



# **BFA241**

## **Corporate Regulation and Accountability**

**School of Accounting and Corporate Governance**

**Faculty of Business**

**Semester 1, 2009**

## **Unit Outline**

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CRICOS Provider Code: 00586B

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## Unit description

The aim of this unit is to provide you with a broad knowledge of Australian corporations law as it applies to the business activities of companies. The unit will also help you develop the legal knowledge and skills that you need to effectively study later units in the accounting, business management and corporate governance majors.

A prerequisite to this unit is to have passed BFA141 Commercial Transactions, unless you have passed both LAW121 and LAW122 AND are continuing with a combined Law degree, in which case you may be exempt from BFA141.

A summary of the curriculum to be covered is set out in the Unit Schedule later in this Unit Outline. Particular knowledge that you will acquire during the unit will relate to matters such as:

- a. requirements for, and the effects of, the incorporation of companies;
- b. company regulation by the Australian Securities and Investment Commission (ASIC);
- c. legal relationships between company shareholders/members and company directors and officers;
- d. the regulatory framework imposed on companies and their directors, officers, members and shareholders by the company's constitution, rules of company law and provisions of the *Corporations Act 2001*;
- e. legal relationships between companies and the persons with whom they do business;
- f. legal requirements for capital raising by companies, including the issue of shares and debentures, understand the rules that apply to the declaration and payment of dividends;
- g. the roles and responsibilities of company directors and auditors in relation to accounts and audit and the role of the *Corporations Act 2001* in this area;
- h. how legal action can be taken against companies and their officers in contract and tort, and how criminal proceedings can be brought against companies and their officers;
- i. the manner in which directors and officers are made accountable to shareholders/members and other stakeholders;
- j. the steps that may be taken in relation to companies that are insolvent or in financial difficulty including winding up and liquidation;
- k. the scope of the *Trade Practices Act 1974* (TPA);
- l. the nature of the restrictive trade practices prohibited by the TPA;
- m. the impact of the TPA on mergers and acquisitions;
- n. the roles of the ACCC and the Australian Competition Tribunal (ACT) in relation to authorisations and notifications of restrictive trade practices; and
- o. how the TPA provisions are enforced and the remedies that are available.

## Learning outcomes

On completion of this unit, you should:

1. Have a broad knowledge of the most relevant provisions of the *Corporations Act 2001*, the *Australian Securities and Investment Commission Act 2001* and associated legal rules that apply in the above areas to company directors, officers, employees, agents, receivers, administrators, liquidators and auditors.
2. Understand how to update your knowledge in the future to take account of amendments to this legislation.
3. Be able to recognise corporate situations where there is a need to consider, research and apply corporation's law.
4. Be able to recognise corporate situations where there is a need for professional legal advice.
5. Be able to identify and concisely summarise corporate situations and relevant legal issues so you can provide instructions to, and act upon advice provided by, a legal practitioner.
6. Be able to recognise that corporations have a number of stakeholders, not only their shareholders and that the interests of these stakeholders will to varying degrees impact on how the corporation operates.
7. Be able to recognise that Australian corporations increasingly operate in the global economy.

## 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** is linked particularly to learning outcomes 1 and 2 above in that, on completion of this unit, you should have a broad knowledge of relevant provisions of the *Corporations Act 2001*, the *Australian Securities and Investment Commission Act 2001* and associated legal rules that apply in key areas to company directors, officers, employees, agents, receivers, administrators, liquidators and auditors. You should also understand how to update your knowledge in the future to take account of amendments to this legislation. This knowledge is assessed in the unit's assignments and the examination.

**Problem-solving skills** are linked particularly to learning outcome 3, 4 and 5 above in that, on completion of this unit, you should be able to recognise corporate situations where you will need to apply the above knowledge to problem-solving in real life scenarios. These problem-solving skills are assessed in the unit's assignments and the examination, particularly by the problem-solving questions as discussed in detail later in this Unit Outline.

**Communication skills** are linked particularly to learning outcome 3, 4 and 5 above in that, on completion of this unit, you should be able to communicate the above knowledge and your application of it to real life scenarios. Written communication skills are assessed in the unit's assignments and the examination, while the presentation component of assignments in tutorials assesses oral communication skills.

**Social Responsibility** is linked particularly to learning outcome 6 in that, on completion of this unit, you should be able to recognise that corporations have a number of stakeholders, not only their shareholders and that the interests of these stakeholders will impact on how the corporation operates. This is assessed in the unit's assignments.

