



# **BFA104**

## **Accounting Context and Method**

**Semester Two 2007**

**School of Accounting and Corporate Governance**

**Faculty of Business**

## **Unit Outline**

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**Other teaching staff in this unit will be advised in Week 1 of semester**

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## Unit description

This unit provides a foundation for students intending to study units in the accounting major of the BBus. The fundamental principles underpinning accrual accounting and financial reporting are examined from a preparer's perspective. The elements of the accounting cycle, and techniques of measurement, recording and reporting, are developed, as are aspects of systems design and internal control. A user rather than preparer perspective is then adopted: you will learn how the outputs of the accounting process can be interpreted and used by people both internal and external to business organisations.

## Learning outcomes

On completion of this unit you should be able to:

1. apply the double entry convention to a given transaction data set, and manually proceed through the steps of the traditional accounting cycle; from initial analysis of the transactions, to recording and processing of the data, accrual adjustments and closing entries, through to the preparation of financial reports
2. apply the double entry convention to problems involving the purchase, valuation and recognition, and disposal of inventory and non-current assets
3. identify, explain and critically appraise the principles underlying the procedures identified in learning outcomes 1 and 2 above
4. from a given transaction data set, prepare a bank reconciliation statement
5. identify and discuss the general principles involved in achieving effective internal control within a business
6. from a given transaction data set, use an accounting software package to generate various financial reports

## 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 and principles 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; working in groups; and being able to access and organise information from a variety of media.
- **Problem-solving skills** - conceptualising problems and formulating solutions; the interpretation and analysis of data; effectively working with others; and the search, evaluation and use of appropriate information, will enhance your ability to think logically and critically appraise a range of issues.

## Prior knowledge &/or skills

To enrol in this unit you must have successfully completed the prerequisite unit *BFA103 Accounting and Financial Decision Making* or its equivalent.

## Learning resources required

### **Requisite texts**

You must purchase your own copy of the prescribed textbook.

Trotman, K. and Gibbins, M., 2005, *Financial Accounting: An Integrated Approach (3<sup>rd</sup> Edition)*, Thomson, Melbourne.

Boland, G., 2005, *Dave's Detergent: A manual and computerised accounting practice set using MYOB v15*, John Wiley & Sons, Milton.

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

You will be required to complete an assignment based on a manual practice set and a MYOB practice set (see assessment details below). Both data sets are in the one text. You will be required to work on this assignment in pairs, so you may wish to take this into account when purchasing the practice set.

## **Recommended reading**

Fleet, W, Summers, J. and Smith, B. 2006, *Communication Skills Handbook for Accounting*, (2<sup>nd</sup> edition), John Wiley & Sons, Brisbane.

Hoggett, J., Edwards, L. and Medlin, J., 2006, *Financial Accounting*, (6<sup>th</sup> edition), John Wiley & Sons, Milton.

Neish, W. and Kahwati, G., 2005, *Computer Accounting using MYOB business software* (8<sup>th</sup> edition), McGraw Hill, North Ryde.

Ring, J. and Cheetham, C., 2005, *Introductory Computer Accounting 'A Live Data Approach' MYOB Accounting*, John Wiley & Sons, Milton.

Weygandt, J. J., Chalmers, K., Mitrione, L., Fyfe, M., Kieso, D.E., and Kimmel, P.D., 2007, *Principles of Financial Accounting*, John Wiley & Sons, Milton.

### **E- (electronic) resources**

## **Library**

The University library has many resources. The web site for the library is: <http://www.utas.edu.au/library>.

Please visit the library web site and make yourself familiar with the many electronic services available. Some of the library services may require a login name and password. Check with the library for these details.

## **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 Vista, 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 Vista**

You can access your Vista course from the Student Page on the University's web site: **Current Students** ↪ **LOGIN** **WebCT Vista@UTAS** or go directly to the web address noted above:

- Enter your email POP account "Username" (for example, bsmith) and your "Password". These are identical to the pop account/email username and password that you are given with your enrolment confirmation form. If you forget your pop account username, contact the Help Desk (see page 8 under 'getting assistance with WebCT Vista'). Both Vista 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 "BFA104" 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 '*Unit Resources*' area) will be in Portable Document Format (PDF). These files can be viewed from within your web browser or separately by using a program called Adobe Acrobat Reader. This software is already installed on the machines in the Faculty Computing Laboratory, but can be downloaded free of charge from the Adobe site should you want a copy for another machine. At time of writing the required URL was: <http://www.adobe.com/prodindex/acrobat/readstep2.html>. To print PDF files make sure you use the print option in the PDF window NOT the print function on the top toolbar of your screen.

