



BFA302
ACCOUNTING THEORY
Semester Two 2006

School of Accounting and Corporate Governance

Faculty of Business

Unit Outline

Bernadette Smith

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1. Unit Description

Accounting Theory is designed to provide students with an understanding of historical and contemporary issues that influence the development of accounting thought. As it has developed accounting theory has three main approaches, the descriptive or positive, normative and critical viewpoints. Based on these theoretical perspectives this unit will examine current issues such as social and environmental accountability, the ethical and global dimensions of accounting and the political context within which accounting policy decisions are made.

This unit not only provides a theoretical framework within which accounting issues and practices can be examined, it also gives you the opportunity to develop high level critical and analytical skills along with the ability to authoritatively present arguments and opinions on a broad range of accounting issues. Knowledge of historical and contemporary issues provides the foundation for you to understand the rationale for the existence of current accounting policies and practices, and the directions in which accounting policies may develop.

You must have passed BFA201 Financial Accounting to enrol in this unit.

2. Learning Outcomes

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

1. Describe and apply alternative theoretical frameworks in examining accounting issues and practices;
2. Analyse emerging issues in accounting theory and evaluate the social and ethical implications and responsibilities of the accounting profession;
3. Systematically evaluate accounting research literature and develop a research proposal;
4. Work in teams to consider key concepts in relation to historical and contemporary accounting issues, effectively communicate this information in a clear and unambiguous manner; and be able to constructively evaluate the process;
5. Demonstrate written and oral communication skills through the presentation of logical coherent arguments for and against current and proposed accounting concepts, policies and practices;
6. Critically reflect upon and constructively evaluate your progress through the unit; the work of others and the interactions between members of your group.

3. 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** – ability to discuss and apply a range of underlying principles that help to explain accounting behaviour; knowledge is also specifically developed in the application of research and analysis skills, and the ability to reflect and evaluate on your learning and the application of new skills.
- **Communication skills** - ability to present well-reasoned arguments across a range of contexts; through written and oral presentations using a variety of media. Your communication skills will also be developed in this unit through extensive group work and being able to give constructive feedback in relation to your interaction with others.
- **Problem-solving skills** – ability to identify critical issues in accounting; analyse case studies; interpret data; identify limitations; evaluate conclusions in relation to the extant literature and work effectively in a group. Competencies in information literacy will also be developed through searching, evaluating and using relevant literature to support your arguments.
- **Global perspectives** - ability to demonstrate an awareness of the role of accounting within globalisation processes and critically appraise current developments in relation to international standards.
- **Social responsibility** – ability to critically assess and report on the impacts of ethical, social and environmental responsibilities within the accounting profession.

4. Prior knowledge &/or skills

You must have passed BFA201 Financial Accounting. In addition it is expected that you are familiar with, and able to discuss, practical issues involved in accounting practices and policies. This unit provides the theoretical perspective by which these are evaluated.

5. Learning resources required

Requisite texts

1. Deegan, C. 2006. *Financial Accounting Theory 2nd ed.* McGraw-Hill, Roseville, NSW
2. BFA 302 Readings Collection 2006
3. AASB (2004) Conceptual Framework.
4. Fleet, W, Summers, J. and Smith, B. 2006, *Communication Skills Handbook for Accounting*, (2nd ed.) John Wiley & Sons, Brisbane.

The Framework is contained in both the ICAA's Financial Reporting Handbook and CPA Australia's Accounting Handbook and is available to download at <http://www.aasb.com.au>. You will need to bring all required texts to each workshop/seminar session. Additional journal articles may be made available during the semester.

Recommended reading

You will benefit from reading as broadly as possible. Accounting theory concerns ideas, and the more literature you survey the more exposure you will gain to alternative approaches to accounting. References that might be helpful include:

Belkaoui, A.R. 2004. *Accounting Theory*, 5th Edn, Thomson, London.

Belkaoui, A.R. & Jones, S. 2002. *Accounting Theory*, 2nd Edn, Thomson, Southbank.

