



**School of Accounting and Corporate Governance**

**Faculty of Business**

**BFA301  
Advanced Financial  
Accounting**

**Semester Two 2012**

**Unit Outline**

**Steve Allen**

CRICOS Provider Code: 00586B

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## **Unit description**

This unit expands the skill, knowledge and understanding students have gained in BFA201 Financial Accounting. The unit embraces the theory and practice of financial accounting in relation to corporations and extends students' skills, knowledge and understanding into areas such as accounting for group structures, consolidation, segment reporting, accounting for equity investments, joint ventures, and accounting for foreign exchange transactions. As with previous study of financial accounting, this unit continues with an examination of accounting standards and their application. The consideration of the issues and techniques in this unit will enhance the skills students will need to perform effectively in the workplace as a financial accountant. Advanced Financial Accounting is particularly concerned with the provision of relevant and reliable information to the firm's stakeholders. It is a compulsory unit in the accounting major.

## **Learning outcomes and 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.

<b>Learning Outcomes</b> On completion of this unit you should be able to:	<b>Assessment Criteria</b> In assessing this learning outcome we will consider your ability to:	<b>Assessment Methods</b>	<b>Generic Graduate Attributes</b> The assessments in this unit have been designed to develop the following graduate attributes in students:
1. Interpret and apply appropriate International Financial Reporting Standards (IFRS) for the preparation of financial reports for complex reporting entities	a. Identify the appropriate AASB or other pronouncement to apply in a given situation; b. Interpret correctly the appropriate AASB or other pronouncement; c. Correctly apply the appropriate AASB or other pronouncement; and d. Where judgement is required in the application or a particular AASB or other pronouncement, use appropriate concepts and principles to make an informed professional and ethical judgement.	<ul style="list-style-type: none"> <li>• Test one</li> <li>• Test two</li> <li>• Practical case study</li> <li>• Examination</li> </ul>	<p><b>Knowledge</b> – Reasonably detailed knowledge of:</p> <ul style="list-style-type: none"> <li>• Accounting concepts, techniques and processes</li> <li>• The legal, regulatory and conceptual framework as they relate to accounting and business practice from both the Australian and international context</li> </ul> <p><b>Problem Solving</b> - The ability to:</p> <ul style="list-style-type: none"> <li>• Apply logical thinking to a range of business related problems</li> <li>• Locate, analyse, evaluate and use information effectively and in a timely manner.</li> </ul> <p><b>Communication</b> – The ability to clearly and accurately communicate:</p> <ul style="list-style-type: none"> <li>• Written information, considering audience needs and appropriate real life situations;</li> <li>• Oral communication skills that enable positive participation in discussions.</li> </ul> <p><b>Social Responsibility</b> - The ability to determine and apply an ethical framework to simulated accounting tasks for situations involving both Australian and international contexts</p> <p>An awareness and understanding of the social responsibilities of accounting and governance practices and the ability to make decisions that consider sustainability from both the Australian and international context</p> <p><b>Global Perspective</b> - An awareness of the global business environment and the ability to evaluate and incorporate its influence in accounting practices.</p>
2. Prepare and record data for the preparation of general purpose financial reports for complex reporting entities	a. Perform appropriate calculations; b. Assemble appropriate data; c. Prepare appropriate working papers; d. Prepare appropriate journal entries;	<ul style="list-style-type: none"> <li>• Test one</li> <li>• Test two</li> <li>• Practical case study</li> <li>• Examination</li> </ul>	
3. Apply a reporting framework and prepare general purpose financial reports for complex reporting entities	a. Prepare a statement of comprehensive income; b. Prepare a statement of changes in equity; c. Prepare a statement of financial position; d. Prepare a statement of cash flows; and e. Prepare appropriate notes to the financial statements	<ul style="list-style-type: none"> <li>• Test two</li> <li>• Practical case study</li> <li>• Examination</li> </ul>	
4. Communicate effectively and co-operate with others in a professional manner	a. Prepare accurate and well expressed answers to written questions; b. Prepare data, working papers, worksheets, financial statements, and notes in co-operation with others c. Contribute actively to professional discussions	<ul style="list-style-type: none"> <li>• Practical case study</li> <li>• Examination</li> </ul>	

## **Prior knowledge and/or skills**

You must have passed BFA201 Financial Accounting to enrol in this unit.

