BFA 103
Accounting and Financial Decision Making

Semester One, 2013

School of Accounting and Corporate Governance
Faculty of Business

Unit Outline

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Unit Coordinator

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Contact details - Hobart

UNIT COORDINATOR / Lecturer/Workshops

Kerri O’Donnell
Room Number: Commerce Building, 504
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Phone: 03 6226 2755
Fax: 03 6226 7845
Consultation hours: Mondays, 10.00 – 11.50am (weeks 2 – 13) + tba

Tutor

David Kronenberg
Room Number: Commerce Building, 505
Email: David.Kronenberg@utas.edu.au
Phone: 03 6226 2280
Fax: 03 6226 7845
Consultation hours: tba

Other Tutors

To be advised

Contact details - Launceston

Lecturer & Workshops

Sue Conway
Room Number: Block D, D106
Email: Susan.Conway@utas.edu.au
Phone: 03 6324 3068
Fax: 03 6324 3711
Consultation hours: tba

Tutors

To be advised

Contact details – Cradle Coast

Lecturer, Workshops, Tutor (Seminars)

Steve Allen
Room Number: D208
Email: Stephen.Allen@utas.edu.au
Phone: 03 6430 5287
Fax: 03 6430 4950
Consultation hours: tba
**Unit description**

This unit is designed to provide you with an understanding of the role that accounting plays in various aspects of financial decision-making. You will learn how profit and wealth are measured in a business context, and how the major financial statements that provide information about business performance, financial position and cash flows are constructed. A user rather than preparer perspective is adopted: you will learn how the outputs of the accounting process may be interpreted and used by people both internal and external to business organisations.

The unit has been designed to meet the needs of two broad categories of students. For those of you intending to take further units in accounting, this unit will serve as an essential foundation and preparation for that continued study. For those of you not intending to take further units in accounting, the experience gained from this unit will also be invaluable. Accounting is often referred to as the language of business, so whatever aspect of business you intend to specialise in, you will need to be familiar with the concepts and principles underlying the practice of accounting.

**Prior knowledge and/or skills**

There are no prerequisite units for this unit.

**Alterations to the unit as a result of student feedback**

As a result of student feedback collected on Student Evaluation of Teaching and Learning forms, the structure of assessment in the unit has been amended to include a written assignment, with only one in-class test.

**Learning outcomes / Generic graduate attributes**

See the table on the following page that sets out the Learning Outcomes, Criteria for Assessment Tasks, Assessment Methods and Graduate Attribute Outcomes for this unit and the links between them.

The University has defined a set of generic graduate attributes that can be expected of all graduates. See: [www.learningsupport.utas.edu.au/generic_attributes.html](http://www.learningsupport.utas.edu.au/generic_attributes.html)

By undertaking this unit you should make progress in attaining the relevant attributes as described in the following table.
### Learning Outcomes and Generic Graduate Attributes

<table>
<thead>
<tr>
<th>Learning Outcomes In this unit you will learn:</th>
<th>Assessment Criteria: In assessing the learning outcome I will be looking at your ability to:</th>
<th>Assessment Methods</th>
<th>Graduate Attribute Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>How accountants measure and report the profit, financial position and cash flows of a business</td>
<td>Identify the fundamental principles underlying accountants’ measurement of profit, financial position and cash flows, and distinguish between cash-based and accrual accounting. Analyse business transactions, record them on a worksheet and prepare financial reports, in the context of a simple sole proprietor and a company.</td>
<td>Assignment In-class test Exam In-class test Exam</td>
<td>The assessments and teaching activities in this unit have been designed to develop the following graduate attributes in students: Knowledge (1) Basic, broad accounting knowledge.</td>
</tr>
<tr>
<td>How stakeholders external to a business analyse and interpret financial reports</td>
<td>Calculate financial ratios and explain what the resulting figures reveal about a business. Discuss the role of accounting in relation to a particular business context.</td>
<td>In-class test Exam Assignment</td>
<td>Problem solving (1) Logical thinking skills to find practical solutions to simple accounting problems. The ability to locate and use needed information. Communication (1) An understanding of the written communication requirements of accounting. The ability to clearly and accurately communicate written information.</td>
</tr>
<tr>
<td>About academic writing and referencing requirements</td>
<td>Locate and use information and follow university guidelines for academic writing and referencing.</td>
<td>On-line test Assignment Assignment</td>
<td>Social responsibility (1) Awareness of the responsibilities to society and societal expectations of business. Assessments are completed without plagiarism.</td>
</tr>
<tr>
<td>How managers within a business use financial information for internal decision-making purposes</td>
<td>Compare the financial information requirements of decision-makers internal and external to a business. Perform calculations, prepare simple reports based on those calculations, and assess the significance of those reports, for a variety of management decision-making contexts (cash budgeting, capital budgeting, cost-profit-volume analysis).</td>
<td>Assignment In-class test Exam In-class test Exam</td>
<td></td>
</tr>
</tbody>
</table>

