12 hours per week over the 15 week period (12 teaching weeks, mid-trimester break, study week and examination period).

## Examinations

Students who enrol in courses with examinations are obliged to attend an examination at the University at any time during the formal examination period.

The final examination for this course will be scheduled at some time during the period from

**Examination Period: Friday 11<sup>h</sup> June – Wednesday 30<sup>th</sup> June 2011**

## Materials and Equipment

A fee may be charged for course materials. Students will be advised accordingly.

## Assessment Requirements

Assessment will be based on the following:

- |   |     |
|---|-----|
| (a) Two presentations on assigned topics, one page handout                            | 15% |
| (b) One essay worth 25% - Synopsis due May 20 <sup>th</sup> (midday)                  | 4%  |
| Final version submitted electronically June 3 <sup>rd</sup> (midday)                  | 21% |
| An alternative to an essay (such as a portfolio of poetry, or a YouTube length video) |     |
| are also permitted to be submitted after discussion with the Course controller.       |     |
| (c) Final exam  | 60% |

## **Assignments**

Each student is required to make two presentations on assigned topics during the course. Students making presentations are to prepare a one page handout on the article(s) relevant to the topic and deliver that hard copy to the lecturer by noon on the Wednesday before the class. **All students are expected to contribute to all class discussions.**

The essay is due at midday on June 3rd, 2011. Suggested length: 2,000 words. Choose your own topic relevant to the themes of the course. You are welcome to discuss your choice of topic with the lecturer at an early opportunity. A synopsis of your essay topic with a list of at least eight readings pertaining to this topic must be emailed to the lecturer by May 20<sup>th</sup>, 2011.

## **Penalties**

In fairness to other students, work submitted after the deadline will be subject to a penalty of 5% of the total marks available per day of lateness. Assignments more than one week late will not be accepted. A “zero” mark will be applied. In the event of unusual, unforeseen circumstances (e.g., serious illness, family bereavement), students should discuss waiver of the penalty with the course controller prior to the deadline date.

## **Mandatory Course Requirements**

Students must complete all items of assessment.

## **Class Representative**

The Honours Representative (selected at orientation) will act as the class representative for ACCY 412. That person’s name and contact details will be available to VUWSA, the Course Coordinator and the class. The class representative provides a communication channel to liaise with the Course Coordinator on behalf of students.

## **Communication of Additional Information**

Additional information or information on changes will be conveyed to students via Blackboard.

**For the following important information follow the links provided:**

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## **Academic Integrity and Plagiarism**

<http://www.victoria.ac.nz/home/study/plagiarism.aspx>

## **General University Policies and Statutes**

Find key dates, explanations of grades and other useful information at

[www.victoria.ac.nz/home/study](http://www.victoria.ac.nz/home/study)

Find out about academic progress and restricted enrolment at

<http://www.victoria.ac.nz/home/study/academic-progress.aspx>

The University’s statutes and policies are available at [www.victoria.ac.nz/home/about/policy](http://www.victoria.ac.nz/home/about/policy), except qualification statutes, which are available via the Calendar webpage at

<http://www.victoria.ac.nz/home/study/calendar.aspx> (See Section C).

Further information about the University’s academic processes can be found on the website of the Assistant Vice-Chancellor (Academic) at

[www.victoria.ac.nz/home/about\\_victoria/avcacademic/default.aspx](http://www.victoria.ac.nz/home/about_victoria/avcacademic/default.aspx)

**AVC (Academic) Website: information including: Conduct, Academic Grievances, Students with Impairments, Student Support**

[http://www.victoria.ac.nz/home/about\\_victoria/avcacademic/Publications.aspx](http://www.victoria.ac.nz/home/about_victoria/avcacademic/Publications.aspx)

**Faculty of Commerce and Administration Offices**

<http://www.victoria.ac.nz/fca/studenthelp/>

**Manaaki Pihipihinga Programme**

[http://www.victoria.ac.nz/st\\_services/mentoring/](http://www.victoria.ac.nz/st_services/mentoring/)

### **Notice of Turnitin Use**

Student work provided for assessment in this course maybe checked for academic integrity by the electronic search engine <http://www.turnitin.com>.

