UNIT OUTLINE
Read this document to learn essential details about your unit. It will also help you to get started with your studies.

BFA605
Financial and Corporate Accounting

Semester 2, 2017

THIS UNIT IS BEING OFFERED IN:

Hobart/Distance

Taught by:

Dr Claire Horner

CRICOS Provider Code: 00586B
## Contents

- Contact Details .................................................................................................................. 2  
- Unit Description .................................................................................................................. 3  
- Prior Knowledge &/or Skills OR Pre-Requisite Unit(s) .......................................................... 3  
- Enrolment in the Unit .......................................................................................................... 3  
- When does the unit commence? .......................................................................................... 3  
- University of Tasmania Graduate Quality Statement ......................................................... 4  
- Tasmanian School of Business and Economics Vision and Mission .................................... 4  
- Intended Learning Outcomes for BFA605 ......................................................................... 5  
- Learning Expectations and Teaching Strategies/Approach ................................................ 6  
- Learning Resources ........................................................................................................... 7  
- Student Feedback via eVALUate .......................................................................................... 9  
- Details of Teaching Arrangements ...................................................................................... 10  
- Assessment ........................................................................................................................ 12  
- Submission of Assessment Items ....................................................................................... 15  
- Review of Assessment and Results ..................................................................................... 16  
- Further Support and Assistance ......................................................................................... 16  
- Academic Misconduct and Plagiarism .............................................................................. 17  
- Workshop Schedule .......................................................................................................... 18

## Contact Details

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**Consultation:** TBA
Unit Description

The understanding that you gained while studying BFA507 The Accounting Framework will be extended to develop your accounting knowledge and skills in the context of more complex financial and corporate accounting issues. The unit covers an understanding of how financial transactions are recorded and reported for different entities, including companies and groups as well as the theoretical issues and concepts involved in the preparation and presentation of General Purpose Financial Statements.

Prior Knowledge &/or Skills OR Pre-Requisite Unit(s)

The pre-requisite for this unit is BFA507 The Accounting Framework.

Enrolment in the Unit

Unless there are exceptional circumstances, students should not enrol in this unit after the end of week two of semester, as the Tasmanian School of Business and Economics (TSBE) cannot guarantee that:

- any extra assistance will be provided by the teaching team in respect of work covered in the period prior to enrolment; and
- penalties will not be applied for late submission of any piece or pieces of assessment that were due during this period.

When does the unit commence?

The unit’s teaching schedule commences in the week beginning 24 July 2017. In the week prior to this (commencing 17 July 2017) you are expected to familiarise yourself with the MyLO site, register for a workshop, obtain access to the prescribed texts, and undertake the relevant reading for Topic 1 as detailed in the Study Schedule on page 18 of this Unit Outline.
University of Tasmania Graduate Quality Statement

The units in your course, including this unit, have been designed to cumulatively develop the graduate qualities outlined in the University’s Graduate Quality 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._

Tasmanian School of Business and Economics Vision and Mission

**Vision**

To advance the well-being, economic and social development of the people of Tasmania and our communities.

**Mission**

_To advance research and learning in business and economics to the benefit of all our constituents leveraging the strengths of the University and the State of Tasmania._

We will achieve our mission by creating collaborative, innovative research, teaching and engagement programs that foster sustainable economic and social impact within Tasmania and provide a model for business schools throughout the region and world. Leveraging the strengths of our unique socio-ecological location in Tasmania and our strong interdisciplinary connections across the university, we will focus on three general domains: Person in Context (e.g. health, well-being and lifestyle in organizations and communities), Collaborative Entrepreneurship and Innovation, and Sustainability in Business and Community. Our approach to inter-disciplinary business education will provide a globally-recognised model that characterises many of the world’s leading business schools.

For further details on the Vision and Mission Statement of the Tasmanian School of Business and Economics please refer to our [Strategic Goals](#).

