SCHOOL OF ACCOUNTING AND FINANCE

http://www.uow.edu.commerce/accy/

ACCY100: ACCOUNTING IA 6 CP


AUTUMN 2005 WOLLONGONG & SCEN CAMPUSES

Lecturer / Subject Coordinator

ASSOCIATE PROFESSOR HEMA WIJEWARDENA School of Accounting and Finance

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Consultation: MONDAY 10.30 - 11.30 am  TUESDAY 10.30 - 11.30 am
4.30 - 5.30 pm  4.30 - 5.30 pm

Co-lecturer

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Administrative Assistant

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Consultation: MONDAY 11.30 – 12.30 am  TUESDAY 12.30 – 1.30 pm
1.30 – 2.30 pm
SECTION A: GENERAL INFORMATION

LECTURE TIMES

Lectures will be held on:

- Monday 11.30 -14.30  40.Hope
- Monday 15.30 -16.30  40.Hope  (Repeat)
- Monday 18.30 -19.30  20.5  (Repeat)
- Tuesday 11.30 -12.30  40.Hope
- Tuesday 15.30 -16.30  67.107  (Repeat)
- Tuesday 18.30 -17.30  20.5  (Repeat)

LECTURE PROGRAM

<table>
<thead>
<tr>
<th>Week</th>
<th>Date</th>
<th>Topics Covered</th>
<th>Readings</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>21/02/05</td>
<td>Introduction to course</td>
<td>Chapter 1 (Accounting in Australia by Hoggett et al)</td>
</tr>
<tr>
<td></td>
<td>22/02/05</td>
<td>Decision making and Accounting</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>28/02/05</td>
<td>Effect of transactions on the Accounting Equation</td>
<td>Chapter 2</td>
</tr>
<tr>
<td></td>
<td>01/03/05</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>07/03/05</td>
<td>The Double Entry System</td>
<td>Chapter 3</td>
</tr>
<tr>
<td></td>
<td>08/03/05</td>
<td>Journalising and Posting</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>14/03/05</td>
<td>Deferrals and Accruals</td>
<td>Chapter 4</td>
</tr>
<tr>
<td></td>
<td>15/03/05</td>
<td>Adjustments</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>21/03/05</td>
<td>Accounting Worksheets</td>
<td>Chapter 4</td>
</tr>
<tr>
<td></td>
<td>22/03/05</td>
<td>Closing Entries</td>
<td>Chapter 5</td>
</tr>
<tr>
<td>6</td>
<td>04/04/05</td>
<td>Retailing Operations</td>
<td>Chapter 6</td>
</tr>
<tr>
<td></td>
<td>05/04/05</td>
<td>Preparation of Financial Statements</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>11/04/05</td>
<td>Special Journals</td>
<td>Chapter 7</td>
</tr>
<tr>
<td></td>
<td>12/04/05</td>
<td>Subsidiary Ledgers</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>18/04/05</td>
<td>Internal Control and Accounting for cash</td>
<td>Chapter 10</td>
</tr>
<tr>
<td>9</td>
<td>26/04/05</td>
<td>Accounts Receivable</td>
<td>Chapter 18</td>
</tr>
<tr>
<td>10</td>
<td>02/05/05</td>
<td>Inventories</td>
<td>Chapter 19</td>
</tr>
<tr>
<td></td>
<td>03/05/05</td>
<td>Non-current assets</td>
<td>Chapter 20</td>
</tr>
<tr>
<td>Week</td>
<td>Topics Covered</td>
<td>Tutorial Questions (From Accounting in Australia by Hoggett)</td>
<td>Workshop Problems (From Accounting in Australia by Hoggett)</td>
</tr>
<tr>
<td>------</td>
<td>--------------------------------------------------</td>
<td>-------------------------------------------------------------</td>
<td>------------------------------------------------------------</td>
</tr>
<tr>
<td>1</td>
<td>(No tutorials, workshops and computer labs in week 1)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Effect of transactions on the accounting equation</td>
<td>DQ1.1, DQ1.8, DQ1.9, E1.1, E1.3</td>
<td>Essay writing - 1</td>
</tr>
<tr>
<td>3</td>
<td>The double entry system journalising and posting</td>
<td>DQ2.2, DQ2.8-8, E2.5, E2.8, P2.3</td>
<td>P3.2</td>
</tr>
<tr>
<td>4</td>
<td>Deferrals and accruals adjustments</td>
<td>DQ3.5, P3.2</td>
<td>P4.2</td>
</tr>
<tr>
<td>5</td>
<td>Accounting worksheets closing entries</td>
<td>E4.1, P4.3, P4.4</td>
<td>(To be announced)</td>
</tr>
<tr>
<td>6</td>
<td>Retailing operations preparation of financial statements</td>
<td>E5.2, E5.3, E5.6</td>
<td>Essay writing - 2</td>
</tr>
<tr>
<td>7</td>
<td>Special journals subsidiary ledgers</td>
<td>E6.6, P6.4</td>
<td>E7.4, E7.5</td>
</tr>
<tr>
<td>8</td>
<td>Internal control &amp; accounting for cash</td>
<td>DQ7.1, E7.1, P7.6</td>
<td>P10.4</td>
</tr>
<tr>
<td>9</td>
<td>Accounts receivable</td>
<td>E10.4, E10.3, P10.1, P10.2</td>
<td>E18.3, P18.2</td>
</tr>
<tr>
<td>10</td>
<td>Inventories non-current assets</td>
<td>DQ18.1, DQ18.2, E18.1, E18.7</td>
<td>P19.3</td>
</tr>
</tbody>
</table>
BRIEF OUTLINE