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

Where appropriate, alterations have been made to this unit as a result of student feedback.

## **Learning resources required**

### ***Requisite texts***

You must purchase your own copy of the prescribed textbooks.

Deegan, C, 2012, *Australian Financial Accounting* (Seventh edition), McGraw-Hill Book Company, Sydney.

You will need to bring the required text to each class.

### ***E- (electronic) resources***

Australian Accounting Standards Board (AASB) <http://www.aasb.com.au>

International Accounting Standards Board (IASB) <http://www.iasb.org/Home.htm>

My Learning Online (MyLO) <http://www.utas.edu.au/learning-teaching-online/>

### **My Learning Online (MyLO)**

MyLO will be used to supplement your studies through online discussion, providing learning resources, unit information, sign up for tutorials and to submit electronic copies of assignments. Information about accessing and using this service, about required computer specifications and frequently asked questions, and about how to get help if you experience difficulties, is available at the University website listed above. You are strongly advised to visit this site and become familiar with the features of MyLO, especially if you have not used it before.

### **MyLO 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. BFA301)*  
 and allow teaching staff at least 24 hours on business days to reply.

## Details of teaching arrangements

This unit will be presented in a face to face format over a 13 week period. There will be a 1 hour 50 minute lecture block and a 50 minute tutorial. Students will be allocated to a tutorial group subject to a maximum of 20 students in any tutorial. It is expected that students will make available the necessary time to prepare adequately for each session.

You will need to allocate additional time for independent study. The following table shows indicative time that you will need to allocate to the study of this unit:

1 x Lecture	1 hour and 50 minutes
1 x Tutorial	50 minutes
Independent study and assessment tasks	7 hours (minimum)

## Lectures

Lectures will be used to introduce the various topics that we will cover in the unit. The Unit Schedule section of this *Unit Outline* gives you the weekly program of lecture topics. Lecture slides and case study examples will be available each week for you to print out from the MyLo home page.

It would be a good idea for you to read through the slides before each lecture. By having these materials with you, you will reduce the amount of writing that you need to do in lectures. The slides are not a substitute for the notes you will need to take when reading from the text. They are only a brief outline of each topic but they will provide a structure for discussion in the lecture each week.

Note that important information not contained in the lecture slides will also be provided in lectures. For example, lectures later in the semester will be used to explain arrangements for tests, the practical case study and the final examination. Notice of these arrangements will also be provided on MyLO at the end of the relevant week.

Please note, it is expected that you will attend all lectures.

## ***Tutorials***

You will be asked to select a tutorial time and ‘sign up’ to your chosen class by following the prompts and instructions on the unit’s MyLO home page. Please note that you will only be able to sign in **once** using your own individual university login. If you are not enrolled in the unit you will not have access to this facility. So please ensure you are correctly enrolled.

If you need to change your tutorial time and there are no places at your preferred time it will be your responsibility to find another student who agrees to swap. The best way to do this is via the MyLO Discussion Board. You will then need to contact your lecturer to make the agreed change. ALL changes need to be made by week 4.

Your tutor will guide you through one or two case studies each week. These case studies will be based on the previous week’s lecture topic (they are a separate from the independent study tasks explained below) and will be placed on MyLO at the beginning of each week. It is important to realise that financial accounting techniques will be practiced and reinforced in the tutorials. It is expected that you will have completed the required reading and independent study tasks prior to attending the tutorial for that topic. This will be necessary so that you can work efficiently with your tutor to complete the tutorial case studies. Your tutor will also review any difficulties that you have had in completing the independent study tasks. It is therefore expected that you will attend all tutorials.

## ***Independent Study Tasks***

Consistent with the unit objective of encouraging you to study independently, having attended a lecture, you will then undertake tasks related to the topic for that week. This will involve you doing the following:

- Preparing answers to review and examination style questions from the text, and in some cases to special case studies, then comparing (and self-correcting) your answers to the ones that are provided for you. This will benefit you through developing your understanding of the topic and providing the basis for the completion of tutorial work and group discussion.
- Reading from the text book and accounting standards where indicated (for the following week)

A schedule of these independent study tasks will be placed on the unit’s MyLo site in the first week of the semester.

