



BFA721
**Current Issues in Governance
and Accountability**
Semester Two 2006

School of Accounting and Corporate Governance

Faculty of Business

Unit Outline

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Contents

1. Unit Description	3
2. Learning outcomes	3
3. Generic Graduate Attributes	3
4. Learning Resources Required	4
5. Details of Teaching Arrangements	6
6. Learning Expectations and Strategies	6
7. Assessment	9
8. How your final result is determined	13
9. Submission of Assignments	14
10. Penalties	14
11. Requests for Extensions	15
12. SETL	15
13. Academic referencing	15
14. Plagiarism	16
15. Further Information and Assistance	16
16. Unit Schedule	18

1. Unit Description

This unit will examine a selection of important current developments affecting governance and accountability of corporations and other entities. The developments to be examined will be drawn from the areas of corporate governance in the public sector, remuneration for company directors and managers, corporate sustainability and the triple bottom line, risk management and, address the area of cybertechnology and ethical behaviour. Emphasis will be placed on identifying and examining new and emerging issues and trends, which affect directors and managers and the corporations and entities they govern and manage. Both local and international developments will be examined.

2. Learning Outcomes

On completion of this unit you should be able to:

- a. Explain the nature and benefits of best practice corporate governance and describe how it has been developed and applied in the public sector (Module 1).
- b. Identify and critically evaluate the particular challenges that corporate governance presents for the public sector as compared to the private sector (Module 1).
- c. Explain the nature and development of corporate social responsibility (CSR) and critically evaluate its relationship with corporate governance (Modules 2 & 3)
- d. Explain the nature of CSR reporting and critically evaluate the debate concerning the promotion of CSR (Modules 2 & 3).
- e. Describe the systems used by large corporations for the remuneration of directors and managers and their relationship with remuneration best practice (Module 4).
- f. Explain and critically evaluate the challenges that remuneration issues present for corporate governance (Module 4).
- g. Explain the risk management process for corporations and critically evaluate risk enterprise management from a holistic perspective (Module 5).
- h. Describe and explain the Australian and New Zealand standards on Risk Management and critically evaluate their application to the activities of corporations (Module 5).
- i. Explain and critically evaluate the link between the various forms of cybertechnology and ethical behaviour (Module 6).
- j. Provide advice in relation to matters arising in the areas examined in each of the six (6) Modules in the Unit (Modules 1-6).

3. Generic graduate attributes

The University has defined a set of generic graduate attributes that can be expected of all graduates (see <http://www.utas.edu.au/tl/policies/index.htm>). By undertaking this unit you should make progress in attaining the following attributes:

- **Knowledge:** You will gain knowledge about public sector governance; CSR; corporate remuneration practices; corporate risk management; and, the implications of cybertechnology for the ethical behaviour of corporations and their directors and managers.
- **Communication Skills:** You will develop your written communication skills by writing coherently on any or all of the above.
- **Problem-Solving Skills:** You will develop your skills in solving problems through interpreting scenarios in corporate governance terms, with particular reference to any or all of the above.

- **Social Responsibility:** You will develop your social and ethical awareness by recognising and acknowledging the social and ethical implications of corporate governance, with particular reference to any or all of the above.

4. Learning Resources Required

Required Text

There is no suitable text available for this unit.

Learning Resources

“Course Materials” will be provided to you through an interactive Unit CD, WebCT Vista and printed media. The Materials are in Modular Format ie: Modules 1-6. The Course Materials include PowerPoint presentations with audio narrations; PowerPoint Slides (in PDF and Text format); “Prescribed Readings” taken from books, journals, magazines, websites, reports and other sources; Videos and video transcriptions. Copies of the “Prescribed Readings” are included both on the Unit CD (PDF files that may be printed) and in the hard copy materials that will be forwarded to you by post together with the Unit Outline and Unit CD.

PDF files

Many Course Materials made available on the Unit CD will be in Portable Document Format (PDF). These files can be viewed by you 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 University 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/readstep.html>

Other Publications

Information in relation the School of Accounting & Corporate Governance, Faculty of Business, Faculty *Guide for Students* and *Useful Links* is available on the Unit CD under “*Contact and Study Information*”. Read this information carefully.

Technical and Software Requirements

To run the Unit CD there are certain technical and software requirements. These are detailed on the Unit CD under – “Preparing you Computer”. A hard copy of the information is provide in the folder of hardcopy materials that will be forwarded to you by post. You should read this information carefully to ensure that you will be able to make full use of the Unit CD.

