

ACC384 - Additional Assessment

Report on comparative accounting (Topic 2)

Value: Pass/ Fail

Due date: 26 September 2018

Length: 2,500

Submission method via email: eberry@csu.edu.au

Task

You are an analyst working for a large accounting firm, Ta Yai Ltd. The company operates in China and is listed on the Shanghai Stock Exchange. It is investigating whether to expand its operations to the following economically significant countries:

- Germany;
- Japan;
- Mexico; or,
- the United Kingdom.

You have been asked by your supervisor to select one of these countries and prepare a report to determine its suitability for Ta Yai Ltd's expansion.

You need to discuss and compare the country's accounting background, profession, regulation, principles and practices with China. Based on this information, you are to then recommend whether Ta Yai Ltd should further consider expansion. The report will be read by the directors at the next board meeting.

You are to structure your report in the following format:

1. Executive summary

Include, in paragraph form, a summary of:

- the purpose of the report (why it was written);
- how it was researched;
- what you found out, such as the similarities and differences; and
- your recommendation as to whether Ta Yai Ltd should expand.

2. Table of contents

List the report topics using decimal notation. Include the main headings and sub headings with corresponding page numbers, using a format that makes the hierarchy of the topics clear.

3. Introduction

Set up the report by:

- giving some background information about the topic;
- stating the aim / purpose of the investigation;
- explaining the research methods; and
- outlining the sections of the report.

4. Discussion of each country's accounting environment

Using separate sub-headings, discuss and provide examples of how the country you have selected compares to China with regards to their:

- 4.1 accounting system background;
- 4.2 accounting profession;
- 4.3 accounting regulation; and
- 4.4 accounting principles and practices;

You should refer to your textbook and additional scholarly resources in order to properly discuss each section. You are required to use in-text citations which conform to APA 6th referencing style and which should include, at a minimum, the author's last name and the year of publication.

Organise each section in a logical sequence: what the directors need to know, what are the key similarities and differences and examples which support (or do not support) expansion into the country you have selected.

5. Conclusion and recommendation

Sum up what has been discussed and the significance of your findings around the similarities and differences between the two countries. Do not include new information. Advise the directors, based on the information provided, whether the selected country should be considered for Ta Yai Ltd's expansion.

6. Reference list

All sources you referred to should be included in a reference list at the end of the report, conforming to [APA 6th style referencing](#).

Rationale

This assessment task will assess the following learning outcome/s:

- be able to critically discuss the importance of accounting to international businesses.
- be able to explain the reasons for diversity and evaluate the ways of classifying international accounting practices.
- be able to critically discuss the drivers of international harmonization of accounting practice.

Marking Criteria

Criteria (Mark / 30%)	High Distinction (HD)	Distinction (DI)	Credit (CR)	Pass (PS)	Fail (FL)
Assessment conforms to the report presentation format. 10%	<p>The report includes each of the six (6) elements of a report.</p> <ul style="list-style-type: none"> • Executive summary • Table of Contents • Introduction • Discussion • Conclusion and recommendation • Reference List <p>Each section contains all required information and uses the format provided. Additional information, graphs, tables, etc. is relevant and complements the discussion.</p>	<p>The report includes each of the six (6) elements of a report.</p> <ul style="list-style-type: none"> • Executive summary • Table of Contents • Introduction • Discussion • Conclusion and recommendation • Reference List <p>Each section contains all required information and uses the format provided. All information is relevant to the discussion.</p>	<p>The report includes each of the six (6) elements of a report.</p> <ul style="list-style-type: none"> • Executive summary • Table of Contents • Introduction • Discussion • Conclusion and recommendation • Reference List <p>Each section contains most of the required information and uses an appropriate format.</p>	<p>The report includes each of the six (6) elements of a report.</p> <ul style="list-style-type: none"> • Executive summary • Table of Contents • Introduction • Discussion • Conclusion and recommendation • Reference List <p>Each section contains most of the required information but does not always use an appropriate format.</p>	<p>The report does not include each of the six (6) elements of a report.</p> <ul style="list-style-type: none"> • Executive summary • Table of Contents • Introduction • Discussion • Conclusion and recommendation • Reference List <p>Sections(s) are omitted and / or the majority of the discussion is irrelevant.</p>