Brooks, L.J. 2004. *Business & Professional Ethics for Directors, Executives & Accountants*, 3rd Edn, Thomson Learning, Ohio, USA.

Dellaportas et al. 2005. *Ethics, Governance and Accountability*, John Wiley & Sons, Brisbane, Qld.

Doupnik, T. & Perera, H. 2007. *International Accounting Issues*, McGraw-Hill/Irwin, New York.

Evans, T.G. 2003. *Accounting Theory, Contemporary Accounting Issues*, McGraw-Hill, Roseville, NSW.

Godfrey, J, Hodgson, A., Holmes, S. & Tarca, A. 2006. *Accounting Theory*, 6th Edn, John Wiley & Sons, Brisbane, Qld.

Henderson, S., Peirson, G. & Harris, K. 2004. *Financial Accounting Theory*, Pearson Education Australia, French Forest, NSW.

Whittred, G, Zimmer, I., & Taylor, S. 2004 *Financial Accounting Incentive Effects and Economic Consequences*, 6th Edn, Thomson, Southbank, Vic.

Other Reading

You are expected to read beyond the textbooks, especially for your presentation tasks, and if you seek a distinction grade you will need to keep abreast of new issues and developments. This can be done by reading widely, including the financial press, journals of the professional accounting bodies, and most importantly, the scholarly literature. In reading the scholarly literature, you should focus on the theory contained at the start and end of papers. Whilst the methodology is important, our main focus is on the theory developed through research and the conclusions drawn. A sample of major scholarly journals that you may find both readable and useful include:

Accounting and Business Research

Accounting, Auditing and Accountability Journal

Accounting Forum

Accounting Horizons

Accounting Organisations and Society
Accounting Research Journal
Australian Accounting Review
Journal of Corporate Citizenship
The British Accounting Review
Critical Perspectives on Accounting

E- (electronic) resources

WebCT Vista

WebCT Vista will be used to supplement your studies in this unit. It will be used to host online discussion, podcasts and to provide learning resources and unit information. Information about accessing and using this service is available at the following University website: <http://www.utas.edu.au/coursesonline/>

6. Details of teaching arrangements

Class time consists of 1x 3 hour workshop each week. However, Accounting Theory focuses on a student centred learning environment and as such relies heavily on independent learning and collaboration with your peers through group work outside the formal class time. We have planned this unit to occupy, on average, 12 hours of your time for the 13 weeks of semester. The hours are allocated between:

Workshop/Seminar	3 hours	
Group work, reading, independent research & study	<u>9 hours</u>	
	<u>12 hours</u>	per week

If you are not a fast reader you may have to spend longer on independent study as it is intended that **most of your learning will be done through your reading, independent study, group work and written assignments.**

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.

This is a demanding unit worthy of a final year university course. It is intended to introduce you to many new, and often complex, concepts, and to extend your

knowledge of the philosophy of accounting. As it is also a final year unit, **all** aspects of your work are expected to be of a high standard, both in academic content and quality of presentation.

Learning strategies

If you are studying this unit you must already have developed skills and strategies that have helped you achieve success in previous accounting units. However, this unit requires more reading, more theorising (and abstract thinking), and good verbal and writing skills. **The emphasis is on reading, understanding, discussing and writing, and not on technical procedures.**

It is vitaly 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. 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.

The workshop sessions in particular will provide an interactive forum for the development and sharing of ideas. Participation is an important facet of this unit, and below are some points that are useful to consider when discussing issues:

- Are your points pertinent to the discussion? Do they increase the understanding of the class?
- Is there continuity in your contributions or do the comments tend to be disjointed and isolated? The best class contributions are those that reflect thorough preparation and good listening, interpretive and integrative skills;
- Do your comments reflect a willingness to put forth new, challenging ideas or are they always agreeable and “safe”?
- Are you able and willing to interact with others by asking questions, providing supportive comments or challenging **constructively** what has been said?

Do not be reluctant to ask questions or contribute ideas, even if only partly formed, as these can often form a basis for very constructive interaction.

