BFA 302
ACCOUNTING THEORY

Semester 2, 2019
Unit Outline

Associate Professor Trevor Wilmshurst
**CONTACT DETAILS**

**Unit coordinator**

Unit coordinator: Associate Professor Trevor Wilmshurst  
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Consultation hours: TBA

**Other teaching staff**

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Consultation hours: TBA

Tutor: Syed Ashraf (Hobart)  
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Phone: TBA  
Room location and number: TBA  
Consultation hours: TBA
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WHAT IS THE UNIT ABOUT?

Unit description

Accounting Theory represents the culmination of your studies in financial accounting, and exposes you to the underlying theories and other influences that have played an important role in shaping accounting practice. Further, the unit considers emerging issues currently being addressed by researchers. In this way, the unit will give you an understanding of both the historical and contemporary issues that have influenced the development of accounting practice, accounting regulation and accounting thought. Over time, accounting theory has focused on three main approaches or viewpoints. These are the descriptive (positive), normative and critical viewpoints. Using these theoretical points of view, this unit will help you examine current issues, such as social and environmental accountability, the ethical and global dimensions of accounting, Conceptual Framework projects and the political context within which accounting policy decisions are made. We present a theoretical framework for examining accounting issues and practices, and a chance for you to develop high-level critical, evaluative and analytical skills. This will help you to present arguments and opinions on a broad range of accounting issues, with some authority. Knowing about historical and contemporary issues will also give you a foundation for understanding the rationale (main reasons) for current accounting policies and practices, and the directions in which accounting policies are likely to develop. This will better prepare you for the changes that the profession will inevitably undertake.

Intended Learning Outcomes

On completion of this unit, you will be able to:

1. Apply, analyse, evaluate and reflect on alternate theoretical frameworks adopted in accounting research
2. Critically analyse and evaluate emerging theoretical and related technical issues
3. In oral and written formats, justify and communicate arguments relating to topical issues in accounting theory.
Graduate Quality Statement

Successful completion of this unit supports your development of course learning outcomes, which describe what a graduate of a course knows, understands and is able to do. Course learning outcomes are available from the Course Coordinator. Course learning outcomes are developed with reference to national discipline standards, Australian Qualifications Framework (AQF), any professional accreditation requirements and the University of Tasmania’s Graduate Statement.

The University of Tasmania experience unlocks the potential of individuals. Our graduates are equipped and inspired to shape and respond to the opportunities and challenges of the future as accomplished communicators, highly regarded professionals and culturally competent citizens in local, national, and global society. University of Tasmania graduates acquire subject and multidisciplinary knowledge and skills, and develop critical and creative literacies and numeracies and skills of inquiry. They demonstrate the ability to apply this knowledge in changing circumstances. Our graduates recognise and critically evaluate issues of social responsibility, ethical conduct and sustainability, are entrepreneurial and creative, and are mindful of their own wellbeing and that of the community. Through respect for diversity and by working in collaborative ways, our graduates reflect the values of the University of Tasmania.

Alterations to the unit as a result of student feedback

N/A

Pre-Requisite Units, Prior Skills and Knowledge

The pre-requisite to complete this unit is a pass grade or better in BFA201 Financial Accounting. This background knowledge is essential to enable effective participation in the achievement of the outcomes expected in this unit. This unit offers the theoretical perspective for evaluating accounting practices and policies.
HOW WILL I BE ASSESSED?