Access to Information Technology

Information in relation to campus and off-campus IT facilities and how to contact the Service Desk are provided in the next section on WebCT Vista.

WebCT Vista

General

As mentioned above, WebCT Vista is an Internet service for teaching and learning provided by the University. It will be used by the Unit Coordinator in connection with the delivery of this unit. The ‘WebCT Vista’ service may be accessed by you on computers at the University or, on your computer at home or at work.

Access to WebCT Vista

The WebCT Vista service is available using a web browser. Access to the site for Vista is available at the University ‘Learning Online’ internet page: <http://www.utas.edu.au/coursesonline>. The initial WebCT Vista screen provides a “Log in to my WebCT Vista” form at which you should enter your

email POP account “User Name” (for example, bsmith) and your “Password”. The ‘Learning Online’ page provides ‘Help and Support’, ‘Computer Requirements’, etc. Take the time to look at the links on this page that may be of use to you.

You should note that WebCT Vista is available from any Internet connection and is restricted only by your User Name and password.

WebCT Vista Facilities used for this Unit

1. “Announcements” – WebCT Vista offers an “Announcements” facility, which the Unit Coordinator will use in connection with this Unit to make announcements to you from time to time. Announcements will be visible when you first open WebCT Vista for this unit (Pop up). Only the Unit Coordinator can use the ‘Announcements facility’. However, you will see below under ‘Communication Tools’ that there is a ‘Discussions’ area with allocated ‘Topics’ that you can use for personal communication, either with the Unit Coordinator or, with other students, and you should make use of these. When an Announcement is made, a further ‘Announcement’ will also be made in the ‘Discussions’ area (see below). The further Announcement will commonly contain more detail (there is a size restriction on the Announcements area which prevents the inclusion of large quantities of text).

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

“Assessable Discussion” (Modules 1-6) – Assessable Discussions are a part of this Unit (see later in this Outline). The Unit Coordinator has opened six (6) Discussion Topics that create discussion areas for each Assessable Discussion. The number of Assessable Discussion Topics is equal to the number of Assessable Discussions that students MUST participate in (see later in this Outline). There is one (1) Assessable Discussion for each Module.

“General Discussion” (Modules 1-6) – The Unit Coordinator has opened Topics for each of the six (6) Modules in which you can make postings in relation to the particular Modules (these are for Non-Assessable Discussion ONLY). For example, you may have questions to ask the Unit Coordinator about a Module or comments to make to your fellow students or questions to ask of them in terms of generating discussion that will help you or may be of interest to them. By arranging Topics in this way, it will make it easier for you later to find postings that relate to one of the six (6) Modules if you wish to read them. It will also be easier for you to find the best place to put your postings so that other students will be able to find them easily and read them. **DO NOT USE THESE GENERAL DISCUSSION TOPICS FOR ASSESSABLE DISCUSSION.**

“Assignments” (1 & 2) - The Unit Coordinator has opened a Topic in which you can make postings in relation to the two (2) Assignments. As explained later in this Outline under ‘Assessment’, you have a choice of two assignments out of the three (3) that are offered to you. You may have queries that you wish to raise with the Unit Coordinator for example and you can use this Topic for that purpose.

“Café” - The Unit Coordinator has opened this Topic so that you can communicate with other students with a view to getting to know everyone in the unit. The unit coordinator would like you to make postings to this Topic at the start. You should provide some information about yourself and what you are doing, what your interests are and what you think about the unit. You should also use the ‘Café’ later in the Semester to make postings about current issues that are relevant to the unit that you may have seen on TV or read about in the press recently, etc. You should do your best to make it into a real café atmosphere (unfortunately the cappuccino’s will have to be virtual!). You should try to create an on-line community with other students. You will enjoy it!

“Feedback” - The Unit Coordinator has opened this Topic so that you can make comments, suggestions and criticisms, which are anonymous. This is a VERY important facility so far as the Unit Coordinator is concerned for the following reasons. There may be issues that need to be addressed and a ‘Feedback’ Topic allows these matters to be identified so that the Unit Coordinator can respond appropriately and take action where necessary. Secondly, it allows you to make valuable contributions and to feel that your voice is being heard. Don’t hesitate to use the facility.

“Announcements”. The Unit Coordinator has opened this Topic so that Announcements can be made to students that contain more detail - to add to ‘Announcements’ made in the ‘Announcements’ area (there is a size restriction in the ‘Announcements’ area).

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

3. *“Mail”*.

