



BFA141

Commercial Transactions

Semester 2 2008

School of Accounting and Corporate Governance

Faculty of Business

Unit Outline

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Unit description

(a) Unit Description

There are many units taught in the Business Degree program that require you to have some knowledge of the law and the legal system generally. Various types of commercial transactions are considered in the majority of units and each of them by definition must have some legal foundation. BFA141 Commercial Transactions provides the legal background, knowledge and skills that are necessary for successful study of later units.

(b) Campus & Mode

BFA141 is delivered face-to-face on-campus in Hobart, Launceston, and Burnie during Semester 2.

Learning outcomes

At the conclusion of the Unit, you should be able to:

1. Explain basic relevant legal business law concepts, through the application of relevant legislation, cases, rules and principles of law (links to the knowledge and communication skills graduate attribute).
2. Apply contract and aspects of consumer law to specific situations (links to the knowledge and problem solving skills graduate attribute).
3. Apply negligence law to specific situations (links to the knowledge and problem solving skills graduate attribute)
4. Apply agency law to specific situations (links to the knowledge and problem solving skills graduate attribute)
5. Apply business entities law to specific situations (links to the knowledge and problem solving skills graduate attribute)
6. Access up to date legislation, now and in the future (links to the knowledge and communication skills graduate attribute).
7. Communicate your level of understanding clearly and concisely (links to the communication skills graduate attribute).

Generic graduate attributes

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

- **Knowledge:** explain basic legal concepts relevant to business through research and the application of contract law information.
- **Communication skills:** write and speak coherently on a variety of legal issues.
- **Problem-solving skills:** interpret scenarios, identify relevant legal issues and use legal knowledge and problem solving processes to justify your answers.
- **Global perspective:** appreciate the inter-relationship of legal issues within and without the jurisdiction in which you are operating.
- **Social responsibility:** recognise the interaction of law with concepts of fairness and responsibility to others.

These generic graduate attributes are integrated in each and every assessment task in the unit.

Prior knowledge &/or skills

No prior knowledge or skills are required other than admission to the degree.

Learning Outcomes/Generic Graduate Attributes Matrix

| | | | | | |
|--|----------------------------------|---|---|---|---|
| Assessment task 1 | Assignment and oral presentation | | | | |
| Assessment task 2 | In class test | | | | |
| Assessment task 3 | Weekly Tutorial Exercises | | | | |
| Final Examination | | | | | |
| Learning Outcomes: | | | | | |
| | Learning outcome 1 | √ | √ | √ | √ |
| | Learning outcome 2 | √ | √ | √ | √ |
| | Learning outcome 3 | √ | √ | √ | √ |
| | Learning outcome 4 | √ | √ | √ | √ |
| | Learning outcome 5 | √ | √ | √ | √ |
| | Learning outcome 6 | √ | √ | √ | √ |
| | Learning outcome 7 | √ | √ | √ | √ |
| UTas Generic Graduate Attribute | | | | | |
| | Knowledge | | √ | √ | √ |
| | Communication skills | | √ | √ | √ |
| | Problem-solving skills | | √ | √ | √ |
| | Global perspective | | √ | √ | √ |
| | Social responsibility | | √ | √ | √ |

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

Learning resources required

Prescribed Texts

You must have ready access to the prescribed textbook that is available from the University Co-op Bookshops.

- Gamble, Du Plessis and Neal, 2008, *Principles of Business Law*, Thomson Academic, Sydney.

As this is the first occasion on which this text will be used, students may use the previous text instead:

- Latimer, P. 2008, *Australian Business Law*, 27th ed, CCH Australia Ltd, Sydney (or the previous 2007 edition).

Recommended Reading

Fleet, W., Summers, J. and Jones, B. 2006, *Communication Skills Handbook for Accounting*, 2nd ed, John Wiley & Sons, Brisbane, may assist you in both written and oral assignments.

Other Learning Resources

PowerPoint slides for weekly lectures will be made available on MyLO (discussed later in this Unit Outline). At the discretion of the Unit Coordinator, other materials may also be made available on MyLO.