**INHERENT CRITERIA:** All assessable items must clearly answer the task question(s)/problem(s) and be prepared and submitted in accordance with the task’s instructions. Penalties apply to over-length and overdue work, and to breaches of academic integrity, as described later in this Unit Outline.
Learning resources

Unit text book


A copy of this is available in the reserve section of the libraries in Hobart, Launceston and Cradle Coast. However, you are strongly encouraged to purchase your own copy as you will need reliable ongoing access to material for independent reading and practice throughout semester, as well as revision and practice for test and examination questions.

An e-book version of this text is available. It is NOT highly recommended for this particular unit unless you carry a laptop everywhere, but it is less expensive than a hardcopy book - so if this is the only way you can obtain a copy of your own, please enquire at the Co-Op bookshop. Reference ISBN: 9781118504864.

Alternately:


This text was used previously. If you are repeating the unit, you may use it again. Sections to read each week are included in the lecture slide notes on MyLO.

This text is also in the reserve section of the libraries in Hobart, Launceston and Cradle Coast.

Other required learning 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 at home, work or the university.

For information about accessing and using this service:
http://www.utas.edu.au/learning-teaching-online/

All teaching materials in this unit including answers to independent study questions, tutorial questions and workshop problems, will be placed on MyLO. Assessment results will also be placed on MyLO. Since this unit makes extensive use of the MyLO facility, please check the site regularly for announcements, discussion and updates. You are encouraged to pose questions via MyLO rather than by e-mail to teaching staff as this allows everybody in the unit to access the same information.

Library

The resources offered by the Library will be discussed in the first lectures. You are expected to read widely. You will need to conduct your own research (find your own resources) to prepare your assignment, and to locate further information to complement your independent study. Note that information is not all equal though, so you
will need to use some discretion. For example, when using foreign academic journal articles and websites, remember that some countries have very different accounting regulation to ours. Choose the most relevant and reliable research material you can find.

**Recommendations for Supplementary Reading**


**Recommended texts – writing skills**


**Details of teaching arrangements**

**Distance Students ONLY**

A number of students are enrolled in this unit via distance, with no face-to-face classes. They will share the same MyLO interface with on-campus students, and will be learning the same material. You are encouraged to interact via MyLO discussion boards.

**Cradle Coast Students ONLY**

Each week’s class contact will consist of a single three-hour seminar, incorporating lecture, tutorial and workshop components. Read more information about those components in the following section for Hobart and Launceston students.

**Hobart & Launceston Students:**

Due to the larger enrolment numbers in Hobart and Launceston, classes will follow a more traditional format, with separate classes timetabled for lecture, tutorial and workshop activities.

**Lectures**

This unit is based around a weekly 100-minute lecture. Lectures will be used to introduce the various topics that we will cover in the unit. You should bring the relevant materials to each lecture. At a minimum, this includes a calculator and note-taking materials. For each topic, a PDF summary of lecture slides will be available for download and print from the topic folders in MyLO. These slides are provided as a structure for your note-taking.
only – they are not a substitute for reading the text book and any other set materials. The Unit Coordinator reserves the right to add to or improve the slides that have been added to MyLO in advance of lectures.

