



BFA301
Advanced Financial
Accounting
Semester Two 2006

School of Accounting and Corporate Governance

Faculty of Business

Unit Outline

Victoria Wise

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1. Unit Description

This unit expands the skill, knowledge and understanding students have gained in BFA201 Financial Accounting. The unit embraces the theory and practice of financial accounting in relation to corporations and extends students' skills, knowledge and understanding into areas such as accounting for group structures, consolidation, segment reporting, accounting for equity investments, joint ventures, and accounting for foreign exchange transactions. As with previous study of financial accounting, this unit continues with an examination of accounting standards, their application, and changes taking place within the accounting environment. These changes particularly concern the implementation of International Financial Reporting Standards and the consequent financial reporting challenges. The consideration of the issues and techniques in this unit will enhance the skills students will need to perform effectively in the workplace as a financial accountant. Advanced Financial Accounting is particularly concerned with the provision of relevant and reliable information to the firm's stakeholders. It is a compulsory unit in the accounting major.

The pre-requisite for this unit is BFA201 Financial Accounting.

2. Learning Outcomes

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

1. Discuss and apply appropriate financial reporting practices for companies in accordance with current Australian accounting standards and other pronouncements issued by the AASB
2. Prepare and analyse general purpose financial reports for companies in accordance with Australian accounting standards, legal and other requirements
3. Explain accounting concepts and theoretical principles to demonstrate an understanding of controversial accounting issues and emerging accounting issues
4. Explain the impact of diversity and choice of accounting methods on general purpose financial reports prepared for companies
5. Critically assess the conceptual basis of financial accounting and corporate reporting
6. Find, acquire, evaluate, manage and use relevant information in a range of contexts
7. Demonstrate an ability to work independently as required, to effectively access, organise and then communicate information, supported by well-reasoned arguments as appropriate

3. Generic graduate attributes

By undertaking this unit you will progress in the development of the University of Tasmania Generic Graduate Attributes in the following ways.

- **Knowledge** - being able to discuss and apply a range of underlying concepts, principles and accounting standards relevant to the practice of accounting.
- **Communication skills** - through written and numerical activities designed to effectively communicate across a range of contexts; the presentation of well-reasoned arguments; and being able to access and organise information from a variety of media.
- **Problem-solving skills** - conceptualising problems and formulating solutions; interpreting and analysing data; searching for, evaluating and using appropriate information, will enhance your ability to think logically and critically appraise a range of issues.

4. Learning resources required

Requisite texts

You must purchase your own copy of the prescribed textbooks.

Deegan, C., 2004, *Australian Financial Accounting* (Fourth edition), McGraw-Hill Book Company, Sydney.

Accounting Handbook 2006, Prentice Hall, Sydney.

Recommended text

Eddey, P., Arthur, N., and Knapp, J., 2005, *Accounting for Corporate Combinations and Associations*, Pearson Education Australia.

Note that our text has a supporting web site at which you can find chapter-by-chapter multi-choice and true and false questions, and useful information about topics covered in each chapter. The address of this site is www.mhhe.com/au/deegan4e

E- (electronic) resources

WebCT Vista

General

WebCT Vista (commonly referred to interchangeably as Vista or WebCT) is an internet service that has been adopted by the University and will be used in this unit. WebCT Vista 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 WebCT, 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 WebCT Vista

You can access your WebCT course from the Student Page on the University's web site:

Current Students ↯ **Student Information:WebCT Vista** ↯ **LOGIN WebCT Vista** or go directly to the following web address: <http://vista.utas.edu.au>

- Clicking 'University of Tasmania' takes you to the "Login" form
- Enter your email POP account "Username" (for example, jsmith) 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 WebCT Vista'). Both WebCT 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 "BFA301" 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].
 - WebCT Vista will automatically check that your browser is properly configured. If the WebCT '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 Vista (eg: in the '*Learning 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.

Moving around in Vista

To navigate through the various facilities offered in WebCT Vista always click on the appropriate underlined word in the Vista window. You can use any of the following pathways:

- 'breadcrumbs' – i.e. Home Page Unit Information Unit Outline, located directly above the 'Table of Contents' list;
- 'Go To...' drop down menu situated above the 'breadcrumbs'; or
- the features listed on the toolbar next to the "Go To" option.

DO NOT use the  BACK button on your web browser as Vista cannot recognise that function.

Vista 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, Tutorial Information (Allocations for Tutorial groups), Past Examination Papers, Examination Comment and Revision, and Useful links and Contact Information. Copies of the files can be printed by students.

"Learning 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.