**Global Perspective** is linked particularly to learning outcome 7 in that on the completion of this unit you should be able to recognise that Australian corporations often engage in commerce with corporations in other countries. There will be some consideration of global issues, in such topics as takeovers and mergers. This is assessed in the unit's assignments.

### Prior knowledge &/or skills

As noted above, a prerequisite to this unit is to have passed *BFA141 Commercial Transactions*, unless you have passed both LAW121 and LAW122 AND are continuing with a combined Law degree, in which case you may be exempt from BFA141.

The legal knowledge you gained from studying the prerequisite *BFA141 Commercial Transactions* is an essential foundation for this unit. Many of the areas you studied such as the Australian legal system, the courts, contract law, torts, agency and business organisations, will be relied upon and your knowledge and skills will be extended and enhanced in the context of corporations law.

### Learning Outcomes/Generic Graduate Attributes Matrix

Assessment task 1	Assignment 1 – Essay				
Assessment task 2	Assignment 2 – Written part				
Assessment task 3	Assignment 2 – Oral part				
Assessment task 4	Final Examination				
<b>Learning Outcomes:</b>					
	Learning outcome 1	√	√	√	√
	Learning outcome 2				
	Learning outcome 3	√	√	√	√
	Learning outcome 4	√	√	√	√
	Learning outcome 5	√	√	√	√
	Learning outcome 6				√
	Learning outcome 7				√
<b>UTas Generic Graduate Attribute</b>					
	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*

It is essential that you obtain ready access to the following textbook and legislation.

1. Lipton, P. & Herzberg, A., 2008, *Understanding Company Law*, 14th edition, Lawbook Company, Sydney, Australia.
2. Lipton, P., Herzberg, A., & Von Nessen, P., 2008 or 2009, *Essential Corporations Legislation*, 2008 or 2009 edition, Lawbook Company, Sydney, Australia.

### *Recommended reading*

1. Fleet, W., Summers, J. and Smith, B. 2006, *Communication Skills Handbook for Accounting*, (2<sup>nd</sup> edition) John Wiley & Sons, Brisbane, may assist you in both written and oral components of tutorial assignments.
2. Austin, R. P. and Ramsay, I. M. 2007, *Ford's Principles of Corporations Law*, (13<sup>th</sup> edition) LexisNexis Butterworths, Australia.

## MyLO

### *General*

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, 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 "BFA241" 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**

Useful Internet sites are listed at the end of chapters in the requisite textbook.

### **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://uconnect.utas.edu.au> for computer software you will need. Note that older computers may not have the hardware to run some of the required software applications. Contact your local IT support person 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**

In each teaching week of the Semester, with the exception of Week 1 (lecture only) there will be a two (2) hour lecture and a one (1) hour tutorial. The topics to be covered are as shown in the Unit Schedule. Some topics will be covered in part of a lecture, as shown in the Unit Schedule, while other topics may require one or more lectures to cover the topic. The estimated time required to cover each week’s topic is.

One Lecture	2 hours
One Tutorial	1 hour
Self-Study	9 - 12 hours

The time allocated for each of the learning activities gives an indication of the relative importance of contact time and private study and is in keeping with the reflective approach to teaching and learning which emphasises independent learning through private study.

#### ***Lectures/Intensive sessions***

There is a 2 hour lecture once per week. Lectures will consist of topic summaries, explanations and demonstrations and will provide an overview of the theoretical and applied aspects of the course content. However, they will constitute an introduction only. In order to gain full command of the subject matter students must complete all relevant reading, participate actively in the tutorials and undertake additional exercises and problems (i.e. learning through doing).

### ***Tutorials***

There is a 1 hour tutorial once per week beginning in Week 2. It is very important that you complete all the relevant reading and attempt all the required exercises before attending each week's tutorial. Details of the tutorial exercises will be distributed during the first lecture.

The tutorials are designed to help ensure that you develop a fuller understanding of and an ability to use the material that is covered by the text and presented in the lectures. The tutorials will explore the issues raised by the tutorial exercises and/or ensure adequate understanding of the techniques that may have been required in order to complete the exercises. The first priority in tutorials will be to raise and discuss any problems you are experiencing with the material covered in lectures and/ or the readings. Subsequently, there will be opportunity in tutorials to discuss answers to the questions and problems that have been set for the week. These questions are set to direct your attention to the key material from the relevant chapters in the text. The amount of time spent discussing a question will relate to the degree to which it is problematic for all tutorial participants. As a general principal, broader discussion of issues in relation to corporations' law will be strongly encouraged, even if this means that all set questions are not answered.