Before attending lectures, you should pre-read the chapter(s) and any other material indicated in the Study Schedule at the end of this Unit Outline. Do not dwell on information you do not understand during first readings – the lectures will help clarify. Lectures will be a lot easier to understand for those who pre-read.

MyMedia
To support your learning experience in BFA103, the Hobart lectures and workshops will be recorded. The UTAS MyMedia lecture recording service provides automated capture of lectures, and delivers these captured recordings via the Internet to students (through the unit’s MyLO homepage). This service is being provided to help you revise and revisit the topics covered. The lecture recordings are not a substitute for attendance but a service provided by UTas to help students. For further information go to: http://www.utas.edu.au/mymedia-service/

Contact Details for MyMedia Student Support

Web: http://www.utas.edu.au/service-desk/
Phone: +61 3 6226 1818 or 1300 304 903

Tutorials
Tutorials start in the second week of semester and are of 50 minutes duration. There is no tutorial in Weeks 1 or 11 of semester. Students must select a tutorial group in the first week of semester.

During Week 1, you will need to register to attend ONE of the timetabled weekly tutorials. Procedures on how to register will be announced in the first lecture and announced on MyLO.

Tutorials are designed to work in the following way. Having attended a lecture on a particular topic, and having completed the independent study tasks related to that topic, you attend a tutorial the following week to participate in activities related to the topic. By attending tutorials, you should be able to satisfy yourself that you understand the important issues related to each topic, and you should take the opportunity to ask questions. You are strongly advised to also attempt the tutorial tasks prior to attending. Suggested answers to tutorial questions will be placed on MyLO at the end of that week.

Workshops
Workshops start in the third week of semester and are of 50 minutes duration. There is no workshop in Week 11 of semester. Workshops will provide you with the opportunity to practise procedures shown to you in the previous week’s lecture. Problems to be used in workshops will be provided to you on MyLO. You should bring your copy of the relevant problems to each workshop. Model answers to problems tackled in workshops will be placed on MyLO during the following week.
**Independent study tasks**

Having attended a lecture on a particular topic, you will then undertake various tasks related to that topic. This will involve you doing the following:

- Re-reading the text book and/or other materials, as necessary to clarify any points of confusion. This may also involve sourcing your own supplementary material.
- Posting outstanding questions and participating in answers on the relevant topic’s MyLO discussion board. This is a form of electronic study group.
- Preparing answers to selected review questions and problems that may have been prepared for you.

You will find a list of weekly tasks within each topic folder on MyLO. Solutions to all independent study questions will be put on MyLO the following week.

If you feel you need further practice, you are encouraged to attempt the end of chapter questions in your text book. You can bring these attempts to consultation for feedback and to check the accuracy of your work.

**Peer Assisted Study Sessions (PASS)**

In 2013, the PASS program is being offered by the Student Centre for [Unit]. The Peer Assisted Study Sessions program (PASS) is an academic program available to all students studying in selected units. PASS offers regular, out-of-class study sessions focussing on revising the course content, what to learn, while developing your academic reasoning and study skills. PASS sessions are led by PASS Leaders, who are students that have recently and successfully completed the unit. The sessions are an informal setting in which you can review notes, discuss readings, develop study tools and prepare for examinations. Data from universities, both nationally and internationally, indicate that students who attend PASS regularly earn higher subject grades than students who do not attend PASS (in units where the program is offered).

Session times can be viewed either on your student timetable or on the PASS website: [http://www.utas.edu.au/pass](http://www.utas.edu.au/pass).

Your PASS leaders will be Bethany Essex (Launceston) and Ali Borazjani (Hobart).
Learning expectations and strategies

Commitment
You are expected to take responsibility for your own learning. To maximise the benefit that you can derive from this unit it is crucial that you attend and thoroughly prepare for the weekly lectures, tutorials and workshops by undertaking appropriate readings and completing assigned independent study tasks.

Further information about teaching and learning expectations is available at:


MyLO and Email expectations
1. Students are expected to maintain the highest standards of conduct across all modes of communication, either with staff or with other students. Penalties may be imposed if the Unit Coordinator believes that in any instance or mode of communication that your language or content is inappropriate or offensive. MyLO in particular provides a public forum. Due levels of respect, professionalism and high ethical standards are expected of students at all times.