Turnitin is an on-line plagiarism prevention tool which identifies material that may have been copied from other sources including the Internet, books, journals, periodicals or the work of other students. Turnitin is used to assist academic staff in detecting misreferencing, misquotation, and the inclusion of unattributed material, which maybe forms of cheating or plagiarism.

At the discretion of the Head of School, handwritten work maybe copy typed by the School and subject to checking by Turnitin. You are strongly advised to check with your tutor or the course coordinator if you are uncertain about how to use and cite material from other sources. Turnitin will retain a copy of submitted materials on behalf of the University for detection of future plagiarism, but access to the full text of submissions will not be made available to any other party.

### **Students with Disabilities**

The University has a policy of reasonable accommodation of the needs of students with disabilities. The policy aims to give students with disabilities an equal opportunity with all other students to demonstrate their abilities. If you have a disability, impairment or chronic medical condition (temporary, permanent or recurring) that may impact on your ability to participate, learn and/or achieve in lectures and tutorials or in meeting the course requirements, then please contact the Course Coordinator as early in the course as possible. Alternatively you may wish to approach a Student Adviser from Disability Support Services to confidentially discuss your individual needs and the options and support that are available. Disability Support Services are located on Level 1, Robert Stout Building, or phoning 463-6070, email: [disability@vuw.ac.nz](mailto:disability@vuw.ac.nz). The name of your School's Disability Liaison Person can be obtained from the Administrative Assistant or the School Prospectus.

### **Student Support**

Staff at Victoria want students' learning experiences at the University to be positive. If your academic progress is causing you concern, please contact the relevant Course Co-ordinator, or Associate Dean who will either help you directly or put you in contact with someone who can.

The Student Services Group is also available to provide a variety of support and services.

VUWSA employs two Education Coordinators who deal with academic problems and provide support, advice and advocacy services, as well as organising class representatives and faculty delegates. The Education Office is located on the ground floor, Student Union Building, email [education@vuwsa.org.nz](mailto:education@vuwsa.org.nz).

## Readings

### Week one: February 28<sup>th</sup> Introduction

- Individual interests and allocation of topics
- Essay requirements, and other assessment options
- Presentation: what works, what doesn't; marking guidelines
- Worked example: Joni J. Young, Paul F. Williams. 2010 Sorting and comparing: Standard-setting and "ethical" categories; *Critical Perspectives on Accounting* Volume 21, Issue 6 Pages 509-521
- Poetry for "Current Issues in Financial Reporting"
- Using search engines

### Week 2: March 7<sup>th</sup> Earnings management

1. Bowen, R. M., A. C. Call and S. Rajgopal. 2010. "Whistle-Blowing: Target Firm Characteristics and Economic Consequences" *The Accounting Review* Vol. 85(4):1239-1271.
2. Gaio, C. 2010. "The Relative Importance of Firm and Country Characteristics for Earnings Quality around the World" *European Accounting Review* 19(4):693-738.
3. Leuz, C., D. Nanda and P. D. Wysocki. 2003. "Earnings management and investor protection: an international comparison" *Journal of Financial Economics* 69: 505-527.
4. Jamal, K and H-T. Tan. 2010. "Joint Effects of Principles-Based versus Rules-Based Standards and Auditor Type in Constraining Financial Managers' Aggressive Reporting" *The Accounting Review* Vol. 85 (4): 1325-1346.