WebCT Vista offers an “Mail” facility, which the Unit Coordinator will use in connection with this Unit to send emails to you from time to time eg: to provide ‘Formal Written Feedback’ (see later) and to advise marks awarded for Assignments. If you wish to communicate with the Unit Coordinator privately, you can use the Mail facility to do this OR you can send emails to the Unit Coordinator at: Barry.Hicks@utas.edu.au

You should NOT use WebCT Vista Mail to send files to the Unit Coordinator containing your two (2) Assignments (see later in this Outline). You MUST send these files to the Unit Coordinator at: Barry.Hicks@utas.edu.au

Getting assistance with WebCT Vista

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

5. Details of Teaching Arrangements

This unit is offered by flexible delivery. NO formal face-to-face classes or meetings are scheduled.

6. Learning Expectations and Strategies

No formal classes/meetings

As stated above, NO formal face-to-face classes or meetings are scheduled for this Unit. It is a fully flexible on-line unit. You are required to undertake the Unit by complying with the requirements of this Unit Outline and you are also required to meet the University and School expectations of students.

Expectations

The School of Accounting & Corporate Governance 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 that students have as they pursue their studies. 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 strive to maintain steady progress within the subject or unit framework, comply with workload expectations, and submit required work on time.*

To undertake this flexible on-line unit you MUST strive to meet the expectations of the School and the University as stated.

Studying and Learning Independently

As mentioned above, there are six (6) Modules for you to study independently in this Unit, each of which has a number of parts within it. For each of the Modules there are narrated PowerPoint slides that introduce key concepts. There are also ‘Prescribed Readings’ for each of the Modules or parts of the Modules. For some Modules there are questions for you to ‘Consider’. For other Modules there are activities to undertake. There are the two (2) “Assignments” that you need to complete (see later in this Outline). There are also Tests for you to undertake on WebCT Vista comprising multiple-choice questions and/or true false questions relating to each of the six (6) Modules. There are sample questions provided that you can use for practice before you undertake the tests.

The Unit is planned to enable you to work at your own pace. It is important, however, to work consistently through the Course Materials. If there is any area of work that you do not understand, you

should contact the Unit Coordinator immediately, and make sure you do not progress to the next Topic/Module without a thorough understanding of the previous one.

Encouraging you to study and learn independently is an important goal of university study. It is a feature of a *reflective approach* to learning in which you reflect on what it is you are learning and how you plan your learning strategy. It is not the aim of flexible delivery that you feel you must work through problems alone. Throughout the Unit as mentioned above, “Questions” are provided for Assessable/Non-Assessable Discussion with other students via the Discussion facility of WebCT Vista, and the exchange of information and ideas is a very important part of the learning development. You will gain most benefit by staying in close contact with other students and with the Unit Coordinator.

All aspects of your work are expected to be of a high standard, both in academic content and quality of presentation. It is important to contact the Unit Coordinator immediately should you experience any difficulties. Do not be reluctant to ask questions or contribute ideas, even if only partly formed, as these can often form a basis for very constructive interaction. Remember that the WebCT Vista Discussions (Assessable and Non-Assessable) will be as interesting and useful as you make them.

The “Double L, Double R, Double D” approach

To get the most from this Unit, you should adopt the following approach:

- **Locate** the Topic on the Unit CD that must be done next.
- **Listen** to the PowerPoint presentation.
- **Read** the prescribed readings.
- **Reflect** on the concepts and issues that have been encountered.
- **Discuss** the issues raised in Assessable Discussion Questions.
- **Do** any other activities that are scheduled/provided for the Topic or Module.

Formal Written Feedback from the Unit Coordinator - Assessable Discussions

As mentioned above, if there is any area of work that you do not understand or need help with, you **MUST** contact the Unit Coordinator immediately, and he will assist you in every possible way. The assistance given may include ‘*Informal*’ feedback eg: you may ask for assistance in relation to a plan that you have prepared for Assignment 1 and the Unit Coordinator will provide feedback on your plan.

However, the Unit Coordinator will **ALSO** provide ‘Formal Written Feedback’ in relation to the following ‘Assessable Discussions’ (see later in this Outline)

Module 1
Module 4

It is intended that by providing Formal Written Feedback on these two (2) Assessable Discussions you will be afforded the opportunity to know how you are performing against the ‘Criteria’ for Assessable Discussions (see later in this Outline) and you will be encouraged to work consistently through the Course Materials from the start of the Semester. If you find as a result of Formal Written Feedback that you are not performing well, you have the opportunity to know **HOW** you can improve your performance with a view to receiving the highest possible mark out of 20% for your Assessable Discussion.