Work, Health and Safety (WH&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: [www.utas.edu.au/work-health-safety](http://www.utas.edu.au/work-health-safety).
### Intended Learning Outcomes for BFA605

<table>
<thead>
<tr>
<th>INTENDED LEARNING OUTCOMES</th>
<th>RELATED ASSESSMENT CRITERIA OR MODULE LEVEL LEARNING OBJECTIVES</th>
<th>ASSESSMENT METHODS</th>
<th>COURSE LEVEL LEARNING OUTCOMES</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Learning Outcome 1</strong></td>
<td>a) Identify, explain and/or apply principles, frameworks and accounting standards.</td>
<td>Preparation activities, test, exam</td>
<td>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 Quality Statement.</td>
</tr>
<tr>
<td></td>
<td>b) Prepare and critique components of general purpose financial reports in respect to theories and accounting concepts.</td>
<td>Preparation activities, test, exam</td>
<td></td>
</tr>
<tr>
<td></td>
<td>c) Explain the impact of recent developments in accounting.</td>
<td>Preparation activities, test, exam</td>
<td></td>
</tr>
<tr>
<td><strong>Learning Outcome 2</strong></td>
<td>a) Explain your application of the principles, accounting framework and standards to a particular ambiguous authentic context.</td>
<td>Case studies, exam</td>
<td></td>
</tr>
<tr>
<td></td>
<td>b) Communicate your position to both a non-accountant and a client who has some accounting knowledge.</td>
<td>Case studies</td>
<td></td>
</tr>
<tr>
<td><strong>Learning Outcome 3</strong></td>
<td>a) Reflect and provide feedback on the work of peers using a rubric or guide.</td>
<td>Case studies, test (peer review)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>b) Reflect and explain how you used feedback to improve your learning in the unit.</td>
<td>Preparation activities, case studies</td>
<td></td>
</tr>
<tr>
<td></td>
<td>c) Explain the role of sustainability in an accounting context.</td>
<td>Preparation activities, case studies, exam</td>
<td></td>
</tr>
</tbody>
</table>
Learning Expectations and Teaching Strategies/Approach

The University is committed to a high standard 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.*

During the first four weeks of this semester, your participation and engagement in this unit will be monitored. If you do not demonstrate evidence of having engaged actively with this unit by Week 4 of semester, your enrolment may be cancelled or you may be withdrawn from the unit.

**These are some of the expectations we have of you as a student enrolled in this unit:**

To succeed in this unit, you will need to:

- On a weekly basis, complete the assigned tasks, including set readings and recordings. You will need to show what you have learned by completing preparation tasks. You will be assigned preparation tasks most weeks of the unit and these need to be completed in MyLO by the set deadlines.
- If you are enrolled as an Attending Student, you are expected to attend classes and actively participate. During class, you will be asked to work with other students. You must have completed the preparation activities to be able to contribute your ideas and feedback during group activities.
- You must do your own work. It is OK to share ideas with your class mates. However, copying your class mates’ work or copying word-for-word from the textbook or other source without referencing is completely unacceptable. We consider this to be plagiarism (see page 14) which has very serious consequences. Also, copying word-for-word does not help you learn things in a meaningful way. When you write things in your own words it helps your brain start to form connections between ideas. This helps you remember things more effectively, which is great preparation for your exam.
Learning Resources

Prescribed Text/Software
A prescribed text is a resource that you must have access to for the purposes of studying this unit.


AND

Accounting Standards:

If you are not able to purchase your own copy of the standards you can access them at: http://www.aasb.gov.au/Pronouncements/Current-standards.aspx

NOTE: The above resources are essential for your studies in this unit. Please do not seek advice from your lecturer/tutor as to whether or not you should acquire the required reading materials. Students choosing to use older editions of the above materials do so at their own risk.

Recommended Texts/Software
A recommended text is a resource that you can use to broaden your understanding of the topics covered in this unit. You may also find a recommended text helpful when conducting research for assignments.


Other Recommended Resources/Software
In addition to the texts/software recommended above, you are also expected to be familiar with the key academic journals in the discipline from which useful insights may be derived. In particular, you are encouraged to review regularly the relevant papers that are published in:

- Australian Accounting Review
- Accounting, Auditing & Accountability Journal

My Learning Online (MyLO)

Access to the MyLO online learning environment is required for this unit. The unit has its own MyLO site. To log into MyLO and access this unit, go to: http://www.utas.edu.au/mylo. To access the unit, select BFA605.


Technical requirements for MyLO

MyLO can be accessed via Library computers and in computer labs on campus. See: http://www.utas.edu.au/it/computing-distributed-systems/computer-labs-facilities-and-locations

For further technical information and help, contact the UTAS Service Desk on 6226 1818 or at http://www.utas.edu.au/service-desk during business hours.
Learning to use MyLO

When you log into MyLO, you will see a unit called *Getting Started with MyLO*. Enter this unit to learn more about MyLO, and to practise using its features.