You will find the suggested solutions to independent study tasks on the unit’s MyLO site after anticipated completion dates (i.e. generally at the end of the relevant week of study). You should check your answers with those provided, and mark the corrections on your answers. If you have any questions (i.e. your answer is different to the solution supplied and you cannot understand) you should discuss this with your lecturer or tutor.

You will notice that your textbook also has an associated web site that has resources such as student home revision aids, a press gallery and other resources. You may use these resources to supplement the weekly tasks that you have been given if you wish. However, remember that there are topics covered in our text that we will ignore so you will need to choose resources from the web site carefully.

***Occupational health and safety (OH&S)***

The University is committed to providing a safe and secure teaching and learning environment. In addition to specific requirements of this unit you should refer to the University's policy at: [http://www.admin.utas.edu.au/hr/ohs/pol\\_proc/ohs.pdf](http://www.admin.utas.edu.au/hr/ohs/pol_proc/ohs.pdf)

## Unit schedule

Week	Date beginning	Topic	Deegan Chapter	Further information
1	16 July 2012	Introduction <ul style="list-style-type: none"> <li>Accounting for Business Combinations</li> <li>Accounting for Acquisition of Assets</li> </ul>	Sections of Chapters 4, 8, 27, and 28	
2	23 July 2012	Consolidated Financial Statements I <ul style="list-style-type: none"> <li>Controlled Entities</li> <li>Principles of Consolidation</li> </ul>	27	
3	30 July 2012	Consolidated Financial Statements II <ul style="list-style-type: none"> <li>Intra-group transactions</li> </ul>	28	
4	6 August 2012	Consolidated Financial Statements III <ul style="list-style-type: none"> <li>Intra-group transactions (continued)</li> </ul>	28	<b>Case Study Part A (9 August 2012 – 5.00 pm)</b>
5	13 August 2012	Consolidated Financial Statements IV <ul style="list-style-type: none"> <li>Non-Controlling interests</li> </ul>	29	<b>Test 1 (First hour of week 5 lecture)</b>
6	20 August 2012	Consolidated Financial Statements V <ul style="list-style-type: none"> <li>Non-Controlling interests (continued)</li> </ul>	30	
7	27 August 2012	Consolidated Financial Statements VI <ul style="list-style-type: none"> <li>Other Issues</li> <li>Consolidated Cashflow Statements</li> </ul>	31	<b>Case Study Part B (30 August 2012 – 5.00 pm)</b>
<b>Mid-semester break</b> <b>3 September 2012 to 7 September 2012</b>				
8	10 September 2012	Accounting for Equity Investments	32	<b>Case Study Part C (13 September 2012 – 5.00 pm)</b>
9	17 September 2012	Accounting for Interests in Joint Arrangements	32	
10	24 September 2012	Segment Reporting	24	<b>Test 2 (First hour of week 10 lecture)</b>
11	1 October 2012	Accounting for Foreign Currency Transactions	33	
12	8 October 2012	Translation of the Accounts of Foreign Operations	34	<b>Case Study Part D (11 October 2012 – 5.00 pm)</b>
13	15 October 2012	Unit review		
SWOTVAC Study Period: Monday 22 October to Friday 26 October 2012 Examination Period: Saturday 27 October to Tuesday 13 November 2012				

## **Learning expectations and strategies**

### ***Expectations***

The University is committed to high standards of professional conduct in all activities, and holds its commitment and responsibilities to its students as being of paramount importance. Likewise, it holds expectations about the responsibilities students have as they pursue their studies within the special environment the University offers.

The University's Code of Conduct for Teaching and Learning states:

*Students are expected to participate actively and positively in the teaching/learning environment. They must attend classes when and as required, strive to maintain steady progress within the subject or unit framework, comply with workload expectations, and submit required work on time.*

### ***Learning strategies***

Encouraging you to study and learn independently is an important goal of university education. It is a feature of a *reflective approach* to learning in which you reflect on what it is you are learning and how you plan your learning strategy. It is therefore vitally important that your preparation work be done before you attend classes. Otherwise, you will gain very little from attendance, and will be unable to contribute to the development of group knowledge. If you fall behind with your work, you will find that you have too much to make up before the examination and will be under-prepared.

