



BFA726 Corporate Law and Regulation

Semester Two 2007

School of Accounting and Corporate Governance

Faculty of Business

Unit Outline

Simone Bingham

Contact details

Unit coordinator/lecturer/tutor

Name: Simone Bingham, BEc/LLB, GradCertLegPrac, BCom (hons)
Barrister and Solicitor of the Supreme Court of Tasmania and the High Court of Australia

Room number: 421, Level 4, Commerce Building, Hobart

Telephone number: 6226 2314

Email address: Simone.Bingham@utas.edu.au

Consultation Times: To be advised

Personal Information: Simone was born in Hobart, graduated from the University of Tasmania in 1990, and then worked in private legal practice in Hobart from 1990 until 2003.

In 2001 and 2002 Simone worked as a casual tutor for the School of Accounting and Corporate Governance. In February 2003 Simone commenced permanent employment as an Associate Lecturer in the School of Accounting & Corporate Governance. Simone was appointed to the position of Lecturer with the School in June 2007.

Contents

Unit description	3
Learning outcomes	4
Generic graduate attributes	4
Prior knowledge &/or skills	5
Learning resources required	5
Details of teaching arrangements	6
Unit schedule	9
Learning expectations and strategies	10
Specific attendance/performance requirements	11
Assessment	12
Assessment/Learning Outcomes/Generic Graduate Attributes Matrix	17
How your final result is determined	17
Submission of assignments	17
Penalties	19
Plagiarism	19
Further information and assistance	20

Unit description

The aim of this unit is to provide you with a broad knowledge of Australian corporation's law and trade practices law as they apply to the business activities of companies.

A summary of the curriculum to be covered is set out in the Unit Schedule later in this Unit Outline. Particular knowledge that you will acquire during the unit will relate to matters such as:

- a. requirements for and the effects of the incorporation of companies;
- b. company regulation by the ASIC;
- c. legal relationships between company shareholders/members and company directors and officers;
- d. the regulatory framework imposed on companies and their directors, officers, members and shareholders by the company's constitution, rules of company law and provisions of the *Corporations Act 2001*;
- e. legal relationships between companies and the persons with whom they do business;
- f. legal requirements for capital raising by companies, including the issue of shares and debentures, and understanding of the rules that apply to the declaration and payment of dividends;
- g. the roles and responsibilities of company directors and auditors in relation to accounts and audit and the role of the *Corporations Act 2001* in this area;
- h. how legal action can be taken against companies and their officers in contract and tort, and how criminal proceedings can be brought against companies and their officers;
- i. the manner in which directors and officers are made accountable to shareholders/members and other stakeholders;
- j. the steps that may be taken in relation to companies that are insolvent or in financial difficulty including winding up and liquidation;
- k. the scope of the *Trade Practices Act 1974* (TPA);
- l. the nature of the restrictive trade practices prohibited by the TPA;
- m. the impact of the TPA on mergers and acquisitions;
- n. the roles of the ACCC and the Australian Competition Tribunal (ACT) in relation to authorisations and notifications of restrictive trade practices; and
- o. how the TPA provisions are enforced and the remedies that are available.

The unit will also help you develop the legal knowledge and skills that you need to effectively study later units in the Master of Professional Accounting (MPA) and the Master of Professional Accounting – Specialisation (MPAS).

Learning outcomes

On completion of this unit, you should:

1. Have a broad knowledge of relevant legal rules and provisions of the *Corporations Act 2001* that apply to companies and their directors, officers, employees, agents, receivers, administrators, liquidators and auditors.
2. Have a broad knowledge of relevant legal rules and provisions of the *Trade Practices Act 1974* insofar as it applies restrictive trade practices and competition policy to companies.
3. Be able to recognise corporate situations where there is a need to consider, research and apply corporations law and trade practices law.
4. Be able to recognise corporate situations where there is a need for professional legal advice.
5. Be able to identify and concisely summarise corporate situations and relevant legal issues so you can provide instructions to, and act upon advice provided by, a legal practitioner.
6. Be able to write a properly constructed and argued academic essays using the Harvard system of referencing.