The condition on which Formal Written Feedback will be provided is that you complete your discussion postings for a Module on or before the ‘Suggested Dates’ in ‘16. Unit Schedule’ for completion of that Module.

Web Documents

You should obtain (as and when required) copies of “Documents” that are located on the Internet (you will be told when to do this in particular Modules). In some cases you may NOT be able to proceed without them. The Documents are referred to and used in certain Modules in conjunction with the Course Materials. On the Unit CD you are provided with the Internet address and a button that you can click on to access the site where the Document/s is/are located and may be viewed. Then you can take a copy of the Document/s for your personal use in connection with your study of this Unit. Typically the document/s are in PDF format (see above).

The Media

Corporate governance developments of one type or another including developments in the areas examined in this Unit are frequently in the media. To make this unit more interesting and useful you should try to keep abreast of these developments by reading newspapers and magazines. You should also watch current affairs and business programs on TV and listen to such programs on the radio. When you see something interesting, make a posting in the 'Café' and let other students know about it. This will help to get discussion going in the 'Café'.

Student Interaction and Discussion

Throughout the semester, your objective should be to gain a broad knowledge and understanding of the Topics that are covered in the various Modules contained in the Unit. Wherever possible, discuss issues with other students. Make extensive use of the WebCT Vista Discussion Topics, both Assessable and Non-Assessable that have been provided for you to use. You should make sure that you use the 'Café' for example, so that we can all get to know each other. Use any or all of the Topics in the Discussion area – it can be very helpful.

If you are geographically close to each other, you are encouraged to form local work groups.

Contact with the Unit Coordinator

If you have a problem that cannot be resolved by communication and interaction with other students, you should never hesitate to contact the Unit Coordinator at the earliest opportunity. You should use WebCT Vista Mail or your personal email or, if necessary telephone the Unit Coordinator or ask him to telephone you back (you can do this in your email by providing a return telephone number).

As NO formal face-to-face classes or meetings are scheduled for this unit, you MUST maintain regular contact with the Unit Coordinator in this way so that you can get the necessary assistance to undertake the unit. If you are geographically close to the Hobart Campus of the University, you can make an appointment to see the Unit Coordinator and get the help you need face-to-face.

Unit Schedule

There is a Unit Schedule at the end of this Outline where you will find the six (6) Modules covered in this Unit. It also contains SUGGESTED target dates for the completion of the six (6) Modules (see earlier in relation to "Formal Written Feedback"). This will be helpful for you if you wish to complete the Unit progressively throughout the Semester. The 'Prescribed Readings' (where applicable) for each of the Modules are indicated in the Unit Resources on the Unit CD. You MUST allow yourself SUFFICIENT TIME to work your way through all of the Modules, participate in the Assessable Discussion, undertake the WebCT Vista Tests and, complete the two (2) Assignments. It would be VERY unwise to leave insufficient time so that you have to complete large amount of work in a short period.

General

If you are studying this unit you must already have developed skills and strategies that have helped you to achieve success in previous units. However, the subject matter of this unit will be new to you. In addition to practical problem solving, the unit requires an ability for critical thinking and good communication skills. The emphasis is on you USING your knowledge to address real life corporate governance issues (the ones that relate to areas examined in this Unit in particular) that you hear about on TV and radio or read about in the media.

You should do well in this unit if you:

- have a strong interest in corporate governance and follow relevant developments in the media;
- keep up-to-date with your coursework;
- consolidate your understanding by making appropriate short notes and summaries;
- give yourself plenty of time to complete your "Assignments", WebCT Vista Tests and Discussion Postings;
- prepare for and actively participate in Assessable/Non-Assessable discussion (this is especially important as a medium for students from many disciplines to share their particular expertise); and
- take responsibility for your own learning.

7. Assessment

Assessment Schedule

Assessment Task	Date due	Percentage Weighting
1. Participation in WebCT Assessable Discussions (6 Modules @ 3.33% each).	Midnight Wednesday 18 October	20%
2. WebCT Vista Tests – 10 questions per Module – One or more tests per module (6 Modules @ 3.33% each)	Midnight Wednesday 18 October	20%
3. Assignment (1)	Midnight Monday 11 September	30%
4. Assignment (2)	Midnight Monday 16 October	30%

NOTE: Midnight is based on Australian Eastern Standard Time.

Assessment Details

Assessment Task 1 – 20%

Participation in WebCT Assessable Discussions

Task Description

There are six (6) Assessable Discussions and you **MUST** participate in each one of them. There is one (1) Assessable Discussion for each of the Modules.

