



BFA707
Accounting Framework
Semester One 2009

School of Accounting and Corporate Governance

Faculty of Business

Unit Outline

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PART A

1. Introduction

This document is in three parts. Part A describes what the unit *The Accounting Framework* is about; Part B gives you details about your assessment tasks and Part C contains some general information. If you haven't studied accounting before, or you have studied it somewhere else, you probably want to know what is expected of you in this Master of Professional Accounting program. Some questions you could be asking yourself are:

What is the subject matter about?

What am I expected to do in lectures, workshops and tutorials?

What must I do to prepare for these classes?

What will I have to do in my private study time?

Do I need to change my existing study habits?

What topics will be covered in the tests and examination, what standards are expected, and how should I best prepare myself for these assessment tasks?

Where and when can I get help if I can't understand the textbook or exercises?

How, and when, can I communicate with my lecturer or tutor?

You will find answers to these questions and other useful information in the rest of this document.

2. Unit Description

All the topics are listed in the Unit Schedule. You will begin by learning the basic principles and ideas underpinning a system used to process, record and report accounting information. This system is referred to as ***accrual accounting***. The principles and ideas form the ***theory*** that explains why economic events (money transactions) are recorded and reported the way they are in ***practice***. We do this from the point of view of accountants and managers who prepare accounting reports (a ***preparer*** perspective).

As part of accrual accounting you will learn about five ***elements*** of financial reports (*assets, liabilities, owners' equity, revenue and expenses*), the stages of the accounting cycle, and the techniques accountants use to measure and record the above elements. This also means you must learn the format of three financial reports (*balance sheet, income statement and cash flow statement*) and some aspects of systems design and internal control. You will end up by learning some techniques for analysing financial reports from the point of view of people outside the business who rely on the reports for information (a ***user*** perspective).

3. Aims and Learning Outcomes

Aim of the unit

An aim is a broad statement that guides how we teach and how we expect you to learn a particular subject. The main aim of this unit is to give you a foundation of *accounting ideas, concepts, skills and language* to the standard that you need to study further units in this Masters program, and that are relevant to your present or future practical work experiences. This Unit has been designed to fill this role.

Learning outcomes

These follow from the broad aim and outline what we expect you to be able to do or demonstrate when you have finished the unit. In more detail, we expect that you will be able to:

1. apply the *rules of double entry* record keeping to a given set of transaction data, and manually progress through the steps of the traditional *accounting cycle*
2. apply the *rules of double entry* to problems involving the purchase, recognition, valuation and disposal of inventory and non-current assets
3. identify, explain and critically appraise the *principles and concepts* underlying the procedures identified in the first two learning outcomes
4. prepare a set of *company financial reports*
5. use a given set of transaction data to prepare a *bank reconciliation* statement, and identify and discuss the *general principles* involved in achieving effective *internal control* within a business
6. use a given set of transaction data and a *MYOB package* to prepare financial reports
7. use a set of company financial reports to calculate a variety of ratios and interpret what the ratios reveal about the company's *performance, liquidity and financial position*

The above outcomes are not the same as the very detailed learning outcomes that you will be provided for each topic. They are much broader and act like 'signposts' to the topics.

4. Generic Graduate Attributes

The University and employers of accountants expect our graduates, through their studies, to develop certain common abilities that we call Generic Graduate Attributes, and demonstrate these in the following ways:

Knowledge: be able to discuss and apply a range of underlying concepts and principles relevant to the practice of accounting.

Communication skills: through written and numerical activities effectively communicate across a range of contexts; present well-reasoned arguments; work in groups; be able to access and organise information from a variety of media.

Problem-solving skills: conceptualise problems and formulate solutions; interpret and analyse data; effectively work with others; and search, evaluate and use appropriate information, to improve your ability to think logically and critically appraise a range of accounting issues.

We help you develop these attributes through your learning and assessment tasks.

