Dear student/facilitator

Welcome to the ICB Research Theory and Practice learning area. Please note the following:

1. It is essential that students enrolled for Research Theory and Practice be in possession of their ICB Portfolio of Evidence for this learning area at the start of their first session with their facilitator. Students therefore need to be enrolled at least two weeks prior to commencement of classes.

2. This learning area takes the form of a dissertation, therefore there are no Class Tests and students will not be required to write a Final Exam.

3. Students should make use of Harvard Style in-text referencing and bibliography throughout. Visit the following link for more information on referencing:


   Students will need a copy of this document, as it will form the basis of this research workshop.

4. The dissertation must be completed using the guidelines as set out in the document entitled ‘Accounting Theory and Practice Dissertation Instruction Book’, which has been included in the ICB PoE for this subject.

5. Please note that class attendance is compulsory. However, should the student not be able to attend any of the sessions listed below, he or she should inform the facilitator as soon as possible. The details of the course coordinator are:

   Name:  
   Tel no:
# RESEARCH THEORY AND PRACTICE DISSERTATION WORKSHOP

<table>
<thead>
<tr>
<th>Sessions (Two hours per session)</th>
<th>Date</th>
<th>Topic</th>
<th>Notes</th>
<th>Reading/ Learning Modules</th>
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| 1                                |      | • Welcome and introduction  
• ICB Assessment Entry Form to be completed  
• How to conduct research in accounting?  
• How to reference information sources |      | N/a  |
| 2                                |      | • Compiling a short dissertation  
▪ GRAP 18: Segment reporting  
▪ GRAP 27: Agriculture  
▪ GRAP 103: Heritage assets  
▪ GRAP 24: Presentation of budget information in financial statements |      | N/a  |
| 3                                |      | • Compiling a short dissertation  
▪ A brief overview of the Standard  
▪ Positive international critique with respect to the Standard (perceived strengths)  
▪ Negative international critique with respect to the Standard (perceived weaknesses)  
▪ Practical evidence supporting the findings (may be cited)  
▪ A summary of international recommendations as to how the Standard can be improved |      | N/a  |
| 4                                |      | • Editing and proofreading a dissertation |      | N/a  |

Students will submit their dissertation to the ICB for assessment. There is no Final Exam for this learning area.