Subject Outline

ACCY302 FINANCIAL ACCOUNTING III
(Australia)

(12 credit points)
(Session 1, 2005)

(Associate Professor Mary Kaidonis)
(room 40.327, telephone 02 42213681)

School of Accounting and Finance
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SECTION A: GENERAL INFORMATION

COORDINATOR IN AUSTRALIA & TEACHING TEAM

Subject Coordinator: Associate Professor Mary A Kaidonis

Location: Building 40 Wollongong Campus, Room 327
Telephone: 61 2 42213681
Facsimile: 61 2 4221 4297
Email: must have RE: ACCY302 mary_kaidonis@uow.edu.au
Consultation times: Monday Wednesday and Friday 2.30pm to 3.30pm –
BUT THESE TIMES MAY HAVE TO CHANGE:
Please check with subject website for changes.

This subject is presented by a team across five sites in the south coast of New South Wales, Australia. Tutors at those sites will provide you with the contact details.

LECTURERS / TUTORS AT THE WOLLONGONG CENTRE

Mrs Sandra Chapple Room 40.301, ext 4006
Dr Kathie Cooper Room 40.324, ext 3392
Dr Helen Irvine Room 40.314, ext 5919
Associate Professor Mary Room 40.327, ext 3681
Kaidonis
Mrs Lee Moerman Room 40.333, ext 5575
Dr Kathy Rudkin Room 40.325, ext 3148
Consultation times: SEE WEB PAGE FOR TIMES & EMAILS

The teaching team members bring to the subject a wealth of experience in teaching and/or the practice of accounting. The unique approaches to this subject have meant that the teaching team members need to be more than competent in technical issues of Financial Accounting. Therefore we work hard at being interactive with each other, just as we expect the students to be interactive in their tutorials. It is a way in which we remain vigilant about maintaining the critical evaluation of the financial accounting discipline and its pedagogy. This commitment has been reflected in the willingness to go down a road less travelled and to have the courage to challenge our own comfort zones of teaching and learning. We hope this passion is shared with the students so that the teachers and the students are active partners of the collective learning experience.

You are encouraged to participate and be fully engaged in this subject. This means lots of work and a willingness on your part to try new ways of thinking and doing things. In this subject the teaching team and I have developed a variety of innovative learning strategies and I urge you to embrace these strategies as they are effective (ie they work and can be a lot of fun!)
SUBJECT DESCRIPTION

The critical evaluation of advanced aspects of financial accounting and external reporting are considered with particular reference to developments in accounting theory and professional standards, and accounting practice. This subject will enable students to understand and articulate the links between theory and practice.

There have been many changes in the international accounting standard setting scene which have a significant impact on Australian Accounting Standards. Further, corporate failures in Australia and overseas have demonstrated the profound and far reaching effects that accounting (technologies and professionals) can have on our personal lives, nationally and internationally. Some responses by the Accounting Profession of the USA and the US government and the European Union have implications for Australia too. This subject addresses these influences so that accounting is explored in its organisational, social and political contexts.

OBJECTIVES

The objectives for this subject are to help prepare graduates in the accounting profession who are enlightened, engaged and can understand accounting and their profession in its organizational, social and political context. As future leaders, it is essential that your education is geared for the long term.

This subject has been developed to foster the attributes of a University of Wollongong Graduate. This subject addresses the following competencies of a graduate so that he or she:

(i) is equipped for continued learning, intellectual development, critical analysis and creativity.
   - has coherent and extensive knowledge in a discipline.
   - communicates clearly and fluently in writing.
   - has capacity for teamwork.
   - has ability to solve problems and make decisions.
   - is self-confident and orally articulate.
   - reasons logically and distinguishes fact from opinion.

This subject fosters the following attitudes of a graduate so that he or she
   - has the desire for continuing intellectual development and creativity.
   - is willing to initiate and participate in change.
   - values truth, accuracy, honesty and ethical standards in personal and professional life.
   - accepts responsibilities and obligations and asserts rights.
   - appreciates his or her own and other cultures and customs.

You should also note that this subject also is supportive of and consistent with the professional requirements of CPA Australia and The Institute of Chartered Accountants in Australian (ICAA).
WORKLOAD

This is a 12 credit point subject and it is expected that the student (you) spends a **minimum** of 24 hours per week of class contact and private study. This subject is equivalent to two 6 point subjects. Do not underestimate the work commitment required in this subject.

There are two modes of contact in this subject each of which is very important. These are
- three hours lectures per week
- one two-hour tutorial per week

According to the university requirements the lectures and tutorials are compulsory as they are designed as an integrated learning program. Attendance and participation in tutorials will be recorded.