Part C contains a useful matrix outlining links between the learning outcomes and the generic graduate attributes and how they tie in with your assessment.

5. Learning Resources

Prescribed text

You must buy your own copy of the **fourth** edition of the prescribed textbook.

Trotman, K. and Gibbins, M., 2005, *Financial Accounting: An Integrated Approach (Fourth Edition)*, Nelson ITP, Melbourne.

In addition to the prescribed text you will need to purchase a package of materials that includes lecture overhead slides and case studies, tutorial activities and workshop case studies. This package can be purchased from the University's printery, Uniprint.

You will be required to complete an assignment based on a MYOB practice set that you will need to purchase from the Co-op Bookshop (see assessment details below). You will be given the opportunity to work on this assignment in groups of two or three so take this into account when purchasing the practice set.

Recommended texts

Fleet, W, Summers, J. & Smith, B. 2006, *Communication Skills Handbook for Accounting*, 2nd edn, John Wiley & Sons, Brisbane.

If you want to find out how other authors explain the topics in your text you can refer to any of the following:

Hoggett J., Edwards L., Medlin J. & Tilling, M. 2009, *Accounting*, 7th ed, John Wiley & Sons Ltd. Milton, Queensland.

Hornngren C., Harrison W., Bamber L., Best P., Fraser D. & Willet R. 2006. *Accounting*, 4th Ed. Pearson Education Australia.

Kimmel P.D., Carlon S., Loftus J., Mladenovic R., Kieso D.E., & Weygandt J.J 2006. *Accounting; Building Business Skills*, 2nd Ed. John Wiley & Sons Australia Ltd. Sydney

E- (electronic) resources

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 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, bsmith) 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

page 8 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 “BFA707” 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.

PDF files

Many of the files made available through MyLO (eg: in the ‘Unit Resources’ area) 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 machines in the Faculty Computing Laboratory, but can be downloaded free of charge from the Adobe site should you want a copy for another machine. At time of writing the required URL was:

<http://www.adobe.com/prodindex/acrobat/readstep2.html>.

To print PDF files make sure you use the print option in the PDF window NOT the print function on the top toolbar of your screen.

MyLO features that will be used in this unit include the following:

“Unit Information” – files will be placed here by the Lecturer including the Unit Outline, Faculty Guide for Students, Past Examination Papers, Examination Comment and Revision, and Useful links and Contact Information. Copies of the files can be printed by students.

“Unit Resources” – files will be placed in this area by the Lecturer that contain lecture materials, slides and other materials for lectures, and assignments. Copies of the files can be printed by students.

“MyLO Help” – in this area there is a link to the University’s ‘learning online’ support page.

You will also notice that there are tabs on the toolbar at the side of the screen that allow you to access “Announcements” posted by the lecturer, “Mail”, “Discussions” and “Assessments”. The “Mail” area, for example, can be used to forward emails to your lecturer, although using the email addresses provided inside the cover of this unit outline may provide a quicker response.

WARNING: Your MyLO mail is NOT automatically connected to your university email address, which means you will need to check it separately. So that you don't miss anything it is a good idea to forward your MyLO emails to your university email address or the one you use most often. To do this- After accessing the unit's MyLO site, open “Mail”, Click on the small envelope icon (Located on the toolbar just to the left of “Search this tool”), enter the forwarding address

Some other points about the use of MyLO:

- If using MyLO on a computer in a public place, quit the browser when you have finished to ensure other people can not gain unauthorised access.
- *Netiquette* is a term for standards that govern computer-mediated communication. As participants of online discussion groups, all students are expected to observe the University's *Information Technology Facilities Use Guidelines*. So that all students may feel encouraged to participate, rude comments that are harassing or discriminatory are not acceptable. Remember that discussion postings are widely read, and that some people taking the unit may have very different backgrounds, customs and experiences to your own.