Task Length

There is no set length for this task.

Link to Unit's Learning outcomes

Each Module's discussion reflects the learning outcomes specified for that Module.

Assessment Criteria/Guidelines

You will be marked out of 3.33% for each of the six (6) Assessable Discussions.

You are required to engage in the Assessable Discussion/s for each Module as indicated on the Unit CD. You may move the discussion in any broad direction that is related to the Question/s and issues raised by the Question/s. The Unit Coordinator will monitor the Assessable Discussion/s regularly, but will not interfere, except to correct misconceptions, errors and so on. It is the Assessable Discussion for you to explore in whatever directions and dimensions that you wish provided they are at least tangentially related to the Question/s and the Module content.

You are required to engage in Assessable Discussion at a **minimum of three (3) levels** for each of the six (6) Assessable Discussion topics and preferably at more levels. If you fail to comply with this requirement for one or more Assessable Discussion Topics a mark out of 3.33% will NOT be awarded for the discussion required for that topic or topics.

The levels are as follows.

- Level 1 Discussion - involves posting answers/comments in response to the Question/s that are posed for Discussion in the relevant Module as indicated on the Unit CD
- Level 2 Discussion - involves responding to the first posting of at least one other student in response to the Question/s that are posed for Discussion. You can agree or disagree with the first posting of that student and you must give your reasons. You can also make other comments that are relevant to what they have stated in their first posting or, which are relevant to the Module.

For some Assessable Discussions there may be specific guidelines that you **MUST** follow for discussion.

- Level 3 and Later Levels of Discussion - involve responding to the posting that comments on your original posting in answer to the Question/s posed for discussion OR, responding to any one else's postings at any level.

The more levels of discussion that you engage in within your group, the greater the opportunity you will have to be awarded a high mark for Assessable Discussion. However, the mark will not only depend on the number of levels of discussion that you engage in, it will also depend on the manner and extent to which you comply with the 'Assessment Criteria' provided below

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

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

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

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

NN Non-participant: This person has offered very little or nothing to the discussion to date. Hence, there is an inadequate basis for evaluation. If this person were not a member of the group, the quality of the discussion would not be changed.

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

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

NOTE: For some Modules (eg: Modules 1 and 4) there are Questions posed for student 'Consideration'. These are NOT the Questions for Assessable Discussion, which are clearly marked as such on the Unit CD and are located at the end of each Module. The questions for 'Consideration' are made available so that you will have the opportunity to explore and apply the knowledge and information that you have gained from doing the relevant Module and the questions may facilitate your participation in 'Non-Assessable Discussion' for that Module (use the 'General Discussion' Topics for Modules 1-6 in the 'Discussions' area mentioned earlier).

Date Due

All Assessable Discussions must be completed in accordance with the requirements by **Midnight on Wednesday 18 October 2006** (Australian Eastern Standard Time)

If you wish to receive 'Formal Written Feedback' on your Assessable Discussions for Modules 1 and Module 4, you Must complete the requirements for Assessable Discussion for each of those Modules by the suggested dates for completion of the Modules as set out in, '16. Unit Schedule'.

Assessment Task 2 – 20%

WebCT Vista Tests

Task Description

One or more electronic/computer tests on WebCT Vista for each of the six (6) Modules with a maximum of 10 Test Questions to be answered for each Module. Total number of Test Questions for the Unit: 60. Marks per question: 0.33%. Total marks per Module: 3.33%.

Task Length

NA

Link to Unit's Learning outcomes

Each Module's test reflects the learning outcomes specified for that Module.

Assessment Criteria/Guidelines

Format of the test questions is either multiple-choice or true/false. Test questions of one or both types may be included in the one test.

Computer marked, hence either 'correct' or 'incorrect'.

Test results are NOT made available immediately upon completion of a test. Test results will be withheld and released electronically on Friday 20 October at 4.00pm on WebCT Vista. After release of the test results, you will be able to access the results by going to 'My Grades' at the WebCT Vista site for the Unit.

Five (5) sample/trial test questions are provided for each Module (ie: a total of 30 questions for the Unit). The results for these tests are immediately available. You may undertake the tests as many times as you wish. The sample/trial questions will remain available for access until Friday 20 October at 4.00pm.

Further guidelines in relation to the conduct of the tests will be provided early in the semester.