#### *Supplementary Reading:*

Bushman, R., J. Piotroski, and A. Smith. 2004. "What determines corporate transparency?" *Journal of Accounting Research* 42(2):207-252

### Week 3: March 14<sup>th</sup> Earnings quality

1. Givoly, D., C. K. Hayn and S. P. Katz. 2010. "Does Public Ownership of Equity Improve Earnings Quality?" *The Accounting Review* Vol. 85 (1): 195-225.
2. Kim, D and Y. Qi. 2010. "Accruals Quality, Stock Returns, and Macroeconomic Conditions" *The Accounting Review* Vol. 85(3):937-978.
3. Francis, J and D. Wang. 2008. "The Joint Effect of Investor Protection and Big 4 Audits on Earnings Quality around the World" *Contemporary Accounting Research* 25 (1):1-39.
4. Francis, J., D. Nanda and P. Olsson. 2008. "Voluntary Disclosure, Earnings Quality, and Cost of Capital" *Journal of Accounting Research* Vol. 46(1):53-99

#### *Supplementary Reading:*

Ball, R., S. Kothari and A. Robin. 2000. "The Effect of International Institutional Factors on Properties of Accounting Earnings" *Journal of Accounting and Economics* 29: 1-51.

### Week 4: March 21<sup>st</sup> Governance – Board issues

1. Chhaochharia, V and Y. Grinstein. 2009. "CEO compensation and Board Structure" *Journal of Finance* Vol. 64:231-261.
2. Guthrie, K., J. Sokolowsky and K-M. Wan. 2010. "CEO Compensation and Board Structure Revisited" *Journal of Finance* (forthcoming).
3. James, S. L., J. M. Netter and T. Yang. 2008. "The Determinants of Board Structure" *Journal of Financial Economics* Vol. 87(2):308-328.

- Audra. L. B., L. C. Field, J. M. Karpoff, and C. G. Raheja. 2007. "The Determinants of Corporate Board Size and Independence: An Empirical Analysis" *Journal of Financial Economics* Vol. 85(1):66-101.

*Supplementary Reading:*

Adams, R. B. 2005. "What do Boards do? Evidence from Board Committee and Director Compensation Data" *EFA 2005 Moscow Meetings Paper*, Available at <http://ssrn.com/abstract=397401>.

**Week 5: March 28<sup>th</sup> IFRS adoption and market reaction – three presenters**

- Li. S. 2010. "Does Mandatory Adoption of International Financial Reporting Standards in the European Union Reduce the Cost of Equity Capital?" *Accounting Review* Vol. 85 (2): 607-636.
- Armstrong. C. S., M. E. Barth and E. J. Riedl. 2010. "Market Reaction to the Adoption of IFRS in Europe" *Accounting Review* Vol. 85 (1): 31-61.
- Daske, H., L. Hail, C. Leuz, and R. Verdi. 2008. "Mandatory IFRS adoption around the world: Early Evidence on the Economic Consequences" *Journal of Accounting Research* 46(5):1085-1142.
- Horton. J., G. Serafeim and I. Serafeim. 2008. "Does Mandatory IFRS Adoption Improve the Information Environment?" *Harvard Business School Working Paper No. 1264101*, Available at <http://ssrn.com/abstract=1264101>.
- Christensen, H. B., E. Lee and M. Walker. 2008. "Incentives or Standards: What Determines Accounting Quality Changes Around IFRS Adoption?" *AAA 2008 Financial Accounting and Reporting Section (FARS) Paper*, available at <http://ssrn.com/abstract=1013054>.
- Houqe, M. N., T. van Zijl., K. Dunstan., and W. Karim. 2010. "The effect of IFRS adoption and Investor Protection on Earnings Quality around the World", Working paper 2010, Centre for Accounting, Governance and Taxation Research, Victoria University of Wellington.

*Supplementary reference:*

Baskerville, Rachel F., 100 Questions (and Answers) about IFRS (March 15, 2010). Available at SSRN: <http://ssrn.com/abstract=1526846>

**Week 6: April 4<sup>th</sup> visit by Dr Eli Amir**

Dr Amir's recent research interests include:

- Auditor independence and the cost of capital before and after Sarbanes-Oxley: the case of newly issued public debt; Amir E; Guan Y; Livne G; *European Accounting Review* 2010 Forthcoming
- Conditional versus unconditional persistence of RNOA components: Implications for valuation; Amir E; Kama I; Livnat J; *Review of Accounting Studies* 2010 Forthcoming
- The effect of pension accounting on corporate pension asset allocation; Amir E; Guan Y; Oswald D; *Review of Accounting Studies* 2010 June Vol 15 p 345-366
- Association of R&D and capital expenditures with subsequent earnings variability; Amir E; Guan Y; Livne G; *Journal of Business Finance and Accounting* 2007 January/March

**Week 7: April 11<sup>th</sup> Accounting Conservatism**

- Valeri, N. V. 2010. "Debt Covenants and Accounting Conservatism" *Journal of Accounting Research* Vol. 48(1): 51-89.
- Juan, G. L., G. O. Beatriz and P. Fernando. 2009. Accounting conservatism and corporate governance. *Review of Accounting Studies* Vol. 14(1):161-20.
- Hellman, N. 2008. "Accounting Conservatism under IFRS" *Accounting in Europe* Vol. 5 (2): 71-100.

4. Raghavan J. I., and E. M. Zampelli. 2010. "Does accounting conservatism pay?" *Accounting and Finance* Vol. 50(1):121-142.

5. Wang, R. Z., C. O. Hogartaigh and T. van Zijl. 2009. "Measures of Accounting Conservatism: A Construct Validity Approach" *Journal of Accounting Literature*, Vol. 28:165-203.

6. Lafond, R. and S. Roychowdhury. 2008. "Managerial Ownership and Accounting Conservatism" *Journal of Accounting Research* Vol. 46 (1):101-135.

#### **Week 8: May 2<sup>nd</sup> Comprehensive Income**

1. Kanagaretnama, Kiridaran, Robert Mathieu, and Mohamed Shehatac, 2009, Usefulness of comprehensive income reporting in Canada, *Journal of Accounting and Public Policy* Volume 28, Issue 4, July-August 2009, Pages 349-365
2. Bamber, Linda Smith; John Jiang; Petroni, Kathy R.; Isabel Yanyan Wang, 2010, Comprehensive Income: Who's Afraid of Performance Reporting? *Accounting Review*, Vol. 85 Issue 1, 97-126
3. Barton, Jan; Hansen, Thomas Bowe; Pownall, Grace, 2010, Which Performance Measures Do Investors Around the World Value the Most--and Why? *Accounting Review*, May 2010, Vol. 85 Issue 3, 753-789
4. Landsman, Wayne R.; Miller, Bruce L.; Peasnell, Ken; Shu Yeh, 2011, Do Investors Understand Really Dirty Surplus? 2011 *Accounting Review*, Vol. 86 Issue 1, 237-258

#### **Week 9: May 9<sup>th</sup> Fair Value Accounting and the Financial Crisis**

1. Lee, Tom (2006), "The war of the sidewardly mobile corporate financial report", *Critical Perspectives on Accounting*, 17, p. 419 - 455.
2. Ryan, S. (2009), Fair Value Accounting: Policy Issues Raised by the Credit Crunch. *Financial Markets, Institutions & Instruments*, 18: 163-164
3. Hall, Maximilian J.B. (2009) "The sub-prime crisis, the credit crunch and bank "failure": An assessment of the UK authorities' response", *Journal of Financial Regulation and Compliance*, Vol. 17 Iss: 4, pp.427 - 452
4. Boyer, Robert (2007) Assessing the impact of fair value upon financial crises *Socio-Economic Review* Volume 5, Issue 4 779-807.
5. Magnan, Michel, (2009), Fair Value Accounting and the Financial Crisis: Messenger or Contributor? (May 1, 2009). *CIRANO - Scientific Publications Paper No. 2009s-27*. Available at SSRN: <http://ssrn.com/abstract=1504128>
6. Ryan, Stephen G. (2008) Fair Value Accounting: Understanding the Issues Raised by the Credit Crunch <http://www.uic.edu/classes/actg/actg593/Readings/Fair-Value/Fair%20value%20accounting%20-%20Understanding%20the%20issues%20Ryan.pdf>