### **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](http://www.admin.utas.edu.au/hr/ohs/pol_proc/ohs.pdf)

## Unit schedule

Week Number / Week Beginning	Topic Number and Title	Text Reference*
Week 1 23/02/09	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Regulatory Framework</li> <li>• Company Registration</li> <li>• Types of Companies</li> </ul>	Chapters 1 to 3
Week 2 02/03/09	<ul style="list-style-type: none"> <li>• Registration and its Effects</li> <li>• Company constitution &amp; replaceable rules</li> </ul>	Chapters 2 & 4
Week 3 09/03/09	<ul style="list-style-type: none"> <li>• The Company's relation with outsiders</li> <li>• Promoters &amp; pre-registration contracts</li> </ul>	Chapters 5 & 6
Week 4 16/03/09	<ul style="list-style-type: none"> <li>• Fundraising</li> <li>• Debentures &amp; Loan Capital</li> </ul>	Chapters 7 & 11
Week 5 23/03/09	<ul style="list-style-type: none"> <li>• Share capital</li> <li>• Membership</li> <li>• Dividends</li> </ul>	Chapters 8 to 10
Week 6 30/03/09	<ul style="list-style-type: none"> <li>• Directors</li> <li>• Corporate Governance</li> <li>• Duties of Directors</li> </ul>	Chapters 12 & 13
09/04/09- 16/04/09	Mid-Semester Break	
Week 7 06/04/09	<ul style="list-style-type: none"> <li>• Corporate Governance &amp; Duties of Directors (continued)</li> <li>• Shareholder meetings</li> <li>• Takeovers</li> </ul>	Chapters 13, 14 & 18
Week 8 20/04/09	<ul style="list-style-type: none"> <li>• Financial reporting and Disclosure</li> <li>• Auditors</li> </ul>	Chapters 15 & 16
Week 9 27/04/09	<ul style="list-style-type: none"> <li>• Members' remedies</li> </ul>	Chapter 17
Week 10 04/05/09	<ul style="list-style-type: none"> <li>• Receiverships</li> <li>• Voluntary Administrations</li> </ul>	Chapters 23 & 24
Week 11 11/05/09	<ul style="list-style-type: none"> <li>• Liquidations</li> </ul>	Chapter 25
Week 12 18/05/09	<ul style="list-style-type: none"> <li>• Trade Practices Act</li> </ul>	Latimer Chapter 8
Week 13 25/05/09	<ul style="list-style-type: none"> <li>• Problem Solving Workshops</li> <li>• Revision</li> <li>• Unit review and examination comment</li> <li>• SETL</li> </ul>	

\* Chapter numbers refer to your text book unless otherwise stated.

## 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.*

### *Learning strategies*

Although you are expected to take responsibility for your own learning, you are not on your own. The lecturers and tutors are available to help facilitate this, and if you need additional information refer to the Learning Development website: <http://www.utas.edu.au/learndev/>

One strategy that should help you achieve excellent results is that of organising your time so that you spend between 9-12 hours per session studying this unit, such as:

Reading before lecture	2 - 3 hours
Consolidating materials after lecture	3 - 4 hours
Preparing for tutorials and assignments	4 - 5 hours

Put differently, it is not enough just going to lectures and tutorials memorising whatever is presented. You should read the relevant sections of the *Corporations Act 2001* and examine the wording of each section carefully in accordance with the guidance provided by the textbook and the lecture materials.

Above all, ask questions of your tutor and discuss topics with fellow students when appropriate, noting the very strict rules regarding plagiarism. Reflection, the act of thinking carefully, is an essential part of learning at university.

### **Specific attendance/performance requirements**

In order to pass this unit you must complete and submit each item of assessment, complete the examination, and achieve an overall mark of at least 50% of the total available marks.