Getting assistance with MyLO:

If you have difficulty in gaining access to or using MyLO you can contact the **Help Desk** Tel: (03) 6226 1818 (1300 304 903 Freecall – Tasmanian land lines only) or send an e-mail message detailing your problem to: servicedesk@utas.edu.au.

6. Teaching Arrangements

You will need to spend at least *ten hours a week* studying this unit, although it may take you longer if English is not your first language and you are still building up your skills. It is a tough schedule and you must manage your time carefully, especially if you are working full-time, doing some part-time work or getting extra help with English.

Each week involves:

A large group lecture and workshop	2-3 hours
A small group tutorial	1 hour
Private study	6 ⁺ hours

Independent study tasks

The time allocated for each learning activity shows that you will spend most of your time learning independently doing private study tasks. This means studying on your own outside of the contact sessions.

The independent study tasks that you must do for each week's topic involve:

- reading from the text book where indicated
- preparing answers to various problems from the text book
- revising your lecture and workshop case studies
- completing vocabulary sheets

The package of course materials contains an introduction to each weekly topic, a set of learning objectives, and some details about the independent study tasks you must complete. These are the most important of all your learning activities.

Private study need not be a solitary or lonely experience! Your private study will be more effective if you work with a friend or an informal study group. However, the contact sessions are still important and are planned to make your private study more efficient and effective.

Lectures

These are a very traditional way of coping with large classes. Lectures are used to work through special Lecture Case Studies that introduce, illustrate and sum up the various topics that are covered in the unit. The package of materials has copies of the lecture slides and case studies and *you must bring them to each lecture*. Don't expect to learn everything by attending lectures. It is what *you do* before and after the lectures that will really consolidate your understanding and skills.

Workshops

These large group sessions follow immediately after the lectures and allow you to practise practical problems related to topics just introduced or done the previous week. In some workshops case studies from the package of materials will be used, in others, problems from the text will be utilised. *You must bring the relevant case study or problem to each workshop*. Answers to each of the case studies or problems will be provided at the end of each workshop. You can find the schedule of workshop tasks in the Unit schedule.

Tutorials

These small group classes provide you with the opportunity to discuss and ask questions about the tutorial tasks, what you have read in the textbook and any other problems you are having. For this reason it is potentially the most important of your contact sessions. Your tutor will be expecting lots of questions and interaction!

Like the activities for the workshops, you will find some of the tutorial activities in the package of materials. Again, look at the Unit Schedule. *You must bring the relevant handout or the text to each session.* You will be provided with the answers to all the tutorial problems and exercises after each session.

Self-Directed Learning Week

To help you develop your private study and research skills and get the most out of studying this unit, a '*Self-Directed Learning Week*' without lectures or tutorials has been set aside in Week 9 of Semester 1. The objectives of this Week are as follows:

- to give you a topic that would otherwise be covered in lectures and tutorials and ask you to research and study it yourself, making use of the texts and other resources.
- to enable you to revise the topics that have already been covered in previous lectures and tutorials.
- To enable you to prepare for forthcoming assessment tasks (i.e. the assignments and the examination).

Further information about the '*Self-Directed Learning Week*' can be found in Part 2.7 of the Faculty's **Guide for Students** at <http://www.utas.edu.au/accg/studentres.htm>

The Unit Schedule on the next page gives details of the lecture topics, tutorial activities and workshops and tells you which exercises and case studies you must bring to each session.