LECTURES

**Structure:**

There will be three hours of lectures per week.

- 1 hour on TUESDAY 14.30 to 15.30 in room 20.1 and repeated on TUESDAY 17.30 to 18.30 in room 20.5.
- 2 hours on WEDNESDAY 18.30 to 20.30 in room 20.5) and repeated on THURSDAY at 10.30 to 12.30 in room 20.3.

**Learning Objectives of Lectures:**

These lectures are designed to stimulate interest in the topic, to challenge, and to stimulate independent study. The lectures will provide highlights from the prescribed readings, as well as introduce examples. The lectures will develop themes and emphasise the inter-relationship between topics. Lectures will provide critique of topics. The student (that is you) needs to engage in active learning which includes taking notes during lectures and writing up of lectures to integrate other learning material.

The “technical aspects” integrated with the “theoretical” lectures. This is to encourage you to look for links, contradictions and examples. The technical is informed by the theory and the theory is informed by the technical. There is an interplay which will be emphasised in the lectures.

TUTORIAL PARTICIPATION

**Learning Objectives:**

The tutorials are designed to facilitate learning in an interactive environment. Emphasis is on sharing of ideas, questioning and facilitating each other's understanding.

Your weekly preparation for tutorials will include sharing your understanding, questions and comments as well as participating in discussions and tutorial activities. The discursive construction of knowledge is demonstrated and reinforced. This process provides practice in formulating clear and articulate answers for exams. These skills are also important in the long term since your role as professionals will require participating in meetings, boards, committees of management or project teams.
Please note that your full effort in the tutorials will enhance your learning and interest in the subject. The more disengaged you are, the less likely that you are to “get the point” of the subject. But, if you have the courage and enthusiasm to make the most of this subject, you will find it will be rewarding in that the subject becomes relevant to your every day world and more interesting. Trust me on this.

Students will be encouraged to be aware of the power, use and abuse of language and will be expected to use non-racist and non-sexist language.

Tutorial Participation is a compulsory requirement of the subject. However there will not be any marks allocated. This should encourage students to participate and to take the opportunities to practice speaking in public, asking questions and exploring ideas, without the pressure of being assessed.

Structure:

There are tutorial questions and activities for each week. These are presented on the web and will usually have the following components:

*Accounting in Action*
Find a media text (newspaper clipping, video clip, radio transcript, other) which relates to the week’s topic. Identify the source, main arguments, subtext or implicit assumptions. Link these to the topic, ie does this text give an example, contrast or contradict other reading? Does this text represent an attitude or assumption which can influence the public?

*Questions to integrate lectures and readings*
These are aimed to link “accounting in action” or the “real world” to articles and readings set for the week’s topic.

*Questions to ask the class/tutor/lecturer*
These can be initiated by the tutorial members or seminar presenters.

*Study /survival hints:*
Make your learning active. Take notes, key words, identify questions.
Prepare a one page summary for:
- All the readings
- Each tutorial
- Each lecture
Review these summaries and add commentary as more knowledge is acquired.
Relate the lectures, tutorials and assessment.

<table>
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<th>PRESCRIBED READING</th>
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I have identified a number of books which you will use during the semester. You will require access to these on various occasions as indicated in the schedule. They will be available on reserve in the library and in the resources room.

**BOOKS:**

  - {this will be used extensively and is a good reference for many topics}
  - {Specific chapters have been identified in the schedule and denoted as JRR and are essential reading}
• [you will be referred to various sections during lectures as is denoted as McBride & Carroll in the schedule of topics. This is where all the standards, etc are to be found]

  - {relevant for week 6}

  - {relevant for week 7}

ARTICLES:

  - {see week 8}

  - {see week 5}

  - {see week 8}

  - {See week 1 and week 13}

Objectives of Prescribed Reading:

No one book covers all the issues pertinent to this subject. There are a number of objectives for having a number of books. The chapters I/we have identified either
- provide a context for the issues raised in lectures,
- develop issues raised in the lectures,
- provide contrasting views,
- collectively highlight the contested nature of financial accounting.
OTHER REFERENCES

The following articles give you an example of the range of sources that you can use to develop depth and understanding. Note the different journals used as these articles and more recent articles may be helpful for the essay.

ARTICLES:


Knoops, C.D. (1990), Paradigms in Accounting Theory Centre for Research in Business Economics Erasmus University Rotterdam.