Assessment schedule

<table>
<thead>
<tr>
<th>Assessment task</th>
<th>Date due</th>
<th>Percent weighting</th>
<th>Links to Intended Learning Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>T 1: Research Project Part 1</td>
<td>August 22&lt;sup&gt;nd&lt;/sup&gt;, 11.59pm</td>
<td>10</td>
<td>ILO 1, 2&amp;3</td>
</tr>
<tr>
<td>T2: Research Project Part 2</td>
<td>October 3&lt;sup&gt;rd&lt;/sup&gt; 11.59pm</td>
<td>20</td>
<td>ILO 1,2&amp;3</td>
</tr>
<tr>
<td>T 3: Presentation and Report</td>
<td>Random allocation</td>
<td>20</td>
<td>ILO 1, 2&amp;3</td>
</tr>
<tr>
<td>T 4: Examination</td>
<td>As scheduled</td>
<td>50</td>
<td>ILO 1,2,3 (summative)</td>
</tr>
</tbody>
</table>

Assessment details

Assessment task 1: Research Project – Part 1

Task description

This task will involve the critical review of one assigned academic journal article. This will not mean summarising the article but making an assessment of the articles ‘quality’ based on appropriate criteria.

<table>
<thead>
<tr>
<th>Criterion Number</th>
<th>Criterion Description</th>
<th>Measures ILO:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Evaluate and reflect on alternate theoretical frameworks.</td>
<td>1, 2</td>
</tr>
<tr>
<td>2</td>
<td>Identify how theoretical frameworks are able to influence accounting practice.</td>
<td>1,2</td>
</tr>
<tr>
<td>3</td>
<td>Critique accounting academic journal articles identifying links to accounting practice.</td>
<td>1,2</td>
</tr>
<tr>
<td>4</td>
<td>Analyse and synthesise information from a number of sources.</td>
<td>1,2,3</td>
</tr>
<tr>
<td>5</td>
<td>Present, in written format, theoretical and practical perspectives in accounting.</td>
<td>3</td>
</tr>
<tr>
<td>6</td>
<td>Justify arguments using peer-reviewed academic literature and a formal academic writing style (including Harvard referencing).</td>
<td>1,2,3</td>
</tr>
</tbody>
</table>

Task length

Maximum 1,000 words, including references and appendices.

Due by date

22<sup>nd</sup> August 2019 at 11.59 pm, via MyLO
Assessment task 2: Research Project – Part 2

Task description
Research Project with you as the Researcher. You must identify an accounting topic for investigation, and set the project up: a research proposal.

<table>
<thead>
<tr>
<th>Criterion Number</th>
<th>Criterion Description</th>
<th>Measures ILO:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Critically evaluate the emerging theoretical regulatory and voluntary reporting environment.</td>
<td>1,2</td>
</tr>
<tr>
<td>2</td>
<td>Apply a global, environmental, social and/or ethical lens to accounting issues.</td>
<td>1,2</td>
</tr>
<tr>
<td>3</td>
<td>Analyse and synthesise information from a number of sources.</td>
<td>1,2,3</td>
</tr>
<tr>
<td>4</td>
<td>Present, in written format, theoretical and practical perspectives in accounting.</td>
<td>3</td>
</tr>
<tr>
<td>5</td>
<td>Justify arguments using peer-reviewed academic literature and a formal academic writing style (including Harvard referencing).</td>
<td>1,2,3</td>
</tr>
</tbody>
</table>

Task length
Maximum 2,500 words, including references and appendices.

Due by date
3rd October 2019 at 11.59 pm, via MyLO

Assessment task 3: Group Assignment

Task description
This task is intended to simulate accountant-run continuing professional development activities routinely conducted in public accounting practices. In groups of three, you will be required to present learning activities during one of the scheduled tutorials. The activities are outlined in the Study Schedule, and the specific tasks that each group will present will be announced during week 1.

You will be able to join the group of your choice, to a maximum of THREE members. Group selection will be via MyLO, and will be available as soon as tutorial registrations are known.

The task involves three parts:

1. Preparing model solutions for the scheduled tutorial activities; preparing an engaging way to present the learning activities to class members to enhance their understanding
of the subject matter; and responding to questions from the class.

2. Your model answers and activity/presentation details must be written in a document which you will use as a plan to guide your presentation. You will be provided with a template, which you may adapt, and one or more questions (from the lecture slides) to help you frame your activities.