E-(electronic) resources

Some internet websites may be of use to you in your studies. If you find additional useful websites to those below, please forward details of the links to the Unit Coordinator via e-mail: John.Streeter@utas.edu.au

The most authoritative website to access consolidated (i.e. current) Commonwealth legislation is: <http://www.comlaw.gov.au> If you have difficulty using ComLaw, you can also try its predecessor website <http://scaleplus.law.gov.au> but this is no longer kept up to date.

Tasmanian legislation may be accessed at: <http://www.thelaw.tas.gov.au>

Commonwealth and State legislation and some cases may also be accessed through the following site provided by the Australasian Legal Information Institute at: <http://www.austlii.org>

The National Library of Australia hosts a site named *Australian Law on the Internet* that includes, for example, an explanation of Australia's Legal System. See:

<http://www.nla.gov.au/oz/law.html>

Library

The Morris Miller Library (MML) and Law Library in Hobart and the Launceston Library have many resources. Check the relevant library for more details. You may contact the library online at: <http://www.utas.edu.au/library/>

Another useful site is the Australian Competition and Consumer Commission (ACCC) site at <http://www.accc.gov.au> It is particularly useful in relation to the Trade Practices Act 1974 (Cth) and also has some helpful 'Links' to other sites, including Commonwealth and State Government sites such as, for example, Tasmanian Consumer Affairs and Fair Trading.

MyLO

General

MyLO is an internet service that has been adopted by the University and will be used in this unit. MyLO 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, 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 MyLO, 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 MyLO

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

- Enter your email POP account "Username" (for example, dsmith) 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 below under 'getting assistance with MyLO). Both MyLo 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 “BFA141” 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].
 - MyLO will automatically check that your browser is properly configured. If the MyLO ‘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.

MyLO facilities

MyLO offers a number of facilities the Lecturer may use. These include the following:

“Unit Information” – files will be placed here by the Lecturer including the Unit Outline, Faculty Guide for Students and Past Examination Papers.

“Learning Resources” – files will be placed in this area by the Lecturer that contain lecture materials, slides and other materials for lectures, and assignments.

“Communication” – this area includes ‘Discussion’ and ‘Mail’. In the ‘Discussion’ area, facilities are provided for on-line ‘Discussion’ which students can use. Students can also use the ‘Mail’ area to forward emails to the lecturer-in-charge, although using the email addresses provided inside the cover of this unit outline may provide a quicker response. The lecturer-in-charge will use the “Communication” facility to make announcements to students.

“MyLO Help/Support” – links to information and assistance about the use of Vista and other facilities.

PDF files

Many of the files made available through MyLO (e.g.: in the ‘*Learning Resources*’ area) will be in Portable Document Format (PDF). These files can be viewed from within your web browser or separately by using a program called Adobe Acrobat Reader. This software is already installed on the machines in the Faculty Computing Laboratory, but can be downloaded free of charge from the Adobe site should you want a copy for another machine. At time of writing the required URL was:

<http://www.adobe.com/prodindex/acrobat/readstep2.html>

Getting IT assistance, including with MyLO

The **Service Desk** provides support for students on IT, Library and online learning matters:

- In person:** Morris Miller Library on the Sandy Bay Campus and the Launceston Campus Library. Hours of operation are 8.30am to 5.00pm, Monday to Friday.
- Online:** <http://www.utas.edu.au/serviceDesk/student/index.html>
- Phone:** 6226 1818

For MyLO

To access to MyLO from your own computer you will need the appropriate software, and hardware to run that software. See **Learning Online** at <http://uconnect.utas.edu.au> for computer software you will need.

Note: Older computers may not have the hardware to run some of the required software applications. Contact your local IT support person or the Service Desk on 6226 1818 if you experience difficulties.

For further information on using MyLo self help sheets can be accessed at: <http://www.utas.edu.au/coursesonline/MyLO-Support.htm>

Details of teaching arrangements

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.

Power-point slides for the weekly lectures will be made available on MyLO. 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 begin in week 2 and are of 50 minutes duration. 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.