**BOOKS:** these are not essential reading, but it may be helpful to read another version of ideas.


Barton, A.D. (no date), *Objectives & Basic Concepts of Accounting*, AARF Accounting Theory Monograph No 2


WEBPAGE


**Lecture notes:**
Brief lecture notes will be put on the web and will be available before the lectures. On occasions there will be guest lecturers and where their notes are available they will be put on the webpage as soon as possible thereafter.

**Links to other web sites:**
Links to other web sites will also given.

**Announcements:**
There will also be announcements from time to time, which will be made in lectures.

**Cover pages:**
There will also be cover pages for the assessment and proformas or guidelines for the reports. These will be available after week 2 of the semester.

**Tutorial questions and activities:**
The tutorials for each week will be available within one week of the lecture for the topic.

**Queries:**
Any questions about the webpage can be directed to [Mrs Lee Moerman](mailto:mrs_lee_moerman@uow.edu.au) (see teaching team).
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<td>25 April</td>
<td>ESSAY</td>
<td>SOCIAL &amp; ENVIRONMENTAL REPORTING AND ETHICS &amp; PROFESSIONALISM</td>
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SECTION B ASSESSMENT

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. http://www.uow.edu.au/handbook/courserules/plagiarism.html

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Any student failing to complete ANY of the following compulsory subject requirements may fail the subject as a whole and receive a grade of F. The compulsory requirements are:

1. **Case Study Report:**
   Submission of the case study report, as a team, according to requirements specified in this subject program by the due date is compulsory. This is assessed as a team.
   The re is also a Case study reflective critique: This is assessed individually.

2. **Essay:**
   Submission of the essay according to requirements specified in this subject program by the due date is compulsory. This is assessed as an individual effort and includes a reflective critique.

3. **Tutorial Participation:**
   Your participation (not just attendance) in seminars and tutorial activities for at least 10 tutorials is compulsory. This is not assessed, but attendance and participation are recorded.

4. **Reflective Critique:**
   Submission according to the requirements by the due date is compulsory. This will not be assessed and it is an individual effort.

5. **Examinations:**
Sitting two final examinations is compulsory. These are assessed as an individual effort.

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**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 coordinator and must be applied for before the due date.

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

**EXAMINATIONS**

There will be two examinations held during the exam period (which commences one week after week 13). Paper A will cover weeks 1 to 7 inclusive while Paper B will cover weeks 8 to 13 inclusive. In order to pass or obtain a higher grade a student must fulfil the following criteria:

- achieve an average of 50% for Paper A plus Paper B, and
- achieve at least 40% for Paper A and achieve at least 40% for Paper B and
- achieve a cumulative total of 50% for all the compulsory assessment.

Note that students specialising in accounting must achieve at least a grade of P, in order to have this subject counted toward their specialisation.

**CASE STUDY REPORT**

**Due Date:** WEEK 6 - Monday 4 April 2005

It must be submitted to your tutor during your tutorial which may be later that week. If you do not submit during your tutorial, the case study report will be deemed late and incur a penalty of 1 mark per day counting from Monday 4 April. Only the subject coordinator will consider extensions, if they are requested before the due date. Please note that the case study report will not be accepted if it is mailed, emailed or faxed.

The marked case study reports will be returned in your tutorial in week 10.

**Structure:**

This will be done as a team of 3 or so members. The membership needs to be finalised by week 3 with the approval of your tutor.

Other team meeting times:

It may be necessary to meet together as a team in your own time.

Requirements:
- NOTE PARTS 1-3 WILL MARKED AS A GROUP OUT OF 15 MARKS
- PART 4 WILL BE MARKED INDIVIDUALLY OUT OF 5 MARKS

1. Your team of professional accountants has been selected to provide a report to the directors of James Hardie companies to identify the impact of implementing the forthcoming International Financial Reporting Standards.
2. The report must offer an impact assessment which includes:
   1. a gap analysis between the prevailing Generally Accepted Accounting Standards and the International Financial Reporting Standards which have an impact on James Hardie companies. That is, identify which IFRS will be applicable to James Hardie companies, what will remain the same, what will change.
   2. identify the impacts of IFRS on the measurement of assets, liabilities and the treatment of the effect of any changes.
   3. Describe the strategy to accommodate the transition and training of staff.
3. The structure of the report:
   1) Append a completed and signed cover sheet (available from the webpage)
   2) One page executive summary
   3) A table of contents
   4) A gap analysis
   5) Impact of IFRS
   6) Strategy for implementation.
   7) References
4. Each team member should submit a reflective critique of ONE page at the end of this assessment, so it is not a team response. In this reflection you are required to:
   a) explain to what extent you think you have achieved the objectives of this case study report. Explain how this achievement may have been improved.
   b) identify and explain your learning style(s). Why is knowing how you learn important?
   c) What action(s) should we have taken in this subject to assist? What action(s) should you have taken to assist yourself?