Accounting IA is an introduction to the processes of financial accounting. It is concerned with:

(a) money, records of money, calculations of income and wealth;
(b) the information that can be provided by an accounting system as a basis for decision making; and
(c) the techniques of processing such information.

Students are not assumed to have previously engaged in any formal accounting study.

STUDENT LEARNING OUTCOMES

On successful completion of this subject, the student should be able to:

1. appreciate the role of accounting information in decision making.
2. use basic accounting concepts and techniques to analyse, record, process and present accounting information.
3. analyse basic accounting issues and communicate ideas effectively to others both orally and in writing.
4. use computer spreadsheets to solve simple accounting problems.
5. appreciate the role of ethics in business decision making.
6. use accounting information to assess profitability and financial strength of business organisations.
7. design a simple accounting information system.

ATTENDANCE REQUIREMENTS

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

PARTICIPATION/CONTRIBUTION TO TUTORIALS

Tutorials are arranged to assist students with their own work. Attendance at tutorials is compulsory. The questions listed in the program (pages 3 & 4) are those to be prepared for each week's tutorial. Students must complete all the questions set down for the tutorial and be prepared to contribute to the discussion in classes.

Tutorials commence in the second week of session from Monday, 28 February. Each student is required to attend one-hour tutorial class each week. All students must enrol in the available classes at the beginning of each session.
To meet the course requirements, a student must attend a minimum of 90% of tutorials and submit written answers to tutorial questions for each session. Attendance constitutes being present and having adequately prepared the set work.

No changes to tutorial enrolments will be accepted after week two of session. Requests for tutorial changes must be made before this time to Ms. Freda Hui and be accompanied by proof of need for the change. **No changes to tutorial enrolments can be given by the tutors themselves.**

Unless through illness, if you do not attend the tutorial in which you are officially enrolled, your attendance will not be recorded. Permission to attend another tutorial must be obtained in writing **prior** to the tutorial attendance, to be recorded. This will only be given in exceptional circumstances.

**PERFORMANCE LEVEL**

To be eligible to pass this subject, students must achieve an overall mark of at least 45%, and at least 40% on the final examination.

Students who do not meet **ALL** of the following course requirements will be deemed to have failed Accounting I.

1. Prepared and participated in 90% of tutorials.
2. Achieved a satisfactory mark in mid-term exam.
3. Sat the final examination.
4. Submitted the set essay in accordance with the directions in this subject program.
5. Completed the computer assignment questions.
6. Completed the Practice Set exercise.
7. Participated at workshops.

These requirements represent an **irreducible minimum** for the successful completion of Accounting IA.