Depending on your reading and writing skills, you should achieve success in this unit if you:

- keep up-to-date with the reading;
- consolidate your reading by making appropriate short notes and summaries;
- give yourself plenty of time to write your assignments;
- prepare for and actively participate in the workshop sessions; and
- take responsibility for your own learning.

If you fall behind with your reading and rush your written 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

Attendance requirements for this unit will depend on the agreement you negotiate with your peers. However you should be aware that from week 1 workshop tasks will be designed based on the incremental development of skills vital for the successful completion of this unit. In order to pass this unit you must achieve an overall mark of at least 50%.

Absence from critique evaluation and test

If you miss the in-class critique evaluation you will forfeit the available marks for that task. It is not possible to establish a similar environment at another time. However if you miss the 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 50% of your final assessment. Alternative test papers will not be set if you miss the in-class test. Work commitments are not considered an acceptable reason for missing the test.

9. Assessment

Assessment schedule

Task	Assessment	Dates due	Percent weighting
Task 1	Workshop submissions	Weeks 2,4,7 & 10 (Grp.A) Weeks 3,5,9 & 12 (Grp.B)	20%
Task 2	Critique – Parts 1 & 2	Wk 5 begin. 14 th August	10%
Task 3	Research proposal & Literature review		
	Part 1 - Peer review draft	Wk 8 begin. 11 th Sept.	7%
	Part 2 - Final Proposal & literature review	2pm – 15 th September 2006	13%
			20%
Task 4	Test	Wk 11 begin. 2 nd October	10%
Exam	End of semester exam – 2 hours		40%

Assessment details

Assessment task 1 – 20%

Task Description

Workshop submissions

Assessment in the workshops will be based on:

- Group presentations;
- Peer evaluations; and
- Case study discussions

For the presentations and case study discussions groups will be required to critically analyse a particular scenario from a given perspective. Through a process of synthesising concepts and information gained from various sources each group will create a coherent and cohesive argument to present to the class. The question/scenario for each group's presentation will be given to you one week prior to the relevant presentation. Case study discussions will focus on scenarios provided during the relevant class. Your participation in all aspects of each workshop will be assessed by the lecturer and your peers based on the quality and quantity of your contribution. Obviously a clear understanding of the assigned readings will be important to your ability to contribute to many of the discussions. Your group will be allocated four (4) workshop presentation topics. All four topics will be assessable and will count towards your final mark.

To enhance our collective knowledge base, an electronic copy of your presentation slides/notes must be sent to the lecturer within 24 hours of the workshop to allow for them to be converted to a pdf file and placed on WebCT for all to access.

Case study notes will be collected at the end of the workshop and returned the following week.

Task length

10-minute group presentation
1-2 pages case study notes (1 per group)

Links to unit's learning outcomes

Learning outcomes 1, 2, 4, 5 and 6

Assessment criteria

Relevance and comprehension of material; quality of discussion and argument; style and presentation; review of others' work.

Marks for this assessment task will be awarded based on the quality and clarity of your presentation and your demonstrated comprehension of the material as reflected in the case study discussion. In addition marks will be subject to variation according to the awarded 'Multiplier', a system for rewarding individual effort in group work.

Dates due

Weeks 2, 4, 7 & 10 (Grp.A)
Weeks 3, 5, 9 & 12 (Grp.B)

Individual Accountability in Group Assessment – performance based rewards: Recognising individual effort using ‘The Multiplier’

This assessment task is group based. In week 1 each student will be allocated to a group and asked to construct a Learning Contract with fellow group members. The learning contract will be unique to each group and represent the agreed roles and responsibilities of group members. You will be asked to identify and rank individual contribution to group work based on 5 levels (NN, PP, CR, DN, HD). Each contract will need to be submitted for approval by the lecturer. During the semester you will be assessing each member of your group including yourself based on your signed agreement. Following each of your 4 presentations each individual student will be required to post their assessments of their group members via WebCT. You have 24 hours after the relevant class to submit this assessment. Failure to do so will mean that your mark will not be counted in the assessment of other group members however no submission will mean that you grant yourself an NN grade resulting in a lower overall average for the week. Be assured that your anonymity will be retained.