## Assessment

### *Assessment schedule*

<b>Assessment task</b>	<b>Date due</b>	<b>Percent weighting</b>
<b>Assignment task 1</b> Assignment 1 Essay	<b>Thursday 26/03/09 3:00pm -</b> Week 5	15%
<b>Assessment task 2:</b> Assignment 2: Written component	<b>Monday 3:00pm</b> in the week that you are doing your oral presentation	10%
<b>Assessment task 3:</b> Assignment 2: Oral presentation component and tutorial preparation	Your oral presentation then occurs in your allocated tutorial <b>that week.</b>	15%
<b>Assessment task 4:</b> End of semester exam	During the formal examination period. 3 hours +15 minutes reading time.	60%
<b>Total marks available</b>		100%

## Assessment details

### Assessment task 1 – 15% - Assignment 1 - Short Essay

**Task description** In the first lecture you will be provided with an assignment sheet that outlines the topic for this assignment.

**Task length** 1, 000 words maximum

**Links to unit's learning outcomes** Learning outcomes 1, 3, 4, 5, 6 & 7

**Assessment criteria / guidelines**

- Appropriate use of source material
- Logical structure and development
- Appropriate academic writing style
- Demonstrated understanding of key concepts and terms
- Grammatical correctness

**Date due** Thursday 26/03/09 3:00pm

### Assessment task 2 – 10% Assignment 2 – Written Component

**Task description** In the first lecture you will be provided with a list of tutorial questions. It will contain a list of **Questions for Discussion** in **Tutorial 1** and a list of **Questions for Discussion/Presentation** in subsequent Tutorials. For the written component you must answer both parts (a) and (b) of the question.

You **must** attend your allocated tutorial in **Week 2** as at the commencement of that **Tutorial 1**, '**Questions for Discussion/Presentation**' (Tutorials 2-10) will be nominated by the lecturer/tutor for **ORAL** presentation and discussion). The preparation of written answers to these questions and their oral presentation in a nominated Tutorial will comprise **Assignment 1** required for this unit. In the time remaining in Tutorial 1, the '**General Discussion Questions**' will be discussed by ALL students.

**Task length** 2,000 words maximum (see details under Word Length below).

**Links to unit's learning outcomes** Learning outcomes 1, 3, 4 & 5

***Assessment  
criteria /  
guidelines***

The tutorial marking form which will be used to mark your tutorial written assignments and oral presentations can be found on MyLO so you can read in advance the criteria against which you will be assessed. Please staple this form to the back of your written assignment when you submit it. Some comments in relation to these criteria appear below under '***Submission of Written Tutorial Assignment and Oral Presentation***'.

Written assignments will be marked on presentation and syntax, compliance with instructions (as per below), correct identification of the issues putting together in a coherent and logical manner the material facts identified, correct explanation of relevant rules of law using relevant provisions of legislation and cases as appropriate, correct application of the relevant law to the facts, correct conclusion and appropriate referencing (see below), including page numbers of the textbook, throughout and at the end of your assignment.

***Date due***

The written assignment must be submitted by **3:00pm Monday** of the week your allocated tutorial commences (see dates in Appendix to this Unit Outline).

**Assessment task 3 – 15% Assignment 2 – Oral Component**

***Task description***

You **must** attend your allocated tutorial in **Week 2** as at the commencement of that **Tutorial 1, 'Questions for Discussion/Presentation'** (Tutorials 2-10) will be nominated by the lecturer/tutor for **ORAL** presentation and discussion). The preparation of written answers to these questions and their oral presentation in a nominated Tutorial will comprise **Assignment 1** required for this unit. In the time remaining in Tutorial 1, the '**General Discussion Questions**' will be discussed by ALL students.

The oral presentation will be marked 10% for the presentation and 5% for preparation in all other tutorials.

***Task length***

20 minutes inclusive of question and answer time.

***Links to unit's  
learning  
outcomes***

Learning outcomes 1, 3, 4 & 5

***Assessment  
criteria /  
guidelines***

The tutorial marking form which will be used to mark your tutorial written assignments and oral presentations can be found on MyLO so you can read in advance the criteria against which you will be assessed. Please staple this form to the back of your written assignment when you submit it. Some comments in relation to these criteria appear below under '*Submission of Written Tutorial Assignment and Oral Presentation*'.

In the nominated Tutorial *the students presenting may each use a powerpoint presentation to answer their nominated tutorial questions.*

Presenters should also include techniques to *involve all students* in the discussion of the relevant issues. *The tutor will ask questions of the presenter during and after their presentation.* The tutor may also ask questions of other students in the class and encourage them to ask questions of the presenter. The purpose of the questioning is to test students' understanding of the material and other related aspects and to focus the attention of the class on the important legal principles.