**REQUIRED TEXTS**


These textbooks are 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.
ADDITIONAL MATERIALS

ESSAY GUIDELINES

UNDERGRADUATE "ACCOUNTING ESSAYS"

Preamble

Only some of an accountant's time is spent in "figuring". Most is spent in thinking (yes, thinking),
listening, talking, reading, and writing. In all these activities, skill with words is as important as skill
with figures.

As an accountant you will be called upon to write letters to customers, clients and suppliers, to
make written submissions to government agencies, and to write reports to, or on behalf of,
management. If you are to succeed in your job you must be able to tailor what you write to suit
both your purpose and your readers, to express yourself clearly, logically, and persuasively, and to
meet the required deadlines.

Writing essays will not only give you the opportunity to practice these skills, it will also provide you
with a critical evaluation of your efforts (in the form of a "mark"), and reasons for asking you to
write essays.

A secondary (but nevertheless important) reason is to encourage you to read widely in the topic
area - well beyond your main textbooks. (Wide reading brings more than familiarity with the
literature. Those who read widely are generally better able to express themselves). We can only
judge the results by what you write. Probably the best way to demonstrate that you have read
widely is to refer throughout the essay to relevant works (acknowledging each source in the
manner we suggest).

REQUIREMENTS

(1) Accounting essays are to be submitted by the due date to tutors in tutorial classes.

(2) One copy of each essay is to be submitted. It will be returned after grading.

(3) Essays may be given a reduced mark or even be rejected on any of the following grounds:
   (a) poor presentation,
   (b) copying another student's work, whether in whole or in part,
   (c) plagiarism.

Where an essay is a compulsory part of the subject, rejection will mean that the student will
be deemed to have failed the subject.

(4) Unless specific permission has been given, for medical or other acceptable reasons late
essays will not be accepted for marking.

(5) Essays must be in academically acceptable form.
   (a) Although typewritten (word-processed) essays are preferred, handwritten essays
are acceptable provided that both the original and the copy are neat and legible.
   (b) Grammar and spelling will be taken into account in assessing essays, because, in
spite of what you may have learnt at school, they are important. Poor grammar and
spelling may mislead your readers and, in extreme cases, may so annoy or confuse
them that they lose sight of what you are really trying to say.
(c) The required format is as follows:

   (i) title page - showing subject name, essay topic (in full), student's name, approximate number of words, tutor's name, due date, and date submitted.
   (ii) synopsis - about 100-150 words;
   (iii) body of essay; and
   (iv) list of references - works specifically referred to (cited) in the essay, not a general bibliography.

   (A synopsis is a summary of the essay. It should outline the main points covered, the evidence presented, the lines of argument followed, and the conclusions [findings, recommendations reached]. It should not introduce any new material. It is not an introduction or preface.

(d) All quotations (using another author's exact words) and paraphrases (rephrasing another author's words) must be acknowledged (a mention in the list of references is not enough). If you merely wish to "cite" (i.e. refer to) some other work without directly quoting or paraphrasing it, you can do this in various ways as long as you follow the guidelines. If you follow these there will rarely be any need for footnotes, and never any need for "op cit", "ibid", and similar phrases. (NB. Always give the page or paragraph number so that the marker can check the accuracy of your quotations and paraphrases). For referencing and citation of electronic sources, follow the instructions given on page 15 of this course outline.

(e) An adequate margin (at least 3 cm) should be left for the marker's comments.

(f) Essays which do not meet requirements (a) - (e) may be returned for re-submission, with a reduced mark. If on re-submission they are still unacceptable they will be rejected.

(6) Where any part of an essay has been copied from another student's essay, both essays may be rejected, given a reduced mark, or returned for re-submission after rewriting (with a reduced mark), depending upon the extent of the copying.

   For this purpose, copying includes work which has been copied with minor changes.

(7) Plagiarism (i.e. unacknowledged quotations from, and/or unacknowledged close paraphrases of, another author's work) will be treated in the same manner as copying from another student, that is, the essay will either be given a reduced mark (with or without re-submission) or rejected outright.