3. In addition, each group member will fill in an online questionnaire to reflect on their performance and review the performance of their group peers.

For your presentation you may use learning aids of your choice, e.g. PowerPoint slides or interactive (workshop-style) activities.

<table>
<thead>
<tr>
<th>Criterion Number</th>
<th>Criterion Description</th>
<th>Measures ILO:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Analyse and synthesise information from a number of sources.</td>
<td>1,2</td>
</tr>
<tr>
<td>2</td>
<td>Present, in oral format, theoretical and practical perspectives in accounting.</td>
<td>3</td>
</tr>
<tr>
<td>3</td>
<td>Present, in written format, theoretical and practical perspectives in accounting.</td>
<td>3</td>
</tr>
<tr>
<td>4</td>
<td>Justify arguments using peer-reviewed academic literature and a formal academic writing style (including Harvard referencing).</td>
<td>1,2,3</td>
</tr>
</tbody>
</table>

**Task length**

In-class presentation: 25 minutes per team, including questions. Plan (model answers and learning activity details): n/a

**Performance review:** n/a

**Due by date**

Presentations must occur at the assigned tutorial, scheduled as per the Unit timetable and Study Schedule. Plans are to be submitted to MyLO by 9am on the day of presentation. Performance reviews must be completed by 9am on the following day.
Assessment task 4: Final Exam

Task description

This is a closed book examination. Examination information, including details of structure, will be provided on MyLO and discussed in the Week 13 lecture. Sample examination questions will be discussed during the Revision Lecture in Week 13.

<table>
<thead>
<tr>
<th>Criterion Number</th>
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</tr>
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<tbody>
<tr>
<td>1</td>
<td>Evaluate and reflect on alternate theoretical frameworks.</td>
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<tr>
<td>3</td>
<td>Critique accounting academic journal article content, identifying links to accounting practice.</td>
<td>1,2,3</td>
</tr>
<tr>
<td>4</td>
<td>Critically evaluate the emerging theoretical regulatory and voluntary reporting environment.</td>
<td>1,2,3</td>
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<td>5</td>
<td>Apply a global, environmental, social and/or ethical lens to accounting issues.</td>
<td>1,2,3</td>
</tr>
</tbody>
</table>

Task length

3 hours plus 15 minutes reading time

Due by date

The final exam is conducted by the Student Centre in the formal examination period. See the Examinations and Results page on the University’s website, or access your personal exams timetable by logging into the eStudent Centre - Personal Exams Timetable for specific date, time and location closer to the examination period.

How your final result is determined

To pass this unit, you need to demonstrate your attainment of each of the Intended Learning Outcomes.

Your overall mark in this unit will be determined by combining your results from each assessment task. These marks are combined to reflect the percentage weighting of each task. You need to achieve an overall score of at least 50% to successfully complete this unit. It is expected that you will seek help (from the unit coordinator in the first instance), well before the due date, if you are unclear about the requirements for an assessment task.

- PP (pass) at least 50% of the overall mark but less than 60%
- CR (credit) at least 60% of the overall mark but less than 70%
- DN (distinction) at least 70% of the overall mark but less than 80%
• HD (high distinction) at least 80% of the overall mark

All grades are provisional, until confirmation by the Assessment Board at the end of semester.

Submission of Assessment

Lodging Assessment Items
The act of submitting your assignment will be taken as certification that it is your own work.

Assignments must be submitted electronically through the relevant assignment tab in MyLO. You must ensure that your name, student ID, unit code, tutorial time and tutor’s name (if applicable) are clearly marked on the first page. If this information is missing, the assignment will not be accepted and, therefore, will not be marked.

Where relevant, Unit Coordinators may also request you to submit a paper version of your assignment. You will be advised by the Unit Coordinator of the appropriate process relevant to your campus.

Please remember that you are responsible for lodging your assessment items on or before the due date and time. We suggest you keep a copy. Even in a perfect system, items sometimes go astray.