Date due: Midnight on **Wednesday 18 October 2006** (Australian Eastern Standard Time)

Assessment Task 3 – 30%

Assignment 1 (located at the end of Modules 1, 3 and 6)

Applied Corporate Governance (1)

Task Description

Choose to undertake one (1) assignment from a selection of three (3) possible assignment choices provided on the Unit CD. (Note: Assignment Choice 1 relates to Module 1. Assignment Choice 2 relates to Modules 2 & 3. Assignment Choice 3 relates to Modules 5 & 6).

See the Task Description for each of the three (3) assignments specified on the Unit CD that relate to a particular Module or Modules.

Task Length

3,000 words

Link to Unit's Learning outcomes

The Assignment reflects the learning outcomes specified for the particular Module or Modules.

You will be advised of the mark and grade for the assignment via an email forwarded to your WebCT email account. Written feedback on the assignment will be provided in the email that is forwarded to you.

Assessment Criteria/Guidelines Provided on the Unit CD under each assignment choice (3 to choose from).

Date due: Midnight on **Monday 11 September 2006** (Australian Eastern Standard Time)

IMPORTANT NOTE: As this is a flexible on-line unit, it is acknowledged that some students due to work and other commitments may NOT be able to submit Assignment 1 on or before the due date. If you anticipate that your semester commitments will not allow you to submit Assignment 1 on or before the due date, you **MUST** advise the Unit Coordinator by email no later than midnight on **Friday 4 August 2006 (the Friday of Week 3 of Semester)** AND request an amended due date for submission. It is not possible to obtain an extension of the due date for Assignment 2 other than in accordance with the requirements of **Part 11** of this Unit Outline.

Send your email requesting an extension of the due date for Assignment 1 to the Unit Coordinator at: Barry.Hicks@utas.edu.au. In the email you **MUST** make the request and provide the following:

- i The extended date for submission that you are requesting.
- ii Your reasons for requesting the extended date.

The Unit Coordinator will reply to your email indicating acceptance or rejection of your request. If the request is rejected, you **MUST** submit the assignment on or before the due date.

If the request is accepted, you **MUST** submit the assignment on or before the extended due date.

If you fail to submit the assignment by the due date or by an extended due date, you will be subject to the penalties set out under Part 10 of this Unit Outline: "Penalties".

Assessment Task 4 – 30%

Assignment 2 (located at the end of Modules 1, 3 and 6)

Applied Corporate Governance (2)

Task Description

Choose to undertake a different assignment from a selection of three (3) possible assignment choices provided on the Unit CD. (Note: Assignment Choice 1 relates to Module 1. Assignment Choice 2 relates to Modules 2 & 3. Assignment Choice 3 relates to Modules 5 & 6).

See the Task Description for each of the three (3) assignments specified on the Unit CD that relate to a particular Module or Modules.

Task Length 3,000 words

Link to Unit's Learning outcomes The Assignment reflects the learning outcomes specified for the particular Module or Modules.

Assessment Criteria/Guidelines Provided on the Unit CD under each assignment choice (3 to choose from).

The mark and grade for Assignment 2 will not be released when marking is completed. It will be withheld until the formal release of examination results by the University at which time it will be possible for you to ascertain from the total mark that you have been awarded for the unit, the mark that you were awarded for Assignment 2.

Date due: Midnight on **Monday 16 October 2006** (Australian Eastern Standard Time)

Assessment/Learning Outcomes/Generic Graduate Attributes Matrix

	Assessment items				
		<i>WebCT Discussion</i>	<i>Tests</i>	<i>Assignment 1</i>	<i>Assignment 2</i>
Learning Outcomes	LO a	✓	✓	✓	✓
	LO b	✓	✓	✓	✓
	LO c	✓	✓	✓	✓
	LO d	✓	✓	✓	✓
	LO e	✓	✓		
	LO f	✓	✓		
	LO g	✓	✓	✓	✓
	LO h	✓	✓	✓	✓
	LO i	✓	✓	✓	✓
	LO j	✓	✓	✓	✓
Generic Graduate Attributes	Knowledge	✓	✓	✓	✓
	Communication	✓	✓	✓	✓
	Problem-solving	✓	✓	✓	✓
	Social responsibility	✓	✓	✓	✓

8. How your final result is determined

To be able to pass this unit, you MUST satisfactorily undertake: EACH of the six (6) Assessable Discussions (three (3) discussion levels are required for each discussion); ALL of the WebCT Vista Tests (60 questions); and, submit EACH of the two (2) Assignments.

The marks for each of the four (4) Assessment Tasks are added together to determine your final result. You must achieve an overall mark of at least 50% to pass the unit.