*Supplementary reading:*

Coates IV, John C. (2009) The Keynote Papers and the Current Financial Crisis. *Journal of Accounting Research*, Vol. 47 Issue 2, p427-435

#### **Week 10: May 16<sup>th</sup> Critical studies of International /Global multi-lateral enterprises**

1. Mäkelä, Hannele, Salme Näsi, 2010, Social responsibilities of MNCs in downsizing operations: A Finnish forest sector case analysed from the stakeholder, social contract and legitimacy theory point of view; (pp. 149 - 174) *Accounting, Auditing, and Accountability Journal* Volume 23 Issue 2
2. Killian; Sheila, 2010, "No accounting for these people": Shell in Ireland and accounting language; Pages 711-723; *Critical Perspectives on Accounting* Volume 21, Issue 8
3. Tsamenyi, Mathew, Joseph Onumah, Edmund Tetteh-Kumah, 2010, Post-privatization performance and organizational changes: Case studies from Ghana; Pages 428-442; *Critical Perspectives on Accounting* Volume 21, Issue 5

4. Noël, Christine, Ayi Gavriel Ayayi, Véronique Blum. 2010, The European Union's accounting policy analyzed from an ethical perspective: The case of petroleum resources, prospecting and evaluation; Pages 329-341; *Critical Perspectives on Accounting* Volume 21, Issue 4 April
  5. Stulz, Reé M. 2009 Securities Laws, Disclosure, and National Capital Markets in the Age of Financial Globalization. *Journal of Accounting Research*, May 2009, Vol. 47 Issue 2, p349-390
  6. Macintosh, NB, T. Shearer, and A. Riccaboni., 2009 A Levinasian ethics critique of the role of management and control systems by large global corporations: The General Electric/Nuovo Pignone example; Pages 751-761; *Critical Perspectives on Accounting* Volume 20 Issue 6
- Supplementary Reading:*

Baskerville, R. F., Giuseppe Grossi, and Bill Huckstep, 2010, "The World Bank and the International Monetary Fund: Consolidation Issues and Financial Reporting Accountability"; Paper presented to the 5th Workshop on 'Accounting and Regulation' Siena, Italy, September 23-25, 2010

Baskerville R.F., 'A research note: the unfinished business of culture', *Accounting, Organizations and Society*, 30, 4 (2005), pp. 389-391.

Baskerville R.F., 'Hofstede never studied culture', *Accounting Organisations and Society*, 28, 1 (2003), pp. 1-23.

#### **Week 11 May 23<sup>rd</sup> Fair Value and Standard Setting**

1. Peng, Songlan, and Kathryn Bewley. 2010, Adaptability to fair value accounting in an emerging economy: A case study of China's IFRS convergence; *Accounting, Auditing, and Accountability Journal* Volume 23 Issue 8 pp. 982 – 1011
2. Song; Chang Joon, Thomas, Wayne B., and Han Yi, 2010, Value Relevance of FAS No. 157 Fair Value Hierarchy Information and the Impact of Corporate Governance Mechanisms; *Accounting Review*, Vol. 85 Issue 4, 1375-1410
3. Collin, Sven-Olof Yrjö, Torbjörn Tagesson, Anette Andersson, Joosefin Cato, and Karin Hansson, 2009, Explaining the choice of accounting standards in municipal corporations: Positive accounting theory and institutional theory as competitive or concurrent theories; *Critical Perspectives on Accounting* Volume 20 Issue 2 Pages 141-174
4. Chiapello, Eve, and Karim Medjad, 2009, An unprecedented privatisation of mandatory standard-setting: The case of European accounting policy; *Critical Perspectives on Accounting* Volume 20 Issue 4 Pages 448-468

*Supplementary Reading:*

Baskerville R, Laswad F, 'Research note: an analysis of the value of cash flow statements in pension scheme financial reports', *British Accounting Review*, 39, 4 (2007), pp. 347-355.

Baskerville R.F., Newby SP, 'Due Process Failure in Sector-Neutral Accounting Standard-setting', *Financial Accountability and Management*, 18, 1 (2002), pp. 1-24.

