Subject details

Description
This subject is concerned with the development of financial accounting thought in the 20th and 21st centuries and the underlying foundations of financial accounting, including the measurement of income and wealth and how those measurements are communicated to the users of general-purpose financial reports. It proceeds from the premise that financial accounting and its outputs are social constructs developed within temporal / spatial contexts that are neither objective nor value-free.

Objectives
On successful completion of this subject, students should be able to critically evaluate:

- The important historical developments of financial accounting and reporting ideas since the beginning of the 20th century; and
- The foundations underlying contemporary financial accounting and reporting.

Method of delivery
Classes will be conducted on a seminar basis, and are compulsory. A roll will be kept.

Seminars
Learning Objectives of Seminars
Seminars will be student led, and are intended to provide an interactive learning environment, by supporting students sharing ideas and questions, and supporting each other’s learning. The ideas, descriptions, explanations, examples and predictions of the set texts are critically explored and evaluated to derive understanding of each topic.

Study time
ACCY904 is a 6 credit point subject. According to University of Wollongong Course Rule 003 (2(t)), each credit point has an implied workload of 28 hours over the duration of the subject. Thus the workload over the session equates approximately to 13 hours per week (over a 13 week semester) inclusive of class time. You should spend an
classes. Study practices that do not meet these guidelines decrease your chances of successful completion of ACCY904.

Seminar Time
Tuesday 9.30 – 11.30 Room 19.G015

Major texts and Readings.
There is no textbook for this subject. Rather, a reading list is provided of materials that are located in the library. The source materials for this course are genuinely scarce. Access the texts or reports that you are assigned, read them quickly and return them to the library so that your fellow participants can use them. Cooperation and teamwork is essential in this course.


Grady, P. (1965) *Inventory of Generally Accepted Accounting Principles of Business Enterprises*, ARS 7, AICPA.


MacNeal, K. F. (1939) *Truth in Accounting*, University of Pennsylvania Press.


Moonitz, M. (1961) *The Basic Postulates of Accounting*, ARS 1, AICPA.


Sprouse, R. T., and M. Moonitz (1962) *A Tentative Set of Broad Accounting Principles for Business Enterprises*, ARS 3, AICPA.


Contacts

Subject Coordinator

Dr Kathy Rudkin
School of Accounting and Finance
Building No 40, Room No 325
Telephone 61 2 4221 3148
Facsimile 61 2 4221 4297
Email krudkin@uow.edu.au
Student emails will be answered during consultation times.

Consultation times
Tuesday 11.30 – 12.30
15.30 – 16.30
Friday 14.00 - 16.00
Other Times by Appointment Only

Student administration – Wollongong Campus

Telephone  61 2 4221 3938
Facsimile  61 2 4221 4322
Email studenq@uow.edu.au
Student OnLine Services http://www.uow.edu.au/student/sols

Library

Telephone: 61 2 4221 3548
Web http://www-library.uow.edu.au

Purchasing of books (Unishop)

Telephone 61 2 4221 8050
Facsimile 61 2 4221 8055
Email unishop@uow.edu.au
Assessment Guidelines

General Criteria

There are three assessment tasks; a seminar presentation and portfolio, an essay, and a final examination.

Any student failing to satisfactorily complete ANY of the subject requirements may fail the subject as a whole and receive a fail grade. Satisfactory is determined as a reasonable attempt at each component.

Seminar Presentations: Seminar presentations comprise of two parts. Part A is a formal presentation by a group of students to the class, and Part B is a portfolio of seminar participation. Seminars are designed for you to demonstrate your research effort and understanding, by critiquing the set texts and by exploring the complexities of an allocated topic. Seminar presentations are assessed as a group effort. Seminar portfolios are assessed as an individual effort.

Essay: Essays are designed to develop students’ academic writing skills, specifically with respect to logic and coherence in written argument. The essay requires students to develop and articulate complex ideas about financial accounting, and to link current events to historical developments in the discipline. Essays are assessed as an individual effort.

Final Examination: Sit the final examination. This is assessed as an individual effort. Students are required to achieve a minimum of 45% on the final examination and 50% overall to be awarded a pass grade in this subject. Marks may be scaled.

Performance grades

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<tr>
<th>Grade</th>
<th>Description</th>
<th>Percentage</th>
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<tr>
<td>HD</td>
<td>High Distinction</td>
<td>85–100%</td>
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<tr>
<td>D</td>
<td>Distinction</td>
<td>75–84%</td>
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<td>C</td>
<td>Credit</td>
<td>65–74%</td>
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<td>P</td>
<td>Pass</td>
<td>50–64%</td>
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Summary

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<tr>
<th>Task</th>
<th>Weighting</th>
<th>Due Date</th>
<th>Return date</th>
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<tbody>
<tr>
<td>Task 1 Seminar Presentations</td>
<td>20% Total</td>
<td>Part A Allocated (determined in Week 1)</td>
<td>Following Week in class</td>
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<td></td>
<td>10% Part A</td>
<td>Part B Week 12 in class</td>
<td>Week 13 class</td>
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<tr>
<td>Task 2 Essay</td>
<td>20%</td>
<td>6 April in Class</td>
<td>20 April in class</td>
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<td>Week 7</td>
<td>Week 8</td>
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<tr>
<td>Task 3 Final Examination</td>
<td>60%</td>
<td>Per exam schedule</td>
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</table>

To be eligible to pass this subject, students must achieve at least 45% in the final exam, and a total overall grade of 50%. Marks of all assessment components may be scaled.