<p>The executive summary articulately addresses all the criteria and is tailored to the needs of the Board of Directors.</p>	<p>The executive summary addresses all or most of the four (4) dot points and is tailored to the needs of the Board of Directors.</p>	<p>The executive summary addresses the majority of the four (4) dot points, but with occasional lack of clarity or lack of focus.</p>	<p>The executive summary addresses the majority of the four (4) dot points, but lacks clarity and focus.</p>	<p>The executive summary is omitted or does not address the majority of the criteria and / or the significance of findings.</p>
<p>Table of contents references each appropriate element in the report, such as figures and diagrams if they have been included and includes professionally formatted headings and subheadings.</p>	<p>Table of contents references each appropriate element in the report, such as figures and diagrams if they have been included and includes headings and subheadings formatted with minor omissions or errors.</p>	<p>Table of contents references the majority of elements in the report, such as figures and diagrams if they have been included, and includes headings and subheadings formatted with some omissions or errors.</p>	<p>Table of contents references elements in the report, and headings and subheadings are formatted but with some omissions and / or errors.</p>	<p>Table of contents is omitted or does not correctly reference the elements in the report.</p>
<p>Introduction / discussion / conclusion exactly adhere to appropriate academic writing conventions.</p>	<p>Introduction / discussion / conclusion adhere to appropriate academic writing conventions with only minor omissions or errors.</p>	<p>Introduction / discussion / conclusion mostly adhere to appropriate academic writing conventions but with some discernible omissions and / or errors.</p>	<p>Introduction / discussion / conclusion adhere to appropriate academic writing conventions through the majority of the report, but some significant and intrusive</p>	<p>Introduction / discussion / conclusion does not adhere to appropriate academic writing conventions through the majority of the report.</p>

				omissions and errors.	
	The titles chosen for the headings and subheadings directly align and are accurate descriptors of their content.	The titles chosen for the headings and subheadings align and reflect the content.	The titles chosen for the headings and subheadings mostly align and are limited descriptors of their content.	The titles used for the headings and subheadings align but are not clearly descriptive of the content.	The titles chosen for the headings and subheadings do not align with the content, are omitted, or contain significant flaws.
Discussion of comparative accounting is presented with a logical sequencing of information. Evidence of research, including examples and comparisons. Information is relevant for the board of directors to make a decision. 15%	Each of the four (4) discussion points have been articulately discussed and includes a comprehensive explanation, and clear evidence of connections and comparisons between China and the selected country's accounting system background, profession, regulation, principles and practices.	Each of the four (4) discussion points have been discussed and includes a comprehensive explanation, and clear evidence of connections and comparisons between China and the selected country's accounting system background, profession, regulation, principles and practices.	Each of the four (4) discussion points have been discussed and includes an explanation, and some supporting evidence of connections and comparisons between China and the selected country's accounting system background, profession, regulation, principles and practices.	Each of the four (4) discussion points have been addressed at a perfunctory level. There is some explanation and supporting evidence in each point however one (1) or more do not include accurate connections and comparisons between China and the selected country's accounting system background, profession, regulation, principles and practices.	Most of the four (4) discussion points have not been addressed, or do not include connections and comparisons between China and the selected country's accounting system background, profession, regulation, principles and practices.