## **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 and Useful links and Contact Information. Copies of the files can be printed by students.

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

***"WebCT Help / Support"*** – in this area there is a link to the University's 'learning online' support page.

You will also notice that there are tabs on the toolbar at the top of the screen that allow you to access "Announcements" posted by your lecturers, "Mail", "Discussions" and "Assessments". You can use the "Assessments" tab, for example, to access the weekly online quizzes explained below. The "Mail" area can be used to forward emails to your lecturer or tutor, although using the email addresses provided inside the cover of this unit outline may provide a quicker response.

**WARNING:** Your WebCT Vista mail is NOT automatically connected to your university email address, which means you will need to check it separately. So that you don't miss anything it is a good idea to forward your Vista emails to your university email address or the one you use most often. To do this-

- After accessing the unit's WebCT Vista site, open "Mail"
- Click on the small envelope icon (Located on the toolbar just to the left of "Search this tool")
- Enter the forwarding address

**Some other points about the use of WebCT Vista:**

- If using WebCT Vista on a computer in a public place, quit the browser when you have finished ensuring that 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](mailto:servicedesk@utas.edu.au).

## Details of teaching arrangements

On the Hobart and Launceston campuses 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
- (d) a weekly 50 minute workshop

### (a) Lectures

Lectures will be used to introduce the various topics that we will cover in the unit. The Unit Schedule on page 12 of this Unit Outline gives you the weekly program of lecture topics. The package of materials that you have to purchase includes copies of the slides and case studies that will be used in lectures during the semester. *You should bring the relevant handouts to each lecture.*

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 handouts 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**

Having attended a lecture, you will undertake the independent study 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 various problems from the text book

You will find an introduction to each weekly topic, a set of learning objectives for each week, and 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 so that you can check your answers.

You will also find a series of weekly multi-choice quizzes on the unit's WebCT Vista site. Feedback explaining the correct answer to each question in these quizzes is provided as soon as you complete a quiz. You can attempt the quizzes as many times as you like. No assessment marks have been allocated to these quizzes but your attempts at the questions will be monitored, and you will be encouraged to attempt the quizzes if you fail to do so. One incentive for you to complete the quizzes at the end of each week is that a small selection of them will be included on the final examination. Note that all but two of the quizzes contain ten questions: the sets for weeks 4 and 9 contain only six questions.

In Week 8, there will be an independent study week. During this week, there will no classes scheduled. This time has been set aside to ensure you have ample time to complete the manual practice set assignment and your lecturer will be available during the lecture time to assist with any queries you may have. There is an expectation that by setting aside this extra time for your assignment, all assignments will be of a high standard (and will be marked accordingly) and that no assignments will be submitted late. The assignment is due on Friday 14 September, 2007. You will be expected to complete the workshop and tutorial questions that have been set for this week

independently. To assist you, solutions will be made available on the web site at the beginning of week 9.

### **(c) Tutorials**

Tutorials will be held weekly, commencing in the *second* week of semester. You must sign into WebCT Vista and choose a tutorial group that suits your personal timetable. Numbers are limited in each group with some timeslots more popular than others. The allocation is based on first come first served, so it's up to you to sign into a group as soon as possible. Tutorials work as groups, and to achieve good group interaction it is imperative that you remain with the group to which you are allocated. Please be careful when you sign up as some tutorial groups will be marked Hobart and others Launceston, so choose the relevant campus for you.

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. A schedule of weekly tutorial problems is provided in the Unit Schedule on page 12 of this Unit Outline.

Included in the package of materials that you are required to purchase are the activities for each weekly tutorial. *You should bring the relevant handout to each tutorial.* You will note that some of the activities are based on problems from the text so you will also need to bring the text with you when required.

Suggested answers to problems tackled in tutorials will be available on the unit's WebCT Vista site at the end of each week.