A summary of the important points that should be covered in answering tutorial questions will be posted on MyLO at the conclusion of each week's classes. Students should come to all tutorials prepared to answer questions from the tutor and to ask questions of the students who will be leading the discussion of their allocated tutorial assignment (see later). Take every opportunity to interact with the discussion leaders, other students and the tutor. This will help you to gain understanding and develop important skills. The Tutorial Program will be discussed in detail shortly.

NOTE that assessable tutorial assignments will be part of the tutorial program for this unit and attendance is very important. NOTE also that there is NO tutorial in the '*Self-Directed Learning Week*' (Week 10) and no tutorial in Week 13.

From the first teaching day of semester, students will be invited to subscribe on MyLO for one of the various tutorials offered in this unit. Tutorials have limited numbers and the students who subscribe early will be more likely to be successful in obtaining the tutorial of their choice.

Burnie Students

Tutorials will be held immediately after the allocated lecture time.

Self-Study – Your Commitment

As stated earlier, most of your learning will be done independently and away from the lecture theatres. This is a feature of a reflective approach to learning and will be achieved through your reading and written work. Your attempts at the tutorial and assignment questions are the most important of all learning activities so you must allocate sufficient time to doing them. Answering the questions will help you to:

- develop your legal problem solving skills;
- discover where you have learning difficulties;
- keep up with the pace of lectures; and
- be prepared for tutorials and the examination.

Complete the answers to the questions conscientiously so that you can find out where your difficulties lie. Because these are learning activities, we expect you to make some mistakes but help from teaching staff should resolve many problems. Ask your tutor for help. Do not leave major areas of difficulty until the end of the semester.

Private study can be more effective if you work with a friend or informal study group. Your private study need not be a solitary experience, though when it comes to assignments, note the very strict rules regarding plagiarism (see below).

Self-Directed Learning Week

To help you develop your private study and research skills and get the most out of studying this unit, a '*Self-Directed Learning Week*' without lectures or tutorials has been set aside in Week 10 of Semester 2. The objectives of this Week are as follows:

- to give you a topic that would otherwise be covered in lectures and tutorials and ask you to research and study it yourself, making use of the texts and other resources.
- to enable you to revise the topics that have already been covered in previous lectures and tutorials.
- To enable you to begin to revise for the examination.

Further information about the '*Self-Directed Learning Week*' can be found in Part 2.7 of the Faculty's **Guide for Students** at <http://www.utas.edu.au/accg/studentres.htm>

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

Unit schedule

| Week | Date beginning | Topic | Readings / Resources | Further information |
|--|----------------|---|--|---------------------|
| 1 | 14/7 | Introduction to the legal system | Gamble - 1 Latimer – 1 and 2 | No tutorials |
| 2 | 21/7 | Agency | Gamble – 11 Latimer - 11 | 1 |
| 3 | 28/7 | Torts - in particular negligence | Gamble – 10 Latimer - 3 | 2 |
| 4 | 4/8 | Contract – significance in business and intention | Gamble – 2 and 3 Latimer - 5 | 3 |
| 5 | 11/8 | Contract - elements | Gamble – 4 and 5 Latimer - 5 | 4 |
| 6 | 18/8 | Contract – genuine consent | Gamble – 6 Latimer - 5 | 5 |
| 7 | 25/8 | Contract – contents of a contract | Gamble – 7 Latimer - 6 | 6 |
| Mid-semester break (1 – 7 September) | | | | |
| 8 | 8/9 | Contract - breach and termination MULTIPLE CHOICE TEST – undertaken in this lecture | Gamble – 8 Latimer - 6 | 7 |
| 9 | 15/9 | Consumer law and remedies | Gamble – 7 and 9 Latimer - 7 | 8 |
| 10 | 22/9 | Trade practices law Self directed Study week – No BFA141 lectures or tutorials this week | Gamble – 10 Latimer - 8 | |
| 11 | 29/9 | Business organizations – Partnerships and companies | Gamble – 12 and 13 Latimer – 9 and 10 | 9 |
| 12 | 6/10 | Business Corporations and trusts | Gamble – 14 and 15 Latimer – 9 and 10 | 10 |
| 13 | 13/10 | Exam preparation | | No tutorials |
| Study Period (20 – 24 October) Exam Period (25 October – 11 November) | | | | |