MyLO Expectations

1. Students are expected to maintain the highest standards of conduct across all modes of communication with staff and other students. Penalties may be imposed if the Unit Coordinator believes that, in any instance or mode of communication, your language or content is inappropriate or offensive. MyLO is 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. It is expected that you check your units in MyLO for updates at least once a day.

Using MyLO for BFA605

**IMPORTANT!** Before you are provided with access to your unit’s MyLO resources, you must complete the *Student Agreement quiz*. To complete the quiz:

1. Go to the unit’s MyLO site.

2. Select the **Content** button, then select the **Begin Here** module.
3. Read the information in Step 1: Important Student Information, and Step 2: Download and Read the Unit Outline.

4. Select Step 3: Complete the Student Agreement Quiz and then click Start Quiz!

5. Read the statements related to the Unit Outline, Plagiarism and Academic Integrity; select Yes to agree; and then submit the quiz. You should now be able to access all available unit content in MyLO in the Learning Hub module. You need to do this only once in each MyLO unit.

**Other important resources on MyLO**

You are expected to regularly check MyLO for any updates in relation to the unit. MyLO has been incorporated into the delivery of this unit to enhance your learning experience, by providing access to up-to-date course materials, and allowing for online discussion.

In addition to the lecture slides which are uploaded on MyLO on a weekly basis, other unit-related materials such as supplementary readings and assessment guides can also be accessed on MyLO.

You are also expected to engage in active discussion about issues related to the unit through the discussion forums and chat rooms that are available on MyLO: this is particularly helpful for distance students who may utilise the facilities available on MyLO to contact their fellow distance students and form groups to complete any group assessment tasks for this unit. In this regard, MyLO should be treated as the unit's critical platform for learning and communication.

**Student Feedback via eVALUate**

At the conclusion of this unit, you will be asked to provide online responses to a number of matters relating to the learning and teaching within the unit. You are asked to respond honestly to these questions, as all information received is used to enhance the delivery of future offerings.

**Changes to this Unit Based on Previous Student Feedback**

The order in which the various modules are covered has been modified, and changes have been made to the assessment structure.
Details of Teaching Arrangements

Workshop Mode

Attending (face-to-face) students will be required to attend a weekly 3-hour workshop. Workshop enrolments will occur in the first week of semester, with workshops commencing in week two. These workshops are tailored to meet each group of students’ learning needs. Hence it is critical that prior to the workshop each week, you download/listen/read from the unit’s MyLO website the topic material and answer the short quiz questions. Your answers determine what is taught in the workshop. If everyone in your group is comfortable with the content then that will not be revised or elaborated on in the workshop. Only the content that you do not fully understand will be explored. The topic materials only introduce you to the topic and guide you in your further reading and study. You also need to read the textbook and handbook (accounting standards) as directed before doing the quiz.

You are requested to be an active participant of every workshop and not a passive attendee, so come prepared to work. You will need access to both the prescribed text book and the accounting standards (either hard copy or online) in the workshops, and are required to attempt the assigned workshop activities before coming to class.

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

To see the workshop timetable, go to http://student.admin.utas.edu.au/coursesenrolment/timetable/

Blended Learning Mode

This unit will be delivered via flexible delivery. All teaching materials in this unit will be placed on MyLO. The weekly workshops will be accessible through interactive live-streaming, and recordings will be made available on MyLO. Further information regarding how to access the live-streaming will be provided prior to the start of the workshop schedule.

Apart from accessing teaching materials, you will need to use the MyLO site regularly to check for announcements by the Unit Coordinator, to ask questions on the discussion forum and to participate in any other learning activities. You are encouraged to pose questions about teaching materials via MyLO rather than by e-mail to the Unit Coordinator as this allows everybody in the unit to participate in the discussion.

Distance students will share the BFA605 MyLO site with students enrolled in the on-campus version. There are multiple reasons for this, including:

- Sharing of resources: e.g. optional study activities, web links, etc. may be posted to the topic folders. All students, regardless of mode of enrolment, will be exposed to the same information, materials and optional activities.