"Communication" – this area includes 'Discussion' and 'WebCT Mail'. In the 'Discussion' area, facilities are provided for on-line 'Discussion' which students can use. Students can also use the 'Mail' area to forward emails to the lecturers or tutors, although using the email addresses provided inside the cover of this unit outline may provide a quicker response. **WARNING:** Your WebCT mail is NOT automatically connected to your uni. 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 Vista emails to your uni. email address or the one you use most often. To do this-

- Open the WebCT mail window (also available under 'more tools')
- Click on the small envelope icon (Located on the toolbar just to the left of 'Search this tool')
- Enter the forwarding address

The unit coordinator will use the "Communication" facility to make announcements to students.

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

Some other points about the use of WebCT Vista:

- If using WebCT Vista 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 WebCT Vista:

If you have difficulty in gaining access to or using WebCT Vista 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.

5. Details of teaching arrangements

The unit has been arranged around the following schedule:

- (a) a weekly 100 minute lecture
- (b) approximately 5 hours spent each week on preparation for lectures and other contact sessions, independent study tasks, assignments, and revision for tests and the final examination
- (c) a weekly 50 minute tutorial

(a) Lectures

Lectures will be used to introduce the various topics that we will cover in the unit. Section 6 (unit schedule) of this *Unit Outline* gives you the weekly program of lecture topics. Lecture slides will be available each week for you to print out from the WebCT Vista site.

It would be a good idea for you to read through the slides before each lecture. By having these materials with you, you will reduce the amount of writing that you need to do in lectures. The slides are not a substitute for the notes you will need to take when reading from the text. They are only a brief outline of each topic but they will provide a structure for discussion in the lecture each week.

Note that important information not contained in the lecture slides will also be provided in lectures. For example, lectures later in the semester will be used to explain arrangements for tests, the assignment and the final examination. Notice of these arrangements will also be provided on WebCT Vista after the relevant lecture.

(b) Independent study tasks

Consistent with the unit objective of encouraging you to study independently, having attended a lecture, you will then undertake tasks related to the topic for that week. This will involve you doing the following:

- reading from the text book where indicated
- preparing answers to review and examination style questions from the text, and in some cases to special case studies, then comparing your answers to the ones that are provided for you

You will find the details about the weekly independent study tasks on the unit's WebCT Vista site. Solutions to the independent study problems will be placed on the web site at the end of each week.

You will notice that your textbook also has an associated web site that has resources such as student home revision aids, a press gallery and other resources. You may use these resources to supplement the weekly tasks that you have been given if you wish. However, remember that there are topics covered in our text that we will ignore so you will need to choose resources from the web site carefully.

(c) Tutorials

During the first lecture you will be asked to fill in a form indicating your preferred tutorial times. These forms will be collected and you will be allocated to a tutorial group that meets weekly. While every effort will be made to accommodate your preferences, priority will be given to those with clashes in other units.

Lists of tutorial groups (and the rooms in which tutorials are to be held) will be placed on the unit's WebCT Vista site at the end of Week 1. Look under 'Unit Information' ↯ 'Tutorial Allocations'. Tutorials work as groups, and to achieve good group interaction it is imperative that you remain with the group to which you are allocated. Permission must be obtained from your lecturer before you may change groups.

The tutorial program is designed to work in the following way. Having attended a lecture on a particular topic, and having completed the independent study tasks related to that topic, you then attend a tutorial to participate in activities related to the topic. By attending tutorials, you should be able to satisfy yourself that you understand the important issues related to the weekly topics, and you should take the opportunity to ask questions.

Tutorial activities will consist of either relevant textbook problems or discussion questions or other problems and discussion questions. Information relating to these problems and discussion questions will be notified on the WebCT Vista site.

Where appropriate, suggested answers to problems tackled in tutorials will be available on the unit's WebCT Vista site at the end of the relevant week.

6. Unit schedule

Week/ Date Beginning	Deegan Chapter	Topic	
1 17 July 2006	26 and 7	Introduction <ul style="list-style-type: none"> Accounting for Business Combinations Accounting for Acquisition of Assets 	
2 24 July 2006	26	Consolidated Financial Statements I <ul style="list-style-type: none"> Controlled Entities Principles of Consolidation 	
3 31 July 2006	27	Consolidated Financial Statements II <ul style="list-style-type: none"> Inter-entity transactions 	
4 7 August 2006	27	Consolidated Financial Statements III <ul style="list-style-type: none"> Minority interests 	
5 14 August 2006	28	Consolidated Financial Statements IV <ul style="list-style-type: none"> Indirect Ownership Interests 	
6 21 August 2006	28	Consolidated Financial Statements V <ul style="list-style-type: none"> Other Issues Statement of Cashflows 	First test in Week 6 Lecture
7 28 August 2006	29	Accounting for Associates	
Mid-semester break: Monday 4 September to Friday 8 September 2006			
8 11 September 2006		Independent study week/Other topic	
9 18 September 2006	30	Interests in Joint Ventures	Assignment due 12.00 pm Monday 18 September 2006
10 25 September 2006	23	Segment Reporting	Second test in Week 10 Lecture
11 2 October 2006	31	Accounting for foreign currency transactions	
12 9 October 2006	32	Translation of the accounts for foreign operations	Research essay due 12.00 pm Friday 13 October 2006
13 16 October 2006		Unit review	

