



**School of Accounting and Corporate
Governance**

Faculty of Business

**BFA 2/307
SOCIAL AND ENVIRONMENTAL
ACCOUNTING**

Semester One, 2008

Unit Outline

Unit Co-ordinator

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CRICOS Provider Code: 00586B

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Unit description

This is a multi-disciplinary unit that explores the social and environmental dimensions of accounting theory and practice, and the impact of accounting information on the decision making processes affecting the natural environment. It takes an information-user perspective, and is designed to enable student learning within a context of practical issues and case studies of Australian (particularly Tasmanian) and international organisations.

The unit is strongly focused upon the discovery of information relevant to students of many disciplines and the enabling of responses to real environmental and social issues. Because many environmental and social problems result from resource allocation choices, it is important that those with concerns in this area are able to use to best advantage the information that corporations provide. Whilst accounting information has many shortcomings, and these are explored in this unit, it can be used as a tool in achieving and supporting improved environmental and social outcomes.

Learning outcomes

On completion of this unit, you should be able to:

1. Analyse the development of social and environmental accounting
2. Identify the guidelines that determine, and information that is contained in, social and environmental reporting
3. Identify stakeholders that may use the information contained in a social and environmental report for decision making
4. Define Environmental Management Accounting (EMA) and identify the limitations of conventional accounting systems with respect to environmental costs
5. Define an Environmental Management System (EMS) and evaluate the requirements for an effective EMS
6. Analyse and evaluate the legislative requirements and theoretical explanations for social and environmental reporting
7. Compare, contrast and evaluate the social and environmental reports of organisations
8. Analyse the background and history of triple bottom line assurance reports
9. Evaluate the identification and measurement of environmental costs within the capital budgeting process

Generic graduate attributes

The University has defined a set of generic graduate attributes (GGAs) that can be expected of all graduates (see <http://www.utas.edu.au/tl/policies/index.htm>). By undertaking this unit you should make progress in attaining the following attributes:

Knowledge: You will gain an in-depth knowledge of social and environmental accounting in the areas referred to in the Learning Outcomes. You will be assisted to develop requisite skills that will help you to apply and update this knowledge continually so you can comment upon and give preliminary advice to businesses in relation to social and environmental accounting issues.

Communication Skills: As a flexible on-line unit without face-to-face contact, written communication skills (both formal and informal) will be developed and enhanced by requiring you to use the MyLO Learning Online Discussion facility to discuss with other students and with the Unit Coordinator, important questions that are posed in relation to social and environmental accounting. The questions for example require you to discuss the manner and extent to which social and environmental accounting issues can be effectively managed. There are 'Assessable' **MyLO** Discussions in each module but 'Non-Assessable' discussion is also encouraged and appropriate questions for discussion are provided. Three 'Assignments'

(Assignments) and a Capstone Assignment further assist you to develop and enhance your formal written communication skills.

Problem Solving Skills: These skills will be developed in the **MyLO** Assessable Discussions, three (3) Assignments and a Capstone Assignment. You will be asked to apply your knowledge of social and environmental accounting in a practical context involving real world examples. You will be required to locate and use a wide variety of information sources for problem solving.

Global Perspective: You will examine social and environmental accounting in Australia but for comparison and contrast purposes you will also be introduced to global issues relating to the topic.

Social Responsibility: Many businesses today strive to be 'good corporate citizens' and social and environmental accounting is a vital part of good corporate citizenship and social responsibility. How businesses can measure and report social responsibility will be examined.

Prior knowledge &/or skills

The prerequisite for this unit is the completion of first year studies in any undergraduate degree course.

Learning Outcomes/Generic Graduate Attributes Matrix

Assessment task 1 – Assignment 1					
Assessment task 2 – Assignment 2					
Assessment task 3 – Assignment 3					
Capstone Assignment					
MyLO online discussion activities					
Learning Outcomes:					
Learning outcome 1	√				
Learning outcome 2	√	√	√		√
Learning outcome 3	√		√		√
Learning outcome 4	√	√		√	
Learning outcome 5	√				
Learning outcome 6	√	√	√	√	√
Learning outcome 7	√		√		
Learning outcome 8	√				
Learning outcome 9	√				
UTAS Generic Graduate Attribute					
Knowledge	√	√	√	√	√
Communication skills	√	√		√	√
Problem-solving skills			√	√	
Global perspective	√	√	√		
Social responsibility	√	√	√	√	√