- Sharing of study information: All students, regardless of enrolment mode, will have opportunity to interact with each other via discussion boards and email. This is most important, as it very much increases your class size, and therefore the range of interaction opportunities available to you. It will help you all help each other (explaining to others is an excellent learning/consolidation activity), and you can even form virtual study groups.
For information about accessing and using MyLO: http://www.utas.edu.au/learning-teaching-online/new-mylo

If you have difficulty in gaining access to or using MyLO you should first visit the technical overview page: http://www.utas.edu.au/service-desk/. If problems persist, you may contact the Service Desk - Tel: (03) 6226 1818 (1300 304 903 Freecall – Tasmanian Land Lines only) or send an e-mail message detailing your problem to: service.desk@utas.edu.au (you can use the on-line form to request help).

Distance Mode

The University of Tasmania offers Distance students a number of valuable resources to help succeed in their studies. You should complete the online orientation: http://www.utas.edu.au/orientation/.

Resources are also available at: http://www.learningsupport.utas.edu.au/Resources.htm and on the library website.

Communication, Consultation and Appointments

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.

A NOTE ABOUT EMAIL CORRESPONDENCE
You are expected to check your UTAS email (WebMail) on a regular basis – at least three times per week. To access your WebMail account, login using your UTAS username and password at https://webmail.utas.edu.au/.

You are strongly advised not to forward your UTAS emails to an external email service (such as gmail or Hotmail). In the past, there have been significant issues where this has occurred, resulting in UTAS being blacklisted by these email providers for a period of up to one month. To keep informed, please use your UTAS email as often as possible.
We receive a lot of emails. Be realistic about how long it might take for us to respond. Allow at least TWO (2) business days to reply. Staff are not required to respond to emails where students do not directly identify themselves, are threatening or offensive, or come from external (non-UTAS) email accounts.

When you write an email, you must include the following information. This helps teaching staff to determine who you are and which unit you are talking about.

- Family name
- Preferred name
- Student ID
- Unit code (BFA605)
- Questions
- If your question is about an assessment task, please include the assessment task number or name.

## Assessment

### How Your Final Result Is Determined

To be eligible to pass this unit you will need to attain an overall mark of 50% and satisfactorily pass each of the intended learning outcomes for the unit. Details of each assessment item are outlined below.

### Assessment Schedule

<table>
<thead>
<tr>
<th>Assessment Items</th>
<th>Due Date</th>
<th>Value/Weighting</th>
<th>Link to Learning Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessment 1: Preparation Activities</td>
<td>Due 10am each Tuesday before the Workshops</td>
<td>10%</td>
<td>LO1 Criteria a, b and c</td>
</tr>
<tr>
<td>Assessment 2: Case Study (peer reviewed)</td>
<td>Part 1: (a)5pm Friday 25 August (b)5pm Friday 1 Sept (c) 5pm Friday 8 Sept Part 2 due 5pm Friday 22 September</td>
<td>20%</td>
<td>LO2 Criteria a and b LO3 Criteria a, b and c</td>
</tr>
<tr>
<td>Assessment 3: Test (peer reviewed)</td>
<td>Held in week 12, further arrangements TBA</td>
<td>10%</td>
<td>LO1 Criteria a, b and c</td>
</tr>
<tr>
<td>Assessment 4: Exam</td>
<td>During exam period</td>
<td>60%</td>
<td>LO1 Criteria a, b and c LO2 Criteria a LO3 Criteria c</td>
</tr>
</tbody>
</table>
**Assessment Item 1 – Preparation Activities**

**Task Description:** Preparation activities must be completed on MyLO in the form of a quiz. The quizzes are designed to help you consolidate what you have learned in your readings and other activities, and check on your progress. They will be a combination of question types. Some answers will require you to type a paragraph, while others will require you to select answers.

**Task Length:** Varies according to question types

**Assessment Criteria:** As listed on page 5

**Link to Unit’s Learning Outcomes:** LO1 Criteria a, b and c

**Due Date:** The preparation activities will be due weekly. Your quiz will be due by 10am each Tuesday before the workshops. No late submissions will be marked.

**Value:** 10%

**Assessment Item 2 – Case Study**

**Task Description:** The purpose of this task is for you to apply and justify different applications of the principles, accounting framework and standards to a small case study; communicate this appropriately and provide feedback to others. The assessment is in two parts.

**PART 1:** You will be provided with a case study to analyse. You will need to prepare a written analysis of the case study, and communicate your analysis in a persuasive letter to your client. You will then need to provide feedback to three of your class colleagues on their submissions, before assessing the quality of the feedback you have received. Specialised Peer Review software will be used to complete this task, and further information will be provided in class and on MyLO.