(8) Although the manner of presentation is important, essays will be marked primarily on their content and logical structure. In particular (within the limits of the topic and the subject level) markers will be looking for:

   (a) relevance to the topic;
   (b) the extent of the student's reading of the various viewpoints found in the literature;
   (c) the depth of the student's understanding of those viewpoints as revealed by the ability to analyse, criticise, synthesise and draw valid inferences from them; and
(d) the student's ability to
   (i) arrive at additional viewpoints,
   (ii) argue logically and persuasively,
   (iii) express arguments clearly, coherently, and succinctly - in the student's own words, and
   (iv) do all the above within the imposed constraints as to length and time.

Recommendations

(1) For wider reading students are urged to:
   (a) consult the prescribed texts and all the works specifically recommended for the essay,
   (b) look through the more recent issues of relevant journals,
   (c) make use of the reference lists included in the above works (e.g. at the end of each chapter or article),
   (d) make use of published indexes, in particular:
       (i) annual indexes to the various journals, and
       (ii) accounting and business article indexes (and abstracts) listed in the library.

(2) For guidance in preparing the essay students should buy and use the following book:


   (Those who want more detailed help might consider a slightly more expensive, but very useful book:
   Turabian, K L, *Student's guide for writing college papers*).

(3) For help with spelling (and word meanings) students should use a good dictionary (e.g. the *Concise Oxford Dictionary*).

(4) For guidance in grammar students should use any standard reference. (Strunk, W and E B White, *The Elements of Style*, is easy to read, cheap, and readily available).

(5) For the best chance of being properly understood students are strongly urged to have the essay properly wordprocessed using double spacing.

(Students should thoroughly check their essays before submitting them).

Disability Issues

If a student with a disability requires reasonable accommodation in this subject, he/she is strongly advised to discuss the issues early in the session with one of the following people: the Disability Liaison Officer, Faculty Disability Adviser and/or the Subject Co-ordinator.
## SECTION B: ASSESSMENT

### WRITTEN ASSESSMENT

<table>
<thead>
<tr>
<th>Assessment 1:</th>
<th>Essay</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Topic</strong> (choose any ONE of the topics)</td>
<td></td>
</tr>
<tr>
<td>Topic 1</td>
<td>“The principle of historical cost is still used in accounting when there is a large measure of agreement that it is inappropriate.” Discuss.</td>
</tr>
<tr>
<td>Topic 2</td>
<td>“Accounting information facilitates accountability in various social and economic relationships within a society.” Examine.</td>
</tr>
<tr>
<td>Topic 3</td>
<td>“Accounting is irrelevant in decision-making because the information it provides relates only to the past.” Do you agree with this statement? Discuss.</td>
</tr>
<tr>
<td>Topic 4</td>
<td>“Financial statements prepared on a cash basis of accounting may distort the portrayal of financial position and operating results of a business.” Examine.</td>
</tr>
</tbody>
</table>

**Marking criteria**

You will be assessed on the quality and completeness of your arguments, that is, whether you have clearly indicated to the reader that you have a comprehensive understanding of the issues you choose to discuss and you present your ideas and arguments in a convincing manner. (You should adopt "an accounting perspective" in your discussion). In addition, there are the formal presentation features with which you will need to comply. (See Essay Guidelines, Referencing, and Citation of Electronic Sources on pages 6, 14 and 15 of this course outline.)

**Length:** Approximately 1,000 words.

**Weighting:** 10%
Due date | 18 April 2005 (Yet, you can hand it to the tutor in your tutorial class of that week.) Late submissions will attract a penalty of one mark per working day.

You are advised to prepare two hard copies of your essay. However, you must submit only one copy of the essay in person, to your tutor, during your tutorial in the week beginning the above date. The second copy should be retained by you for reference.

Essays presented for evaluation after the due date without medical documentation and the approval of the subject co-ordinator will be rejected and the student will have failed the subject. Tutors are unable to give extensions for essays.

| Style and format: | The essay should be properly wordprocessed (12 pt, double space) and should consist of the essential components specified under 5(c) on page 7. The essay submitted for evaluation must have a completed cover sheet. The cover sheet required for this can be found at the following website: http://www.uow.edu.au/commerce/pdf/assignmentcoversheet.pdf |

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**Assessment 2:** Computer Exercises

Computer assignments to be worked are listed in the program (see pages 3 - 4).