### **(d) Workshops**

Workshops will commence in the *second* week of semester. These sessions will provide you with the opportunity to practise procedures shown to you in the previous week's lecture, with teaching staff present to help you if you have difficulties. A schedule of weekly workshop problems is provided in Unit Schedule on page 12 of this Unit Outline. In workshops we will use case studies that have been included in the package of materials that you have to purchase. *It is your responsibility to bring the relevant problem to each workshop.*

Model answers to each of the problems tackled in workshops will be available on the unit's WebCT Vista site at the end of each week.

**(e) Occupational health and safety (OH&S)**

The University is committed to providing a safe and secure teaching and learning environment. In addition to specific requirements of this unit you should refer to the University's policy at:

[http://www.admin.utas.edu.au/hr/ohs/pol\\_proc/ohs.pdf](http://www.admin.utas.edu.au/hr/ohs/pol_proc/ohs.pdf)

***Cradle Coast campus***

*The teaching arrangements at the Cradle Coast campus differ to those on the other campuses. There will be one 3-hour contact session each week throughout the semester. These sessions will be organised to ensure that coverage of topics is the same as that on other campuses and that the same learning outcomes will be achieved.*

## Unit Schedule

Week	Date beginning	Topic	Tutorial activities	Workshop case study	Further information
1	16 July	Financial accounting revisited			
2	23 July	The accounting cycle	Waddell & Other questions	Mac's Electrics	
3	30 July	Completing the accounting cycle	Problem 5.37 p267	Meg Bruce Hairdressing Salon	
4	6 August	Subsidiary ledgers and special journals	Commercial Art Ltd	R James Electronics	
5	13 August	Internal control and cash GST	Blundell Merchandising	Harry Comfort	
6	20 August	Non-current assets	Learner's World, D Martin	In-class test	<b>Test</b> (in workshop time)
7	27 August	Accounting practice set <i>Assignment information</i>	Norwood Pty Ltd	Pan Pac Pies Hiking Adventures	
<b>Mid-semester break</b>					
8	10 September	Independent work on Accounting practice set <i>no lecture</i>	Independent work on Accounting practice set (May) <i>no tutorial</i>	Bristoe Stores	<b>Assignment due 3.00pm, Friday, 14 September, 2007</b>
9	17 September	Inventory	The Enemy Within, Problem 8.10 p 396	Hume Ltd	
10	24 September	Completing the balance sheet	Annette Isles	Thorpee's Jeans	
11	1 October	Cash flow statements	Willard Ltd	Franco Ltd	<b>Assignment due 3.00pm, Friday, 5 October, 2007</b>
12	8 October	Accounting policy choice	Problem 13.20 p620	Taj Ltd	
13	15 October	Unit review	Problem 13.23 p625	Hooligan Ltd	

(Problem and page numbers in this table refer to the prescribed text book.)

## 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.

Depending on your literacy and numeracy, you should achieve success in this unit if you:

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

## Specific attendance/performance requirements

There are no specific attendance requirements for this unit, however **in order to pass the unit you must submit all assessment tasks (one test, two assignments and final exam) and achieve an overall mark of at least 50%.**

### Absence from tests

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 75% 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. If you miss the test and do not have an acceptable reason as detailed above, you may be deemed to have failed the unit.

### Absence from classes

If you miss any timetabled session, it is your responsibility to obtain any information that you have missed. As explained above, announcements made in lectures, workshop solutions, and solutions to tutorial problems will be available through the unit's WebCT Vista site.

## Assessment

### *Assessment schedule*

<b>Assessment task</b>	<b>Date</b>	<b>Percent weighting</b>
Task 1 Test: topics from weeks 1 - 4	Wk. 6 workshop	15%
Task 2 Assignment One: Manual practice set	Due 3.00pm, 14 September	15%
Task 3 Assignment Two: MYOB practice set	Due 3.00pm, 5 October	10 %
End of semester examination – 3 hours		60 %

Please note that in addition to the tasks identified above, there is also a “reading” assignment for you to undertake. You will be required to research a small number of selected topics on your own, from the text, without instruction from your lecturer. The topics have been chosen because you have considered them before, in less depth, in the unit BFA103 and because they do not involve technical accounting procedures. You do not have to submit this assignment but there will be a question worth 10% of the total marks on the final examination that will assess your understanding of the issues covered by this task. A handout providing details about this task will be provided in the first lecture.