An assessment system has been developed to award you for your individual contribution within the group using a multiplier of the total class peer reviewed group mark. This will work as follows:

If you received **NN** we will use a multiplier of **0**

If you received **PP** we will use a multiplier of **0.8**

If you received **CR** we will use a multiplier of **1.0**

If you received **DN** we will use a multiplier of **1.1**

If you received **HD** we will use a multiplier of **1.2**

Let's assume that the class peer reviewed your group's effort and awarded your group a mark of 70%. Within your group of 4, you had 2 who performed really well and the other two were lazy (free-riders) and did no work.

Your individual group members awarded the free-riders NN. Therefore the mark for that week's task would be calculated as $70\% \times 0$ (the multiplier) = 0% for that fortnight's effort.

The other two members were awarded with HDs. Their mark would be $70\% \times 1.2$ (the multiplier) = 84% for that fortnight's effort (after all, these two did the work of four students).

As you will have written in your contracts the minimum criteria for each level within your group there should be consistency between each of your individual reviews. If the group does very well and your performance within the group was always exceptional, then instead of merely achieving 20% for your total assessment mark for group work for the semester, you could potentially achieve $20\% \times 1.2 = 24\%$!

Now let us look at the other end of the scale. Let's say that none of your group members performed really well, however you awarded each other HDs. The rest of the class thought your group effort was only worthy of 30%. That would mean that the most each member would receive would be $30\% \times 1.4 = 42\%$. In this case there is clearly inconsistency between what you considered to be HD standard and what was perceived by others as HD standard, therefore your group would be called in to explain their position to the lecturer. This can apply to any grade awarded by the group. Such inconsistencies or breaches of contract may result in penalties ranging from having to review your contract to having the dispute settled before an arbitration committee. The arbitration committee will consist of 3 student

representatives, the school ombudsperson and the unit coordinator. The committee will have the power to change the award as they see fit (clearly this may include awarding NN for all).

Remember, ethical behaviour and fair, honest assessments will underpin all aspects of your future accounting career. Your employers will expect high standards of ethical behaviour from you, as do your lecturers and your fellow students.

Assessment task 2 – 10%

Task Description

Critique (Part 1 & 2)

Part 1 of this assessment task requires you to integrate your analysis and evaluation of 2 assigned journal articles and write it up in the form of a critique. This submission will be reviewed by your peers and in turn you will evaluate the work of others. To protect anonymity please only use your student ID number and not your name to identify your work.

Part 2 requires you to use your newly acquired skills in critiquing to formally assess an assigned piece of work in class. This task will require you to correctly identify errors in formatting, referencing, language and logic.

When reading any kind of information it is important that we do so in an enquiring frame of mind. This is particularly the case when you are to critique assigned readings but is equally relevant when reading the supplementary papers in preparation for workshops. If we are to rely on the information presented, we must be satisfied that the arguments are logically derived and soundly supported. It is important, also, to be able to assess whether the conclusions are internally and/or externally valid, and what contribution they make to the accounting debate. A well-written paper gives some assurance that the author has taken care to check their sources and present the information correctly. It is also important for you to be able to distil the main arguments of the literature succinctly. Through your critique of the readings you will be developing additional skills in information assessment as well as the communication skills needed to present findings in a clear and unambiguous manner. These newly acquired skills will be vitally important to your success in the following assessment task.

Task length

Part 1 - Max. 500 words
Part 2 - Max. 250 words

Links to unit's learning outcomes

Learning outcomes 1, 2, and 5. In addition it is an important formative part of assessing learning outcome 3.

Assessment criteria

Correct formatting, expression, grammar and spelling.
Correct referencing.
Logically formulated and complete arguments and conclusions.

Date due

Part 1 - Wk 5 begin. 14th August 2006 (bring to class)
Part 2 - Wk 5 begin. 14th August 2006 (in class test)

Assessment task 3 –20 %

Task Description

Proposal and Literature Review (Part 1 & 2)

Develop a research proposal that is informed by a review of the accounting literature. The proposal should be presented on a separate page and be attached to the front of your literature review. The proposal will require you to identify an issue that you consider worthy of investigation as a research project. You will need to be able to express the issue that you wish to address in the form of a research question and clearly state your objective or motivation for doing so. You may choose any topic of interest within the context of accounting.