7. Unit schedule *(Problem and page numbers in this table are for the prescribed text book.)*

Week	Date beginning	Topic	Tutorial activities	Workshop case study	Further information
1	23 rd February	Measuring and reporting financial position (wealth)		Dr Fang; ABC and XYZ Companies	
2	2 nd March	Measuring and reporting financial performance (profit)	Various problems	Tony's Trailers	
3	9 th March	Measuring and reporting financial performance (continued)	Various problems	K. Moon	Lecture/workshop to be held on Friday 13 th March
4	16 th March	The accounting cycle	Carmen's Coats	Lecture - Completing the accounting cycle	
5	23 rd March	Test during lecture time	Meg Bruce Hairdressing Salon		First test
6	30 th March	Internal control and cash	R James Electronics	Assignment 1 Information Session (including GST)	
7	6 th April	Inventory	Marty's Mowers/ Hiking Adventures	Scottsdale Electronics	
Mid-semester break : 9th – 15th April					
8	20 th April	Non-current assets	Thorpee's Jeans	Bristoe Stores	
9	27 th April	Completing the balance sheet (Independent study tasks - No Lecture / tutorials)			Assignment I due: 3pm Friday 1 st May
10	4 th May	Cash flow statements	Ivan's Issue Ltd	Tame Ltd	
11	11 st May	Financial statement analysis	Springs Ltd	Sly and Rob Ltd	
12	18 th May	Accounting policy choice	Magic Lawn and other problems	Willard Ltd	Assignment II due: 3pm Friday 22 nd May
13	25 th May	Unit review	Nounce Ltd	Hooligan	
Study Period 1st to 5th June Exam Period 6th to 23rd June					

8. 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 very important. It also has expectations about the responsibilities students have as they study within the special environment the University offers.

In a very formal way 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.

So you have lots of responsibility for your own learning!

Learning strategies

How should you plan your learning? As stated earlier, encouraging you to study and learn independently is an important goal of university education. It is a feature of what we call a *reflective approach* to learning in which you reflect on (think about) what you are learning and how you plan to do it (your learning strategy). This is why it is important that you do your tasks *before* you attend classes. Otherwise, you will get very little from attending, and won't be able to contribute much to developing knowledge in your particular group.

Depending on your language and mathematical skills, I expect you to succeed in this unit (pass it) if you:

- keep up-to-date with the reading;
- complete the independent study tasks; attend classes; ask questions;
- practice newly acquired skills;
- consolidate your reading by making appropriate short notes and summaries;
- give yourself plenty of time to complete your assignment;
- prepare for, and take an active part in the tutorial and workshop sessions;
- take responsibility for your own learning; and, if necessary, use the support services that are offered.

If you fall behind with your work you will find that you have too much to make up before the examination and will be under-prepared (and you may fail!).

9. Specific attendance/performance requirements

As noted earlier, the university expects that you will attend classes. It is your responsibility to do so and we do not specify attendance requirements for this unit. But we think that tutorials are so important that we do take attendance registers in these sessions. **To pass the unit you must achieve an overall mark of at least 50% and you must submit the assignment.**

Absence from classes: If you do miss any timetabled session, you are responsible for getting any missing information or handouts.

Absence from tests: If you happen to miss a test for an acceptable reason (for example, if you are sick and give the lecturer a medical certificate), the weighting for the test will be added to the weighting for the final examination. In other words, the examination is then worth 75% of your final assessment (60% + 15%). We don't set alternative test papers if you miss a test. *Work commitments are not accepted as a reason for missing a test.* You must arrange your job around your assessment timetable.

10. Assessment details

Assessment schedule

Task	Assessment	Date	Percent weighting
Task 1	Test 1: topics from weeks 1 - 3	Wk. 5 lecture	15%
Task 2	Assignment I: Manual accounting	Due 3pm Friday 1 st May	15%
Task 3	Assignment II: MYOB practice set	Due 3pm Friday 22 nd May	10 %
Exam	End of semester examination – 3 hours + 15 min reading		60 %

Reading Assignment

As well as the tasks listed in the schedule, there is a “reading” assignment. You must research a small number of selected topics on your own, from the text, without help from your lecturer. The topics are chosen because they don't involve technical accounting procedures. There will be a question worth 10% of the total marks on the final examination to assess whether you understand the issues covered by this task. Details of the reading assignment will be provided in the first lecture.

Details about the assessment tasks are given in Part B.