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

Although you are expected to take responsibility for your own learning, you are not on your own. If you need additional information refer to the Teaching & Learning website: <http://www.utas.edu.au/learndev/>

One strategy that should help you achieve excellent results is that of organising your time so that you spend between 10 to 12 hours a week studying this unit, such as:

| <i>Activity</i> | <i>Per week</i> |
|---|-----------------|
| <i>Class contact – lectures and tutorials</i> | <i>3 hours</i> |
| <i>Reading before class</i> | <i>2 hours</i> |
| <i>Consolidating material after class and practising exercises</i> | <i>3 hours</i> |
| <i>understanding of the various topics - preparing for lectures and tutorials, assessments and the exam</i> | <i>4 hours</i> |

It is strongly advised you work through the assigned problems *prior to* your tutorial in order to participate actively and confirm your

Specific attendance/performance requirements

You are expected to attend lectures and tutorials. You must achieve an overall mark of at least 50 per cent AND have completed and submitted each item of assessment to pass the unit.

Absence from test

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 70% of your final assessment. Alternative test papers will not be set if you miss the test. Work commitments are not considered an acceptable reason for missing the test.

Absence from a tutorial.

This may result in you not being allocated marks for the assessable exercise conducted in that tutorial. In order to gain maximum marks for exercises undertaken for tutorials you must attend at least 7 assessable tutorials including the tutorial for which are a nominated presenter and discussion leader.

Assessment

Assessment schedule

| Assessment task | Date due | Percent weighting |
|---|--|--------------------------|
| Assessment Task 1: (a) Written Assignment – length 1500 words (b) Oral presentation and leading discussion | Nominated by tutor in Tutorial 1 as above | 15% 5% |
| Assessment Task 2: In class test | During lecture time in week 8 | 10% |
| Assessment Task 3: Weekly tutorial work | Commencing week 3 | 10% |
| End of semester exam | | 60% |

Assessment details

Assessment task 1 (a) and (b) 20%

Task description

In the first tutorial you will be allocated one of the questions marked '*Individual Presentation – Assignment Question*' in the Schedule of Tutorial exercises to be issued to students in week 1 of the semester. To complete this task –

- (a) You must write up all parts of the assignment question you are allocated and
- (b) You must prepare a power point presentation for the class which leads the class through the issues involved in the assignment question and you must lead discussion on those issues.

Task length

- (a) 1500 words
- (b) Power point presentation of 15 minutes.

Links to unit's learning outcomes

1,2,3,4,5, 6 & 7.

Assessment criteria / guidelines

Provided later in this outline

Date due

The written assignment and set of power point slides must be submitted no later than 5.00pm on the Monday of the week when the assignment is due to be presented and discussed in your nominated tutorial class.

Assessment task 2**10%*****Task description***

A multiple choice (ie choose one answer from a number of choices or select the true or false answer to a question) test. The test will assess your knowledge of topics covered prior to the week of the test. It will also provide useful preparation in advance of the examination. Further details may be advised on MyLO.

Task length

The test will comprise 50 questions and will take 50 minutes.

Links to unit's learning outcomes

1,2,3,4,5, 6 & 7.

Assessment criteria / guidelines

Provided later in this outline

Date due

Administered during the lecture time in week 8 – ie the week commencing 8th September, 2008.

Assessment task 3**10%*****Task description***

Weekly tutorial exercises. Tutorials are held in weeks 2 – 9 and weeks 11 and 12. The first assessable tutorial will be the tutorial conducted in week 3 and thereafter in weeks 4 – 9 and weeks 11 and 12.

In the first tutorial held in week 2 of the semester and thereafter weekly, you will be given an exercise comprising a problem which you are required to solve and to produce your individual written solution in the tutorial to be held in the following week. The problem for each tutorial will be the same as that which the designated presenters for that tutorial will have the obligation to present and lead discussion on the problem and issues arising.

