



School of Accounting and Corporate Governance

Faculty of Business

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

Semester One, 2009

Unit Outline

Unit Co-ordinator

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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 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 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 2 – Assignment 1					
Assessment task 3 – Assignment 2					
Assessment task 4 – 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

Required text

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

No formal face-to-face meetings are scheduled for this unit, but students are strongly encouraged to maintain contact with the Unit Coordinator through **MyLO**, e-mail, and telephone, and with the Unit Coordinator and other students through the **MyLO** chat room. Students that are geographically close are encouraged to form local work groups.

As this unit is offered on a completely flexible basis, communication is of utmost importance.

PDF Files

Many course materials made available on the unit CD will 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 (contained on the CD) for a complete list of reading materials that will be used and/or referred to in this subject.

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.

Other Reading

Students are encouraged to read widely, and share information with their colleagues in the group. Some of the accounting journals held on the University library website via the E-journals web page that deal with environmental and social accountability issues include:

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

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 MyLO, 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" or "BFA307" 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.

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 the 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>

MyLO Facilities Used for this Unit

1. “Announcements”

MyLO offers an “Announcements” facility, which the Unit Coordinator will use in connection with this Unit to make announcements to you from time to time. Only the Unit Coordinator can use the “Announcements” facility. However, you will see below that there is a “Discussions” area with allocated “Topics” that you can use for personal communication, either with the Unit Coordinator or, with other students, and you should make use of these.

“Discussions”

This area is provided for on-line Discussion between the Unit Coordinator and you and between you and other students. Discussion is arranged under a list of “Topics”, which are as follows.

“Assessable Discussion” (Modules 1-10)

Assessable Discussions are a part of this Unit (see later in this Outline). The Unit Coordinator has opened eight (8) Discussion Topics that create discussion areas for each Assessable Discussion. The number of Assessable Discussion Topics is equal to the number of Assessable Discussions that students MUST participate in (see later in this Outline). Assessable Discussion Topics link directly with Assessable Discussion requirements that are listed on the Unit CD in relevant Modules.

“Mid-Term Assignment”

The Unit Coordinator has opened a Topic in which you can make postings in relation to the Mid-term Assignment. You may have queries that you wish to raise with the Unit Coordinator for example and can use this Topic for that purpose.

“Capstone Assignment”

This Topic has been opened to allow you to ask questions of the Unit Coordinator in relation to the Capstone Assignment.

“Café”

The Unit Coordinator has opened this Topic so that you can communicate with other students with a view to getting to know everyone in the Unit.

Other Discussion Topics may be opened by the Unit Coordinator as particular needs are identified throughout the Semester. If you think that a special Discussion Topic area is needed you should let the Unit Coordinator know.

2. “Mail”

MyLO offers a “Mail” facility, which the Unit Coordinator will use in connection with this Unit to send emails to you from time to time and to advise marks awarded for Assignments. If you wish to communicate with the Unit Coordinator privately, please use the MyLO Mail facility.

You should NOT use MyLO Mail to send files to the Unit Coordinator containing your assignment (see later in this Outline) and/or capstone assignment (see later in this Outline). You MUST send these files to the Unit Coordinator using the Assignment Drop Box facilities provided in MyLO.

3. Getting Assistance with MyLO

If you have difficulty in gaining access to or using MyLO you can contact the Service Desk Tel: (03) 62 26 1818 (1300 304 903 Free call – Tasmanian Land Lines only) or send an e-mail message detailing your problem to: servicedesk@utas.edu.au (you can use the on-line form to request help).

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. If there is any area of work that you do not understand, please contact the Unit Coordinator, 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 Unit Coordinator.

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 Unit Coordinator immediately should you experience any difficulties. The Unit Coordinator will seek to respond to any query by 5.00PM of the next business day following receipt of your query.