2. Submission of assessment tasks via MyLO presumes that students have read, understood and abide by the requirements relating to academic conduct, and in particular those requirements relating to plagiarism. All work submitted electronically is presumed to be “signed-off” by the student submitting as their own work. Any breach of this requirement will lead to student misconduct processes.

3. MyLO is an Internet service for teaching and learning provided by the University. As much of the delivery of this unit will be available through MyLO, it is expected that students will access the facility on a regular basis, preferably at least once per day.

4. Students are also expected to check their UTAS email site on a regular basis.

5. Students submitting requests or queries to staff via email should provide very clearly their: Family name: Preferred name; Student ID; Unit code (i.e. BFA103) and allow teaching staff at least 24 hours on business days to reply.

Learning Strategies
Although you are expected to take responsibility for your own learning, you are not on your own. The key is to ASK QUESTIONS. You should ask question in tutorials and participate in the MyLO discussion boards. Workshops are provided to help guide you through practice, and you can attend the PASS tutorials.

If you still get stuck, the lecturers and tutors are available to help and will provide you with details of their consultation times. If you attend consultation, you should bring along workings/notes to show how you have attempted to resolve the question. This will help staff isolate the problem from broader issues, for a quicker and more relevant resolution. If you need additional information, refer to the Learning Development website: http://www.utas.edu.au/learndev/
One strategy that should help you achieve excellent results is to organise your time effectively. You should aim to spend between 9 and 11 hours per week studying for this unit as indicated below:

<table>
<thead>
<tr>
<th>Activity</th>
<th>Per week</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class contact – lectures, tutorials and workshops</td>
<td>4 hours</td>
</tr>
<tr>
<td>Independent study tasks and other revision</td>
<td>3 hours</td>
</tr>
<tr>
<td>Preparing for the tests and the exam</td>
<td>3 hours</td>
</tr>
</tbody>
</table>

This includes pre-study, research and preparation of assignments, but may not include additional work you feel is necessary. To avoid bottle-necks and ‘all-nighters’, you should plan to spread your workload, and to work ahead of deadlines. You should mark all assessment task deadlines for all your current units on a wall calendar and plan your schedule around those.

**Specific attendance/performance requirements**

In order to pass this unit you must achieve an overall mark of at least 50 per cent. You must complete the on-line test, sit the in-class test (or have a satisfactory reason for not doing so, see below), submit the assignment, and sit the final examination.

**Absence from classes**

There are no specific attendance requirements for this unit. If you do not attend a timetabled session, it is your responsibility to obtain any information that you have missed. Any announcements made in lectures will be available through the unit’s MyLO site. Although attendance at classes is not mandatory, absence from classes may affect your level of achievement in this unit.

**Absence from tests**

Alternative test papers will not be set if you miss tests, so marks will be forfeited. Students with special circumstances may request that the weighting for the in-class test (only) be added to the weighting for the final examination. The unit coordinator reserves the right to refuse any request. Please note that under Faculty policy ‘special circumstances’ include medical or compassionate grounds (EG: bereavement) but do not include work or other commitments. All ‘special circumstance’ requests must be made IN WRITING to the UNIT COORDINATOR. Please note that in all cases, original hard-copy supporting documentation must be provided.
Assessment

Assessment Schedule

<table>
<thead>
<tr>
<th>Assessment task</th>
<th>Date</th>
<th>Percent weighting</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessment Task 1: On-line Test</td>
<td>1-22 March</td>
<td>Hurdle</td>
</tr>
<tr>
<td>Assessment Task 2: Case Study Assignment</td>
<td>DUE midnight 14 April</td>
<td>20%</td>
</tr>
<tr>
<td>Assessment Task 3: In-Class Test</td>
<td>During Lecture (week 11)</td>
<td>20%</td>
</tr>
<tr>
<td>End of semester exam</td>
<td></td>
<td>60%</td>
</tr>
</tbody>
</table>

Each of these tasks is explained in more detail on the following pages.

