FACULTY OF COMMERCE

SCHOOL OF ACCOUNTING & FINANCE

ACCY414/914 MANAGEMENT PLANNING AND CONTROL 6 CP

AUTUMN 2007 WOLLONGONG CAMPUS

Lecturer and Subject Coordinator

DR CIORSTAN (KITTY) SMARK  School of Accounting & Finance

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Consultation: To be advised. Time: Updated consultation times are available in the Staff Directory Board 3rd floor, building 40, or by phoning the Enquiry Centre on (02) 42 213 718.
SECTION A: GENERAL INFORMATION

SEMINAR TIMES

Seminars will be held on Mondays from 13:30 to 15:30 Room 1056, Building 19

SEMINAR PROGRAM

<table>
<thead>
<tr>
<th>Date</th>
<th>Readings and Tutorial Preparation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 26/02/07</td>
<td>The Case Method – This reading is available on this subject’s WebCT Vista site or will be distributed in class. Practice case (to be workshoped during class): Private Fitness (MCS pg. 19).</td>
</tr>
</tbody>
</table>

Questions to workshop during seminar 1:
The Case Method – This reading is available on this subject’s WebCT Vista site

1. What skills are developed by using the case method?
2. Describe the challenges that can face some students in preparing case studies.
3. What steps should be followed in answering a case study?

Private Fitness Case

1. Suggest some solutions to Rosemary Worth’s control problems. Draw your suggestions from each of the following categories: Results controls; Action controls; Personnel / cultural controls.
2. What should Rosemary do?

2 05/03/07 Control System Design

<table>
<thead>
<tr>
<th>Date</th>
<th>Readings and Tutorial Preparation</th>
</tr>
</thead>
<tbody>
<tr>
<td>2 05/03/07</td>
<td>MCS (Management Control Systems) Chapter 1- Management and Control Cases to Prepare: 1. Leo’s Four-Plex Theatre (MCS pg. 17) 2. Wong’s Pharmacy (MCS pg. 18)</td>
</tr>
</tbody>
</table>

Questions to prepare for seminar 2:
MCS Chapter 1- Management and Control

Discussion questions to prepare for class:

1. What is “Management Control”?
2. Briefly describe each of the three components involved in Management discussed in chapter 1.
3. Do the people involved in an organisation always take actions made in the best interests of that organisation? Why?
4. What is “Good Control”? How is it achieved?

Case Questions to prepare for class:

Leo’s Four-Plex Theatre (MCS pg. 17):

1. Where is the theatre’s control system lacking? Where are the problems caused primarily because of lack of discipline in using the existing controls?
2. What control improvements would you suggest for Leo’s Four-Plex Theatre?

Wong’s Pharmacy (MCS pg. 18):

1. What are Thomas Wong’s options? Would you characterise the Wong Pharmacy problems as control problems?
Questions to prepare for seminar 3:

MCS Chapter 2- Results Controls

Discussion questions to prepare for class:
1. What are “Results Controls”? When should they be used?
2. Explain the advantages and disadvantages of results controls. Describe three of these.

MCS Chapter 3- Action, Personnel, and Cultural Controls

Discussion questions to prepare for class:
1. What are “Action Controls”? When should they be used?
2. Describe the behavioural constraints that should apply to action controls?
3. What is Action Accountability? Why is it desirable?
4. Explain the advantages and disadvantages of action controls? Describe three of these.
5. What are “People Controls”? When should they be used?
6. What are the differences between personnel controls and cultural controls. Give two examples of each.

Case Questions to prepare for class:

Patagonia Inc. (MCS pg. 110)

1. The objective of Patagonia Inc. seems not to be to maximise shareholder value. What is Patagonia’s primary objective? Is this objective appropriate?
2. Patagonia has a strong culture. Does this culture ensure that Patagonia employees will work hard and act consistently in the corporation’s best interests? If not, what must Patagonia Managers do to shore up the company’s control systems?

Questions to prepare for seminar 4:

MCS (Management Control Systems) Chapter 4- Control Tightness (or Looseness)

Discussion questions to prepare for class:
1. What is a “tight” control? Give examples for each of: tight action controls; tight results controls; and tight people controls.
2. Explain “control combinations”.