Requests for Extensions
In this Policy:
1. (a) ‘day’ or ‘days’ includes all calendar days, including weekends & public holidays;
   (b) ‘late’ means after the due date and time; and
   (c) ‘assessment items’ includes all internal non-examination based forms of assessment
2. This Policy applies to all students enrolled in TSBE Units at whatever Campus or geographical location.
3. Students are expected to submit assessment items 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 who have a medical condition or special circumstances may apply for an extension. Requests for extensions should be made in writing to the Unit Coordinator before the due date. Students will need to provide independent supporting documentation to substantiate their claims.

Penalties for Late Submission
1. Late submission of assessment items will incur a penalty of 10% of the total marks possible for that piece of assessment for each day the assessment item is late unless an extension had been granted on or before the relevant due date.
2. Assessment items submitted more than five (5) days late will not be accepted.
3. Academic staff do NOT have the discretion to waive a late penalty, subject to clause 4 above.

**Review of Results and Appeals**

Review of Assessment is available to all students once the University has released the final result for a unit. If you are dissatisfied with your final result, you may apply to have it reviewed.

Review of Assessment consists of re-marking the final assessment item, checking the addition of all marks, and a check to ensure that all marks have been included in the final result.

Applications for a review of assessment are due within 10 working days of the release of the final result in the unit. If you have passed the unit you must pay a $50 fee.

If you wish to have a piece of internal assessment reviewed as part of the review process, please state this clearly on the application form referred to above and include that assessment item with your application.

Please read and follow the directions provided by the University at:


**Academic Referencing**

Before starting your assignments, you are advised to familiarise yourself with the following electronic resources.

The first is the Harvard Referencing System Style Guide, which can be accessed from the UTAS library: [http://utas.libguides.com/referencing/Harvard](http://utas.libguides.com/referencing/Harvard). The Harvard style is the appropriate referencing style for this unit and the guide provides information on presentation of assignments, including referencing styles. In your written work you will need to support your ideas by referring to scholarly literature, works of art and/or inventions. 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.


In your written work you will need to support your ideas by referring to scholarly literature, works of art and/or inventions. It is important that you understand how to correctly refer to the work of others, and how to maintain academic integrity.
The University library provides information on presentation of assignments, including referencing styles and should be referred to when completing tasks in this unit.

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. You may also find the Academic Honesty site on MyLO of assistance.

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.

For further information on this statement and general referencing guidelines, see the Plagiarism and Academic Integrity page on the University web site or the Academic Honesty site on MyLO.

**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 any other person, any academic advantage or advancement to which they or that other person are not entitled; or

b. improperly disadvantages any other student.

Students engaging in any form of academic misconduct may 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 or the University. Details of penalties that can be imposed are available in Ordinance 9: Student Discipline – Part 3 Academic Misconduct.

**Student Behaviour**

The University Behaviour Policy sets out behaviour expectations for all members of our University community including students and staff.

The aim in doing so is to ensure that our community members are safe, feel valued and can actively contribute to our University mission.

It is expected that community members behave in a manner that is consistent with our University values – respect, fairness and justice, integrity, trust, responsibility and honesty. There are also certain behaviours that are considered inappropriate, such as unlawful discrimination, bullying and sexual misconduct.

The accompanying University Behaviour Procedure sets out the process and avenues that University community members can access to resolve concerns and complaints regarding inappropriate behaviour by a University community member. Wherever possible, the focus will be on early intervention and a ‘restorative’ approach that creates awareness of inappropriate behaviour and its impact on others. However, in some cases, students who engage in inappropriate behaviour may be subject to disciplinary proceedings, which may impact upon continuation of their studies.

Students can seek support and assistance from the Safe and Fair Community Unit SaFCU@utas.edu.au or ph: 6226 2560.

Matters are dealt with in confidence and with sensitivity.
WHAT LEARNING OPPORTUNITIES ARE THERE?