The literature review will require you to critically analyse scholarly journal articles and identify the approaches taken by the researchers in the respective articles. The purpose of the literature review is to establish a theoretical context for your proposed research project. It should therefore deal with each theme or issue in logical progression.

Please note that you do not have to actually undertake the research project, just provide the justification and a proposed design for research in an area of interest. This assessment task is to be completed individually.

Part 1 – Peer review of draft: This assignment provides the opportunity for students to present their ideas, arguments and relevant literature to their peers for comment. In turn you will also be required to critically and constructively assess the work of others. Your evaluation of others will be formally assessed by the lecturer.

Part 2 – Final proposal and literature review: You are encouraged to incorporate peer feedback into your final submission. Understandably there may be disagreement on some points. The decision of how or what should be included in your final submission is ultimately up to you however you should include a brief commentary at the end of your proposal discussing how you have met the criterion and how you have incorporated or disagreed with peer comments.

You must submit an electronic copy as well as a hard copy of your final proposal and literature review.

Task length

Max 2000 words **plus** 1 page proposal and commentary.

Links to unit's learning outcomes

Through a systematic search of the literature, this assignment is designed to help you to put into practice your knowledge of accounting theory development. As such it assesses learning outcomes 1, 2, 3, and 5.

Assessment criteria

Part 1: Draft review 7% – Comprehensive evaluation of another's work; extent and accuracy of your comments; constructive and supportive feedback provided; appropriate

justification to support your comments; clear understanding of the review process.

Part 2: Proposal & Literature Review 13%

Proposal: issue clearly identified; research question developed; peer feedback addressed.

Literature review: Relevance and comprehension of material; quality of discussion and argument; style and presentation including references being properly noted and listed.

Date due **Draft: Week beginning 11th September 2006**
Final: 2pm - Friday 15th September, 2006

Assessment task 4 – 10%

Task Description

The 'closed book' test will be held during your normal workshop time in week 11 of semester. The test will cover topics from weeks 1 to 7. It includes two (2) exam-type questions relating to a case study where you will be required to carefully analyse a short piece of text and answer the questions in relation to the case study. The test will also include 10 multiple choice questions. If you miss the test for an '*acceptable reason*' (refer p.9) the weighting will be added to the weighting for the final examination.

Task length **45 minutes plus 5 minutes reading time**

Links to unit's learning Outcomes Learning outcomes 1, 2 and 5

Assessment criteria/guidelines Accuracy; relevance and quality of discussion; clear, precise and economical expression.

Date Due **During classes in week 11 – (week beginning 2nd October)**

Final Exam – 40%

Description/conditions

Closed book examination – 2 hours duration

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

All topics are examinable.

Date

The final exam is conducted by the University Registrar in the formal examination period. See the *Current Students* homepage on the University's website.

10. Assessment/LO/Graduate Attributes Matrix

	Assessment items					
		<i>Workshop Presentations</i>	<i>Critique Evaluation</i>	<i>Lit. Review</i>	<i>Test</i>	<i>Exam</i>
Learning Outcomes	LO1	✓	✓		✓	✓
	LO2	✓	✓	✓	✓	✓
	LO3			✓		
	LO4	✓				
	LO5	✓	✓	✓	✓	✓
	LO6	✓	✓	✓		
	Generic Graduate Attributes	Knowledge	✓	✓	✓	✓
Communication		✓	✓	✓	✓	✓
Problem-solving		✓	✓	✓	✓	✓
Global perspectives		✓	✓	✓		✓
Social responsibility		✓	✓	✓	✓	✓

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 the 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

Your assignments are to be presented and submitted in accordance with the *Guide for Students - Presentation and Submission of Assignments* issued by the Faculty of Business. *The Faculty of Business Guide for Students* is available via WebCT Vista or from the school's website - <http://www.utas.edu.au/accg/studentres.htm>. **The appropriate individual / group assignment cover sheet must accompany all assignments.** Your attention is also particularly drawn to the University's rules on **plagiarism**. Assignments containing any plagiarised information will gain a zero mark and will be subject to the disciplinary processes of the University. Assignments will be marked as quickly as possible after all have been submitted, and returned with comments and grades awarded. Assignments are to be submitted either via the assignment box, Level 5, Commerce Building, Hobart campus, or the assignment box near the Faculty of Business office at the Launceston campus. Electronic submissions should be sent to your lecturer via WebCT Vista.