*How your final result is determined*

Your final result is calculated by adding your weight-adjusted assessment marks to your weight-adjusted final exam score. You must achieve an overall mark of at least 50 per cent to pass the unit. It is not required that you score at least 50% on each individual assessment component, although obviously you should aim to achieve at least this to create a safety margin for the exam.

Assessment Details

Assessment Task 1 – On-line Hurdle Test

*Task Description:*

The test will cover material from the first lecture topic of the semester including the unit information as specified in this unit outline. It will include multiple choice and true/false questions to assess your understanding of the requirements of this unit and “the role of accounting in business”. The questions will be based on the unit outline, the lecture, tutorial, independent study task and relevant readings.

The purpose of this test is to ensure you are appropriately familiar with the unit’s requirements ahead of submitting formal assessment tasks for which marks and grades are awarded.

This test is to be completed individually.

*Task Length:*

Limited by time: 30 minutes.

The number of attempts is unlimited, but you must achieve 100% to qualify for receiving results for your subsequent assessment tasks.

*Learning Outcomes and Assessment Criteria:*

See Learning Outcomes and Assessment Criteria on page 3.
Due Date: To be completed AFTER your Week 2 tutorial.
The test will open at 11am on Friday, 1 March. All tests must be completed (at 100%) by 5pm on Friday, 22 March.

Assessment Task 2 – 20% – Assignment

Task Description:
The assignment question will be released via MyLO in Week 3, and will be discussed during the Week 3 lecture. This assignment is to be completed individually.

Task Length: 750 words (maximum)
If you submit over-length work there will be an automatic 10% penalty of available marks. It will be at the discretion of the Unit Coordinator whether the words beyond the limit will be assessed. Title pages, reference lists and appendices are not included in word counts.

Learning Outcomes and Assessment Criteria:
Marks will be awarded based on the criteria on page 3. You will also need to show: evidence of research; relevance and understanding of the issues, concepts and accounting information; quality of explanations and presentation style; readability and use of Harvard referencing.

Due Date:
You must submit an electronic copy of your assignment via the BFA103 MyLO site before Midnight on 14 April, 2013. See the section on late Penalties, later in this Unit Outline.

Assessment Task 3 – 20% – In-Class Test

Task Description:
You will take this test in the scheduled lecture time in Week 11 of Semester. The test will cover material from lecture weeks 2 to 10 inclusive (Income statement & Balance Sheet to Budgeting). It will include short written questions, multiple choice and true/false questions.

Permitted Materials:
Some questions may require you to perform calculations. Therefore a non-programmable calculator will be permitted. You can NOT use your phone as a calculator during the test. You must also bring your own pens and your student ID card. No other materials are allowed.

All phones and other electronic equipment must be turned off and put away. Books, notes, bags and coats, etc, may be left at the front of the room.
Unauthorised materials will be confiscated and students suspected of attempting to obtain an unfair advantage will be reported to the Heads of School via standard academic misconduct processes. (See the section on Plagiarism in this Unit Outline for more information.)

Task Length: Limited by time: 50 minutes.

Learning Outcomes and Assessment Criteria:
Refer to the criteria listed on page 3.

Date: Week 11 Lecture (Tuesday, 14 May, 2013).
In Hobart and Launceston, students with ID numbers ending in an odd digit will attend the first 50 minute session, starting from the timetabled lecture start time. Students with ID numbers ending in an even digit will attend the second half of the scheduled lecture time.

More details about the test will be provided in the lecture in Week 9 of semester and on MyLO.

Final exam

Task Description:
Closed book. The examination will enable you to demonstrate your breadth and depth of understanding across all the unit material. All topics are examinable. An information sheet with details about the examination will be given to you in the last lecture of the semester and posted on MyLO at the end of that week. You will require a non-programmable calculator to complete the exam.

Task Length:
Limited by time: 3 hours + 15 minute reading time.

Learning Outcomes and Assessment Criteria:
See Learning Outcomes and Assessment Criteria on page 3.