**PART 2:** After receiving feedback on your analyses, you will now need to prepare a video recording addressing specific interview questions. You must imagine that this recording will be broadcast to a very wide audience, and so you must use language that a non-accountant can understand. Further information on the assessment of this component will be provided in class and on MyLO.

**Task Length:**

**PART 1:** The letter component must not exceed 1,500 words

**PART 2:** The video recording must not exceed five minutes

*(Penalties will apply for overlength work)*

**Assessment Criteria:** As listed on page 5

**Link to Unit’s Learning Outcomes:** LO2 Criteria a and b

**Due Date:**

**PART 1:** (a) Due 5pm Friday 25 August; (b) 5pm 1 Sept; and (c) 5pm 8 Sept

**PART 2:** Due 5pm Friday 22 September

**Value:** 20%
### Assessment Item 3 – Test

**Task Description:** This test will assess your knowledge and understanding of the content you have studied. You will also have an opportunity to review class answers to the test questions.

**Task Length:** TBA

**Assessment Criteria:** As listed on page 5

**Link to Unit’s Learning Outcomes:**
- LO1 Criteria a, b and c
- LO3 Criteria a

**Due Date:** Week starting 9 October, further arrangements to be advised.

**Value:** 10%

### Assessment Item 4 – Final exam

**Task Description:** A formal examination.

**Task Length:** 3 hours

**Assessment Criteria:** As listed on page 5

**Link to Unit’s Learning Outcomes:**
- LO1 Criteria a, b and c
- LO2 Criteria a
- LO3 Criteria c

**Due Date:** Exam period

**Value:** 60%

Your final examination for this unit will be held during the scheduled examination period as indicated by Student Administration in correspondence to you.

Examinations will normally be scheduled Monday to Saturday inclusive. Examinations may be held during the day or evening and students should consult the university information which will be made available towards the end of semester.

Distance students will be required to sit the final exam during the examination period either at the nearest UTAS campus or, in the case of interstate or overseas students, at an approved centre. The Exams Office will contact distance students at the beginning of semester with information about nominating an exam venue.

You are advised to make any necessary arrangements with employers now for time off during the examination period to sit this examination. Your participation at the scheduled time is not negotiable unless there are exceptional circumstances. Note that you will be expected to sit the examination at your recorded study centre. To find out more go to the Exams Office website: [http://www.utas.edu.au/exams/home](http://www.utas.edu.au/exams/home).
Submission of Assessment Items

**Lodging Assessment Items**

Assignments must be submitted electronically through the relevant assignment tab in MyLO (unless advised otherwise by your Unit Coordinator). When submitting assignments via 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 (Hobart, Launceston or Cradle Coast).

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.

**Late Assessment and Extension Policy**

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) ‘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, 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 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.
6. Assessment items 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 clause 4 above.
**Academic Referencing and Style Guide**

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/content.php?pid=27520&sid=199808](http://utas.libguides.com/content.php?pid=27520&sid=199808). 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.

The second is the Tasmanian School of Business and Economics’ *Writing Assignments: A Guide*, which can be accessed at: [http://www.utas.edu.au/business-and-economics/student-resources](http://www.utas.edu.au/business-and-economics/student-resources). This guide provides you with useful information about the structure and style of assignments in the TSBE.

**Review of Assessment and Results**

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 exam (where applicable), 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.


**Review of Internal Results**

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.

**Further Support and Assistance**

If you are experiencing difficulties with your studies or assessment items, have personal or life-planning issues, disability or illness that may affect your study, then you are advised to raise these with your lecturer or tutor in the first instance.

You are also encouraged to contact your Student Adviser who will be able to help in identifying the issues that need to be addressed, give general advice, assist by liaising with academic staff, as well as referring you to any relevant University-wide support services. Please refer to the Student Adviser listings at [http://www.utas.edu.au/students/learning/advisers](http://www.utas.edu.au/students/learning/advisers) for your adviser’s contact details.
There is also a range of University-wide support services available to students, including Student Centre Administration, Careers and Employment, Disability Services, International and Migrant Support, and Student Learning and Academic Support. Please refer to the Current Students website (available from www.utas.edu.au/students) for further information.