You should achieve success in this unit if you:

- keep up-to-date with the reading;
- read and become familiar with accounting standards;
- review lecture material and illustrations;
- complete the independent study tasks; attend classes; ask questions;
- practice newly acquired skills;
- consolidate your reading by making appropriate short notes and summaries;
- properly prepare for the tests and the examination;
- give yourself plenty of time to prepare each stage of the practical consolidation case study;

- prepare for and actively participate in the tutorial sessions;
- take responsibility for your own learning; and make use of the support services available; and
- keep abreast of new issues and developments by reading widely, including the financial press.

## **Specific attendance/performance requirements**

It is very important for your study that you attend all lectures and tutorials in this subject.

**In order to pass the unit you must achieve an overall mark of at least 50% and submit the practical consolidation case study.** If you achieve less than 40% on the first test (Assessment Task 2), you will be counselled to withdraw from the unit because experience indicates that students in this situation will have great difficulty performing well enough on the examination to pass the unit.

### *Absence from tests*

The tests are an important aspect of the assessment of this unit and are an indicator of student progress. Students who are absent from a test for an acceptable reason (i.e. medical or compassionate reasons) may apply to have the weighting for the test added to the weighting of the final examination. In these situations, the student must apply to the unit coordinator and provide supporting documentation (e.g. medical certificate). As stated previously, acceptable reasons would include medical and compassionate grounds, but would not include work or travel commitments.

### *Absence from classes*

If you miss any timetabled session, it is your responsibility to obtain any information that you have missed. As explained above, announcements made in lectures, lecture materials, tutorial discussion questions and problems, and solutions to tutorial problems will be available through the unit's web site.

## Assessment

### *Assessment schedule*

Assessment task	Date due	Percent weighting
Practical consolidation case study	Four separate due dates during semester: <ul style="list-style-type: none"><li>• Part A submission by 9 August 2012 – 5.00 pm</li><li>• Part B submission by 30 August 2012 – 5.00 pm</li><li>• Part C submission by 13 September 2012 – 5.00 pm</li><li>• Part D submission by 11 October 2012 – 5.00 pm</li></ul>	20%
Test 1	First hour of week 5 lecture	10%
Test 2	First hour of week 10 lecture	10%
End of semester exam		60%
Total		100%

## *Assessment details*

<b>Assessment task 1: Practical Consolidation Case Study (20%)</b>	
<b><i>Task description</i></b>	<p>This will be a case study style assignment that will require you to work in pairs and prepare:</p> <ul style="list-style-type: none"> <li>• an acquisition analysis</li> <li>• consolidation journal entries</li> <li>• a consolidation worksheet;</li> <li>• consolidated financial statements; and</li> <li>• <i>some</i> of the notes to the financial statements</li> </ul> <p>for a group of companies.</p> <p>The practical consolidation case study is worth 10% of the final unit mark. At each submission date, one member of the pair will be required to submit the relevant part of the case study. A detailed assessment rubric will be provided.</p>
<b><i>Task length</i></b>	Not applicable – Students complete this task in their independent study time.
<b><i>Links to unit's learning outcomes</i></b>	Learning outcomes 1, 2, 3 and 4
<b><i>Assessment criteria / guidelines</i></b>	See the details in the table on page 2. Assessment criteria 1a, 1b, 1c, 1d, 2a, 2b, 2c, 2d, 3a, 3b, 3c, 3d, 3e, 4b, and 4c.
<b><i>Date due</i></b>	<p>Each relevant part of the case study is to be submitted using the assignment submission feature on MyLO, as well as a paper submission, by the following dates:</p> <p>Part A submission by 9 August 2012 – 5.00 pm            Part B submission by 30 August 2012 – 5.00 pm            Part C submission by 13 September 2012 – 5.00 pm            Part D submission by 11 October 2012 – 5.00 pm</p> <p>Assignments not submitted both electronically and in paper format will have marks deducted.</p>