**Weighting:** 8%

**Due date**

Students are expected to complete these assignments during their allocated computer lab times. For this purpose, each student is required to attend one-hour computer laboratory session each week. Completed assignments will be assessed in class.

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**Assessment 3:** Practice Set

**Weighting:** 12%

**Due date**

9 May 2005 (must be handed to your tutor in your tutorial class during the week commencing 9 May).

**Style and format:**

This is an exercise to enable students to work through the full accounting process. Its major aim is to provide a perspective for students, therefore, it should be completed on an individual basis. The practice set submitted for evaluation must have a completed cover sheet. The assignment cover sheet needed for this can be obtained from the following website: http://www.uow.edu.au/commerce/pdf/assignmentcoversheet.pdf
EXAMINATIONS

### MID-TERM EXAMINATION

<table>
<thead>
<tr>
<th>Weighting</th>
<th>20%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date</td>
<td>Mid-term examination is to be answered during your computer lab time in the weeks commencing <strong>18 April 2005</strong>.</td>
</tr>
<tr>
<td>Time allowed</td>
<td>50 minutes</td>
</tr>
<tr>
<td>Structure of paper</td>
<td>Multiple choice</td>
</tr>
<tr>
<td>General instructions</td>
<td>For this examination, you must attend the lab only at the time allocated to you, otherwise you will not be able to sit the mid-term examination. It will examine the material covered up to the end of week 6.</td>
</tr>
</tbody>
</table>

### FINAL EXAMINATION

<table>
<thead>
<tr>
<th>Weighting</th>
<th>50%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date</td>
<td>The final examination will be held during the period from 4 June to 17 June 2005. The exact 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>Long answer/ short answer</td>
</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

**Study Times**

As a general rule, each credit point per subject has a value of 2 hours study per week including attendance at lectures, tutorial and workshops. Therefore, on average, a minimum of 12 hours study per week should be devoted to this subject.

**Consultation Times**

Members of staff involved in the teaching of this subject will be available for consultation at specified times or by appointment. Consultation times will be posted by individual lecturers/tutors on their office doors at the beginning of session.

**General advice on studying and exam taking**

(a) You are now a *University* student. Your success depends on *your* approach and your
There is no "teacher" to push you along.

There is no one "best way" either to study or to prepare for examinations. Both are your responsibility. There are several "how to study" books available in the bookshop which may prove useful.

For this subject, expect to spend (on average) about 8 hours per week in preparing weekly assignments and in regularly revising. (This is over and above the time normally spent per week in lectures and tutorials).

We recommend that you:

(i) attend all lectures (paying attention and reading the relevant literature),
(ii) attend all tutorials (participating actively),
(iii) participate in all workshops and computer lab sessions, and
(iv) submit conscientious attempts at all assignments (and correct them after comparison with the suggested solutions).

Medical certificates

Medical certificates for illnesses (or accidents) which have forced you to miss tutorials or examinations, or to be late with essays or assignments, must be submitted to Student Administration (not to the lecturers/tutors) as soon as possible.

Supplementary Examinations

Supplementary examinations will only be granted in exceptional circumstances and at the discretion of the Head of School. If you have submitted medical evidence and consulted the Course Co-ordinator with the expectation of being granted a supplementary exam you may be advised at very short notice so you should be prepared. However, we stress supplementary examinations are not granted to everyone submitting medical etc evidence.

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:

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 1 mark 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>
<tr>
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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>

* 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

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:


Add any School specific procedures or information here (or delete statement).

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.


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

C3 SUPPORT SERVICES AND FACILITIES

{The following details of C3 are relevant to the Wollongong campus. Off-campus sites should include their relevant support service details and delete areas which are not relevant}.

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:

Office location: Building 40, room 224
email address: ron_perrin@uow.edu.au
telephone: 42 214118
**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.

<table>
<thead>
<tr>
<th>Centre location:</th>
<th>Building 30</th>
</tr>
</thead>
<tbody>
<tr>
<td>web address:</td>
<td><a href="http://www.uow.edu.au/aec/">http://www.uow.edu.au/aec/</a></td>
</tr>
<tr>
<td>telephone:</td>
<td>42 213563</td>
</tr>
<tr>
<td>fax:</td>
<td>42 214244</td>
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