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

Modules	Topic	Suggested Completion Date
1	Introduction	Monday 02 March 2009
2	Social and Environmental Reporting	Monday 09 March 2009
3	Environmental Management Accounting Assignment 1 Due Wednesday 25 March 2009	Monday 23 March 2009
4	Environmental Management Systems Assignment 2 Due Wednesday 29 April 2009	Monday 13 April 2009
5	Environmental Reporting Assignment 3 Due Wednesday 27 May 2009	Monday 27 April 2009
6	Triple Bottom Line Assurance Statements	Monday 11 May 2009
7	Capital Budgeting Capstone Assignment Due Friday 12 June 2009	Monday 25 May 2009

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	% Weighting
Contribution to MyLO discussion activities	5.00PM Wednesday 27 May 2009	15%
Assignment 1: Contained in module 2	5.00PM Wednesday 25 March 2009	15%
Assignment 2: Contained in module 4	5.00PM Wednesday 29 April 2009	15%
Assignment 3: Contained in module 6	5.00PM Wednesday 27 May 2009	15%
Capstone Assignment	5.00PM Friday 12 June 2009	40%

NOTE: 5.00PM is based on Australian Eastern Standard Time.

Assessment Tasks

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.

The Unit Coordinator will monitor the Assessable Discussion/s regularly, but will not interfere, except to correct misconceptions and errors and to remove any postings that are determined to be harmful to other students and/or the Unit Coordinator (e.g. determined to be insulting, disparaging, defamatory, etc).

For students that have posted their initial discussion activity by the end of week 3, being Friday 13 March, they will be provided with individual feedback on this posting by the end of week 4, being Friday 20 March via MyLO mail.

Task length

1,500 words – There are seven (7) on-line discussion activities for the unit. The 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

Assessment Criteria / Guidelines

Your participation in Assessable Discussion will be assessed in accordance with the following "Assessment Criteria":

HD Outstanding Contributor. This person's contributions reflect exceptional preparation and reflection. The ideas offered are always substantive and provide major insights and direction for the discussion. If this person were not a member of the group, the quality of the discussions would diminish significantly.

CR – DN Good Contributor. Contributions in discussion reflect thorough preparation. Ideas offered are usually substantive, provide good insights and sometimes lead the direction of the discussion. Points and arguments are generally well thought out and are often persuasive. If this person were not a member of the group, the quality of discussions would diminish considerably.

PP – CR Adequate Contributor. Contributions reflect satisfactory preparation. Ideas offered are sometimes substantive and provide useful insights, but seldom offer a major new direction for the discussion. Contributions tend to be more piecemeal than integrative. Arguments are sometimes presented and are fairly well substantiated and sometimes persuasive. If the person were not a member of the group, the quality of the discussions would diminish somewhat.

NN Unsatisfactory Contributor: Contributions reflect inadequate preparation. Ideas offered are seldom substantive; they provide few, if any, insights and rarely or never a constructive direction for the class. Integrative comments and effective arguments are absent. Comments are either obvious, restatement of the contributions of others, isolated from the main discussion, or confusing to the group. If this person were not a member of the group, valuable discussion time would be saved.

Student discussion is likely to be more constructive and effective if you participate when others in the class are also discussing the question/s for discussion. You cannot expect to stimulate or direct the discussion of your class if you leave their contributions until late in the Semester. Therefore, you should monitor the discussion board regularly to see what discussion is taking place throughout the Semester.

Date Due

5.00PM Wednesday 27 May 2009

Assessment task 2 – Assignment 1 15%

Task description

This assignment will focus on social and environmental reporting in the Australian corporate environment.