Matrix adapted from Unit Outline, Faculty of Business, University of the Sunshine Coast 2003

Learning resources required

Requisite texts

There is no requisite text for this unit. Extensive course materials will be provided through interactive CD and on **MyLO**, the University's online service which is described in more detail

below. All the required reading materials for the on-line discussion activities and assignments are located in the CD in the respective learning modules in pdf format. Many links are provided to web-based materials, but students are expected to maintain an awareness of current issues through accessing appropriate additional academic sources and media presentations. No formal face-to-face meetings are scheduled for this unit, but students are strongly encouraged to maintain contact with the lecturer through **MyLO**, e-mail, and telephone, and with the lecturer and other students through the **MyLO** chat room. Students that are geographically close are encouraged to form local work groups.

Please note: all the required reading materials for the assignments and on-line discussion activities are contained in pdf format in the respective modules. You are required to print the necessary reading materials as they are contained in pdf format on the unit CD. There are no printed copies of the reading materials accompanying the unit outline.

As this unit is offered on a completely flexible basis, communication is of utmost importance, and students are strongly encouraged to maintain close contact with the lecturer.

Some of the files made available through **MyLO** may be in Portable Document Format (PDF). These files can be viewed from within your web browser or separately by using a program called Adobe Acrobat Reader. This software is already installed on the Faculty of Business laboratory machines and is provided on the unit CD, but can be downloaded free of charge from the Adobe site should you need a copy for another machine. At the time of writing the required URL was: <http://www.adobe.com/prodindex/acrobat/readstep2.html>

Recommended reading

Whilst there are few texts suitable for a unit such as this, there are several that will provide useful background information. The following contain information useful to some of the individual topics discussed. This is, however, by no means an exhaustive list, and many other useful references will be found in the university's library. Please refer to the bibliography for a complete list of reading materials that will be used and / or referred to in this subject.

All the reading materials that are required for this unit are contained on the unit CD in pdf format in the respective learning modules.

Deegan, C.M (2003) *Environmental Management Accounting: an introduction and case studies for Australia*, Environment Protection Authority., Institute of Chartered Accountants in Australia

Dellaportas, S., Gibson, K., Alagiah, R., Hutchinson, M., Leung, P., & Van Homrigh, D (2005) *Ethics, Governance & Accountability a professional perspective*, John Wiley & Sons, Australia

Epstein, MJ (1996) *Measuring Corporate Environmental Performance*, Irwin, Chicago

Estes, R (1996) *Tyranny of the Bottom Line*, Berrett-Koehler, San Francisco

Gray, R, & Bebbington, J (2001) *Accounting for the Environment*, Sage Publications, London

Korten, DC (1996), *When Corporations Rule the World*, Earthscan, London

Myers, N & Kent, J (1998) *Perverse Subsidies*, International Institute for Sustainable Development, Canada

Schaltegger, S & Burritt, R (2000) *Contemporary Environmental Accounting*, Greenleaf, Sheffield, UK

Van Dieren, W (1995) *Taking Nature into Account*, Springer-Verlag, New York

Welford, R & Starkey, R (1996), *Business and the Environment*, Earthscan, London

E- (electronic) resources

MyLO

MyLO is an internet service that has been adopted by the University and will be used in this unit. MyLO may be accessed on computers in computing laboratories at the University or on your computer at home or at work. Information about accessing and using this service, about required computer specifications and frequently asked questions, and about how to get help if you experience difficulties, is available at the following University website: <http://www.utas.edu.au/coursesonline>

You are strongly advised to visit this site and become familiar with the features of Vista, especially if you have not used it before. You will probably be using it in other units that you are studying as well. Here are some important points about accessing our web site:

Access to MyLO

You can access your MyLO course from the Student Page on the University's web site: **Current Students** **LOGIN MyLO@UTAS** or go directly to the web address noted above:

- Enter your email POP account "Username" (for example, dsmith) and your "Password". These are identical to the pop account/email username and password that you are given with your enrolment confirmation form. If you forget your pop account username, contact the Help Desk (see below under 'getting assistance with MyLO). Both MyLo and e-mail passwords must remain the same. If you are going to change your password, change your e-mail password first.
- When you enter your user name and password, click on OK and choose "BFA207" from the list of units (subjects) in which you are enrolled. [NOTE: Another box may periodically appear when using the University network which asks you to verify your user name & password, this is simply a security device – enter your password when asked & click OK].
 - MyLO will automatically check that your browser is properly configured. If the MyLO 'browser checker' window appears – scroll down to make sure you have a tick in each area shown – then close the window.
- From the Unit's homepage click on the area you wish to access e.g. "Unit Information". A table of contents will appear on the left hand side of your screen. Scroll through the list until you find what you want & click the underlined topic.