MCS (Management Control Systems) Chapter 5- Direct and Indirect Control Systems Costs

Discussion questions to prepare for class:
1. Describe the benefits and the costs of control. Give three examples of each.
2. Explain “behavioural displacement”. What sort of problems can it lead to?
3. What is “gamesmanship”? Why might it arise? What problems might it cause? What can be done about it?
4. What sort of negative attitudes are likely to arise with results controls? What about with action controls? Can anything be done to limit or combat these negative attitudes?
Case to Prepare:

Sears Auto Centres (A) (MCS pg. 192)

1. How seriously should Brennan take the allegations against Sears?
2. Which of the alleged practices, if any, do you find problematic? Why?
3. What are the origins of Sear’s problem? Who is responsible?
4. How well has Sears handled the matter to date?

What should Brennan do now?

Questions to prepare for seminar 5:

MCS (Management Control Systems) Chapter 6- Designing and Evaluating Management Control Systems

Discussion questions to prepare for class:

1. What elements should be considered in designing a management control system?
2. Explain the role that should be played by each of action; people; and results controls in your design. What challenges need to be met in deciding on which controls you will implement?

Case Questions to prepare for class:

Airtex Aviation (MCS pg. 239)

1. Did AirTex need a new control system at the time of the takeover?
2. Evaluate the control system that Frank and Ted implemented. Should anything have been done differently?

6 02/04/07  Performance-dependent Rewards (and Punishments)  MCS Ch. 10  MCS (Management Control Systems) Chapter 8- Planning and Budgeting Systems
MCS (Management Control Systems) Chapter 9- Financial Performance Targets
Case to Prepare:
Houston Fearless 76, Inc. (MCS pg. 359)
Questions to prepare for seminar 6:

MCS (Management Control Systems) Chapter 8- Planning and Budgeting Systems

Discussion questions to prepare for class:

1. What are the three core elements in financial results control? Why is each element important?
2. What needs to be done to produce plans and budgets? Why are plans and budgets important?
3. Explain the planning cycle.
4. What is a "good" budget target? Explain your answer.

MCS (Management Control Systems) Chapter 9- Financial Performance Targets

Discussion questions to prepare for class:

1. Explain the various types of financial performance targets outlined in chapter 9.
2. How difficult a target should be set? Why?
3. What are the advantages and disadvantages of allowing participatory budgeting? How can the disadvantages be minimised?

Case to Prepare:
Houston Fearless 76, Inc. (MCS pg. 359)

Questions to address in preparing this case:

1. Why are Houston Fearless 76, Inc. (HF76) managers unhappy with the company’s existing sales incentive plan? Are weaknesses in this plan a major cause of the company’s performance problems?
2. Evaluate the new incentive plan being contemplated. What modifications would you make to the proposed new plan, if any? How would you address the unresolved issues?
3. Are there any significant impediments to the successful implementation of the new incentive plan? If so, what are they?
4. Would you make any changes to the system providing bonuses to sales assistants? If so, which?

Mid Session Break

7 16/04/07 Problems with “Bottom - Line” Accounting Measures. MCS Ch. 11, 12.

MCS (Management Control Systems) Chapter 10- Performance-dependent Rewards (and Punishments)

Case to Prepare: Catalytic Solutions, Inc. (MCS pg. 381)

Questions to prepare for seminar 7:

MCS (Management Control Systems) Chapter 10- Performance-dependent Rewards (and Punishments)

Discussion questions to prepare for class:

1. What role can incentives play in control? How should you balance positive and negative incentives?
2. Give examples (three of each) of the sorts of rewards and punishments that might be used in an incentive system. How should you choose which rewards and/or punishments to use?
3. Explain why group incentives might be chosen instead of individual rewards.
4. What factors need to be considered in deciding how much to pay employees? Explain your answer.

Case to Prepare: Catalytic Solutions, Inc. (MCS pg. 381)

1. Evaluate the composition of the compensation package at CSI. Consider the following issues:
   - What are the advantages and disadvantages of awarding stock options?
What are the advantages and disadvantages of awarding bonuses?

Was the relative importance placed on salaries, stock options, and bonus awards reasonable?

