



BFA726
Corporate Law and Regulation

Semester 2 2008

School of Accounting and Corporate Governance

Faculty of Business

Unit Outline

Simone Watson

Contact details

Unit coordinator/lecturer: Simone Watson
Campus: Hobart
e-mail: Simone.watson@utas.edu.au
Phone: 03 6226 2953
Fax: 03 6226 7845
Room number 304
Consultation hours: To be advised

Contents

| | |
|--|----|
| Unit description | 2 |
| Learning outcomes | 3 |
| Generic graduate attributes | 3 |
| Prior knowledge &/or skills | 4 |
| Learning Outcomes/Generic Graduate Attributes Matrix | 4 |
| Learning resources required | 4 |
| Details of teaching arrangements | 6 |
| Unit schedule | 10 |
| Learning expectations and strategies | 11 |
| Specific attendance/performance requirements | 12 |
| Assessment | 12 |
| How your final result is determined | 15 |
| Submission of assignments | 16 |
| Requests for extensions | 17 |
| Penalties | 17 |
| Academic referencing | 17 |
| Plagiarism | 18 |
| Further information and assistance | 18 |

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. Be able to write properly constructed and argued academic essays using the Harvard system of referencing.
2. 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.
3. 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.
4. Be able to recognise corporate situations where there is a need to consider, research and apply corporations law and trade practices law.
5. Be able to recognise corporate situations where there is a need for professional legal advice.
6. 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.

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: 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.

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 the relevant legislation and case law. This is assessed in assignments, group presentations and the examination.

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.

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.

Social responsibility: being able to discuss the issue of corporate social responsibility and to apply the theory of corporate social responsibility to practical situations.

Prior knowledge &/or skills

You are not required to have any prior knowledge of the law for this unit.

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 | Online Tutorial Participation | | | | | |
| Final Exam | | | | | | |
| Learning Outcomes: | | | | | | |
| | Learning outcome 1 | √ | √ | | √ | √ |
| | Learning outcome 2 | √ | √ | √ | | |
| | Learning outcome 3 | √ | √ | √ | | |
| | Learning outcome 4 | √ | √ | √ | √ | |
| | Learning outcome 5 | √ | √ | √ | | √ |
| | Learning outcome 6 | √ | | | | √ |
| 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

Requisite texts

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

1. Lipton, P. & Herzberg, A., *Understanding Company Law*, 14th edition, 2008, 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*, 2008 edition, Lawbook Company, Sydney, Australia.

Recommended additional resources

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* 2008, 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.

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.

E- (electronic) resources

MyLO

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 MyLO 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 “BFA726” 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.

Computer hardware & software

For MyLO

To access 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

In nearly all teaching weeks of the Semester there will be a **two (2) hour Lecture** and a **one (1) hour Tutorial**. The only four (4) exceptions are that in:

- Week 1 there is only a lecture – you **must** attend this lecture as tutorial allocations will be discussed;
- Weeks 4 and 5 there are only lectures. There will be no face to face tutorials in these weeks. Students will work through a computer assisted tutorial exercise in these weeks;
- *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/Intensive sessions

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 MyLO. 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 other students. Take every opportunity to interact with the other students and the tutor. This will help you to gain understanding and develop important skills. NOTE that there are NO face to face tutorials:-

1. in the '*Self-Directed Learning Week*' (see later);
2. in weeks 4 and 5 (see later); and
3. in Week 13.

Students will nominate preferred tutorial Times using the MyLO tutorial sign on. This will be discussed in the first lecture. Sign on will not be available until after the first lecture. You will be advised of the time and date that tutorial sign on will open during the first lecture.

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.

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

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 MyLO.

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 MyLO 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 MyLO. 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 MyLO. 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 8th September and concluding on Friday the 12th 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 16th 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 MyLO. 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/accfin/studentres.htm>.