Other

Students are encouraged to read widely, and share information with their colleagues in the group. Some of the accounting journals held in the library that deal with environmental and social accountability issues include:

- *Accounting, Auditing & Accountability*
- *Accounting Forum*
- *Accounting, Organisations & Society*
- *Critical Perspectives on Accounting*

It is strongly recommended that references be sought from as wide a range of discipline areas as possible. Students are also advised to access these journals via the E-journals web page contained on the university library website as well as databases such as Science Direct and Emerald. In particular, *Accounting, Auditing & Accountability Journal* can be accessed through the Emerald database whilst *Accounting, Organisations & Society* and *Critical Perspectives on Accounting* can be accessed through the Science Direct database.

Computer hardware & software

For MyLO

To access **MyLO** from your own computer you will need the appropriate software, and hardware to run that software. See **Learning Online** at <http://www.utas.edu.au/coursesonline/software.htm> for computer software you will need.

Note: Older computers may not have the hardware to run some of the required software applications. Contact your local IT support person or the Service Desk on 1818 if you experience difficulties.

For further information on using MyLO, self help sheets can be accessed at: <http://www.utas.edu.au/coursesonline/MyLO-Support.htm>

Details of teaching arrangements

This unit is planned to enable you work at your own pace. It is important, however, to work consistently through the materials and use the self-testing modules provided. If there is any area of work that you do not understand, please contact the lecturer in charge immediately, and make sure that you do not progress to the next stage without a thorough understanding of the previous one. Each part of the unit develops themes from, and assumes an understanding of, the previous parts, so it is important that areas are not skipped.

Encouraging you to study and learn independently is an important goal of university study. It is a feature of a *reflective approach* to learning in which you reflect on what it is you are learning and how you plan your learning strategy. It is not the aim of flexible delivery that students feel they must work through problems alone. Throughout the unit, topics are provided for discussion with other students via the discussion facility of **MyLO**, and the exchange of information and ideas is a very important part of your learning development. You will gain most benefit by staying in close contact with other students and with your lecturer.

This is a very full unit that may introduce you to many new concepts. All aspects of your work are expected to be of a high standard, both in academic content and quality of presentation. It is important to contact your lecturer immediately should you experience any difficulties.

Do not be reluctant to ask questions or contribute ideas, even if only partly formed, as these can often form a basis for very constructive interaction. Remember that the **MyLO** discussions will be as interesting and useful as **you** make them.

Occupational health and safety (OH&S)

The University is committed to providing a safe and secure teaching and learning environment. In addition to specific requirements of this unit you should refer to the University's policy at: http://www.admin.utas.edu.au/hr/ohs/pol_proc/ohs.pdf