Generic graduate attributes

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

1. **Knowledge;** being able to discuss and apply a range of underlying legal rules and provisions contained in both the *Corporations Act 2001* and the *Trade Practices Act 1974*. This is assessed in assessment tasks and the examination.
2. **Communication skills;** through written activities, being able to effectively communicate the knowledge acquired and your application of it to real life scenarios; being able to present well-reasoned arguments; and being able to access and organise information from a the relevant legislation and case law. This is assessed in assignments, group presentations and the examination.
3. **Problem-solving skills;** being able to conceptualise problems and formulate solutions to real life corporate situations; to search, evaluate and use appropriate information; to think logically and critically appraise a range of issues. This is assessed in assignments and the examination.
4. **Global perspective;** since Australian companies often engage in commerce with companies in other countries there will be some consideration of global issues, in such topics as takeovers and mergers.

Prior knowledge &/or skills

You are not required to have any prior knowledge of law for this unit, although any studies undertaken of the courts, contract law, torts and agency would be advantageous for this unit.

Learning resources required

Prescribed text and legislation

It is essential that you have ready access to the following Textbook and Legislation.

1. Lipton, P. & Herzberg, A., *Understanding Company Law*, 14th edition, 2007, Lawbook Company, Sydney, Australia.

NOTE: The text has a WEBSITE resource at <http://www.lipton-herzberg.com.au/> The site requires you to enter your username and password which you will find in the Preface to your textbook.

2. Lipton, P., Herzberg, A., & von Nessen, P., *Essential Corporations Legislation*, 2007 edition, Lawbook Company, Sydney, Australia.

Buying the prescribed textbook and legislation

For students in Tasmania, the Textbook and Legislation may be purchased from the branch of the *Coop Bookshop* on the Hobart campus. If stocks are depleted, the Bookshop will re-order when students request it to do so.

Note the discounted price available if you buy the package of both the Textbook and Legislation together.

Recommended reading

As Trade Practices is not detailed in the prescribed text Lipton & Herzberg, our study of Trade Practices at the end of the unit will utilise Chapter 8 of Latimer, P., *Australian Business Law* 2007, CCH, Sydney, Australia (the prescribed text for *BFA706 Business Law*).

Fleet, W., Summers, J. and Jones, B. 2006, *Communication Skills Handbook for Accounting*, John Wiley & Sons Australia, Milton will also assist you in Assignment 1.

Recommended additional resources

There is also a Corporations Law 'e-Quiz' comprising multiple choice questions for each chapter of the textbook at <http://www.webmcq.com/cgi-bin/webmcq/mcqlogin.cgi?user=lbc-lipton>

Once we have completed each of the weekly topics, use the Access Code “govern” to access the e-Quiz for the relevant Chapters of the text, as set out in the Unit Schedule. Test yourself, using the e-Quiz feedback function for each of your answers, then re-read relevant pages of the text as given in the e-Quiz feedback for each question.

WebCT Vista

WebCT Vista will be used to supplement your studies 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 using a web browser. 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/>

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.

Details of teaching arrangements

General

In nearly all teaching weeks of the Semester there will be a **two (2) hour Lecture** and a **one (1) hour Tutorial**. The only three (3) exceptions are that in:

- Week 1 there is only a lecture – you **must** attend this lecture as tutorial times will be allocated then advised on WebCT;
- *Self-Directed Learning Week* (see later, Week 8) there is no lecture or tutorial;
- *Week 13* – there is a lecture only.

The topics to be covered week-by-week are as shown in the Unit Schedule later in this Outline. You must read the relevant chapters of the prescribed texts, probably several times. Ask questions of your tutor and discuss topics with fellow students when appropriate, noting the very strict rules regarding plagiarism (see below).

Lectures

A weekly 2-hour lecture will be used to introduce the various topics that we will cover in the unit. The Unit Schedule later in this Unit Outline gives you the weekly program of lecture topics.

PowerPoint slides and lecture materials for the weekly lectures will be made available on WebCT Vista. The lecture materials contain concise summaries of those parts of the relevant Chapters of the Textbook that are covered in workshops. They are designed to help you to prepare your own study summaries of the detail included in the Textbook.