11. How we determine your final result

Your final result (grade) is worked out simply by adding your weighted marks for all the different assessment components of the unit. To get a pass grade or better, the sum of the weighted marks must be 50% or more of the marks available. The School expects high standards of all its students, and insists that you devote sufficient time and effort to your studies throughout the semester to achieve grades of pass or higher *on merit*.

12. Submitting assignments

Assignments must be presented and submitted as highlighted in the *Guide for Students - Presentation and Submission of Assignments* issued by the Faculty of Business. *You must hand in the assignments by 3pm on the due dates* by placing them in the assignment box, Level 5, Faculty of Business (Commerce) building, Hobart campus. You must attach a signed cover page declaring that all material submitted is your own except where you clearly acknowledge or refer to the work of others (not to do this is regarded as cheating!). The cover sheet is available on the School's website.

The University's statement on plagiarism is contained in Part C of this Unit Outline. Please read it carefully.

The assignments will be marked as quickly as possible after *all* have been submitted, and returned to you with comments and grades.

13. Requests for extensions

The Faculty's policy on late submission is that extensions of time are only granted on medical or compassionate grounds. They will **not** be given because of your work or other commitments. If you need to ask for an extension, fill in the School's *Application for Late Submission Form* (available on the School's website) **before** the due date of the assignment, and give it to me or your tutor. You must attach the medical certificates or other evidence that supports the application. They must contain information that justifies the extension that you are asking for.

14. Penalties

Late Submission of Continuous Coursework: If you do not hand in your MYOB assignments by the due date there will be marks deducted *unless* you attach a signed and approved late submission form. The penalty for submitting the assignment late is 10% of the available mark for each day it is late.

Failure to attach group performance form and/or cover sheet: When handing in the assignment you must attach a cover sheet (see School's website) otherwise your assignment will be given back to you to submit again. You must also complete and

attach a *group performance form* giving details about how you shared work on your assignment. You will get this with the assignment information sheets.

If you don't do the paperwork properly you can lose up to 6 marks (3 marks each for a missing cover sheet and group performance form).

15. Academic referencing

The second assignment requires you to submit a written report you must reference any texts or other sources correctly.

In written work you must support your ideas by referring to other texts and scholarly literature, and you must know how to correctly refer to the work of others and maintain your academic integrity. If you don't appropriately acknowledge the ideas of others it constitutes academic dishonesty (plagiarism), a matter that the University of Tasmania considers a serious offence.

The appropriate referencing style in units offered by the School of Accounting and Corporate Governance is the Harvard referencing method. The recommended text, Fleet, W, Summers & Smith, B. 2006, *Communication Skills Handbook for Accounting*, 2nd Ed. tells you how to use the Harvard system. If you need more information on the presentation of assignments, including referencing styles check the website: <http://www.utas.edu.au/library/assist/gpoa/gpoa.html>

You can get information about referencing style in the *Faculty of Business Guide for Students* available on the School's website: <http://www.utas.edu.au/accg/studentres.htm>.

Part B contains detailed information on the unit's assessment tasks.

PART B

16. Assessment tasks

Assessment task 1 – 15%

Task Description	Test 1: This will be held during your normal lecture time in Week 5 of the semester. It will cover topics from Weeks 1 to 3 and will require you to record a variety of transactions on a worksheet and answer a number of other short written and numerical questions. More details about the test will be given in the lecture in the week before the test. If you miss this test for an <i>acceptable reason</i> the weighting will be added to that of the final examination.
Task length	50 minutes plus 5 minutes reading time
Links to unit's learning outcomes	Learning outcomes 1 and 3
Assessment criteria	Answers to procedural and numerical questions must be correct, and answers to short written questions must have substance, be relevant, and be expressed clearly.
Date Due	Week 5 Lecture (Week beginning 23rd March)