## **Assessment task 1 – 15%**

<b>Task Description</b> workshop time	<b>Test</b> – A test will be held during your normal  in Week 6 of semester. The test will cover topics from Weeks 1 to 4 and will require you to prepare a variety of adjusting and closing journal entries as well as answer a number of other short written and numerical questions. More details about the test will be provided in lectures in the week prior to the test. If you miss this test for an ‘ <i>acceptable reason</i> ’ the weighting will be added to that of the final examination.
<b>Task length</b>	<b>40 minutes plus 5 minutes reading time</b>
<b>Links to unit’s learning outcomes</b>	Learning outcomes 1 and 3
<b>Assessment criteria/ guidelines</b>	Correctness of answers to procedural and numerical questions and quality of answers to short written questions (substance, relevance, clarity of expression).
<b>Date Due</b>	<b>Week 6 Workshop (Week beginning 20 August)</b>

## Assessment task 2 – 15%

**Task Description**                      **Assignment 1 - Manual accounting practice set**  
Based on a set of transaction data provided in the *Dave's Detergent* practice set, you will complete Chapters Four and Five for Michelle's Budget Whitegoods Pty Ltd. You will use the Pro-forma sheets to record all transactions for **January** and prepare a series of financial reports. There is also a section on analysis, interpretation and recommendations to be completed for this assignment. Detailed information about the assignment requirements will be handed out to you and discussed in Week 7 lecture.

You are required to work in pairs on the assignment. You are required to register your group on WebCT Vista by **20 August 2007**. If you are having difficulty finding a partner, use the discussion board on Vista to pair up with another student. Penalties apply to students not registered by 20 August.

**Links to unit's learning outcomes**      Learning outcomes 1 and 2

**Assessment criteria**                      The mark that you receive for this assignment will depend on the extent to which the financial reports that you submit are correct, given the transaction data set that you will be using.

**Date Due**                                      **3.00pm Friday, 14 September, 2007**

## Assessment task 3 – 10%

**Task Description**                      **Assignment 2 - MYOB accounting practice set:**  
Based on the set of transaction details provided in the *Dave's Detergent* practice set, you will use the accounting software package MYOB to generate a series of financial reports. Detailed information about the assignment requirements will be handed out to you and discussed in the lecture in Week 9.

You are required to work in pairs on the assignment. You are required to register your group on WebCT Vista by **17 September 2007**. If you are having difficulty finding yourself a partner, use the discussion board on Vista to pair up with another student. Penalties apply to students not registered by 17 September.

**Links to unit's learning outcomes** Learning outcomes 4 and 6

**Assessment criteria** The mark that you receive for this assignment will depend on the extent to which the financial reports that you submit are correct, given the transaction data set that you will be using.

**Date due** **3.00pm, Friday 5 October, 2007.**

## **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 unit material. **All topics covered in the unit 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.

## Assessment/Learning Outcomes/Generic Graduate Attributes Matrix

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

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

### 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 four weighted marks must be 50% or more of the marks available. 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.

It is expected that **all** components of the assessment will be completed to a satisfactory standard.

### 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. The assignments in this unit must be submitted by the due dates advised above. Assignments are to be submitted either via the assignment box, Level 5, Business Building, Hobart campus, or the assignment box in the Faculty of Business area, Launceston campus, or the Cradle Coast campus office. 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**, and to page 19 of this Unit Outline. Assignments will be marked as quickly as possible after all have been submitted, and returned with comments and grades awarded.

## 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.

## 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.

### ***Failure to sign up for a group***

Students must allocate themselves into a group for the first assignment by 20 August, 2007 and for the second assignment by 17 September, 2007. The penalty for late group allocation of assignment partner in this unit is 10% of the available mark for each day the allocation is late.

### ***Failure to attach group performance form and/or cover sheet***

When handing in the assignment, groups must complete and submit a group performance form providing details about how you shared work on the assignment. This form will be handed out with the assignment information sheet in week 7. A copy will also be available on WebCT Vista. Failure to attach this form will incur a penalty of 3 marks. You are also required to attach a cover sheet to your assignment, failure to do so will mean your assignment will be returned to you for re-submission with the proper form attached. An automatic penalty of 3 marks will be deducted from the re-submitted assignment. Cover sheets are available on the unit web site under 'Unit information'.