Each tutorial exercise will test your knowledge of the work covered in the previous week's lecture and associated reading materials.

Task length

Each solution you submit must be typed/word processed in 11 point Times New Roman font and be easily readable. Each page must be numbered and show your name and ID number. Generally your solution should not exceed 2 pages.

Marking

Your tutor will allocate a mark for each tutorial which you attend and for which you submit a solution. The mark will be

based upon the following criteria – submission of solution in required format; use of IRAC method of reaching solution to the exercise; participation in discussion and validity of solution. In the first instance each student will be asked to peer mark another student's solution – final allocation of marks will be made by the tutor.

Links to unit's learning 1,2,3,4,5, 6 & 7.

outcomes.

Due date At commencement of each relevant tutorial

Final exam 60%

Description / conditions

You must sit a THREE (3) hour + 15 min reading Time closed-book examination. The purpose of the examination is to ascertain the extent to which you have developed an understanding of the principles of law with which the unit is concerned, capacity to apply those principles and the ability to communicate this in writing.

You will be required to answer any FOUR (4) of the questions on the examination paper. Questions may be divided into two or more parts in which case all parts must be attempted.

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

Further information regarding the examination will be provided to you at the end of 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.***

How your final result is determined

Your final result is determined by adding your total weighted assignment marks for the different assessment components of the unit. To obtain a pass or better in the unit, you must submit all coursework and obtain 50% or more of the total marks available.

Requirements for assignments

In preparing and submitting your assignments you should follow the guidelines contained in the **Guide for Students** issued by the Faculty of Business <http://www.utas.edu.au/accg/studentres.htm> and the following specific instructions

Assignments must be typed in 11-point Times New Roman font and be easily read. Number every page in the bottom right corner.

Written assignments must be no more than *1500 words in length*. Do NOT exceed the specified number of words as doing so will result in being penalised by a deduction of marks (see later in this Outline). If using Microsoft Word use the 'Tools' – 'Word Count' function: do NOT include footnotes or endnotes or your References listed at the end of your assignment).

Marks will also be deducted for late assignments (see later in this Outline). At the start of any problem question where you are asked to advise (eg. tutorial questions, part (b)), include a disclaimer making clear that you are not a lawyer.

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*];
- *Partnership Act 1891* (Tas) [*PA* (Tas)].

When referencing cases the title to the case should be in italics but not the year nor the rest of the citation eg.:

- *Donoghue v Stevenson* [1932] AC 562;
- *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.

Submission of assignments

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 the BFA141 MyLO site or <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 Assignment Number and, for Assignment 1, the relevant Tutorial Question No. (not the Week No.), as set out in the Appendix to this Outline.

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.

Hobart - assignments must be submitted via the School of Accounting and Corporate Governance assignment box, Level 5, Commerce Building, Hobart campus.

Launceston – assignments must be submitted via the assignment box in the Faculty of Business area, Launceston campus.

Cradle Coast – assignments must be submitted via the Cradle Coast Burnie office.

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 at <http://www.utas.edu.au/accg/studentres.htm> or on MyLO 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

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 until the assignment is resubmitted.

Late Submission of Continuous Coursework

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>

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 legal assignments is given above under the heading of Legal Referencing. 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 MyLO or from the School's website - <http://www.utas.edu.au/accg/studentres.htm>.

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

Plagiarism

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

If you have any doubts about how to refer to the work of others in your assignments, please consult your lecturer or tutor for relevant referencing guidelines, and the academic integrity resources on the web at <http://www.utas.edu.au/tl/supporting/academicintegrity/index.html>.

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

The University 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 MyLO, contact the service desk

Website:

<http://www.utas.edu.au/servicedesk/student/index.html>

Telephone: 6226 1818 Email:
servicedesk@utas.edu.au

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

Sue Conway

Room D111, Launceston

Ph: (+61 3) 6324 3068

email: Susan.Conway@utas.edu.au

Discussions with your 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

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 University's Equity Plan can be accessed at:

http://services.admin.utas.edu.au/equity/Equity_Plan/Text/index.htm

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.