Assessment task 2 – 15%

Task Description	Assignment I: Based on the set of transaction details that you will be provided with in Week 6. You will use a manual accounting system to process the transactions and generate a series of financial reports and provide comments on the information you have prepared. Detailed information about the assignment requirements will be given to you and discussed in the workshop in Week 6. It involves understanding the topics covered in the first 6 weeks so you should not begin it any earlier.
Links to unit's learning outcomes	Learning outcomes 1, 3, 4 & 5
Assessment criteria	The mark that you get for this assignment will depend on the correctness of the journal entries and the financial reports produced, given the transaction data set that you will be using.
Date Due	3pm Friday 1st May

Assessment task 3 – 10%

Task Description

Assignment II - MYOB accounting practice set:

Based on the set of transaction details in a MYOB practice set, you will use the accounting software package MYOB to process the transactions and generate a series of financial reports. Detailed information about the assignment requirements will be given to you and discussed in the workshop in Week 6. It involves understanding the topics covered in the first 6 weeks so you should not begin it any earlier.

You are required to complete the assignment in groups of 2 or 3. You must register your group on MyLO by **Monday 11th May**. I am happy to group you with another student if you ask this by the same date.

Links to unit's learning outcomes

Learning outcomes 6 and 7

Assessment criteria

The mark that you get for this assignment will depend on the correctness of the financial reports, given the transaction data set that you will be using.

Date due

3pm, Friday 22nd May

Final Exam – 60%

Description/conditions

Closed book examination – 3 hours + 15 minutes duration

The exam will allow you to demonstrate breadth and depth of understanding across all the unit material. **All topics covered in the unit are examinable** but you will be given guidance about its structure and content in the last lecture of the semester.

Date

The final exam is conducted by the University Registrar in the formal examination period. See the *Current Students* homepage (*Examinations and Results*) on the University's website. Read this very carefully as it tells you about the publication of results, supplementary exams and other matters. You will be informed about the exact day and time of this examination later in the semester.

PART C

17. Assessment/Learning Outcomes/Generic Graduate Attributes Matrix

This matrix shows you how the assessment tasks are linked with the units learning outcomes and the University's Generic Graduate Attributes.

Assessment task: 1	Test 1 (covering weeks 1 - 3)				
Assessment task: 2	Assignment 1: Manual Accounting				
Assessment task: 3	Assignment 2: MYOB practice set				
Final Examination:	3 hour - closed book				
Learning Outcomes:					
	Learning outcome 1	√		√	√
	Learning outcome 2	√			
	Learning outcome 3	√		√	√
	Learning outcome 4	√		√	
	Learning outcome 5	√		√	
	Learning outcome 6		√		
	Learning outcome 7		√		
UTas Generic Graduate Attributes:					
	Knowledge	√	√	√	√
	Communication skills	√	√	√	√
	Problem-solving skills	√	√	√	√

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

18. Plagiarism

Please read the following statement on plagiarism. Should you need to have this explained more clearly please consult your lecturer.

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 reserves the right to submit assignments to plagiarism detection software, and might then retain a copy of the assignment on its database for the purpose of future plagiarism checking.

For more 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.

19. Further information and help

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

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

For **Grad Cert, MPA and MPAS students**, the Faculty's Postgraduate Academic Advisor, Jan Counsel (Room 332b, 62621939, jan.counsel@utas.edu.au) can help you with your studies. For administrative issues see the MPA Course Co-ordinator, Sonia Shimeld (03 62267586), or the Faculty's Postgraduate Course Advisor, Dr Lucy Mills (Room 318c, 62262009, Lucy.Mills@utas.edu.au).

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

If your problem:

- is of an *administrative nature* (eg tutorial allocation), see the lecturer
- is of an *academic nature*, please ask questions during workshop and tutorial sessions. For individual assistance, you are encouraged to see your lecturer during his or her "consultation hours"
- or if you have any *concerns about this unit*, then in the first instance you should discuss the matter with your lecturer. However, if you don't 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 one of the Ombudspersons, 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 your ombudsperson will be kept in the strictest confidence. If you wish to pursue the matter further, they will advise you how to proceed. 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 University’s Equity Plan can be accessed at:
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.