Unit schedule

Part	Modules
1	<p>Introduction</p> <p>What is social and environmental accounting?</p> <p>History and the development of social and environmental accounting</p> <p>1960s</p> <p>1970s</p> <p>1980s</p> <p>1990s</p> <p>The role of environmental information</p>
2	<p>Social and Environmental Reporting</p> <p>Environmental Reporting Guidelines</p> <p>Corporate Environmental Reporting Practice</p> <p>What information is contained in the environmental report?</p>
3	<p>Environmental Management Accounting</p> <p>Environmental Costs</p> <p>Environmental Costs – Accounting Treatment</p> <p>Environmental Management Accounting</p> <p>Environmental Accounting Systems</p> <p>EMA techniques</p> <p>Summary</p> <p>Assignment 1 due Friday 28 March 2008</p>
4	<p>Environmental Management Systems</p> <p>Definition</p> <p>Environmental information</p> <p>Stakeholders requirements with respect to environmental information</p> <p>Requirements for an effective EMS</p> <p>ISO14001</p> <p>Assignment 2 due Friday 2 May 2008</p>
5	<p>Environmental Reporting</p> <p>Global Reporting Initiative</p> <p>Theoretical explanations: Legitimacy and stakeholder theory</p> <p>Legitimacy theory</p> <p>Stakeholder theory</p> <p>Sustainability Reporting: CPA report</p> <p>Triple Bottom Line Reporting</p> <p>Assignment 3 due Wednesday 28 May 2008</p>
6	<p>Triple Bottom Line Assurance Statements</p> <p>Background / history of TBL assurance statements</p> <p>CPA Summary Report – Triple Bottom Line a study of assurance statements worldwide</p>
7	<p>Capital Budgeting</p> <p>Introduction</p> <p>Capital Budgeting – the identification of environmental costs</p> <p>Discounting and the identification of environmental risk</p> <p>The role of capital budgeting techniques</p> <p>Capstone Assignment due Monday 16 June 2008</p>

Learning expectations and strategies

Expectations

The University is committed to high standards of professional conduct in all activities, and holds its commitment and responsibilities to its students as being of paramount importance. Likewise, it holds expectations about the responsibilities students have as they pursue their studies within the special environment the University offers.

The University's Code of Conduct for Teaching and Learning states:

Students are expected to participate actively and positively in the teaching/learning environment. They must attend classes when and as required, strive to maintain steady progress within the subject or unit framework, comply with workload expectations, and submit required work on time.

Specific attendance/performance requirements

You must achieve an overall mark of at least 50 per cent **AND** have completed and submitted each item of assessment to pass the unit.

Assessment

Assessment schedule

Assessment task	Date due	Percent weighting
Contribution to MyLO discussion activities	Wednesday 28 May 2008	15%
Assignment 1: Contained in module 2	Wednesday 28 Mar 2008	15%
Assignment 2: Contained in module 4	Friday 02 May 2008	15%
Assignment 3: Contained in module 6	Wednesday 28 May 2008	15%
Capstone Assignment	Monday 16 June 2008	40%

Assessment Tasks

Assessment details

Assessment Task 1 - Contribution to MyLO on-line discussion activities 15%

Task description	Each module contains a MyLO on-line discussion activity, which requires students to contribute an answer or a response via the MyLO discussion area to a question, or issue that has been raised and / or discussed in the relevant module.
Task length	1,500 words – There are seven (7) on-line discussion activities for the unit. The total word length for each student's contribution to the activities in total for the unit should not exceed 1,500 words, or approximately 200 words for each individual activity.
Links to unit's learning outcomes	1, 2, 3, 4, 5, 6, 7, 8 and 9
Assessment criteria / guidelines	Level of contribution to discussion. Ability to logically argue and present information. Ability to identify and evaluate information. Ability to research information.
Date due	Wednesday 28 May 2008

Assessment task 2 – Assignment 1 15%

Task description	This assignment requires you to identify the specific sources of environmental regulations, identify disclosure laws with respect to environmental reporting, identify stakeholders who would use information for decision making and evaluate the effectiveness of an environmental reporting framework
Task length	1,500 words
Links to unit's learning outcomes	2, 3, and 6
Assessment criteria / guidelines	Ability to identify and evaluate information using specified criteria. Ability to logically argue and present information. Ability to research and incorporate information.
Date due	Midnight Friday 28 March 2008

Assessment task 3 – Assignment 2 15%

Task description	This assignment requires you to calculate the amount of expenditure an organisation undertakes with respect to environmental costs, evaluate the effectiveness of the information measured by an accounting system, evaluate the effectiveness of an EMS and examine how community expectations affect an EMS
Task length	1,500 words
Links to unit's learning outcomes	4 and 5
Assessment criteria / guidelines	Ability to identify and evaluate information using specified criteria. Ability to logically argue and present information. Ability to research and incorporate information.
Date due	Midnight Friday 2 May 2008

Assessment task 4 – Assignment 3 15%

Task description	This assignment requires you to identify and evaluate the benefits of sustainability reporting, evaluate sustainability reporting against specified criteria, identify and evaluate the guidelines for sustainability reporting and discuss how stakeholders affect sustainability reporting.
Task length	1,500 words
Links to unit's learning outcomes	2, 3, 6 and 7
Assessment criteria / guidelines	Ability to calculate and present data. Ability to research and evaluate data using specified criteria. Ability to logically argue and present information
Date due	Midnight Wednesday 28 May 2008