You will be advised by the University of your total mark and grade when results for Semester 2 Units are formally released by the University to all students. You will not be entitled to receive information in relation to your mark and grade or work done in connection with Assignment 2 until that date.

Standardisation

In order to maintain the high reputation of the School of Accounting & 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.

9. Submission of Assignments

How to submit your Assignments

Word files containing the two (2) Assignments MUST be emailed to the Unit Coordinator: Barry.Hicks@utas.edu.au Do NOT submit them via the Mail facility in WebCT Vista.

The file names for the Assignments/ should be as follows:

Student Surname; Initials; Assignment detail eg: HicksBJAssignment1

Receipt of the two (2) Assignments in a readable form will be acknowledged by email.

Requirements for Assignments

The submitted Assignments are to be presented in accordance with the *Guide for Students* issued by the Faculty of Business. You should look under: '*Presentation and Submission of Assignments*'. You can find a copy of the Guide on the Unit CD and also at the School of Accounting & Corporate Governance website: <http://www.utas.edu.au/accg/documents/general/Faculty%20Guide%20For%20Students.pdf>

Your attention is particularly drawn to the University's rules on **Plagiarism** (see Part 14 of this Unit Outline). Whilst you are encouraged to work together with other students and exchange information in this unit, submitted Assignments must be the your own work. Assignments scripts containing any plagiarised information will be referred to the Head of School and will be subject to the disciplinary processes of the University.

The two Assignments will be marked as quickly as possible after submission. The mark and grade for Assignment 1 will be emailed to you via WebCT Vista when marking is completed. Feedback will be provided if the requirements for Formal Written Feedback have been satisfied.

The mark and grade for Assignment 2 will not be released when marking is completed. It will be withheld until the formal release of examination results by the University at which time it will be possible for you to ascertain from the total mark that you have been awarded for the unit, the mark that you were awarded for Assignment 2.

Assignments may be submitted to plagiarism detection software.

10. Penalties

Assignments

If assignments are not submitted on or before the due date/s or the amended date (Assignment 1) (see Section 7 above) the penalties for late submission (without prior permission) are the deduction of 10% of the graded mark for each day, or part thereof, that the assignment is late. Work commitments are not considered an acceptable reason for failing to submit an assignment on time.

Students should take care not to exceed the word limits for the assignments as passages in excess of the maximum word limit may NOT be marked.

Assessable Discussion

Because this is a flexible unit, you can make postings at a time that suits you during the semester, subject to meeting the FINAL submission date namely, Midnight (Australian Eastern Standard Time)

on **Wednesday 18 October 2006** (ie: Wednesday of Week 13 of Semester 1) – see Part 7 above. You **MUST** participate at three (3) levels of discussion for each of the six (6) Assessable Discussion Topics. If you fail to comply with this requirement in relation to one or more Discussion Topics you will **NOT** receive a mark for that topic or those topics. The mark for each Topic is 3.33%.

Failure to meet the Final Submission Date for Assignments and Assessable Discussion

If **ALL** of the Assessable Discussions have **NOT** been undertaken **AND** both Assignments have **NOT** been submitted on or before Midnight (Australian Eastern Standard Time) on **Wednesday 18 October 2006** (ie: Wednesday of Week 13 of Semester 1) students will be awarded the grade of NN for the Unit.

11. Requests for Extensions

The *Guide for Students* issued by the Faculty of Business (referred to above under ‘How to Submit your Work’), contains details not only about the presentation of assignments (applicable to Assignments), but also about procedures to follow if you wish to request permission to submit assignments (applicable to Assignments and Assessable Discussion) after the due date/s or amended due date/s (See: ‘Part 7 Assessment’). Extensions of time will only be granted on medical or compassionate grounds and must be made in writing to the Unit Coordinator on the School’s “Assignment Extension Form- Application for Late Submission” which is available at:

http://www.utas.edu.au/accg/documents/general/Application_%20Late_Submission.pdf

Medical certificates or other evidence, which supports the application, must be attached.

12. SETL

SETL is the University’s Student Evaluation of Teaching and Learning program. SETL is a system for feedback from students to academic teaching staff to help in the formulation and development of unit organisation and teaching. This program serves as the main systematic way for students to tell the University what they think of units they study and the teaching they receive. For further information about SETL see the University Web site at:

<http://student.admin.utas.edu.au/setl/students/index.htm>

SETL questionnaires will be posted to you towards the end of Semester 1 and they are asked to kindly complete and return them in the reply paid envelope provided. The Unit Coordinator will make an Announcement on WebCT Vista in relation to the dates on which the SETL forms are to be posted out and returned by you.

