SECTION A: GENERAL INFORMATION

LECTURE TIMES

Friday    September 8, 2006-  9am to 5 pm   Function Centre 1
Saturday  September 9, 2006  9am to 5 pm  Room 40.123
Sunday   September 10, 2006  9am to 5pm  Room 40.123

WEEKLY LECTURE NOTES AND READING GUIDES
ACCY 957 adopts a flexible delivery approach using self paced learning incorporating lecture notes, readings, assessment details and other aids posted on a University of Wollongong WebCT Vista site devoted to ACCY 957; and a three day intensive held at the University of Wollongong campus. It is envisaged that students will complete prescribed readings and assessment tasks prior to attending the intensive program. The aim being that the material covered prior to the intensive is re-enforced and final subject areas completed during the course of the intensive. This preparatory work plus material covered during the intensive will assist students to complete remaining assessment tasks and successfully complete the course. Lecture notes and prescribed readings will be provided for session weeks following the intensive.

BRIEF SUBJECT OUTLINE AND OBJECTIVES
This subject draws on Court Rules and guidelines and the accounting professional standards and guidelines dealing with the identification and collection of forensic evidence, preparation of expert reports and appearing as an expert witness in a court of law. Common law and statutory requirements concerning the law of evidence are integral to this subject. Accordingly, a broad range of litigation matters will be dealt with including,

- Fraud
- Divorce settlements
- Disputes between business partners
- Solvency and related matters

Students will be provided with a case study and be required to prepare an independent accounting expert report based on the details of the case. Courtroom simulations will be
Conducted during the on campus intensive where students will be required to defend their report in accordance with court room procedure and protocol.

On successful completion of this subject, students will be able to:

- Define and explain the role and duty of an independent accounting expert witness in accordance with statutory and common law requirements as well as directions of the courts e.g. “Guidelines for Expert Witnesses in Proceedings in the Federal Court of Australia”
- Prepare and review evidence in accordance with professional guidelines and legal requirements.
- Prepare an independent accounting expert report in accordance professional guidelines and relevant Court Rules.
- Specify and explain the expert witness process including litigation practice, procedure and case management.

**ATTENDANCE REQUIREMENTS**

Attendance at the three day intensive seminar is a compulsory requirement for successful completion of the course.

**PERFORMANCE LEVEL**

To be successful in this subject, students must:

1. Attend and participate in a three (3) day intensive seminar;
2. Undertake and review all prescribed readings, lecture notes and other aids;
3. Prepare and submit Assessment 1 a and c by the due dates and in accordance with the requirements set out in this subject outline
4. Participate in Assessment 1 b, Defence of Independent Expert Report during the intensive for this subject.
5. Prepare and submit Assessment 2 Major Research Report by the due date and in accordance with the requirements set out in this subject outline.
6. Achieve a cumulative mark of at least 50%

**REQUIRED TEXT(S)**

4. Palmer Proof and the Preparation of Trials

All textbooks are available online from the University Bookshop at
http://unishop.uow.edu.au/textbooks/

**Recommended Readings**

Australian Shareholders' Association Submission, *Better Experts' Reports*, ASIC policy proposal paper


Justice Stephan O’Ryan, Family Law Court of Australia *Experiences of the single expert*, Family Law Court of Australia, 28 July 2005,


PPB Forensics Newsletter First Quarter 2006


The Institute of Chartered Accountants Australia Issues in expert evidence: A report on the 2004 expert evidence forum

The Institute of Chartered Accountants Australia Practice Direction Number 46A, Guidelines for expert witnesses in the Supreme Court of Australia.


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

All prescribed and recommended reading material should be read in conjunction with Lecture slides

**ELECTRONIC READINGS AND WEBCT VISTA**

WebCT Vista will be used extensively throughout the semester, please check the MFA WebCT Vista website regularly as any announcements or updates for this subject, including lecture notes and additional readings will be posted on this website. The website will include the following:

- Subject outline - a copy of the subject outline will remain on the Webct Vista site for your reference.
- Lecture notes – will be posted on WebCT Vista on a regular basis.
- Electronic readings – a list of suggested (but not exhaustive) electronic readings will be provided where relevant.
- Assessment – details and directions for completion of assessments.
- Review questions (if appropriate) – for students to attempt and answers will also be posted.
- Student Questions and Answers – provides students with an area where they can ask questions. Any questions received by students will be answered on this website so that all students can have access to the answer; chances are if you are unsure about something, you’re not the only one.
Communication – any announcements regarding the subject will be posted on this website.
## SECTION B: ASSESSMENT