Do not expect to learn all you need to know by just attending lectures. It is what you do before and after the lectures and tutorials that really consolidates your knowledge. NOTE that there is NO lecture in the '*Self-Directed Learning Week*' (discussed later in this Unit Outline).

Tutorials

Tutorials are designed to develop your skills in applying the legal knowledge you have gained from lectures and private study and being able to condense a large quantity of legal information into a manageable summary that provides the most important points without unnecessary detail. Come along to all tutorials prepared to answer questions from the tutor and to ask questions of the students who will be presenting their tutorial assignment orally to the class (see later). Take every opportunity to interact with the presenters, other students and the tutor. This will help you to gain understanding and develop important skills. NOTE that there is NO tutorial in the '*Self-Directed Learning Week*' (see later) and no tutorial in Week 13.

Students will nominate preferred tutorial Times in the first lecture. Tutorials will then be allocated and tutorial lists posted on WebCT by the start of Week 2 of Semester indicating tutorial Times and locations.

While every effort will be made to accommodate your preferences, priority will be given to those with clashes in other units. Tutorials work as groups, and to achieve good group interaction it is imperative that you remain with the group to which you are allocated. Permission must be obtained from your lecturer before you may change groups.

Learning Material

A unit schedule is provided in this unit outline indicating the topics to be introduced each week and the text reference for each of these topics.

A '**List of Cases**' will be made available by the end of Semester, containing the names and dates of the cases cited in the 'Lecture Materials'. The list of cases will help you with your preparations for the final examination in this unit, and you can take it into the final examination (see later). A copy of the List will be placed on WebCT Vista.

You are required to refer to relevant sections of the *Corporations Act 2001* and, where applicable, the *Trade Practices Act 1974* in your assignments and in the final examination. Many sections of legislation are referred to in the

Lecture Materials, the Textbook, and Latimer's discussion of the *Trade Practices Act 1974*.

A '**List of Relevant Provisions of Legislation**' identifying the most important sections of the legislation will be made available and placed on WebCT by the end of Semester. The sections on this list are important and you should make yourself familiar with as many of them as possible. The *List of Relevant Provisions of Legislation* will help you particularly with your preparations for the final examination in this unit and you can take it into the final examination.

Copies of '**Past Examination Papers**' will be placed in the "*Unit Information*" area of WebCT. You should refer to past papers when studying for the Final Examination in this unit. It is a useful exercise to select questions from past papers and prepare model answers for them in the course of carrying out your revision and study.

'**Additional Materials**' may be made available to assist with learning and research in this unit. Any such materials will be placed in the "*Unit Resources*" area of WebCT. The Unit Coordinator will notify you by posting an announcement in the '*Discussion*' area when Additional Materials are placed in the "*Unit Resources*" folder.

Independent Study Week

To help you develop your private study and research skills and get the most out of studying this Unit, an '*Independent Study Week*' is included in the schedule for this unit. The Independent Study Week is **Week 8**, commencing on Monday the 10th September and concluding on Friday the 14th September 2007.

The objectives of this Week are to:

- Require you to revise the topics covered in Weeks 1-7.
- Give you information regarding the Week 8 topics that would otherwise be covered in lectures and tutorials then require you to research and study these topics, making use of the Lecture Slides, Lecture Materials, Textbook, and the *Corporations Act 2001*.
- Prepare for the in class test that is to take place on the 18th September.
- In **Week 8** you are required to study the **Topics** described in the **Unit Schedule** as:

"Financial Reporting & Auditors"

These topics are examined in two (2) chapters of the textbook namely, ***Chapters 15 & 16***".

There are also Lecture Slides and Lecture Materials on WebCT. Carefully read all of the materials and familiarise yourself with the legal principles, case authorities and relevant sections of the *Corporations Act 2001*.

Further information about designated 'Independent Study Weeks' will be found in Part 2.7 of the Faculty's **Guide for Students** at <http://www.utas.edu.au/acffin/studentres.htm>.