If you wish to pursue any matters further then a Student Advocate may be able to assist. Information about the advocates can be accessed from http://www.utas.edu.au/students/learning/advisers. The University also has formal policies, and you can find out details about those from that link.

**Academic Misconduct and Plagiarism**

*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. 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 the Ordinance of Student Discipline – Part 3 Academic Misconduct, see http://www.utas.edu.au/university-council/university-governance/ordinances.

Plagiarism is a form of cheating. It is taking and using someone else’s thoughts, writings or inventions and representing them as your own, for example:

- using an author’s words without putting them in quotation marks and citing the source;
- using an author’s ideas without proper acknowledgment and citation; or
- copying another student’s work.

It also means using one’s own work from previously submitted assessment items if repeating a unit.

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/curriculum-and-quality/academic-integrity-and-misconduct. 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.

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For further information on this statement and general referencing guidelines, see www.utas.edu.au/plagiarism/ or follow the link under ‘Policy, Procedures and Feedback’ on the Current Students homepage.
## Workshop Schedule

<table>
<thead>
<tr>
<th>Week</th>
<th>Start of Week</th>
<th>Topic/s and activities</th>
<th>Text Chapter/s</th>
<th>Due Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>17 July</td>
<td>Workshop enrolments - no workshops this week</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>24 July</td>
<td>Regulatory Theory and the nature and regulation of companies</td>
<td>Chapter 1 + Supplementary readings on MyLO The Framework</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>31 July</td>
<td>Accounting for company income tax</td>
<td>Chapter 6 AASB 112</td>
<td>Prep completed for week 3</td>
</tr>
<tr>
<td>4</td>
<td>7 August</td>
<td>Property plant and equipment and intangible assets</td>
<td>Chapters 9 &amp; 11 AASB 116 AASB 138</td>
<td>Prep completed for week 4</td>
</tr>
<tr>
<td>5</td>
<td>14 August</td>
<td>Business combinations and impairment of assets</td>
<td>Chapters 12 &amp; 13 AASB 3 AASB 136</td>
<td>Prep completed for week 5</td>
</tr>
<tr>
<td>6</td>
<td>21 August</td>
<td>Leases</td>
<td>Chapter 10 AASB 117</td>
<td>Prep completed for week 6, Assessment 2 Part 1(a) due 5pm Fri 25 Aug</td>
</tr>
<tr>
<td>7</td>
<td>28 August</td>
<td>Disclosure: Accounting policies and statements of changes in equity and other comprehensive income</td>
<td>Chapters 14 pp698-700, 713-725 &amp; 15 pp751-774 AASB101 AASB 118</td>
<td>Prep completed for week 7, Assessment 2 Part 1(b) due 5pm Fri 1 Sept</td>
</tr>
</tbody>
</table>

**Mid-Semester Break: Monday 4 – Friday 8 September 2017 (inclusive)**

<table>
<thead>
<tr>
<th>Week</th>
<th>Start of Week</th>
<th>Topic/s and activities</th>
<th>Text Chapter/s</th>
<th>Due Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>11 September</td>
<td>Consolidation: Controlled entities and wholly owned subsidiaries</td>
<td>Chapters 18 &amp; 19 Above standards plus AASB 3 AASB 10 AASB 12</td>
<td>Prep completed for week 8</td>
</tr>
<tr>
<td>9</td>
<td>18 September</td>
<td>Consolidation cont’d: intragroup transactions and non-controlling interests</td>
<td>Chapters 20 &amp; 21 Above standards</td>
<td>Prep completed for week 9 Assessment 2 Part 2 due 5pm Friday 22 Sept</td>
</tr>
<tr>
<td>10</td>
<td>25 September</td>
<td>Associates, joint ventures and joint arrangements</td>
<td>Chapters 23 &amp; 24 AASB 11 AASB 128</td>
<td>Prep completed for week 10</td>
</tr>
<tr>
<td>11</td>
<td>2 October</td>
<td>Foreign currency transactions and translations</td>
<td>Chapters 8 &amp; 17 AASB 121 AASB 123</td>
<td>Prep completed for week 11</td>
</tr>
<tr>
<td>12</td>
<td>9 October</td>
<td>Test</td>
<td>Date, time and venue TBA</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>16 October</td>
<td>Revision</td>
<td>Prep completed for week 13</td>
<td></td>
</tr>
</tbody>
</table>

**Examination Period: 28 October – 14 November 2017 (inclusive)**