<table>
<thead>
<tr>
<th>Assessment 1:</th>
<th>Preparation and Defence of an Independent Expert Report</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Topic</strong></td>
<td>A case study has been lodged on the ACCY957 WebCT Vista website</td>
</tr>
<tr>
<td><strong>Required:</strong></td>
<td><strong>Part a.</strong> Prepare an independent expert report in accordance with the requirements of the Federal Court of Australia based on the information provided in the case study. Your report <strong>must</strong> be submitted at least 2 weeks (ie no later than August 25 2006) before the intensive for this subject.</td>
</tr>
<tr>
<td><strong>Part b</strong></td>
<td>During the intensive, you will be required to defend your report (both leading and cross examination) in a court room simulation. This activity will be videoed. You will be provided with a copy of the video.</td>
</tr>
<tr>
<td><strong>Part c</strong></td>
<td>Using the video of the court room simulation, prepare a 2 page reflection on your performance. Clearly identify and explain what you consider to be the positive and negative aspects of your performance (including the content, quality and presentation of your independent expert report) how could you improve both your report and your performance under both direct and cross examination what you learned from the experience</td>
</tr>
<tr>
<td><strong>Weighting</strong></td>
<td>50% comprising: 20% Part a 20% Part b 10% Part c</td>
</tr>
<tr>
<td><strong>Due date</strong></td>
<td>Part a: 25 August, 2006 Part b: 9 September, 2006 Part c: 22 September, 2006</td>
</tr>
<tr>
<td>Assessment 2:</td>
<td>Major Research Project</td>
</tr>
<tr>
<td>-------------</td>
<td>------------------------</td>
</tr>
<tr>
<td><strong>Topic</strong></td>
<td>The role, duties and responsibilities of an independent accounting expert in the</td>
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<tr>
<td></td>
<td>- conduct of an investigation</td>
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<tr>
<td></td>
<td>- preparation of an independent expert report</td>
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<tr>
<td></td>
<td>- defence of an independent expert report in a court of law</td>
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<tr>
<td><strong>Required:</strong></td>
<td>1. Refer to the extensive literature on the role, duties and responsibilities of an independent expert. Relate your findings specifically to forensic accounting</td>
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<td>2. Your literature review is to include relevant opinions publications of the legal and accounting professions, journal articles and survey outcomes</td>
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<td></td>
<td>3. Conduct a case law search and identify 6 cases (the cases need not be Australian cases) where the court has discussed the role of the expert witness, the nature of evidence and the expert and the admissibility of evidence eg</td>
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<tr>
<td></td>
<td>- what makes someone an expert? ie what distinguishes expert knowledge from common knowledge?</td>
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<tr>
<td></td>
<td>- the factors indicative of independence or a lack thereof</td>
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<td></td>
<td>- admissibility of the expert’s report</td>
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<tr>
<td></td>
<td>- situations where expert evidence has been rejected and those where the court has accepted expert evidence.</td>
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<tr>
<td></td>
<td>Prepare a research report based on items 1, 2, and 3. Clearly state the sources of your information and bases of your arguments and conclusions including case citations.</td>
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<tr>
<td><strong>Length:</strong></td>
<td>3 500 to 5 000 words</td>
</tr>
<tr>
<td><strong>Weighting:</strong></td>
<td>50%</td>
</tr>
<tr>
<td><strong>Due date</strong></td>
<td>20 October 2006</td>
</tr>
</tbody>
</table>
## SUMMARY OF ASSESSMENTS

<table>
<thead>
<tr>
<th>Assessment</th>
<th>Weighting</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assessment 1:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Defence of Expert Report</td>
<td>20%</td>
<td>Part b: 9 September, 2006</td>
</tr>
<tr>
<td>Reflection</td>
<td>20%</td>
<td>Part c: 22 September, 2006</td>
</tr>
<tr>
<td></td>
<td>10%</td>
<td></td>
</tr>
<tr>
<td><strong>Assessment 2:</strong></td>
<td>50%</td>
<td>20 October, 2006</td>
</tr>
<tr>
<td>Major Research Project</td>
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</tbody>
</table>

**Total** 100%

## PERFORMANCE GRADES

<table>
<thead>
<tr>
<th>Grade</th>
<th>Description</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>HD</td>
<td>High Distinction</td>
<td>85–100%</td>
</tr>
<tr>
<td>D</td>
<td>Distinction</td>
<td>75–84%</td>
</tr>
<tr>
<td>C</td>
<td>Credit</td>
<td>65–74%</td>
</tr>
<tr>
<td>P</td>
<td>Pass</td>
<td>50–64%</td>
</tr>
<tr>
<td>F</td>
<td>Fail (unsatisfactory completion)</td>
<td>0–49%</td>
</tr>
</tbody>
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## SUBMISSION REQUIREMENTS

**Assessment 1 Parts a and c and Assessment 2 are to be posted or emailed to the subject co-ordinator:**

Dr Kathie Cooper  
School of Accounting and Finance  
University of Wollongong  
Wollongong NSW 2522  
kathie_cooper@uow.edu.au

Assessment tasks must be received by the due date or late penalties will apply. Where a soft copy of an assessment task is initially provided by the due date, a hard copy must be received within 4 days.