Date:
The final exam is conducted by the University Registrar in the formal examination period. See the Current Students homepage (examinations and results) on the University’s website. You will be informed about the exact day and time of this examination later in the semester.
**Preparation, Presentation & Submission of assignments**

Assignments for this Unit are to be presented and submitted in accordance with the Faculty of Business’ online publication, *Academic Skills for Business Students*, at [http://www.utas.edu.au/business/student-resources/course-information-and-planning/other-resources/academic-skills-for-business-students](http://www.utas.edu.au/business/student-resources/course-information-and-planning/other-resources/academic-skills-for-business-students). Further information and resources that will be very helpful for maximising marks are available from the Library website: [http://utas.libguides.com/content.php?pid=27520&sid=1168367](http://utas.libguides.com/content.php?pid=27520&sid=1168367).

In line with Faculty policy, all assignments are to be submitted via the BFA103 MyLO site.

1. You should first pre-submit your work to the Academic Honesty MyLO Unit to check your referencing and paraphrasing;
2. then make any necessary changes; and
3. finally, make the formal submission via BFA103 MyLO.

Submission of assessment tasks via MyLO presumes that students have read, understood and abide by the requirements relating to academic conduct, and in particular those requirements relating to plagiarism. All work submitted electronically is presumed to be “signed-off” by the student submitting as their own work. Any breach of this requirement will lead to student misconduct processes.

In relation to this point your attention is drawn to the University’s rules on **plagiarism**, later in this Unit Outline.

Assignments will be marked as quickly as possible after all have been submitted. After your paper is marked, you will be able to view your result in the MyLO Grade Book, and view the marked document and commentary online or download it from the assignment submission box.

**Requests for extensions**

Requests for extensions must be consistent with Faculty policy (Para 4) below. The relevant form to apply for an extension is available on MyLO and at [http://www.utas.edu.au/accg/Current%20Students.html](http://www.utas.edu.au/accg/Current%20Students.html)

**Penalties**

**Late Submission of Continuous Coursework**

All assignments must be submitted electronically via the specified submission box within the Unit’s MyLO site. These submissions are automatically date and time stamped. **ALL assignments submitted after the deadline will be penalised**, so make sure you allow plenty of time to upload your document and address any technical difficulties. It’s a good idea to familiarise yourself with all deadline processes before you need to use them.

Assignments that are not submitted by the due date AND TIME will have marks deducted, unless a signed late submission form has been lodged and approved. The penalty for late submission of assignments in this unit is 10% of the available mark for each day (or part thereof) that the assignment is late.
In this Policy

1. (a) ‘day’ or ‘days’ includes all calendar days, including weekends and public holidays;
   (b) ‘late’ means after the due date and time; and
   (c) ‘coursework’ includes all internal non-examination based forms of assessment.

2. This Policy applies to all students enrolled in units taught by the Faculty of Business Units at whatever Campus or location.

3. Students are expected to submit coursework on or before the due date and time specified in the relevant Unit Outline. The onus is on the student to prove the date and time of submission.

4. Students with special circumstances may apply for an extension. Requests for extensions should, where possible, be made in writing to the Unit Coordinator on or before the due date. Students will need to provide independent supporting documentation to substantiate their claims.

5. Late submission of coursework will incur a penalty of 10% of the total marks possible for that piece of assessment for each day the coursework is late unless an extension had been granted on or before the relevant due date.

6. Coursework submitted more than five (5) days late will not be accepted.

7. Academic staff DO NOT have the discretion to waive a late penalty, subject to Paragraph 4 above.

Academic misconduct

Academic misconduct includes cheating, plagiarism, allowing another student to copy work for an assignment or an examination and any other conduct by which a student:

(a) seeks to gain, for themselves or for another person, any academic advantage or advancement to which they or that other person are not entitled; or

(b) improperly advantages any other student.

Students suspected of engaging in any form of academic misconduct will be dealt with under the Ordinance of Student Discipline, and this can include imposition of penalties that range from a deduction/cancellation of marks to exclusion from a Unit of 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/.

Academic referencing

In your written work you will need to support your ideas by referring to journals, books, websites and other scholarly literature.