Presentation requirements of the case study report:

1. The cover sheet – available on the web for this subject- must be completed and signed. If the statement on the cover sheet cannot be signed, there must be a written explanation accompanying the report.
2. The report should be 10 A4 pages including any appendices and references.
3. The reflective page from each team member is in addition to the 10 pages and is submitted by each team member directly to the tutor.
4. The Report must be word processed using 12 point font, line and half spacing.
5. Reports must be properly referenced according to the University of Wollongong’s acknowledgment/plagiarism guidelines. Please note that transgressions from proper referencing will be penalised, even if the transgression is inadvertent. The referencing conventions of the journal, “Accounting, Auditing and Accountability Journal” are a requirement of this report. This is within the 10 page requirement limit.

Allocation of marks:

All team members will get the same marks. Hence, it is imperative that each member has fully and equally participated. However, if there are problems with any member’s participation or contribution, then you must see your tutor as soon as possible and certainly before the due date, so that appropriate action can be taken by all concerned.
Team members who do not participate and contribute may be excluded from the team and accordingly have ramifications on their allocation of marks. In the event of a dispute brought to the tutor’s attention, the tutor will review the submissions of each team member. Therefore it is imperative that you maintain hard copies of your contribution to the report.

Please note that all the requirements are assessed.
- Case study report 20 marks (marked as a team)
- Reflective critique 5 marks (marked individually).
Hence total mark for case study may differ for each team member.

**Learning Objectives:**

This case study is aimed to provide you with an opportunity for teamwork, problem identification, problem solving and decision making. Teamwork will require each member to be conscientious, attend meetings arranged by the team, contribute ideas, research the topic, and write up the case study report.

The case study explicitly integrates “theoretical” and “technical” issues associated with accounting standards to “real events” which affects us as members of the public. More specifically, it is aimed to help you to:
- make decisions about what information to access.
- determine the scope of what you cover.
- prepare a cohesive, well argued, informative professional report.
- respond to specific presentation requirements.

The reflective pages required are often used in “debriefing” meetings after a project to identify how to improve the experience for the next project.

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**ESSAY**

**Due Date:** WEEK 9 – Tuesday 26 April 2005.

You are required to submit the essay in person, to your tutor, during your tutorial. Late submissions will incur a penalty of 1 mark per day counting from Tuesday 26 April 2005. Only the subject coordinator will consider extensions, if they are requested before the due.

Please note that essays will not be accepted if they are mailed, emailed or faxed.

The marked essays will be returned during in your tutorial in week 13.

**Learning Objectives:**

The essay has been designed to provide a medium for the further acquisition of skills in critical thought and composition. Emphasis is placed on the student’s ability to synthesise and articulate complex ideas. In addition it is essential to learn to link theory and practice. The issues are current and relevant, and are aimed to provide a context in which to connect theory and practice.

The specific topic is intended to raise your level of awareness of the current debates internationally.

**Choose one of the following essay topics:**

- **A:** Critically evaluate the assertion that implementing international and national oversight bodies of accounting standard setting will overcome the politicisation of the accounting standard setting processes of participating companies and countries.
- **Or**
• B: Critically evaluate the creation of the Research Foundation company by James Hardie company directors.

Structure and presentation requirements:

• It is essential that the essay cover sheet – available on the web for this subject- is completed and attached to the front of your essay. Omission of a cover sheet will be interpreted as failing to meet the academic requirements of the essay.

• The essay should be 2,000 words (plus or minus 200 words) and includes the abstract. Anything in excess of this will not be read.

• Essays must be word processed using 12 point font, double line spacing, and a 3 cm left and right hand margins.

• It is essential that you retain a printed copy of your essay.

• Essays must include a synopsis, and a conclusion. Headings are a good idea and are encouraged.

• Note this essay is not a team activity. The student’s individual personal effort is required.

• Essays must be properly referenced according to the University of Wollongong’s acknowledgment/plagiarism guidelines. Please note that transgressions from proper referencing will be penalised, even if the transgression is inadvertent. You are required to adhere to the University of Wollongong’s
  o Plagiarism/acknowledgment practice policy
  o Non-discriminatory language practice and presentation policy.

• The referencing conventions of the journal, “Accounting, Auditing and Accountability Journal” are a requirement of this essay.