7. 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

Encouraging you to study and learn independently is an important goal of university education. 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 therefore vitally important that your preparation work be done before you attend classes. Otherwise, you will gain very little from attendance, and will be unable to contribute to the development of group knowledge.

You should achieve success in this unit if you:

- keep up-to-date with the reading
- read and become familiar with accounting standards
- review lecture material and illustrations
- 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 write your assignment;
- prepare for and actively participate in the tutorial sessions;
- take responsibility for your own learning; and make use of the support services available

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.

8. Specific attendance/performance requirements

There are no specific attendance requirements for this unit, however **in order to pass the unit you must achieve an overall mark of at least 50%.**

Absence from tests

If you miss a test for an acceptable reason (for example, if a medical certificate is provided to the lecturer), the weighting for the test will be added to the weighting for the final examination. In other words, the final examination would then be worth 70% of your final assessment. Alternative test papers will not be set if you miss a test. Work commitments are not considered an acceptable reason for missing a test.

Absence from classes

If you miss any timetabled session, it is your responsibility to obtain any information that you have missed. Announcements made in lectures, lecture materials, tutorial discussion questions and problems, and solutions to tutorial problems will be available through the unit's web site.

9. Assessment details

Assessment schedule

Task	Assessment	Date due	Percent weighting
Task 1	Test 1: topics from weeks 1 - 4	Wk. 6 lecture	10.0%
Task 2	Test 2: topics from weeks 5 - 8	Wk. 10 lecture	10.0%
Task 3	Assignment	18 September 2006	10.0%
Task 4	Research essay	13 October 2006	10.0%
Exam	End of semester exam – 3 hours		60.0 %

Assessment task 1 – 10.0%

Task Description	Test 1: Test 1 will be held during your normal lecture time in Week 6 of semester. The test will cover topics from Weeks 1 to 4 and include some short written questions and some multiple choice and true/false questions. Some short questions may require you to apply accounting standards and perform calculations. <i>Therefore accounting standards may be used and calculators are permitted. The accounting standards may be tabbed, but must not be annotated.</i> If you miss the test for an ‘ <i>acceptable reason</i> ’ (refer p.12) the weighting will be added to the weighting for the final examination.
Task length	50 minutes plus 5 minutes reading time
Links to unit’s learning outcomes	Learning outcomes 1, 2, 3 and 5
Assessment criteria/guidelines	Accuracy; relevance and quality of discussion; clear, precise and economical expression.
Date Due	Week 6 Lecture (Week beginning 21 August 2006)

Assessment task 2 – 10.0%

Task Description	Test 2: Test 2 will be held during your normal lecture time in Week 10 of semester. The test will cover topics from Weeks 5 to 8 and include some short written questions and some multiple choice and true/false questions. Some short questions may require you to apply accounting standards and perform calculations. <i>Therefore accounting standards may be used and calculators are permitted. The accounting standards may be tabbed, but must not be annotated.</i> If you miss the test for an ‘ <i>acceptable reason</i> ’ (refer p.12) the weighting will be added to the weighting for the final examination. More details about the test will be provided in lectures in the week prior to the test.
Task length	50 minutes plus 5 minutes reading time
Links to unit’s learning outcomes	Learning outcomes 1, 2, 3 and 5
Assessment criteria/guidelines	Accuracy; relevance and quality of discussion; clear, precise and economical expression.
Date Due	Week 10 Lecture (Week beginning 25 September 2006)

Assessment task 3 – 10.0%

Task Description	Assignment - Practical Consolidation Exercise This assignment will require you to prepare a consolidation worksheet, consolidation journal entries and consolidated financial statements for a group of companies. The exercise will be made available in week 6
Task length	1200 – 1500 words
Links to unit's learning outcomes	Learning outcomes 1, 2, 5, and 7
Assessment criteria/ Guidelines	This practical consolidation exercise is worth 10% of the final unit mark. A detailed marking scheme will be provided, but marks will be awarded according to the accuracy of the financial accounting techniques applied.
Date due	12.00 pm Monday, 18 September 2006