Why should Catalytic offer a mix of rewards rather than providing its employees 100% of their compensation based on 100% salary? On 100% annual bonuses?

2. Evaluate the specific features of the annual bonus plan in 2001 and 2002. Comment on:

- The choice of the number of measures used, the specific measures used, and the changes in the plan between years;
- The relative proportions of financial vs. non-financial measures;
- The decision to base rewards on company-wide, rather than individual, performance;
- The amount of subjectivity allowed in determining the bonus awards;
- The calibration (target difficulty) of the bonus plans.

<table>
<thead>
<tr>
<th>8</th>
<th>23/04/07</th>
<th>Trust and the Distorting Effects of “Uncontrollables”</th>
<th>MCS (Management Control Systems) Chapter 11- Accounting Performance Measures and their Effects</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Case to Prepare: Las Ferreterias De Mexico (MCS pg. 433)</td>
</tr>
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</table>

Questions to prepare for seminar 8:

MCS (Management Control Systems) Chapter 11- Accounting Performance Measures and their Effects

Discussion questions to prepare for class:

1. What are the advantages of using accounting-based profit measures for performance evaluation? What are the problems that can arise?
2. What is “myopia”? Give some illustrations of the problems myopia can cause.
3. Outline three problems associated with using ROI performance measures.

MCS (Management Control Systems) Chapter 12- Financial Results Control Remedies to the Myopia Problem

Discussion questions to prepare for class:

1. Suggest some steps that can be taken to overcome myopia.
2. Explain the four perspectives involved in the balanced scorecard. What is it? How can it be useful to organisations?
3. What are the limitations of the balanced scorecard approach? Give examples.

Case to Prepare: Las Ferreterias De Mexico (MCS pg. 433)

Questions to address in preparing this case:

1. What were the problems (if any) with the old incentive plan?
2. Evaluate the proposed bonus plan that Mr. Gonzalez is considering.
3. How, if at all, would you modify the proposed plan?

How do you think that the new incentive plan (with any changes suggested in part b of this question) would change behaviour?
### Questions to prepare for seminar 9:

MCS (Management Control Systems) Chapter 13- Using Financial Results Controls in the Presence of Uncontrollable Factors

Discussion questions to prepare for class:

1. Explain the “controllability principle”. Why is it important?
2. What sort of uncontrollable factors might have an impact on an organisation’s performance? Give three examples.
3. As a controller, what (if anything) can you do to adjust for uncontrollable factors? Why might you choose to make these adjustments?


Discussion questions to prepare for class:

1. What is the nature of trust?
2. Why is trust essential to a stable society?
3. How is trust related to culture?
4. Why does Fukuyama in his book Trust: The Social Virtues and the Creation of Prosperity conclude that “a nation’s well-being … is conditioned by a single, pervasive cultural characteristic: the level of trust inherent in society”?
5. How would the level of trust in an organisation be reflected in it’s management control system?

Case to Prepare: Hoffman Discount Drugs (MCS pg. 474)

Questions to address in preparing this case:

1. Evaluate the HDDI Store Management Bonus Plan. What, if anything would you change?
2. How well (or badly) do you think that HDDI handles uncontrollables. Explain your answer.

### Questions to prepare for seminar 10:

MCS (Management Control Systems) Chapter 14- Controllers, Auditors and Boards of Directors

Discussion questions to prepare for class:

1. The Effects of Environmental Uncertainty, organisational Strategy and Multinationality on Management Control Systems.

MCS Ch. 16.
1. Explain the controllership and treasury functions. What sort of tasks might be performed in each? Give three examples.
2. Explain what effect the level of centralisation of control has on the controllership function.
3. What role might internal auditors play in an organisation? Give three examples of the sorts of investigations an internal auditor might carry out and the possible reason for undertaking each of these investigations.
4. What role should the board of directors play in an organisation?

MCS (Management Control Systems) Chapter 15- Management Control-related Ethical Issues and Analyses

Discussion questions to prepare for class:
1. Why do some firms have codes of conduct?
2. Explain “budgetary slack”. When might it arise? Why might it be an ethical issue?
3. Explain “earnings management”. When might it arise? Why might it be an ethical issue?