13. 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 (see below).

The appropriate referencing style for the unit is explained in the *Guide for Students* issued by the Faculty of Business (see above). Refer to page 4.

For information on presentation of assignments, including referencing styles see:

<http://www.utas.edu.au/library/assist/gpoa/gpoa.html>

14. Plagiarism

The University has issued the following statement on plagiarism and academic integrity. Please read the following statement. Should you require clarification you should see the Unit Coordinator.

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; or*
- *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/ord9.pdf>

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/>

Useful resources on academic integrity, including what it is how to maintain it, are also available at:

<http://www.utas.edu.au/tl/supporting/academicintegrity/index.html>

15. Further information and assistance

School Ombudspersons

If you have any concerns about this unit then in the first instance you should discuss the matter with the Unit Coordinator. However, if you do not feel comfortable approaching the Unit Coordinator, or if you do have a discussion with the Unit Coordinator and are dissatisfied with the outcome, then you may contact one of the following people who also teach in the School of Accounting & Corporate Governance and are ombudspersons for the School:

Simone Bingham
Room: 421, Commerce Building, Hobart
Telephone: 62 26 2314
E-mail: Simone.Bingham@utas.edu.au

David Moore
Room: A, 259 Launceston
Telephone: 63 24 3558
E-mail: David.Moore@utas.edu.au

Student Complaints and Appeals

There are a number of avenues available to students who have not been able to resolve a concern to their satisfaction through informal means. You can obtain information about these processes from:

<http://www.utas.edu.au/studentconcerns/>

Difficulties with Studies, Personal Problems, Disability and Illness

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 should raise this with the Unit Coordinator and/or one of the following *Student Services Staff* as soon as possible:-

Learning Skills Adviser, Student Counsellor, Careers Adviser and/or Disability Adviser

Student Services staff are located as follows:

Hobart - Top floor of the Student Union/Association Buildings - Ph: 6226 2697 Fax: 6226 2059

Launceston - Ground Floor Student Centre Kerslake - Ph: 6324 3787 Fax: 6324 3788

Information about services and support for students that is provided by the University may be obtained from the University Website: <http://services.admin.utas.edu.au/>

Students with Disabilities – University and Faculty Equity Plans

Goal 1 of the University of Tasmania Equity Plan 2004-2006 provides for: “An inclusive teaching and learning environment that values diversity, supports the pursuit of academic excellence and produces high quality education and employment results for all students and staff”. The Faculty of Business Equity Plan facilitates the University Plan at an operational level and has developed an ‘Action Plan’. The Action Plan for Goal 1 lays down procedures to ensure that students have equal access to lecture and course materials. The School of Accounting & Corporate Governance complies with these procedures.

16. Unit Schedule

The following Schedule sets out the Modules that make up this Unit. A suggested target time schedule is set out in the third column for those who wish to complete the course progressively throughout the semester. The Prescribed Readings for each Module are indicated in the Course Materials on the Unit CD.

Module	Title	Suggested Completion Dates
1	<i>Public Sector Governance</i>	Friday, Semester Week 3, 4 August 2006.
2	<i>Corporate Social Responsibility (CSR)</i>	Friday, Semester Week 5, 18 August 2006.
3	<i>CSR – A Decent Factory</i> <i>Assignment 1 – Midnight Monday 11 September 2006</i>	Friday, Semester Week 7, 1 September 2006.
4	<i>Remuneration Issues</i>	Friday, Semester Week 9, 22 September 2006.
5	<i>Risk Issues</i>	Friday, Semester Week 11, 6 October 2006.
6	<i>Information Technology Issues</i> <i>Assignment 2 – Midnight Monday 16 October 2006</i>	Wednesday, Semester Week 13, 18 October 2006.
	FINAL SUBMISSION DATE FOR COURSEWORK	Midnight Wednesday 18 October 2006 (EST).

Unit Schedule: Dates for Semester 2, 2006

Week 1	Monday 17 July
Week 2	Monday 24 July
Week 3	Monday 31 July
Week 4	Monday 7 August
Week 5	Monday 14 August
Week 6	Monday 21 August
Week 7	Monday 28 August
Mid Semester Break	Monday 4 September – Friday 8 September
Week 8	Monday 11 September
Week 9	Monday 18 September
Week 10	Monday 25 September
Week 11	Monday 2 October
Week 12	Monday 9 October
Week 13	Monday 16 October
Week 14	Monday 23 October (STUVAC)
Examination Period	Saturday 28 October – Tuesday 14 November 2006.