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 UTAS as a serious offence.
The appropriate referencing style for the School of Accounting and Corporate Governance is the Harvard style. For information on referencing styles, it is imperative that you:

a. Refer to the School’s website – Accounting Communication Matters at:
   http://www.utas.edu.au/accounting-communication-matters/

b. access the following UTAS Library site:
   http://utas.libguides.com/content.php?pid=27520&sid=199808

A link to the UTAS Library site also appears under “Useful Links” on the Student Resources page of the School website.

Please read the following statement on plagiarism. Should you require clarification, please see your unit coordinator or lecturer, or ask a member of the Library staff via:

Each unit MyLO site also has a direct link to the above site.

Please read the following statement on plagiarism. Should you require clarification please see your unit coordinator or lecturer. MyLO discussion board conversation is encouraged.

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**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/plagiarism/

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.

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.

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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.
If you need assistance
There are a range of University-wide support services available. For information visit: http://www.utas.edu.au/students/

Students with disabilities – 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/

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.

Review of results and appeals

(a) Review of internal assessment

It is expected that students will adhere to the following School Policy for a review of any piece of continuous/internal assessment.

As well as including any assessment task undertaken across the teaching phase of any unit (such as an assignment, a tutorial presentation, an online discussion, and the like), the term internal assessment also includes any task such as a capstone assignment or a take-home-examination conducted within a non-face-to-face unit.

Within 5 days of the release of the assessment result, a student may request a meeting with the assessor for the purpose of an informal review of the result (Academic Assessment Rule No 2 Clause 22 http://www.utas.edu.au/university-council/university-governance/rules).

During this meeting, the student should be prepared to discuss specifically the marks for the section/s of the marking criteria they are disputing and why they consider their mark/s is/are inappropriate. The assessor shall provide a response to the request for review either at the meeting or within 5 days. If the student is dissatisfied with the response, he/she may, within 5 days of the response, request the Head of School to arrange for a formal review of the assessment by completing and lodging with the School a ‘Review of Assessment Form’.
(b) Review of final result

You may also request a review of the final result (assessment) in this unit. This would usually involve a review of your final examination script.

Step 1: You may request to see your examination script after results have been released, by completing the “Access to Exam Script” form available from the School office or at http://www.utas.edu.au/accg/Current%20Students.html

Step 2: Your Unit Coordinator will then contact you within 5 working days to arrange a time to go through the examination script with you (you will need to ensure that you check your UTAS email account regularly during this time).

Step 3: Should you still require a review/remark of your final result, a formal request (and payment if relevant) must be made ONLY after completing Step 2 and, to comply with UTAS policy, within 10 days from the release of the final grade (Academic Senate Rule 2: Academic Assessment Clause 23). You will need to complete a form “Application for Review of Assessment” available on-line: http://www.studentcentre.utas.edu.au/examinations_and_results/forms_files/. Note that if you have passed the unit, then you will be required to pay $50 for this review.

The School of Accounting and Corporate Governance reserves the right to refuse a student request to review their final result should this process not be followed.

Enrolment, administration, learning support… and more
Faculty Advisers help solve problems directly or identify where students need to go for help, including other specialist Student Advisers and the broader Student Centre support team. Faculty Based Advisers will follow up to see how students are progressing.

From simple requests for information to more complex and serious matters, Faculty Advisers are first year students’ first point of contact and link to central services.

Visit Kelly Davis on level 3 of the Hobart Commerce Building, or contact: Kelly.Davis@utas.edu.au or ph: 6226 1916.

International Student Advisers
International Student Advisers assist International Students with all facets of their life and study in Tasmania; during arrival and settlement, they provide welfare, accommodation, visa and cultural support to all International students.

The ELC Adviser provides the same support as listed above for English Language Centre students: http://www.international.utas.edu.au.

Contact Liz Hanlon: Liz.Hanlon@utas.edu.au or 6226 7836
Yasmin Chung: Yasmin.Chung@utas.edu.au or 6226 6633
If you have a problem
In the first instance you should discuss the matter with your unit coordinator, lecturer or tutor. However, if you do not feel comfortable approaching one of these people, or if you have a discussion and are not satisfied with the outcome, then you are encouraged to contact the major coordinator:

Accounting:
Name: David Kronenberg
Room: 505
(03) 6226 2280
email: david.kronenberg@utas.edu.au

Discussions with the major co-ordinator will be kept in the strictest confidence.