Case to Prepare: Vector Aeromotive Corporation (MCS pg. 535)

Questions to address in preparing this case:
1. Why did Vector Aeromotive have a board of directors because it went public? How (if at all) do the legal and moral obligations of private-company directors differ from those of directors of publicly held companies?
2. Evaluate the board composition and actions. All things considered, did the board act properly? Did the board members choose the optimal time to terminate Gerry Wiegert?
3. What should the board members do now (March 22, 1993)?
4. What could have prevented or minimized the problems that Vector faced?

MCS (Management Control Systems) Chapter 16- The Effects of Environmental Uncertainty, Organisational Strategy and Multinationality on Management Control Systems

Case to Prepare: TECO Electric & Machinery Co. Ltd. (MCS pg. 620)

Questions to prepare for seminar 11:

1. What contingency or situational factors might have an impact on management control systems? Explain your answer.
2. Explain the corporate diversification strategy. What impact might it have on management control system choice?
3. What is the build; hold; harvest; divest typology? What impact might the phase of the company have on management control system choice?
4. Explain cost leadership and product differentiation strategies. How should the strategy chosen affect the choice of management control system?
5. How might cultural differences and local business environments affect management control systems?

Case to Prepare: TECO Electric & Machinery Co. Ltd. (MCS pg. 620)

Questions to address in preparing this case:
1. Evaluate the TECO management control system. Comment specifically on the company’s use of value added as its primary corporate measure of success.
2. To what extent has TECO’s system be designed to fit the Taiwanese culture? Could companies in other countries use the TECO system? Why or why not?
**Questions to prepare for seminar 12:**

MCS (Management Control Systems) Chapter 17 - Management Control in Not-for-profit Organisations

Discussion questions to prepare for class:

1. What are not-for-profit organisations? Give three examples of not-for-profit organisations and what the goals of each might be.
2. Why might the design of an appropriate management control system be different for not-for-profit organisations than for for-profit organisations?
3. What factors need to be considered in designing appropriate management control systems for not-for-profit organisations?

Case to Prepare: University of Southern California (MCS pg. 680)

Questions to address in preparing this case:

1. Does the RCM system create “perverse incentives”? If so, how? If not, why not?
2. Are the criticisms of RCM valid? Why or why not?
3. Are the nine management principles appropriate for a university setting? Is there an overemphasis on financial performance?
4. Does the system work as intended? What changes, if any, should be made?

**Questions to prepare for seminar 13:**


Discussion questions to prepare for class:

1. Explain the “Ideal Uses” view of management control systems.
2. What is the “Symbolic Use” view of management control systems? Under this view, what four main purposes in management accounting information put to? Do you think there is any truth to this view?
3. Explain the “Objective Accountability War” view of management accounting information. Under this view, how is accounting information used? Address “framing”; “fragmenting”; “playing it both ways”; and “disorientation and alignment” in your answer.


Discussion questions to prepare for class:

1. Why is Foucault’s work important?
2. How is Foucault’s concept of power/knowledge linked to disciplinary power?
3. How is accounting used as a means of disciplinary control? Give two examples.

**BRIEF OUTLINE**

This subject will identify and assess the contributions of accounting to management planning and control, in both private sector and public sector organisations. Drawing upon insights gained from conventional, or positivist, and critical research paradigms, particular emphasis is given to the influence...
of political, organisational and cultural contexts on the choice, efficacy of, and the purposes served by, management planning and control systems.

**STUDENT LEARNING OUTCOMES**

As a result of active participation in seminars, *conscientious attention* to the weekly readings and satisfactory completion of all assessment work, students should be able to:

1. appreciate the importance of control systems to organisations;
2. specify the essential ingredients of effective management control systems;
3. describe the main contributions of accounting to effective management planning and control;
4. identify the consequences of conventional views of the role of accounting for management planning and control systems;
5. question the impact of accounting on management planning and control systems;
6. recognise the relationship between management planning and strategic planning;
7. assess the significance of trust for an effective management planning and control system;
8. critically evaluate planning and control systems in terms other than their ability to promote optimum performance;
9. recognise the political dimensions of planning and control systems;
10. understand the essential behavioural nature of management planning and control systems;
11. understand the constitutional importance of accounting in the public sector and the impact of recent reforms on management planning and control
12. write well-argued and convincing case study reports and present the final product in a professional manner; and
13. present a case to support a position cogently and with conviction.