**Assessment task 2: Test 1 (10%)**

<b><i>Task description</i></b>	<p>The test will cover topics from Weeks 1 to 4 and include:</p> <ul style="list-style-type: none"><li>• short calculation type questions;</li><li>• multiple choice and true/false questions;</li><li>• journal entries;</li><li>• other questions of a short answer nature.</li></ul> <p>Some short questions may require you to apply accounting standards and perform calculations. If you miss the test for an '<i>acceptable reason</i>' (refer to Specific attendance/Performance Requirements section) the weighting will be added to the weighting for the final examination.</p> <p><i>More details about the online test will be provided in lectures in the week prior to the test.</i></p>
<b><i>Task length</i></b>	50 minutes in the first hour of the week 5 lecture.
<b><i>Links to unit's learning outcomes</i></b>	Learning outcomes 1, 2 and 3
<b><i>Assessment criteria / guidelines</i></b>	The marking scheme for the test will be based upon the criteria outline in table on page 2 - Assessment criteria 1c, 2a, and 2d. Also, a demonstration of your ability to apply accounting standards and accuracy of financial accounting techniques applied.
<b><i>Date due</i></b>	50 minutes in the first hour of the week 5 lecture.

<b>Assessment task 3: Test 2 (10%)</b>	
<b>Task description</b>	<p>The test will cover topics from Weeks 5 to 9 and include:</p> <ul style="list-style-type: none"> <li>• short calculation type questions;</li> <li>• multiple choice and true/false questions;</li> <li>• journal entries</li> <li>• other questions of a short answer nature.</li> </ul> <p>Some short questions may require you to apply accounting standards and perform calculations. If you miss the test for an <i>'acceptable reason'</i> (refer to Specific attendance/Performance Requirements section) the weighting will be added to the weighting for the final examination.</p> <p><i>More details about the test will be provided in lectures in the week prior to the test.</i></p>
<b>Task length</b>	50 minutes in the first hour of the lecture in week 10
<b>Links to unit's learning outcomes</b>	Learning outcomes 1, 2 and 3
<b>Assessment criteria / guidelines</b>	The marking scheme for the test will be based upon the criteria outline in table on page 2 Assessment criteria 1c, 2a, and 2d. Also, a demonstration of your ability to apply accounting standards and accuracy of financial accounting techniques applied.
<b>Date due</b>	50 minutes in the first hour of the week 5 lecture.

**Final exam: Examination 60%**

<p><i>Description / conditions</i></p>	<p>Closed book examination (Three hours plus fifteen minutes reading time).</p> <p>Students may take a hand-held non-programmable calculator and an unannotated copy of the Accounting Handbook into the examination room (Highlighting, underlining and/or tabbing only of these materials is permitted. Any writing on the tabs must be restricted to the name and/or number of the accounting standard).</p> <p>The exam will enable you to demonstrate breadth and depth of understanding across all the course material.</p> <p><b>All topics are examinable.</b></p> <p>Further information about the structure of the examination will be given in the last lecture of the semester.</p>
<p><i>Date</i></p>	<p><i>The final exam is conducted by the University Registrar in the formal examination period. See the Current Students homepage (examinations and results) on the University's website. You will be informed about the exact day and time of this examination later in the semester.</i></p>

## **How your final result is determined**

The School has high expectations of its students and expects them to strive for excellence and the highest mark that they are capable of. The School insists that students devote sufficient time and effort to their studies throughout the semester to achieve high grades.

Your final result is determined by adding your weighted marks for the different assessment components of the unit. To obtain a pass grade or better in the unit, the sum of the weighted marks must be 50% or more of the marks available.

It is expected that all components of the assessment will be completed to a satisfactory standard.

## Submission of Assignments

Assignments are to be presented and submitted in accordance with the *Guide for Students - Presentation and Submission of Assignments* issued by the Faculty of Business.

In line with Faculty policy all assignments are, where practical, to be submitted via MyLO.

Assignments in this unit **must also** be submitted either via the assignment box, Level 5, Business Building, Hobart campus, or the assignment box in the Faculty of Business area, Launceston campus, or the Cradle Coast campus office. You must attach a signed cover page to your assignment declaring that all material submitted is your own except where there is clear acknowledgement or reference to the work of others. This sheet is available on the Unit's MyLO site. In relation to this point your attention is drawn to the University's rules on **plagiarism**, and to page 17 of this Unit Outline. Assignments will be marked as quickly as possible after all have been submitted, and returned with comments and grades awarded.