Unit schedule

Date		Topic Number and Title	Text Reference
Wk 1 - 17 July	1	<ul style="list-style-type: none"> • Introduction • Regulatory Framework • Company Registration • Types of Companies 	Chapters 1 to 3
Wk 2 - 24 July	2	<ul style="list-style-type: none"> • Registration and its Effects • Company constitution & replaceable rules 	Chapters 2 & 4
Wk 3 – 31 July	3	<ul style="list-style-type: none"> • The Company's relation with outsiders • Promoters & pre-registration contracts • Assignment 1 due 3rd August at 3.00pm 	Chapters 5 & 6
Wk 4 - 7 August	4	<ul style="list-style-type: none"> • Fundraising • Debentures & Loan Capital 	Chapters 7 & 11
Wk 5 – 14 August	5	<ul style="list-style-type: none"> • Share capital • Membership • Dividends 	Chapters 8 to 10
Wk 6 - 21 August	6	<ul style="list-style-type: none"> • Directors • Corporate Governance • Duties of Directors 	Chapters 12 & 13
Wk 7 - 28 August	7	<ul style="list-style-type: none"> • Corporate Governance & Duties of Directors (continued) • Shareholder meetings • Takeovers 	Chapters 13, 14 & 18
Mid Semester Break – 3 September 2007			
Wk 8 – 11 Sep	8	<p>Independent Study Week – no workshops</p> <ul style="list-style-type: none"> • Financial reporting and Disclosure • Auditors 	Chapters 15 & 16

Date	Topic Number and Title		Text Reference
Wk 9 – 18 Sept	9	<ul style="list-style-type: none"> Members' remedies In class test – see Assessment Schedule 	Chapter 17
Wk 10 - 25 Sept	10	<ul style="list-style-type: none"> Receiverships Voluntary Administrations 	Chapters 23 & 24
Wk 11 – 2 Oct	11	<ul style="list-style-type: none"> Liquidations 	Chapter 25
Wk 12 – 9 Oct	12	<ul style="list-style-type: none"> Trade Practices Act Company Journal Due 12 October at 3.00pm	Latimer Chapter 8
Wk 13 - 16 Oct	13	<ul style="list-style-type: none"> Problem Solving Workshops Revision Unit review and examination comment SETL 	

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 your learning strategy. It is therefore vitally important that your preparation work be done before you attend workshops. Otherwise, you will gain very little from attendance, and will be unable to contribute.

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

- keep up-to-date with the reading from our text;
- complete all independent study tasks that may be set; attend classes; ask questions;
- practice newly acquired skills;
- consolidate your reading by making appropriate short notes and summaries;
- give yourself plenty of time to write your assignments;
- prepare for and actively participate in the tutorial sessions by asking questions, providing supportive comments and challenging constructively what has been said;
- take responsibility for your own learning; and make use of the support services available.

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

Specific attendance/performance requirements

There are no specific attendance requirements in this unit, but in order to pass you must submit the assignment and achieve an overall mark of at least 50%.

Assessment

Assessment schedule

Assessment task	Date due	Percent weighting
1 – Essay	Week 3 – 3 August at 3.00pm	10%
2 - Test	Week 9 – 18 September (in lecture)	10%
3 – Company Journal	Week 12 – 12 October at 3.00pm	15%
4 – Peer Assessment	Throughout the semester	5%
5 - End of semester exam – 3 hours closed book		60%

Assessment details

Assessment task 1 – 10% - Short Essay

<i>Task description</i>	Short Essay. At the first lecture you will be given an information sheet with the assignment topic, suggested references and detailed criteria by which the essay will be marked.
<i>Task length</i>	maximum 1 200 words
<i>Links to unit's learning outcomes</i>	Learning outcomes 1, 5 & 6
<i>Assessment criteria / guidelines</i>	<ul style="list-style-type: none">• Appropriate use of source material• Logical structure and development• Appropriate academic writing style• Grammatical correctness
<i>Date due</i>	Friday 3 August at 3.00pm

Assessment task 2 – 10% - In class test

Task description In class test

Task length 1 hour

Links to unit's learning outcomes Learning outcomes 1 & 4

Assessment criteria / guidelines The test will contain a series of:

- Multiple choice questions; and
- Written short questions

All questions will be related to topics introduced in the Weeks 1 to 7. More information about the test will be provided in the lecture the week before the test.