**ATTENDANCE REQUIREMENTS**

In order to maximise learning outcomes, it is strongly recommended that students attend all lectures.

**PARTICIPATION/CONTRIBUTION TO TUTORIALS/SEMINARS**

Students are reminded that 10% of their final mark has been allocated to class participation. In the absence of satisfactory reasons for absences from class, students who do not attend at least ten (10) classes will have their class participation mark heavily penalised.

The seminar mark in the progressive assessment refers to the presentation of case studies and participation in the discussion of the readings in class. During the presentation of case studies, students should consider using the overhead projector with transparencies and the chalkboard. At the conclusion of the seminar, any case studies that are to be considered as part of the progressive assessment are to be submitted for assessment.

Case study reports are expected to be approximately five pages in length with adequate headings and subheadings to indicate the direction of the discussion and the main points raised. Reports must also have conclusions. *Students are expected to prepare all case studies*, although only two case studies will be submitted for assessment and directly count towards the final marks given in this subject. Students may select the case studies, from those provided, which they would like to count towards their progressive mark. To assist students with their case study preparations, some of the first seminar will be devoted to case study presentation and analysis.

**PERFORMANCE LEVEL**

To be eligible to pass this subject, students must achieve an overall mark of at least 50%, and at least 40% on the final examination.
REQUIRED TEXT
This textbook is available online from the University Bookshop at http://unishop.uow.edu.au/textbooks/

RECOMMENDED BACKGROUND AND FURTHER READING


This is not an exhaustive list of references. Students should also use the library catalogue and databases to locate additional resources.

SECTION B: ASSESSMENT

WRITTEN ASSESSMENT

<table>
<thead>
<tr>
<th>Assessment 1:</th>
<th>Case Studies (two will be counted towards your assessment).</th>
</tr>
</thead>
<tbody>
<tr>
<td>Topic</td>
<td>See the case studies shown in section on Seminar Programs</td>
</tr>
<tr>
<td>Marking criteria</td>
<td>These will be discussed during the first few seminars</td>
</tr>
<tr>
<td>Length:</td>
<td>Case study reports are expected to be approximately five pages in length. Presentations will be approximately 10 minutes.</td>
</tr>
<tr>
<td>Weighting:</td>
<td>Presentations: 5% each (to a total of 10%)</td>
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<tr>
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<td>Reports: 10 % each (to a total of 20%)</td>
</tr>
<tr>
<td>Due date</td>
<td>Due in the seminar in which the relevant case study is due.</td>
</tr>
<tr>
<td>Style and format:</td>
<td>Case study reports must have the following features:</td>
</tr>
<tr>
<td></td>
<td>⇒ Double line or one and a half line spacing;</td>
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<tr>
<td></td>
<td>⇒ completed using a computer word processing package;</td>
</tr>
<tr>
<td></td>
<td>⇒ be at least in 11 or 12 point font; and</td>
</tr>
<tr>
<td></td>
<td>⇒ have a cover sheet stating student name, subject name and number and the topic relevant to the case study. A cover sheet is available on the School of Accounting and Finance website.</td>
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OTHER ASSESSMENT

<table>
<thead>
<tr>
<th>Assessment 2:</th>
<th>Seminar participation and attendance.</th>
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</thead>
<tbody>
<tr>
<td>Topic</td>
<td>Contributions made in preparation for and during the seminars is worth a total of 10% of the total marks in this subject.</td>
</tr>
<tr>
<td>Weighting:</td>
<td>10%</td>
</tr>
<tr>
<td>Marking criteria</td>
<td>The criteria will be discussed in more detail during the first seminar. This mark will be based on contributions in class, homework and attendance.</td>
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EXAMINATIONS

FINAL EXAMINATION

<table>
<thead>
<tr>
<th>Weighting</th>
<th>60%</th>
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<tbody>
<tr>
<td>Date</td>
<td>If not known, give dates of examination period and statement that the final examination date will be confirmed during the course of the subject and published on SOLS 3 to 4 weeks before the examination period.</td>
</tr>
<tr>
<td>Time allowed</td>
<td>3 hours</td>
</tr>
<tr>
<td>Structure of paper</td>
<td>Students will be given details of examination format and structure towards the end of the semester.</td>
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</tbody>
</table>

NOTE: The examination format cannot be changed from that stated above without the written consent of all students enrolled in this subject.