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

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. A penalty of 20% will be automatically deducted from the resubmitted assignment.

Late Submission of Continuous Coursework

The penalty for late submission of assignments in this unit is 10% of the awarded mark for each day the assignment is late.

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. The required text for this unit, Fleet, W, Summers & Smith, B. (2006), *Communication Skills Handbook for Accounting*, 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.

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.

16. 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 are 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 workshop sessions. For individual assistance, you are encouraged to see your unit coordinator during "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 E-mail: servicedesk@utas.edu.au
- if you have any concerns in relation to this unit, then in the first instance you should discuss the matter with your lecturer. However, if you do not feel comfortable approaching your lecturer, or if you have a discussion with your lecturer and are not satisfied with the outcome, then you are encouraged to contact the Ombudsperson listed below, who also teaches in the School of Accounting & Corporate Governance.

Mrs Simone Bingham
Room: 421, 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://www.admin.utas.edu.au/ac_serv/complaints_info.html

Students with Disabilities –University & Faculty Equity Plans

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

17. Unit Schedule

<u>Week Beginning</u>	<u>Week</u>	<u>Topic</u>	<u>Reading*</u>	<u>Self study questions</u>
July 17	1	Introduction to Accounting Theory	Deegan Ch 1 Fleet et al Ch 5 & 7	Qs - 1.4; 1.6; 1.17; 1.18; 1.21
July 24	2	Social & Environmental Accountability	Deegan Ch 9 Adams & Zutshi (2004)	Qs - 8.3; 8.7; 8.20
Jul 31	3	Political Economy, Stakeholder and Legitimacy Theories	Deegan Ch 8 O'Donovan (2002)	Qs - 9.11; 9.15; 9.28
Aug 7	4	Regulation: Standard-Setting in a Political Environment	Deegan Ch 2 & 3 Brown (2006)	Qs - 2.9; 3.21; 3.22
Aug 14	5	Normative Theory: Foundational Concepts & Measurements.	Deegan Ch 5 Fleet et al Ch 1 & 2	Task 2: part 1 & 2 <i>Bring your critique to class – peer reviewed</i> Qs - 5.4; 5.6; 5.19
Aug 21	6	A Conceptual Framework for Accounting	Deegan Ch 6 Miller & Loftus (2000)	NO CLASSES Independent Study Qs - 6.6; 6.7; 6.12
Aug 28	7	Capital Markets Research & Positive Accounting Research	Deegan Ch 7 & 10 Watts & Zimmerman (1990)	Qs - 7.13; 7.14; 10.13
Sept 4 – 8 MID SEMESTER BREAK				
Sept 11	8	Constructing a theoretical framework	Accounting literature Fleet et al Ch 2 & 3	Task 3:Part 1 <i>Bring a draft of your proposal & literature review to class</i>
Sept 18	9	Behavioural Accounting Research.	Deegan Ch 11 Clatworthy & Jones (2003)	Qs - 11.2; 11.3; 11.7
Sept 25	10	International Accounting	Deegan Ch 4 Islam (2006) – see WebCT	Qs - 4.4; 4.6; 4.15
Oct 2	11	Ethics in Accounting	Revise weeks 1 – 7 Raar (2006)	Task 4: TEST
Oct 9	12	Critical Perspectives	Deegan Ch 12 Hines (1989)	Qs - 12.2; 12.5; 12.13
Oct 16	13	Revision	Fleet et al Ch 8	
NB: * Readings are to be done <u>before</u> classes each week.				