Assessment task 4 – 10.0%

Task Description	Research essay This assignment will require you to research a particular accounting topic and to present an essay (using the Harvard system of referencing) that answers the question. The research topic will be distributed during lectures in week 3 as well as being posted on the WebCT Vista site for the unit. At this time a detailed marking scheme for the essay will also be provided, which will indicate the criteria that will be assessed.
Task length	1200 – 1500 words
Links to unit's learning outcomes	Learning outcomes 3, 4, 5, 6, and 7
Assessment criteria/ guidelines	This essay is worth 10% of the final unit mark. A detailed marking scheme will be handed out in week 3 of lectures, as well as being posted on the unit WebCT Vista site.
Date due	12.00 pm Friday, 13 October 2006

Final Exam – 60%

Description/conditions

Closed book examination – 3 hours duration

The exam will enable you to demonstrate breadth and depth of understanding across all the course material.

All topics are examinable.

Information about the examination will be given 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. You will be informed about the exact day and time of this examination later in the semester.

10. Assessment/Learning Outcomes/Generic Graduate Attributes Matrix

Assessment task: 1	Test 1 (covering weeks 1 - 4)				
Assessment task: 2	Test 2 (covering weeks 5 - 8)				
Assessment task: 3	Assignment - Practical consolidation exercise				
Assessment task: 4	Research essay				
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

11. How your final result is determined

Your final result is determined simply by adding your weighted marks for the different assessment components of the unit. To obtain a pass grade or better in the unit, the sum of three weighted marks must be 50% or more of the marks available.

In order to maintain the high reputation of the School of Accounting and Corporate Governance in the wider community – educationally, academically and by business – the School does not standardise student results. Rather, the School expects high standards of their students, and insists that students devote sufficient time and effort to their studies throughout the semester to achieve grades of pass or higher on merit.

12. Submission of assignments

Assignments are to be presented and submitted in accordance with the *Guide for Students - Presentation and Submission of Assignments* issued by the Faculty of Business. Details for submission of assignments from overseas students will be provided during the course of the semester. You must attach a signed cover page to your assignment declaring that all material submitted is your own except where there is clear acknowledgement or reference to the work of others. This sheet is available on the Unit's WebCT Vista site. In relation to this point your attention is drawn to the University's rules on **plagiarism**. Please refer to section 16 on page 17 (Plagiarism) of this Unit Outline. Assignments will be marked as quickly as possible after all have been submitted, and returned with comments and grades awarded.

13. 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 WebCT Vista) **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.

14. Penalties

Late Submission of Continuous Coursework

Assignments that are not handed in by the due date will have marks deducted, unless a signed and approved late submission form is attached. The penalty for late submission of assignments in this unit is 10% of the available mark for each day the assignment is late.

Over-length Work

Where word limits have been specified, students should take care not to exceed this word limit as any course work exceeding the word limit will not be assessed. It will be returned to the student/s for re-submission and must be resubmitted within 48 hours of being returned. Resubmitted assignments will be ineligible for any grade higher than a credit (60 - 69%).

15. Academic referencing

In your written work you will need to support your ideas by referring to scholarly literature, works of art and/or inventions. 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. A recommended textbook used in an earlier accounting unit, Fleet, W, Summers & Smith, B. 2006, *Communication Skills Handbook for Accounting*, 2nd ed 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 WebCT Vista 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.

16. 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 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 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.

17. 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 Student Services, International Services and Learning Development. 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 tutorial sessions. For individual assistance, you are encouraged to see your tutor during his or her "consultation hours"
- if you have problems using WebCT Vista, contact the service desk
Website: <http://www.utas.edu.au/servicedesk/student/index.html>
Telephone: 6226 1818 Email: servicedesk@utas.edu.au
- if you have any concerns in relation to this unit, then in the first instance you should discuss the matter with your lecturer. However, if you do not feel comfortable approaching your lecturer, or if you have a discussion with your lecturer and are not satisfied with the outcome, then you are encouraged to contact one of the following Ombudspople, who also teach in the School of Accounting & Corporate Governance.

Mrs Simone Bingham
Room: 421, Commerce Building, Hobart
Ph: (+61 3) 6226 2314
E-mail: Simone.Bingham@utas.edu.au

Mr David Moore
Room: A259, Launceston
Ph: (+61 3) 6324 3558
E-mail: David.Moore@utas.edu.au

Discussions with Simone or David 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://student.admin.utas.edu.au/services/complaints/index.html>

STUDENTS WITH DISABILITIES –University and Faculty Equity Plans:

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