• It is expected that there are 12 references (as a minimum):
  o 6 of which must come from academic journals (see OTHER REFERENCES). For example, try
    ▪ Accounting, Auditing and Accountability Journal
    ▪ Accounting, Organizations and Society
    ▪ Accounting Forum
    ▪ Critical Perspectives on Accounting.
  o 6 references can be from other sources such as, but not restricted to:
    ▪ The Australian Accountant
    ▪ The Chartered Accountant
    ▪ Business Review Weekly
    ▪ The Financial Review

• Submit a reflective critique which addresses the extent to which you have answered the question and requirements and the objectives set in this essay. Attach this as a separate page at the end of your essay, that is:
  • explain to what extent you think you have achieved the learning objectives of this essay.
  • explain how this achievement may have been improved.
  • what action(s) should we have taken in this subject to assist you?
  • what action(s) should you have taken to assist yourself?
Assessment Criteria:

The following criteria are used for the assessment of the essay.

- **Synopsis**
  Clancy and Ballard (Essay Writing for Students, 1981) recommend that the synopsis should cover:
  - The outline of your main arguments;
  - The general conclusions you have reached.
  - The synopsis should be 200 words.

- **Structure and Presentation**
  - To what extent did the structure and presentation of your essay enhance the logic, coherence and flow of your arguments?

- **Content**
  - How relevant was the content of your essay in your answer to the question?
  - How logical and coherent were the arguments you used to establish and support your point of view?

- **Style**
  - How did your writing style, eg. grammar, usage, language, sentence construction and length add to/detract from the flow of the essay?

- **Referencing**
  - Did your references support your arguments?
  - Did you follow the prescribed method?

- **Reflective thinking**
  - Evidence that you have considered your learning process generally and specifically about the essay as well as addressed the issues suggested in the essay requirements.

Help:

The tutorials and lectures have been designed to prepare you for the essay. You are encouraged to commence your essay immediately. Do not underestimate the amount of time that is needed for reading, thinking, writing and rewriting.

The teaching team is eager to help you before the due date. We will not be able to help you after the due date of the essay.

REFLECTIVE CRITIQUE

**Due Date:** WEEK 12 - MONDAY 16 MAY 2005

The reflective critique must be submitted to your tutor, during your tutorial. These will not be returned.

**Learning Objectives:**

The reflective critique is a way of recording your perceptions about this subject and most importantly being conscious of your attitudes to learning and styles of learning. It is like a personal journal, but is specific to your responses and reactions to studying for this subject. It is hoped that this process will assist your learning and understanding of the way in which various aspects of the subject interact. At the same time, it is hoped that completing the journal will assist you to become aware of how you learn. The benefits of reflexivity and reflection can be demonstrated and reinforced. Further it assists you in learning and empowering you to take responsibility for your learning experiences.

The following reading may assist you in understanding how we, the academic staff undertake reflective critique, namely:

This reflective critique is in addition to the reflective requirements of the essay and case study.

You will need to keep a weekly journal (or learning log) and prepare a reflective critique of this cumulative effort.

The journal is to be completed weekly in your own time. The journal will not be read at any time by your tutor or the subject coordinator and hence you are encouraged to regard the journal as your personal record. From time to time your tutor will ask you to comment on your journal entries.

It may be helpful if you identify the ways in which you, the lecturer, the tutor, other students and/or other events have contributed to your learning. This may include connections you have made with your studies and other issues in your daily life. Also identify ways in which you, the lecturer, the tutor, other students, awareness of other events, can improve your learning.

Required:

• Prepare a critical analysis of your journal (or learning log).
• Think about what “worked” for you, what did not. Think about what action you took and whether it was effective. It may be helpful to refer to the objectives of the subject and the university and consider to what extent you have met these.
• Length: ONE A4 page.
• Do not submit all of your journal entries, only the critical analysis.
• The critique must be in writing, but you are not restricted with the type of format you use. You can be as creative as you like.
SECTION C: RULES, CODES OF PRACTICE & POLICIES

C1 University Policies
Information on the following University Policies can be found at the websites below:

|------------------------------------------|---------------------------------------------------------------|

* 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/nondiscrilmanguage.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 http://www.uow.edu.au/handbook/courserules/studacgrievpol.html

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.


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

Woolyungah Indigenous Centre

The Woolyungah Indigenous Centre (WIC) 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 Woolyungah Indigenous Centre website or contact the office.

Centre location: Building 30
web address: http://www.uow.edu.au/aec/
telephone: 42 213563
fax: 42 214244
**ACCY302 2005 SCHEDULE OF TOPICS ~ AUSTRALIA**

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