Date due The test will be administered in class in Week 9 (on 18 September).

Assessment task 3 – 15% - Company Journal

Task description Company Journal

Task length Maximum 4500 words

Links to unit's learning outcomes Learning outcomes 2 to 5 inclusive.

Assessment criteria / guidelines At the conclusion of each lecture the unit coordinator will provide up to 5 questions covering the material that will be presented in the **following** lecture.

These questions will be of a very practical nature and are intended to focus students on the real life questions that individuals who are either setting up a company or buying shares in an existing company might need to ask and have answered.

Students are expected to prepare answers of no more than 100 words per question. Students should be able to discuss their answers during the following workshop. These answers are to be recorded in the student's company journal/report.

During the first tutorial students will be placed into groups of between 5 and 6 students. Twice during the semester each group will present their answers to the 5 questions provided by the unit coordinator at the lecture from the previous week. Each presentation will be assessed out of a mark of 2.5% and the written company journal will be worth 10% of your overall mark.

More information about the company journal will be provided in the first lecture.

Date due Wednesday 11 October at 3.00pm

Assessment task 4 – 5% - Peer Assessment

Description / conditions The other members of your tutorial group will be asked to assess your two group presentations.

Links to unit's learning outcomes Learning outcomes 1 & 5

Assessment criteria / guidelines All students not in the group presenting in the tutorial will be provided with an assessment form at the commencement of each tutorial presentation and will be asked to provide a mark out of 5 for 5 assessment criteria for the group presentation.

All peer assessment forms shall be anonymous.

Each group shall be awarded a mark out of 5, calculated as the average of the marks provided by the peer assessors.

It is up to the group to decide which of them (or all) will be presenting. The group mark shall be awarded to each member of the group irrespective of who presents. All students are strongly encouraged to participate in the group presentations.

Date **Ongoing**

Assessment task 5 – 60%

Description / conditions A 3 hour closed book final examination. Information about the content of the examination will be provided in the lecture in Week 13

Date ***The final examination is conducted by the University Registrar in the formal examination period. See the Current Students homepage (Examinations and Results) on the University's website.***

Assessment/Learning Outcomes/Generic Graduate Attributes Matrix

Assessment task: 1	Short essay				
Assessment task: 2	In-class test				
Assessment task: 3	Company Journal				
Assessment task: 4	Peer Assessment				
Learning Outcomes:					
	Learning outcome 1	√	√	√	√
	Learning outcome 2		√		
	Learning outcome 3	√	√		
	Learning outcome 4		√	√	
	Learning outcome 5		√		√
	Learning outcome 6				√
UTas Generic Graduate Attributes:					
	Knowledge	√	√	√	√
	Communication skills	√	√	√	√
	Problem-solving skills		√	√	
	Global perspective		√		√

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 by aggregating the assessment as detailed in the assessment schedule as set out above. You must attempt every piece of assessment and gain an overall mark of 50% in order to pass the unit.

Submission of assignments

Your assignment is to be presented and submitted in accordance with the *Guide for Students - Presentation and Submission of Assignments* issued by the Faculty of Business. You must attach an **assignment cover sheet** when you submit your assignment. Cover sheets are available on the unit's Vista web site under "Unit information". Your attention is also particularly drawn to the University's rules on **plagiarism**. Assignments containing any plagiarised information 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.

Legal Referencing

Include references throughout, cited correctly with a consistent format, including the page and if applicable, paragraph ¶ number wherever you have used a text. The best method of legal referencing is by inserting footnotes where, for cases, the full citation should appear eg. *Brown v Jones* (1999) 27 ALR 61 [See below]. Each assignment should contain a full list of References at the end, including (as relevant):

- Bibliography (all texts used);
- Table of Legislation;
- Table of Cases; and
- Table of Web Citations.

Cite primary sources (eg. legislation sections, case citations) in preference to secondary and tertiary sources (eg. the year of enactment should be in *italics* but not the jurisdiction. Jurisdiction in this context refers to the Parliament enacting the legislation (eg. Commonwealth (Cth), Tasmania (Tas), New South Wales (NSW)). Legislation should be set out in full when first cited, but can be followed by an abbreviated version in brackets for subsequent use, eg *Trade Practices Act 1974* (Cth) [*TPA*];

When referencing cases the title to the case should be in *italics* but not the year nor the rest of the citation eg *Burnie Port Authority v General Jones Pty Ltd* (1994) 179 CLR 520.