	Each of the four (4) discussion points includes at least one (1) relevant example to support the discussion. Evidence of scholarly and relevant research is clear and further reading demonstrated in all points.	Each of the four (4) discussion points include at least one (1) relevant example to support the discussion. There is some clear evidence of relevant scholarly research and further reading for most of the points.	Each of the four (4) discussion points include at least one (1) relevant example to support the discussion. There is an indication of some scholarly research and further reading in most points, but relevance is not always made clear.	At least three (3) of the four (4) discussion points include a relevant example to support the discussion. There is some evidence of scholarly research and further reading in two (2) of the points, however most of the evidence is unclear or irrelevant.	Most of the (4) points discussed do not include an example to support the discussion, are omitted, and / or there is little or no evidence of relevant scholarly research and further reading for most of the points.
	The recommendation for expansion into the selected country is clear and validated by multiple references to the evidence provided in the discussion.	The recommendation for expansion into the selected country is clear on most occasions and justified with multiple references to the evidence provided in the discussion.	The recommendation for expansion into the selected country is clear and justified with few references to the evidence provided in the discussion.	The recommendation for expansion into the selected country is clear, but is not coherently justified as it lacks references to the evidence provided in the discussion.	The recommendation for expansion is not provided into the selected country is omitted, unjustified, or with no reference(s) to the evidence provided in the discussion.
Academic writing (including grammar, spelling & punctuation) and referencing	Written material is presented with no spelling, grammatical, or punctuation errors AND referencing demonstrates	Written material is presented with few spelling, grammatical, or punctuation	Written material is presented with some spelling, grammatical, or punctuation	Written material is presented with frequent spelling, grammatical, or punctuation	Written material is presented with many spelling, grammatical, and / or punctuation

g. 5%	academic integrity.	errors AND referencing demonstrate s academic integrity.	errors however they do not affect meaning AND referencing demonstrate s academic integrity.	errors that have some affect on meaning AND referencing demonstrate s academic integrity.	errors that affect meaning AND referencing demonstrate s lapses in academic integrity.
	All sources are traceable and acknowledged with in-text citations and a reference list entry which are formatted consistently in APA 6th style. The URL is provided for online sources.	All sources are traceable and acknowledged with in-text citations and a reference list entry which are formatted consistently, although there are a few minor errors in APA 6th style. The URL is provided for online sources.	All sources are traceable and acknowledged with in-text citations and a reference list entry which are formatted consistently, although there are frequent minor errors in APA 6th style. The URL is provided for online sources.	All sources are traceable and acknowledged with in-text citations and a reference list entry which are formatted in APA 6th style but contain frequent errors. The URL is provided for online sources.	Sources are not always acknowledged with in-text citations and/or a reference list entry; and/or formatting is not at all consistent with APA 6th style; and/or formatting errors impact the traceability of the source.

Presentation

Remember that in the business world the professional presentation of information is fundamental and accordingly marks will be deducted for poor presentation. Review the rules regarding plagiarism and if you are not sure contact your lecturer or the ALLaN team for advice. There is no excuse for presenting the work of others as your own; this includes cutting and pasting material from the internet without properly referencing the source. To have your report reviewed by an ALLaN Advisor, send your draft Word document to: [https://interact2.csu.edu.au/webapps/stdy-studiosity-BBLEARN/explain?course_id= 31050_1&mode=cpview](https://interact2.csu.edu.au/webapps/stdy-studiosity-BBLEARN/explain?course_id=31050_1&mode=cpview).

Your report should be formatted with the following:

- Assessment cover sheet (title page) containing the subject code, subject name, word count, assessment item number and title, student number and student name;
- Spacing should be 1.5 lines;
- Arial or Calibri font preferred;
- Font size 12; and
- Within +/- 10% of the word limit.

The Table of contents and Reference list will not count towards your word limit.

Assessment submissions should be in MS Word format. As a CSU student you are entitled to a free copy of Microsoft Office 2013 Suite (Office 365) on up to 5 PCs or Macs and other mobile devices, including Android, iPad and Windows tablets. To find out more information and how to download go to this link: <http://charlie.student.csu.edu.au/2015/02/26/whats-that-you-say-office-365-is-now-free-for-csu-students/>.

The CSU Library provides an online guide to APA 6th style referencing. This is the referencing style adopted by the School of Accounting and Finance. The guide can be found at: <http://student.csu.edu.au/study/referencing-at-csu>.

The CSU Library has also created a Research Skills Guide to assist you with this task. This includes guidance on planning, finding scholarly information, evaluating information and how to write your report. The guide can be found at: <http://libguides.csu.edu.au/ACC384>.

Please ensure to complete the footer of your report with your name and student number, and retain a copy of your report for your records. If I have not responded to your email submission within three (3) days to acknowledge it has been received, please re-sent your email and contact your local lecturer.