Bradbury M, Baskerville R, 'The 'NZ' in 'NZ IFRS': Public Benefit Entity Amendments', *Australian Accounting Review Forum*, 18, 3 (2008), pp. 185-190.

#### **Week 12 May 30<sup>th</sup> Public interests and public sector**

1. Marriott, Lisa (2010) Power and ideas: The development of retirement savings taxation in Australasia *Critical Perspectives on Accounting* 21 (2010) 597–610 and (2009) The Politics of Superannuation in Australasia: Saving the New Zealand standard of living, *Australian Journal of Political Science*, 44, 3, (2009), pp.477-495.
2. Ellwood, Sheila, 2009, Accounting for (a) Public Good: Public Healthcare in England *Financial Accountability & Management* Vol 25 Issue 4
3. Mellett, Howard, Neil Marriott and Louise Macniven, 2009, Devolution, Accruals Accounting and Asset Management in NHS Wales, *Financial Accountability & Management* Vol 25 Issue 4



*Supplementary readings*

Cordery C, and Baskerville R, 2011, Charity transgressions, trust and accountability, *Voluntas: International Journal of Voluntary and Nonprofit Organizations*, in press

Cordery C, and Baskerville R, 2011, Constructing a non-profit organisation, *Financial Accountability and Management*, in press

Cordery C, Baskerville R, and D Sutton, 2010, A Development Agenda, the Donor dollar, and Voluntary failure” *Accounting, Business, and Financial History*. Vol 20, Iss. 2, pp. 209 – 229

Cordery C, Baskerville R, and Porter, B, 2010, Control or collaboration? Contrasting accountability relationships in the primary health care sector.” *Accounting, Auditing, and Accountability Journal*. Vol. 23 No. 6, pp. 793-813

Shaoul, Jean, Anne Stafford, and Pam Stapleton, 2010, Financial black holes: The disclosure and transparency of privately financed roads in the UK; *Accounting, Auditing, and Accountability Journal* Volume 23 Issue 2 pp. 229 - 255

Tooley, Stuart, Jill Hooks and Norida Basnan, 2010, Performance Reporting by Malaysian Local Authorities: Identifying Stakeholder Needs *Financial Accountability & Management* Vol 26 Issue 2 pages 103–133

West, Brian and Garry D. Carnegie, 2010, Accounting's chaotic margins: Financial reporting of the library collections of Australia's public universities, 2002-2006; *Accounting, Auditing, and Accountability Journal* Volume 23 Issue 2 pp. 201 - 228

Yang, ChunLei, and Robert W. Scapens, 2010, Chinese Public Finance Framework: A Contextual Analysis *Financial Accountability & Management* Vol 26 Issue 2 pages 163–189

Zan, Luca and Qingmei Xue, 2011, Budgeting China. Macro-policies and micro-practices in public sector changes; *Accounting, Auditing, and Accountability Journal* Volume 24 Issue 1 pp. 38 – 62

**Marking guide for presentations in ACCY 412**

2011

Name

Date

Authors

***Possible marks***

		Paper one	paper two
10	Provision of handout to lecturer by deadline		
10	<b>Presentation</b>		
	Interesting opening		
	Clear indication of research questions		
	Indication of authors - who , where, when		
	Where did they get their data?		
25	<b>Synopsis</b>		
	What was the central question		
	What answer did they provide		
	So what?		
	Why is this important?		
20	<b>Critique</b>		
	What methodology did they use to answer that question?		
	Any other way which might have been better		
	Clear narrative explanation of statistical data		
	Tables and charts well linked in to narrative		
5	<b>Contribution</b>		
	What does this add to theory - and will it change how people see the world? Or what does it add to practice		
	What remains unresolved? Limitations?		
	What research questions are still to be followed up?		
10	<b>Linkage</b>		
	to other papers in this years ACCY 412		
3	Closure to presentation		
15	Active engagement with the class		
2	Kept to time		
100			