Assignment cover: (You must complete and attach a Faculty of Commerce Assessment Cover Sheet to the front of your assignment (available at the following web address: http://www.uow.edu.au/commerce/accy/resources/index.htm)
ASSESSMENT CRITERIA/MARKING GUIDELINES

Assessment 1 Part a
Assessment 1 Part b
Assessment 1 Part c
Assessment 2

For Assessment 1 see assessment criteria included in case study in addition to the following criteria for both assessment tasks:

- Content, including the quality and depth of understanding;
- Clear and precise identification of the topic, research question and recognition and evaluation criteria for issues and arguments raised and bases for conclusion(s) and recommendation(s) made;
- logical and coherent presentation (headings may be used to facilitate this requirement);
- writing style, including English expression, spelling and grammar;
- evidence of appropriate and sufficient review of the relevant literature and understanding of the issues and arguments raised;
- overall quality of presentation;
- Format: written assessment tasks are to be typed, Times New Roman, 12 point font, double line spaced, with a 3.0cm margin, unless otherwise specified;
- Referencing must be as per specifications below (see C2 Faculty and School Policies – Referencing).

SUBMISSION, RETENTION AND COLLECTION OF WRITTEN ASSESSMENT

Students are to submit their assessment work as per above requirements. A faculty coversheet must be attached to the assessment for it to be accepted.

Further requirements

(a) Late submissions will incur a penalty of 1 mark per day or part there of.
(b) Referencing must be as per specifications below (see C2 Faculty and School Policies – Referencing).
(c) Students must attach a signed declaration that they have read, understood and complied with the University of Wollongong Acknowledgement Practice (Plagiarism) code;
(d) Students must comply with the University of Wollongong C1.1 Non-discriminatory Language Code;
(e) Students wishing to have their assessments returned must supply a stamped self addressed envelope at time of submission. Otherwise students should make an appointment with the subject coordinator to collect marked assessments.

EXTENSIONS

Extensions may be granted if circumstances beyond the control of the student interfere with their ability to complete the task on time. These will only be granted by the subject co-ordinator, Dr Kathie Cooper, and must be applied for before the due date. Application may be made via email or telephone (see contact details)

Please Note: Extensions will not be granted after the due date.

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:

<table>
<thead>
<tr>
<th>Policy</th>
<th>Website</th>
</tr>
</thead>
<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>

* see brief explanation of policy below.

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

C 1.2 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:


Please note students wishing to submit special consideration forms must do so through the official university channels of SOLS, any other form of submission will not be accepted.

C 1.3 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.


OCCUPATIONAL HEALTH AND SAFETY WHERE RELEVANT, INCLUDING SAFETY IN LABORATORIES AND ON FIELD TRIPS

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 213445
fax: 42 215667

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:
ABORIGINAL EDUCATION CENTRE

The Aboriginal Education 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 213563
fax: 42 214244
### PROPOSED LECTURE PROGRAM

<table>
<thead>
<tr>
<th>Week Beginning</th>
<th>Topics Covered</th>
<th>Readings (these are suggested minimum readings. You are encouraged to consult additional relevant material) Additional readings will be added during session</th>
</tr>
</thead>
</table>
| 1             | Introduction to writing an independent expert report | Babitsky and Mangraviti Chapter 1  
Du Plessis, McConvill & Bagaric, Part 1 OR  
Farrar (see Recommended Reading list) Part 1  
| 2             | Introduction to writing an independent expert report | Du Plessis, McConvill & Bagaric, Part 5 OR  
Farrar (see recommended readings list) Part 4 |
| 3             | Rules of evidence, Federal and State Court | Relevant court requirements available on the website for each jurisdiction |
The Institute of Chartered Accountants Australia Practice Direction Number 46A, Guidelines for expert witnesses in the Supreme Court of Australia. |
<table>
<thead>
<tr>
<th>No.</th>
<th>Topic</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>Expert reports analysed</td>
<td>Babitsky and Mangraviti</td>
</tr>
<tr>
<td>9</td>
<td>Intensive Week</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Worked examples of expert reports</td>
<td>KPMG Corporate Finance (2000) Independent experts report BeMaX Resources NL</td>
</tr>
<tr>
<td>12</td>
<td>Worked examples of expert reports</td>
<td>Leadenhall Australia Limited (2001) Independent experts report for Chariot Internet Limited</td>
</tr>
<tr>
<td>13</td>
<td>Revision</td>
<td></td>
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</tbody>
</table>