Assessment Criteria

Assignments will be marked on presentation and syntax, compliance with instructions (such as above) and substance including: coherence and logical structure; correct identification of the relevant issues and law; correct application and use of case law, statutory principles and other relevant information; depth of analysis and comprehensive referencing.

Assignments are required to be submitted as detailed in the Faculty's **Guide for Students**. For example, you must staple to the front of your Assignment the *Assignment Cover Sheet*, completed, signed and dated by you. These are available at <http://www.utas.edu.au/accg/studentres.htm>. Assignments without a *signed* cover sheet *will not be marked*.

On the *Assignment Cover Sheet*, at 'Assignment Title' write the Assessment Number.

Below 'Campus', write 'Word Count' and insert your exact number of words (use the 'Tools' – 'Word Count' function if using Microsoft Word: do NOT include footnotes or endnotes or your References as listed at the end of your assignment).

Please do NOT put your assignment in a folder or plastic pocket.

Penalties

Over-length Work

If you submit over-length work you will be asked to resubmit the work within 48 hours. There will be an automatic 10% penalty of available marks and 10% for each day that you are late in resubmitting.

Late Submission of Continuous Coursework

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 your lecturer in writing on the School's Application for Extension Form available at <http://www.utas.edu.au/accg/studentres.htm> Medical certificates or other evidence, which supports the application, must be attached. Coursework that is not handed in by the agreed completion date will incur a penalty of 10% of the available marks for each day, or part day, the assignment is late.

Review of results and appeals

You may request a formal remark of your original submission (in accordance with Rule of Academic Assessment 2, Clause 22.1). Under the Rule of Academic Assessment 2, clause 23, you may also request a review of your final result in a unit. For further information see: <http://acserv.admin.utas.edu.au/rules/Rule2.doc>

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; 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 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/> or follow the link under 'Policy, Procedures and Feedback' on the Current Students homepage.

To guard against plagiarism in connection with the submission of the assignments in this unit, students are required to swear a DECLARATION that forms part of the cover sheet that is required to be attached to assignments. By signing the declaration students undertake to follow the rules set down in the Ordinances forbidding plagiarism and accept that should this offence be proved they have had sufficient warning of the consequences of such a course of behaviour.

The wording of the declaration is as follows:

I declare that all material in this assignment is my own work except where there is clear acknowledgement or reference to the work of others. I am aware that my assignment may be submitted to plagiarism detection software, and might be retained on its database. I have read the University statement on Academic Misconduct (Plagiarism) on the University website at www.utas.edu.au/plagiarism or in the Student Information Handbook. I will keep a copy of this assignment until the end of the semester.

Signed: _____
Date: _____

In general:

- (a) Always express your own ideas in your own words. When drawing from the work of other authors,
- (b) Do not incorporate the words used by text writers, your lecturer or other students in your answer unless you attribute those words to their author by citing the source and, if a quotation is used, show it in "inverted commas".
- (c) Never hand in an assignment which is the same as, or similar to, another student's assignment. If two or more similar assignments are received, all students concerned may be penalised for plagiarism. Never leave assignments in any place where they could be copied, either by computer or a photocopier.

Further information and assistance

Student Services

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 or tutor in

the first instance. There is a range of University-wide support services available to you including Teaching & Learning, Student Services, and International Services. Please refer to the <http://www.utas.edu.au/students/> and <http://services.admin.utas.edu.au/>

Library Services

If you require assistance accessing the Library see <http://www.utas.edu.au/library/>

School Ombudsperson

If you have any concerns about 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 do have a discussion with the lecturer and are dissatisfied with the outcome, then you may contact the following person who also teaches in the School of Accounting and Corporate Governance:

Mrs Belinda Williams
Room A-257
Launceston
Ph: (+61 3) 6324 3661
email: 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

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

Students with Disabilities - University and Faculty Equity Plans

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