You are always welcome to also raise issues with one of the Co-Heads of School, as appropriate:

David Kronenberg (david.kronenberg@utas.edu.au)
Trevor Wilmshurst (trevor.wilmshurst@utas.edu.au)

David is located in Hobart and Trevor in Launceston. You may email either for an appointment.

If you are on the Cradle Coast campus, and the coordinator is not located on that campus, you may consult Steve Allen (Stephen.Allen@utas.edu.au) with whom you can also have confidential discussions.

Student Feedback via eVALUate
At the conclusion of each unit, students will be asked to provide online responses to a number of questions relating to matters regarding the Unit itself, and to matters relating to the teaching within that unit.

All students are asked to respond honestly to these questions, as all information received is used to enhance the delivery of future offerings.
## Unit schedule

<table>
<thead>
<tr>
<th>Week</th>
<th>Week Beginning</th>
<th>Topic</th>
<th>Birt et al (2012) readings</th>
<th>Further information</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>25 Feb</td>
<td><strong>Financial Accounting</strong>&lt;br&gt;The role of accounting in business</td>
<td>Ch. 1 (pp. 2-12, 19-32); Ch. 3 (74-82)</td>
<td>Target Marks project (part 1)</td>
</tr>
<tr>
<td>2</td>
<td>4 Mar</td>
<td>Income statement and balance sheet</td>
<td>Ch. 4 (pp.110-123 only); Chs. 5 &amp; 6.</td>
<td>First tutorial, workshop &amp; PASS sessions</td>
</tr>
<tr>
<td>3</td>
<td>11 Mar *</td>
<td>Cash flow statement</td>
<td>Ch. 7 (253-281); ch. 4 as above; ch. 1 (12-18)</td>
<td>ONLINE TEST</td>
</tr>
<tr>
<td>4</td>
<td>18 Mar</td>
<td>Accrual accounting</td>
<td>Chs. 6 &amp; 7.</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>25 Mar **</td>
<td>Company accounting</td>
<td>Ch. 3 (81-86); Ch. 13 (546-550)</td>
<td></td>
</tr>
</tbody>
</table>

**Easter break: 28 March – 3 April, inclusive**

<table>
<thead>
<tr>
<th>Week</th>
<th>Week Beginning</th>
<th>Topic</th>
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</thead>
<tbody>
<tr>
<td>6</td>
<td>8 Apr</td>
<td><strong>Financial Statements</strong>&lt;br&gt;Profitability, efficiency and liquidity ratios</td>
<td>Ch 7 (pp. 282-289 only); Ch. 8 (312-338, 346-351)</td>
<td>ASSIGNMENT DUE midnight 14 April 2013</td>
</tr>
<tr>
<td>7</td>
<td>15 Apr</td>
<td>Gearing and investment appeal ratios</td>
<td>Ch 8 (338-346); Ch 13 (525-545 and 551)</td>
<td>Target Marks project (part 2)</td>
</tr>
<tr>
<td>8</td>
<td>22 Apr *</td>
<td><strong>internal Decision Making</strong>&lt;br&gt;Introduction to management accounting</td>
<td>Ch. 11</td>
<td>No workshops due to Anzac Day</td>
</tr>
<tr>
<td>9</td>
<td>29 Apr</td>
<td>Budgeting</td>
<td>Ch. 9</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>6 May</td>
<td>CVP analysis</td>
<td>Ch. 10</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>13 May</td>
<td>TEST during LECTURE</td>
<td>No tutorials or workshop due to the test</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>20 May</td>
<td>Capital investment decisions</td>
<td>Ch. 12</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>27 May</td>
<td>Unit review</td>
<td>Target Marks project (part 3)</td>
<td></td>
</tr>
</tbody>
</table>

**STUDY WEEK: 3 – 7 June**<br>Examination Period commences 8 June

* Note **Public Holidays** on Monday 11 March and Thursday 25 April. If you are registered in a BFA103 tutorial on either of these days, please attend any alternative for that week (only).