Capstone Assignment 40%

Task description / conditions	The Capstone Assignment will require interpretation of material covered in any or all Modules. It will enable you to demonstrate breadth and depth of understanding across all the course material. When you have worked completely through the Unit materials, submitted the three assignments, and are ready to do the Capstone Assignment, send an email request to your lecturer, and the Capstone Assignment will be sent to you.
Date due	Midnight Monday 16 June 2008

How your final result is determined

To be able to pass this unit, you **MUST** undertake **EACH** of the Assessable Discussions, submit **EACH** of the three (3) Assignments **AND** submit the Capstone Assignment by the due dates. The marks for each of the three types of Assessment are added together to determine your final result. You must achieve an overall mark of at least 50% to pass the unit. To be eligible to undertake the Capstone Assignment you **MUST** satisfactorily complete all of the Assessable Discussions and submit each of the three (3) Assignments (see 'Consequences of late submission' below).

Submission of assignments

The assessment for this unit will take the form of three (3) written assignments, student contribution to **MyLO** on-line discussion activities, and a capstone assignment. The written assignments and capstone assignment should be sent direct to the lecturer by email via **MyLO** mail or normal email.

The three assignments and discussion group participation are each worth 15% of the marks for the unit. This represents a total of 60% for continuous assessment.

When you have worked completely through the Unit materials, submitted the three assignments, and are ready to do the capstone assignment, send an email request to your lecturer, and the paper will be sent to you. This is to be completed and submitted **within one week of receipt**, and is worth 40% of the marks for the course. The University has a closing date for submission of final results, and the capstone assignment will be sent to all students via **MyLO** email (except those who have already requested it) on Thursday, 22 May 2008.

Individual student contributions to the MyLO on line discussion activities must be completed by Wednesday, 28 May 2008. The final submission dates for assignment 1 is Friday, 28 March 2008, assignment 2 is Friday, 2 May 2008 and assignment 3 is Wednesday, 28 May 2008 whilst the Capstone assignment must be submitted by Monday, 16 June 2008. Work will need to be planned for complete finalisation by this absolute deadline.

Your assignments are to be presented and submitted in accordance with the *Guide for Students - Presentation and Submission of Assignments* issued by the Faculty of Business.

A copy is available on the CD and also at the School website at:

<http://www.utas.edu.au/accg/studentres.htm> (Select Faculty Guide for Students)

Your attention is particularly drawn to the University's rules on **plagiarism** (see later in this unit outline). Whilst students are encouraged to work together and exchange information in this unit, submitted assignments must be the student's own work.

Requests for extensions

Consistent with the Faculty's policy on late submission, extensions of time will only be granted on medical or compassionate grounds. They will not be granted because of work or other commitments.

Requests for extension must be made to the unit coordinator in writing on the School's Application for Late Submission Form (available on MyLO) before the due date of the assignment. Medical certificates or other evidence, which supports the application, must be attached and must contain information which justifies the extension sought.

Penalties

Over-length Work

If you submit over-length work you will be asked to resubmit the work within 48 hours. There will be an automatic 10% penalty of available marks and 10% for each day that you are late in resubmitting.

Late Submission of Continuous Coursework

Coursework that is not handed in by the agreed completion date will incur a penalty of 10% of the available marks for each day, or part day, the assignment is late.

Review of results and appeals

You may request a formal remark of your original submission (in accordance with Rule of Academic Assessment 2, Clause 22.1). Under the Rule of Academic Assessment 2, clause 23, you may also request a review of your final result in a unit. For further information see: <http://acserv.admin.utas.edu.au/rules/Rule2.doc>

Academic referencing

In your written work you will need to support your ideas by referring to scholarly literature, and other sources of information such as the accounting regulatory bodies. It is important that you understand how to correctly refer to the work of others and maintain academic integrity. Failure to appropriately acknowledge the ideas of others constitutes academic dishonesty (plagiarism), a matter considered by the University of Tasmania as a serious offence.