SCALING

The Subject Coordinator reserves the right to use scaling for the final exam where she deems that appropriate.

SUBMISSION, RETENTION AND COLLECTION OF WRITTEN ASSESSMENT

Students are required to submit the essays and completed practice sets to their respective tutors in tutorial classes as specified under WRITTEN ASSESSMENT in this section.

Tutors are expected to issue to each student a receipt to acknowledge the submission of his/her essay/practice set. Tutors are also expected to make the marked assignments available for collection by students prior to the study week before the final examination.

A Faculty of Commerce assignment cover sheet should be attached to each piece of written assessment.

This cover sheet can be obtained from the website: http://www.uow.edu.au/commerce/pdf/assignmentcoversheet.pdf
PENALTIES FOR LATE SUBMISSION OF ASSESSMENT

Assessed work must be handed in by the date and time given. Assessed work handed in late can be penalised by the deduction (from the mark given to the assessed work) of 5 percentage points per 24 hours of the weekday or part thereof. The operation of this rule will not result in a negative mark being carried forward.

PLAGIARISM

Plagiarism means using the ideas of someone else without giving them proper credit. For example, that someone else may be an author, critic, journalist, artist, composer, lecturer, tutor or another student. Unintentional plagiarism can result if you don’t understand and use the acceptable scholarly methods of acknowledgement. Whether plagiarism is deliberate or unintentional, the University may impose penalties, which can be very severe. When it is desirable, or necessary, to use other people's material, take care to include appropriate references and attribution. **Plagiarism will not be tolerated and has led to expulsion from the University.**

Students should visit the following University website and become familiar with the University’s policy on Plagiarism.


SECTION C: RULES, CODES OF PRACTICE & POLICIES

C1 UNIVERSITY POLICIES

Information on the following University Policies can be found at the websites below:

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<thead>
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<tbody>
<tr>
<td>Ethical objection by students to the use of animal and animal products in coursework subjects</td>
<td><a href="http://www.uow.edu.au/about/policy/ethicalobjectionanimals.html">http://www.uow.edu.au/about/policy/ethicalobjectionanimals.html</a></td>
</tr>
</tbody>
</table>
C1.1 Non-discriminatory Language

The Faculty of Commerce supports the University’s policy on the use of non-discriminatory language. It is the responsibility of students to ensure that they understand and abide by this policy. The policy is available at:

http://staff.uow.edu.au/eeo/nondiscrimlanguage.html

C1.2 Special Consideration Policy

The Faculty of Commerce recognises that it has a responsibility to ensure equity and consistency across its subjects for all students. Sometimes, in exceptional circumstances, students need to apply for special consideration in order to complete all assessable work.

The University applies strict criteria to the granting of special consideration. Before applying for special consideration students should carefully read the University’s policy. The policy can be found at:


C1.3 Student Academic Grievance Policy

The Faculty of Commerce aims to provide a fair, equitable and productive learning environment for all its students. The Student Academic Grievance Policy seeks to support the achievement of this goal by providing a transparent and consistent process for resolving student academic grievances.

Any student who has a grievance over a result should obtain a Faculty of Commerce Appeal of Assessment Form from the Schools or the Sub-Dean’s Unit. The student should firstly take the form to the marker/lecturer to discuss the matter and, if the student is still not satisfied, s/he should take the next step as outlined on the form.

Once the grievance has been considered by the Faculty, if the student still feels the situation has not been fully resolved s/he may consult the Dean of Students. However, the Dean of Students can have no input into the academic judgement of the lecturer and can only review the grievance to ensure proper procedure has been followed.

For more information, please consult the policy in full at


C2 Faculty and School Policies

Referencing

Why do you need to reference?

At University it is necessary to acknowledge the sources of information and ideas that you have incorporated in your assignments. Failure to do this thoroughly may result in accusations of plagiarism:
this is the academic equivalent of stealing (because by not acknowledging someone else's work, you are presenting it as your own). Plagiarism is taken very seriously by the University and may result in expulsion from the University.