Task length

1,500 words

Links to unit's learning outcomes

2, 3, and 6

Assessment criteria / guidelines

Relevance and comprehension of material

Quality of discussion and argument

Evidence of research undertaken

Style and presentation

Date due

5.00PM Wednesday 25 March 2009

Assessment task 3 – Assignment 2 15%

<i>Task description</i>	This assignment will focus on environmental management systems.
<i>Task length</i>	1,500 words
<i>Links to unit's learning outcomes</i>	4 and 6
<i>Assessment criteria / guidelines</i>	Relevance and comprehension of material Quality of discussion and argument Evidence of research undertaken Style and presentation
<i>Date due</i>	5.00PM Wednesday 29 April 2009

Assessment task 4 – Assignment 3 15%

<i>Task description</i>	This assignment will focus on sustainability reporting.
<i>Task length</i>	1,500 words
<i>Links to unit's learning outcomes</i>	2, 3, 6 and 7
<i>Assessment criteria / guidelines</i>	Relevance and comprehension of material Quality of discussion and argument Evidence of research undertaken Style and presentation
<i>Date due</i>	5.00PM Wednesday 27 May 2009

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, completed all MyLO on-line discussion activities, submitted the three assignments, and are ready to do the Capstone Assignment, send an email request to your Unit Coordinator, and the Capstone Assignment will be sent to you. The Capstone Assignment will be emailed to you by 5.00PM on the next business day following receipt of your email request.

The capstone is required to be completed and submitted within two weeks of receipt. The University has a closing date for submission of final results. The capstone assignment will be sent to all students via **MyLO** email (except those who have already requested it) by 5.00PM Thursday, 28 May 2009.

Date due

5.00PM Friday 12 June 2009

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 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 Assignments (see 'Consequences of late submission' below).

Submission of assignments

The three written assignments and capstone assignment MUST be submitted via the MyLO Assignment Drop Box. A MS Word file containing your completed Assignment MUST be attached to your submission. The file name for the assignment should be as follows:

Student Surname; Initials; Assignment Detail

e.g.: Student I M Capstone Assignment

The submitted assignments and capstone assignment are to be presented in accordance with the *Guide for Students* issued by the Faculty of Business. You should look under "*Presentation and Submission of Assignments*". You can find a copy of the Guide on the Unit CD and also at the School of Accounting & Corporate Governance website:

<http://fcms.its.utas.edu.au/business/accg/index.asp>

Your attention is particularly drawn to the University's rules on Plagiarism. Whilst you are encouraged to work together with other students and exchange information in this Unit, submitted assignments and the capstone assignment must be your own work. Assignments may be submitted to plagiarism detection software. Assignments containing any plagiarised information will be referred to the Head of School and will be subject to the disciplinary processes of the University. Signed assignment coversheets (may be electronically signed) must be used for all assignments and these are available at the School website. The assignments will be marked as quickly as possible after submission, and grades awarded will be returned to you via MyLO.

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

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 Extension Form available at <http://www.utas.edu.au/accg/studentres.htm> Medical certificates or other evidence, which supports the application, must be attached.

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>

SETL

SETL is the University's Student Evaluation of Teaching and Learning program. SETL is a system for feedback from students to academic teaching staff to help in the formulation and development of unit organisation and teaching. This program serves as the main systematic way for students to tell the University what they think of units they study and the teaching they receive. For further information about SETL see the University Web site at: <http://student.admin.utas.edu.au/setl/students/index.htm>

SETL questionnaires will be posted to you towards the end of Semester 1 and it is asked that you kindly complete and return them in the reply paid envelope provided.

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.

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 Unit Coordinator 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 Uni Coordinator 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 Unit Coordinator. However, if you do not feel comfortable approaching your Unit Coordinator, or if you have a discussion with your Unit Coordinator and are not satisfied with the outcome, then you are encouraged to contact the Ombudspersons listed below, who also teach in the School of Accounting & Corporate Governance.

Mr Peter Collett
Room: 502, Faculty of Business
Building, Hobart
Ph: (+61 3) 6226 2192
email: Peter.Collett@utas.edu.au

Ms Sue Conway
Room D111
Launceston
Ph: (+61 3) 6324 3068
email: Susan.Conway@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

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 students have equal access to lecture and course materials. The School of Accounting & Corporate Governance complies with these procedures.