## Requests for Extensions

Requests for extensions must be consistent with Faculty policy (Paragraph 4) below. The relevant form to apply for an extension is available at:

<http://www.utas.edu.au/accg/Current%20Students.html>

## Assignment Submission and Penalties

### *Late Submission of Continuous Coursework*

Assignments that are not handed in by the due date will have marks deducted, unless a signed and approved late submission form is attached. The penalty for late submission of assignments in this unit is 10% of the available mark for each day the assignment is late.

### *In this Policy*

- 'day' or 'days' includes weekends and public holidays;
  - 'late' means after the due date and time; and
  - 'coursework' includes all internal non examination based forms of assessment
- This Policy applies to all students enrolled in Units taught by the Faculty of Business at whatever Campus or location.
- 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.
- 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 available marks for each day the coursework is late unless an extension had been granted on or before the relevant due date.

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

6. Late work must be submitted to a staff member in the relevant School or Faculty Office and the time of submission recorded.
7. Academic staff DO NOT have the discretion to waive a late penalty, subject to Paragraph 4 above.

### **Review of results and appeals**

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

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> ).

At the 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 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'.

2. Students may also request a review of the final result in a unit. The request and payment must be made within 10 days from the date of the result notification. Students are referred to Academic Assessment Rule No 2. Clause 23.

Students may also request to see their 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>

Your Unit Coordinator will then contact you within 5 working days to arrange a time to go through your exam script with you. For further information, view: [http://www.studentcentre.utas.edu.au/examinations\\_and\\_results/forms\\_files/](http://www.studentcentre.utas.edu.au/examinations_and_results/forms_files/)

### **Academic referencing**

In your written work you will need to support your ideas by referring to scholarly literature, and other sources of information such as the accounting regulatory bodies. It is important that you understand how to correctly refer to the work of others and maintain academic integrity. Failure to appropriately acknowledge the ideas of others constitutes academic dishonesty (plagiarism), a matter considered by the University of Tasmania as a serious offence.

The appropriate referencing style for this unit is the Harvard referencing method. Further information on presentation of assignments, including referencing styles is available at: <http://utas.libguides.com/referencing>

In addition to the *Faculty Guide for Students*, you are encouraged to read Fleet, W, Summers, J and Smith, B, 2006, *Communication Skills Handbook for Accounting*, which provides detailed information about using the Harvard referencing system.

## 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 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 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/>.

### 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.**

For further information on this statement and general referencing guidelines, see <http://www.utas.edu.au/plagiarism/> or follow the link under 'Policy, Procedures and Feedback' on the **Current Students** homepage.

## Further information and assistance

There are a range of University-wide support services available to you including Teaching & Learning, Student Services, International Services. Please refer to the *Current Students* homepage at: <http://www.utas.edu.au/students/>

Should you require assistance in accessing the Library visit their website for more information at <http://www.utas.edu.au/library/>

## If you have a problem

The procedures within the School are that in the first instance, you should discuss the matter with your unit coordinator, lecturer or tutor. 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/course coordinator:

<b>Accounting:</b>	David Kronenberg
Room:	428
Phone:	6226 2714
Email	<a href="mailto:David.kronenberg@utas.edu.au">David.kronenberg@utas.edu.au</a>

If you are on the Launceston or the Cradle Coast Campuses and the coordinator is not located on that campus, you may consult Trevor Wilmshurst (Launceston, [Trevor.Wilmshurst@utas.edu.au](mailto:Trevor.Wilmshurst@utas.edu.au)) or Steve Allen (Cradle Coast, [Stephen.Allen@utas.edu.au](mailto:Stephen.Allen@utas.edu.au)) with whom you can also have confidential discussions.

You are always welcome to raise issues with the Head of School, Sue Hrasky, who you can email for an appointment ([Sue.Hrasky@utas.edu.au](mailto:Sue.Hrasky@utas.edu.au))

## Students with Disabilities – University and Faculty Equity Plans

Goal 1 of the University of Tasmania Equity Plan provides for: “An inclusive teaching and learning environment that values diversity, supports the pursuit of academic excellence and produces high quality education and employment results for all students and staff”. The University’s Equity Plan can be accessed at: <http://www.support-equity.utas.edu.au/>

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.