The appropriate referencing style for this unit is the Harvard referencing method. In addition to the *Faculty Guide for Students*, you are encouraged to read Fleet, W, Summers & Smith, B. (2006), *Communication Skills Handbook for Accounting*, which provides detailed information about using the Harvard referencing system. Further information on presentation of assignments, including referencing styles is available at:

<http://www.utas.edu.au/library/assist/gpoa/gpoa.html>

You can also access information about the referencing style used in this unit in the *Faculty of Business Guide for Students* available via **MyLO** or from the School's website – <http://www.utas.edu.au/accg/studentres.htm> (Select Faculty Guide for Students)

Please read the following statement on plagiarism. Should you require clarification please see your unit coordinator or lecturer.

For information on presentation of assignments, including referencing styles: <http://www.utas.edu.au/library/assist/gpoa/gpoa.html>

Please read the following statement on plagiarism. Should you require clarification please see your unit coordinator or lecturer.

Plagiarism

Plagiarism is a form of cheating. It is taking and using someone else's thoughts, writings or inventions and representing them as your own; for example, using an author's words without putting them in quotation marks and citing the source, using an author's ideas without proper acknowledgment and citation, copying another student's work.

If you have any doubts about how to refer to the work of others in your assignments, please consult your lecturer or tutor for relevant referencing guidelines, and the academic integrity resources on the web at <http://www.utas.edu.au/tl/supporting/academicintegrity/index.html>. The intentional copying of someone else's work as one's own is a serious offence punishable by penalties that may range from a fine or deduction/cancellation of marks and, in the most serious of cases, to exclusion from a unit, a course or the University. Details of penalties that can be imposed are available in the Ordinance of Student Discipline – Part 3 Academic Misconduct, see <http://www.utas.edu.au/universitycouncil/legislation/>

The University and any persons authorised by the University may submit your assessable works to a plagiarism checking service, to obtain a report on possible instances of plagiarism. Assessable works may also be included in a reference database. It is a condition of this arrangement that the original author's permission is required before a work within the database can be viewed.

For further information on this statement and general referencing guidelines, see <http://www.utas.edu.au/plagiarism/> or follow the link under 'Policy, Procedures and Feedback' on the **Current Students** homepage.

Further information and assistance

If you are experiencing difficulties with your studies or assignments, have personal or life planning issues, disability or illness which may affect your course of study, you are advised to raise these with your lecturer in the first instance.

There is a range of University-wide support services available to you including Teaching & Learning, Student Services and International Services. Please refer to the **Current Students** homepage at: <http://www.utas.edu.au/students/>

Should you require assistance in accessing the Library visit their website for more information at <http://www.utas.edu.au/library/>

If you have a problem...

- For individual assistance, you are encouraged to contact your Unit Coordinator via MyLO mail.
- if you have problems using MyLO, contact the service desk
Website: <http://www.utas.edu.au/servicedesk/student/index.html>
Telephone: 6226 1818 Email: servicedesk@utas.edu.au
- if you have any concerns in relation to this unit, then in the first instance you should discuss the matter with your lecturer. However, if you do not feel comfortable approaching your lecturer, or if you have a discussion with your lecturer and are not satisfied with the outcome, then you are encouraged to contact the Ombudsperson listed below, who also teaches in the School of Accounting & Corporate Governance.

Mrs Simone Bingham
Room: 421, Faculty of Business
Building, Hobart
Ph: (+61 3) 6226 2314
email: Simone.Bingham@utas.edu.au

Belinda Williams
Room A257, Launceston
Ph: (+61 3) 6324 3661
email: Belinda.Williams@utas.edu.au

Discussions with the ombudsperson will be kept in the strictest confidence. If you wish to pursue the matter further, they will provide advice as to how this can be done. The University also has formal policies, which can be accessed at:

http://www.admin.utas.edu.au/ac_serv/complaints_info.html

Students with Disabilities –University & Faculty Equity Plans

Goal 1 of the University of Tasmania Equity Plan provides for: "An inclusive teaching and learning environment that values diversity, supports the pursuit of academic excellence and produces high quality education and employment results for all students and staff". The Faculty of Business Equity Plan facilitates the University Plan at an operational level and has developed an 'Action Plan'. The Action Plan for Goal 1 lays down procedures to ensure that all students, including those with disabilities, have equal access to lecture and course materials. The School of Accounting & Corporate Governance complies with these procedures.