## Review of results and appeals

Reviews for the mid-semester test or assignments must be requested by students within 5 days of the mark for that test or assignment being made available. For a review of final results refer to clause 23 of Rule No 2. <http://www.utas.edu.au/policy/subject.html#assessment>

## Academic referencing

In your written work you will need to support your ideas by referring to scholarly literature, and other sources of information such as the accounting regulatory bodies. It is important that you understand how to correctly refer to the work of others and maintain academic integrity. Failure to appropriately acknowledge the ideas of others constitutes academic dishonesty (plagiarism), a matter considered by the University of Tasmania as a serious offence.

The appropriate referencing style for this unit is the Harvard referencing method. In addition to the *Faculty Guide for Students*, you are encouraged to read Fleet, W, Summers & Smith, B. (2006), *Communication Skills Handbook for Accounting*, which provides detailed information about using the Harvard referencing system. Further information on presentation of assignments, including referencing styles is available at:

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

You can also access information about the referencing style used in this unit in the *Faculty of Business Guide for Students* available via WebCT Vista or from the School's website -

<http://www.utas.edu.au/accg/studentres.htm>.

For information on presentation of assignments, including referencing styles:

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

*Please read the following statement on plagiarism. Should you require clarification please see your unit coordinator or lecturer.*

## Plagiarism

Plagiarism is a form of cheating. It is taking and using someone else's thoughts, writings or inventions and representing them as your own; for example, using an author's words without putting them in quotation marks and citing the source, using an author's ideas without proper acknowledgment and citation, copying another student's work.

If you have any doubts about how to refer to the work of others in your assignments, please consult your lecturer or tutor for relevant referencing guidelines, and the academic integrity resources on the web at

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

The intentional copying of someone else's work as one's own is a serious offence punishable by penalties that may range from a fine or deduction/cancellation of marks and, in the most serious of cases, to exclusion from a unit, a course or the University. Details of penalties that can be imposed are available in the Ordinance of Student Discipline – Part 3 Academic Misconduct, see <http://www.utas.edu.au/universitycouncil/legislation/>

**The University and any persons authorised by the University may submit your assessable works to a plagiarism checking service, to obtain a report on possible instances of plagiarism. Assessable works may also be included in a reference database. It is a condition of this arrangement that the original author's permission is required before a work within the database can be viewed.**

For further information on this statement and general referencing guidelines, see <http://www.utas.edu.au/plagiarism/> or follow the link under 'Policy, Procedures and Feedback' on the **Current Students** homepage.

## Further information and assistance

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

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

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

### ***If you have a problem...***

- of an administrative nature (eg tutorial allocation), see the lecturer
- of an academic nature, please ask questions during workshop sessions. For individual assistance, you are encouraged to see your unit coordinator during "consultation hours"
- if you have problems using WebCT Vista, contact the service desk

Website: <http://www.utas.edu.au/servicedesk/student/index.html>  
Telephone: 6226 1818 Email: [servicedesk@utas.edu.au](mailto:servicedesk@utas.edu.au)

- if you have any concerns in relation to this unit, then in the first instance you should discuss the matter with your lecturer. However, if you do not feel comfortable approaching your lecturer, or if you have a discussion with your lecturer and are not satisfied with the outcome, then you are encouraged to contact the Ombudsperson listed below, who also teaches in the School of Accounting & Corporate Governance.

Mrs Simone Bingham  
Room 421, Faculty of Business  
Building  
Hobart  
Ph: (+61 3) 6226 2314  
email: [Simone.Bingham@utas.edu.au](mailto:Simone.Bingham@utas.edu.au).

Mrs Belinda Williams  
Room A-257  
  
Launceston  
Ph: (+61 3) 6324 3661  
email: [Belinda.Williams@utas.edu.au](mailto:Belinda.Williams@utas.edu.au)

Discussions with the ombudsperson will be kept in the strictest confidence. If you wish to pursue the matter further, they will provide advice as to how this can be done. The University also has formal policies, which can be accessed at:  
[http://www.admin.utas.edu.au/ac\\_serv/complaints\\_info.html](http://www.admin.utas.edu.au/ac_serv/complaints_info.html)

***Students with Disabilities –University & Faculty Equity Plans***

Goal 1 of the University of Tasmania Equity Plan provides for: “An inclusive teaching and learning environment that values diversity, supports the pursuit of academic excellence and produces high quality education and employment results for all students and staff”. The 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.