MyLO

MyLO is the online learning environment at the University of Tasmania. This is the system that will host the online learning materials and activities for this unit.

Getting help with MyLO

It is important that you are able to access and use MyLO as part of your study in this unit. To find out more about the features and functions of MyLO, and to practice using them, visit the Getting Started in MyLO unit.

For access to information about MyLO and a range of step-by-step guides in pdf, word and video format, visit the MyLO Student Support page on the University website.

If something is not working as it should, contact the Service Desk (Service.Desk@utas.edu.au, phone 6226 1818), or Request IT Help Online.

Resources

Required readings

You will need the following text:


As provided during the semester on MyLo, or directed to locate

Recommended readings

The library has available many texts in this area, and the University data base has access to many academic and professional journals in this area. You will benefit from reading as broadly as possible, especially for your assignments. Accounting theory is about ideas, and the more literature you survey the more you will understand about alternative approaches to accounting. A few suggested titles are provided:

Tier 1:


Tier 2:


You essentially must become familiar with the following materials also as part of this unit. Most of the journal articles are available on University databases.

**Journals and Periodicals**

Within your time constraints, you should allow 9 hours for independent study (see later in this outline), we expect you to read beyond the textbooks, especially for tutorial sessions and other tasks. If you are aiming for a distinction grade you will need to keep up to date with new issues and developments.

You can do this by reading widely, including the financial press, journals of the professional accounting bodies and some scholarly literature. In reading the scholarly literature, you should focus on the theory given at the start and end of papers. Don’t be distracted by the research methodology as your main focus is on the theory developed through research and the conclusions drawn. The following are some journals that you may find readable and useful:

- Accounting, Auditing and Accountability Journal
- Accounting Forum
- Accounting Horizons
- Accounting Organisations and Society
- Australian Accounting Review
- The British Accounting Review Critical Perspectives on Accounting

**Useful Websites**

IFRS  www.ifrs.org/
Reading Lists

Reading Lists provide direct access to all material on unit reading lists in one place. This includes eReadings and items in Reserve. You can access the Reading List for this unit from the link in MyLO, or by going to the Reading Lists page on the University Library website.

Equipment, materials, software, accounts

N/A

Activities

Learning 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.

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.

Details of teaching arrangements

We have planned this unit to occupy, on average, 12 hours of your time for each of the 13 weeks of the semester. The hours are allocated between:

- Lectures: 2 hours
- Tutorial: 1 hour
- Independent study & assignments: 9 hours (minimum)\(^1\)
  
\[^1\] Some students may need to spend additional time reading and rereading material in order to understand the material.

- 12 hours per week

If you are not a fast reader you may have to spend longer on independent study as it is expected that you will undertake a significant part of your learning by reading, independent study, group work and writing assignments. If you are working full...
time or work for more than 20 hours a week part-time you may find it very difficult to achieve the aims set for the unit.

**Specific attendance/performance requirements**

It is expected that you will attend all lectures and your allocated tutorial. As with other accounting units this unit involves incremental learning, and a failure to attend may impede your progress. Activities to be undertaken in tutorials will normally be given in the tutorial. A substantial part of these activities will involve team work followed by class discussion. It is expected that you will pass each component of the assessment required in this unit. Pay particular attention to the requirements in each part of the assessment, and especially pay attention to and gain an understanding of what is meant by plagiarism and the risks of not doing so. These are important responsibilities you must accept.

**You are expected to attend all timetabled sessions**

(2 hours of lectures, 1 hour of tutorial per week)

Materials, audio or visual provided on MyLO DO NOT, nor are they intended to, replace attendance at lectures and tutorials. If you choose not to attend classes scheduled this as at YOUR RISK.

In this unit, your active engagement will be monitored in the following way:

1. Attendance and input at Tutorials. A number of assessment tasks are directed specifically at this.
2. Irregularly the roll will be taken in lectures, and compared to expected attendance.