Unit schedule

| Week | Date beginning | Topic | Readings / Resources |
|------|----------------|---|----------------------|
| 1 | 14 July | <ul style="list-style-type: none"> ➤ Introduction ➤ Regulatory Framework ➤ Company Registration ➤ Types of Companies | Chapters 1 to 3 |
| 2 | 21 July | <ul style="list-style-type: none"> ➤ Registration and its Effects ➤ Company constitution & replaceable Rules | Chapters 2 & 4 |
| 3 | 28 July | <ul style="list-style-type: none"> ➤ The Company's relation with outsiders ➤ Promoters & Pre-registration contracts <p>Assignment 1 Due 29 July at 3.00pm</p> | Chapters 5 & 6 |
| 4 | 4 August | <ul style="list-style-type: none"> ➤ Fundraising ➤ Debentures & Loan Capital | Chapters 7 & 11 |
| 5 | 11 August | <ul style="list-style-type: none"> ➤ Share capital ➤ Membership ➤ Dividends <p>Online Tutorial Participation due Midnight Friday 15th August</p> | Chapters 8 to 10 |
| 6 | 18 August | <ul style="list-style-type: none"> ➤ Directors ➤ Corporate Governance ➤ Duties of Directors | Chapters 12 & 13 |
| 7 | 25 August | <ul style="list-style-type: none"> ➤ Corporate Governance & Duties of Directors (con't) ➤ Shareholder meetings ➤ takeovers | Chapters 13, 14 & 18 |
| 8 | 8 September | <p>Independent Study Week – no workshops</p> <ul style="list-style-type: none"> ➤ Financial reporting and disclosure ➤ Auditors | Chapters 15 & 16 |
| 9 | 15 September | <ul style="list-style-type: none"> ➤ Member's remedies <p>In class test – see assessment schedule</p> | Chapter 17 |
| 10 | 22 September | <ul style="list-style-type: none"> ➤ Receiverships ➤ Voluntary administrations | Chapters 23 & 24 |
| 11 | 29 September | <ul style="list-style-type: none"> ➤ Liquidations | Chapter 25 |
| 12 | 6 October | <ul style="list-style-type: none"> ➤ Trade Practices Act <p>Company Journal Due 7 October at 3.00pm</p> | Latimer Chapter 8 |
| 13 | 13 October | <ul style="list-style-type: none"> ➤ Problem Solving Workshop ➤ Revision ➤ SETL Unit review exam comment | |

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 lectures and tutorials. 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 all lectures and tutorials and 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 all items of assessment and achieve an overall mark of at least 50%. It is strongly recommended that you attend all lectures and tutorials.

Assessment

Assessment schedule

| Assessment task | Date due | Percent weighting |
|---|--|--------------------------|
| Assessment Task 1: Essay | Week 3 – 3pm Tuesday 29 July at 3.00pm | 10% |
| Assessment Task 2: Test | Week 9 –Tuesday 16 September (in class) | 10% |
| Assessment Task 3: Company Journal | Week 12 – Tuesday 7 October at 3.00pm | 15% |
| Assessment Task 4: Online Tutorial Participation | Midnight Friday 15 th August | 5% |
| End of semester exam – 3 hours closed book | | 60% |

Assessment details

Assessment task 1 – 10% - Short Essay

Task description 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.

Task length Maximum 1,200 words

Links to unit's learning outcomes Learning outcomes 1,5 and 6

Assessment criteria / guidelines

- Appropriate use of source material
- Logical structure and development
- Appropriate academic writing style
- Grammatical correctness

Date due **Tuesday 29 July 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.

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 16 September).

Assessment task 3 – 15% - Company Journal

| | |
|--|---|
| <i>Task description</i> | Company Journal |
| <i>Task length</i> | Maximum 4,500 words |
| <i>Links to unit's learning outcomes</i> | Learning outcomes 2 to 5 inclusive |
| <i>Assessment criteria / guidelines</i> | <p>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.</p> <p>These questions will be of a very practical nature and are intended to focus students on the real life questions that individuals who are with setting up a company or buying shares in an existing company might need to ask and have answered.</p> <p>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 tutorial. These answers are to be recorded in the student's company journal. The journal is a group document.</p> <p>During the first tutorial students will be placed into groups. This will be their company journal group. Each group will present only 1 journal and the group will receive one mark.</p> <p>More information about the company journal will be provided in the first lecture.</p> |
| <i>Date due</i> | Tuesday 7 October 3.00pm |

Assessment task 4 – 5% - Online Tutorial Participation

| | |
|---|--|
| <i>Task description</i> | In weeks 4 and 5 students will participate in an online tutorial only. This will involve students participating in a number of activities placed on MyLO. |
| <i>Task length</i> | Not applicable |
| <i>Links to unit's learning outcomes</i> | Learning outcomes 1 and 5 |
| <i>Assessment criteria / guidelines</i> | The activities placed on MyLO will consolidate student's knowledge from the previous weeks and prepare them for the in class test in week 7. Students will be awarded 2.5% for each of the tutorials that they participate in. |
| <i>Date due</i> | All tutorials to be completed by no later than midnight Friday 15 August . |

Final exam – 60%

| | |
|--|---|
| <i>Description / conditions</i> | A 3 hour closed book final examination. Information about the content of the examination will be provided in the lecture in week 13. |
| <i>Date</i> | <i>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.</i> |

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 (Essay) 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 MyLO 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.

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 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 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 classes. 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.