Referencing is not only about acknowledging other people's work: accurate referencing and lists of references are beneficial when researching a topic as they allow the reader to follow up information and read further into the area. In a sense, references provide readers with clues to help them explore different avenues of a topic. This aspect of referencing will become more valuable to you as you progress in your studies.

There is a correct procedure that must be followed when referencing and using footnotes. Not complying with these set techniques and format will most likely result in loss of marks.

When writing an essay it is easiest to reference as you go, making sure you are writing down all relevant information. This will save hours trying to find the source again in the library.
THE HARVARD SYSTEM OF REFERENCING

The Faculty of Commerce uses the Harvard system of referencing. This system makes use of short references within the body of the text. It is supplemented by a detailed list of references at the end of the text, which provides all the information necessary to find the source material. In-text references include the author and year of publication, and where necessary the page number(s).

It is the responsibility of students to ensure that they are familiar with the Harvard system of referencing and that they use it accurately in all written work submitted.

Students should consult the following University Library website for a detailed explanation and examples of the Harvard system of referencing.


CITATION OF ELECTRONIC SOURCES

It is necessary for students to reference all sources used in their written work, including file transfer protocol sites, worldwide web sites, telnet sites, synchronous communications (MOOs, MUDs, IRC, etc.) Gopher sites, and email, Listserv and Newsgroup citations.

It is the responsibility of students to ensure that they are familiar with the accepted Faculty of Commerce practice for referencing electronic material and that they use it accurately in all written work submitted.

Students should consult the following University Library website for a detailed explanation and examples of how to reference electronic material.


C3 SUPPORT SERVICES AND FACILITIES

LEARNING RESOURCE CENTRE

Learning Development offers a range of free services to all enrolled students who wish to improve their academic or English language skills. There are a range of workshops available including; essay writing and editing; reading for assignments; grammar; presentation skills; pronunciation and exam preparation.

For information on language and academic skills workshops, or to make appointments for consultations, please visit the Learning Resource Centre (LRC), Building 19, Ground Floor, Room G102, or Phone 02 4221 3977. For further information visit the website:


FACULTY LIBRARIANS

Each faculty has a Faculty Librarian who is available to help with research related enquiries. Research Help Desk staff are also available in the Library to assist with research needs.

The Faculty Librarians for Commerce can be contacted as follows:

email: lib_commerce@uow.edu.au

telephone: 42 213078
DISABILITY LIAISON OFFICER

The **Disability Liaison Officer** (DLO) can provide advice on how particular disabilities affect university study and information on resources available at the University for assisting students with disabilities. Students commencing courses are advised to contact the Disability Liaison Officer prior to the beginning of their first session of study.

For further information on services offered, consult the Disability Services website or contact the office.

- **web address:** http://www.uow.edu.au/student/services/ds/
- **telephone:** 42 21 3445
- **fax:** 42 21 5667

FACULTY DISABILITY ADVISERS

Faculty Disability Advisers are academic staff who provide assistance and support to students with disabilities within their Faculty and act as an intermediary between the student and the Faculty's academic and general staff. They provide support, educational advice and referral to appropriate staff on issues related to teaching and learning within the Faculty and the University. Students are advised to communicate specific information about the ways in which their disability affects learning to the Faculty Disability Adviser as soon as possible after enrolment.

The Faculty of Commerce Disability Adviser is Mr. Ron Perrin. Mr Perrin can be contacted as follows:

- **Office location:** Building 40, room 224
- **email address:** ron_perrin@uow.edu.au
- **telephone:** 42 21 4118

WOOLYUNGAH INDIGENOUS CENTRE

The Woolyungah Indigenous Centre (AEC) provides academic and personal support for Aboriginal & Torres Strait Islander and other indigenous students. The Centre also runs an Indigenous Specific Orientation Program for students who gain entry to the University through the alternative admissions program.

For further information on services offered, consult the Aboriginal Education Centre website or contact the office.

- **Centre location:** Building 30
- **web address:** http://www.uow.edu.au/aec/
- **telephone:** 42 21 3563
- **fax:** 42 21 4244
- **Email:** wic_feedback@uow.edu.au