If you do not demonstrate evidence of having engaged actively with this unit by completing these two activities by Week 4 of semester, your enrolment may be cancelled or you may be withdrawn from the unit.

**Work Health and Safety (WHS)**

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 [Work Health and Safety website](#) and policy.
Communication

To keep up with announcements regarding this unit

Check the MyLO Announcement tool at least once every two days. The unit Announcement will appear when you first enter our unit’s MyLO site. Alternatively, click on the Announcement button (towards the top of the MyLO screen) at any time.

When you have a question

Other students may have the same question that you have. Please go to the Ask the Class Discussion forum on the unit’s MyLO site. Check the posts that are already there – someone may have answered your question already. Otherwise, add your question as a new topic. Students are encouraged to support each other using this forum – if you can answer someone’s question, please do. We will attempt to respond to questions within 48 business hours. If your question is related to a personal issue or your performance in the unit, please contact the appropriate teaching staff member by email instead.

When you have an issue that will impact on your studies or the submission of an assessment task

If you have a personal question related to your studies or your grades, please contact teaching staff by email.

For general questions about the unit, please add them to the Ask the Class Discussion forum on the unit’s MyLO site. This way, other students can also benefit from the answers.

Concerns and complaints

The University is committed to providing an environment in which any concerns and complaints will be treated seriously, impartially and resolved as quickly as possible. We are also committed to ensuring that a student may lodge a complaint without fear of disadvantage. If you have a concern, information about who to contact for assistance is available on the ‘How to resolve a student complaint’ page.

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 the unit coordinator in the first instance.

There is a range of University-wide support services available to you including Student Learning Support, Student Advisers, Disability Services, and more which can be found on the Student Support and Development page of the University website.

Should you require assistance in accessing the Library, visit their website for more information.
# Unit Schedule

<table>
<thead>
<tr>
<th>Week</th>
<th>Week Commencing</th>
<th>Topic/ Module/ Focus Area</th>
<th>Activities</th>
<th>Resources/ Readings/ Further Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>July 15</td>
<td>Introduction</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>July 22</td>
<td>Reporting Environment and Regulation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>July 29</td>
<td>International Accounting</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>August 5</td>
<td>Measurement Issues</td>
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<td>5</td>
<td>August 12</td>
<td>Normative Theory – Accounting Framework</td>
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<td>Systems Theories</td>
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<td><strong>Mid-semester break September 2 to 8</strong></td>
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<td>8</td>
<td>Sept 9</td>
<td>Corporate Accountability/CSR</td>
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<td>Sept 16</td>
<td>Capital Markets Theory</td>
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<td>Sept 23</td>
<td>Behavioural Research</td>
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<td>Sept 30</td>
<td>Critical Perspectives</td>
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<td>12</td>
<td>Oct 7</td>
<td>Summation and Research</td>
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<td>13</td>
<td>Oct 14</td>
<td>Revision</td>
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Study Break Exam Period Oct 20th to 26th
Examination Period October 26th to Nov 12th
ACCREDITATION

AACSB Accreditation

The Tasmanian School of Business and Economics (TSBE) is currently in the process of applying for business accreditation with the Association to Advance Collegiate Schools of Business (AACSB) – the lead program for accrediting business schools globally. AACSB seeks to connect educators, students, and business to achieve a common goal – to create the next generation of business leaders.

By joining AACSB and going through the accreditation process, TSBE is joining a global alliance committed to improve the quality of business education around the world, and to share the latest innovations in business education. Gaining Business Accreditation with AACSB is a multi-year process involving TSBE demonstrating our performance against the 15 accreditation standards.

Once complete, TSBE will join a select community of accredited business schools, with only 7% of all business schools globally having completed the AACSB process. This will further enhance the reputation of TSBE, and further enhance the global recognition of your qualifications. To find out more about AACSB click [here](#).