Oral presentation marks awarded will include marks for substance (as described above for written assignments), quality of powerpoint presentation (including professionalism appropriate to a board-room environment, highlighting the most relevant information in an interesting, informative and entertaining manner), involvement and engagement of the rest of the class, responses to questions demonstrating familiarity with the subject-matter and ability to expand on your presentation, timing and other aspects including general presentation skills.

***Class participation***

When a tutorial question is being presented the student presenting must provide information in answer to all the questions by the lecturer or by other students in the tutorial. However, **ALL** students are required to have knowledge of the answer to the question as it forms part of the questions for discussion. In the tutorial time (50 minutes) questions may be asked of students who are not presenting assignments.

For example students may be asked to comment on statements made by the student presenting. Alternatively, students may be required to ask questions of the presenter/s. The tutor may nominate class members to be the 'jury' or 'judge' or to imagine themselves as other participants in the problem (eg. members of the board of directors), and to comment on and contribute to the discussion. This procedure is designed to ensure that all students gain a proper understanding of the discussion question and material, not just the student presenting. In each tutorial the tutor will conduct spot checks to ensure that all students have completed the questions for that week.

***Tutorials without a nominated student presentation***

In tutorials where there has been NO allocation of students to orally present the relevant 'Question for Discussion/Presentation', ALL students in the tutorial will be required to prepare an answer to the question and come along to the tutorial prepared to participate in discussion of the answer/s.

***Date due***

To be delivered at the nominated tutorial

## Assessment task 4 – 60% - Final exam

### *Description / conditions*

You are required to sit an examination of 3 hours and 15 minutes, including reading time. In the examination, you will attempt questions that are similar in style and format to those covered in the tutorials.

The only material you can take into the examination is an unannotated copy of the legislation:

Lipton, P., Herzberg, A., & Von Nessen, P., *Essential Corporations Legislation*, 2008 or 2009.

### *Task Length*

3 hours and 15 minutes, including reading time.

### *Links to unit's learning outcomes*

Learning outcomes 1, 3, 4 & 5.

Exam answers are marked on equivalent criteria to written assignments, including presentation and syntax, compliance with instructions, correct identification of the issues, correct explanation of rules of law using provisions of legislation and cases as appropriate, correct application of the law to the facts and correct conclusion.

### *Due Date*

Your final examination for this unit will be held during the scheduled examination period .

## How your final result is determined

*The weighted scores for the assignments, tutorial question presentations and participation and final exam are added together to determine your final result. You must achieve an overall mark of at least 50 per cent to pass the unit. All items of assessment are compulsory and you will not be permitted to pass the unit without submitting a satisfactory attempt at each item of assessment.*

## Submission of assignments

Assignment coversheets must be used for all assignments and these are available at the BFA241 MyLO site as well as on the Accounting and Corporate Governance School website at <http://www.utas.edu.au/accg/studentres.htm>

**All assignments must include the tutor's name on the assignment Cover Sheet when they are handed in. If this is not done the assignment will not be accepted and therefore not marked.**

Please remember that you are responsible for lodging your Coursework on or before the due date. We suggest you keep a copy. Even in the most 'perfect' of systems, items sometimes go astray.

Note that you may also be required to submit an electronic copy of your Coursework. More details of this will be given in Lectures.

*Your lecturer will advise with relation to the location for the submission of assignments which are to be submitted in paper copy.*

**All coursework must be handed in on the due date by 3.00 pm local time in Tasmania.**

## **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 local Lecturer in writing on the School's Application for Late Submission Form available at <http://www.utas.edu.au/accg/studentres.htm> or 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 until the assignment is resubmitted.

### ***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>.

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, 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...

- of an administrative nature (eg tutorial allocation), see the lecturer
- of an academic nature, please ask questions during workshop sessions. For individual assistance, you are encouraged to see your unit coordinator during "consultation hours"
- 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](mailto: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 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](mailto:Peter.Collett@utas.edu.au)

Ms Sue Conway  
Room D111  
Launceston  
Ph: (+61 3) 6324 3068  
email:[Susan.Conway@utas.edu.au](mailto:Susan.Conway@utas.edu.au)

Discussions with your 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](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 University’s Equity Plan can be accessed at: [http://services.admin.utas.edu.au/equity/Equity\\_Plan/Text/index.htm](http://services.admin.utas.edu.au/equity/Equity_Plan/Text/index.htm)

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.