Special Consideration

University policy requires students who, through serious illness or other circumstances beyond their control, are unable to attend an examination or meet any of the other course requirements, to submit medical or other documented evidence as soon as possible after the event to support their request for special consideration.

The evidence should be submitted to Student Inquiries Office. Students should make their request online using SOLS http://www.uow.edu.au/student/.

Requests for extensions must be made BEFORE the due date, and can only be given by the subject coordinator when the special consideration policy has been followed. Students should note extensions are not an automatic entitlement on the submission of a request for special consideration. Written notice is given in this subject outline for assessment requirements for the subject including the dates for the submission of work for assessment. Note "Pressure of work", either from employment or from other subjects, is not an acceptable reason for seeking an extension of time.

Supplementary examinations

Students should note that supplementary examinations are not an automatic entitlement on the submission of a request for special consideration. In cases where the decision is made to allow a supplementary examination, students will usually be required to take the examination at a date to be determined by the University within three weeks of the end of the formal examination period. Students will be notified of the exam at least seven days beforehand via SOLS. It is every student's responsibility that the University has a correct record of your current address, and to check their SOLS account on a regular basis.
Full details of the University’s policy regarding special consideration are available on the web at http://www.uow.edu.au/handbook/courserules/specialconsideration.html
Students should familiarise themselves with these policies.

**Disability Policy**

If a student with a disability requires reasonable accommodation in this subject, they are 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 Coordinator. Students with a disability should also register with the University of Wollongong Disabilities Unit. More details can be found on the web at http://www.uow.edu.au/student/services/disabl.html

**Non Discriminatory Language**

As part of its Equal Opportunity/Affirmative Action initiatives, the University of Wollongong endorses a policy of non-discriminatory language practice and presentation in all academic and administrative activities of the University. The policy is available at http://staff.uow.edu.au/eeo/nondiscrimlanguage.html

**Receipt of Assessment Tasks**

It is your responsibility to ensure that you have a receipt signed by your lecturer/tutor, acknowledging submission of written work.
Assessment Tasks

Task 1: Seminar Presentations – Part A and Part B

Due date: Part A in class, as allocated in the first week of session.
Return date: Part A assessment is returned the following week in class.

Due date: Part B Seminar Portfolio due in Week 12
Return date: Week 13 in class.
Weighting: Part A 10%
Part B 10%

Learning Objective- PART A
Seminar presentations give students experience in making a formal presentation to a large group. They also develop team and leadership skills such as planning and time management. Students are afforded the opportunity to study extensively a topic area.

Learning Objective – PART B
The portfolio is intended to demonstrate that learning evokes not only a technical task from students, but also a subjective response. Requiring students to put together a portfolio of weekly summaries of their preparation is a device for students to become more aware of how they learn. Reflexivity as a learning tool is demonstrated as an authentic and powerful learning strategy.

SEMINAR ASSESSMENT CRITERIA – PART A Seminar Presentation

Structure of the Class
Seminars are to be one hour in length, followed by 15 minutes discussion, and will be held at the beginning of the class. They can be one hour and fifteen minutes if the discussion is integrated throughout the seminar. This will be followed by feedback from the subject coordinator. Seminar presenters will receive a formal written assessment and mark in the week following their seminar presentation. Seminar presenters should be mindful of the following:

- Time management; whether students have used all and only the time allocated.
- Balanced use of time; presentations are not drawn out or rushed in places.
- Allowed sufficient time for class participation and involvement.
- Acknowledgement policy used fully and correctly
- Non-Discriminatory language policy is applied.
Structure of the Seminar
Your presentation should have a distinct structure, an introduction, a “body” and a conclusion, which will facilitate a cohesive presentation of your arguments. In terms of allocating time to each section, this can be at the discretion of each group but as a general guide 20%, 60%, 20% respectfully is suggested. Within this structure you can be as creative and innovative as you choose. Seminar presenters will be assessed on their ability to demonstrate:

- A cohesive structure for the presentation
- Presentation style
  - Organization and planning
  - Ability to communicate arguments
  - Effective use of presentation equipment
  - Opportunities and strategies for involvement of class members

Content
In ACCY904 readings will vary extensively from topic to topic, but all exhibit complexity in their presentation of accounting ideas, explanations and descriptions. Seminar presenters will be assessed on their ability to:

- Identify and demonstrate an understanding of key concepts and points of contention in the topic. This involves an offering of critique of issues as opposed to a description of ideas.
- Demonstrate extensive reading in the area.
- References and acknowledgement of sources used throughout.
- Demonstrate an understanding of the historical, social, economic and political contexts of their topic.
- Place their topic conceptually in relation to earlier topics
- Link issues identified to current practice.

Report
You are required to give to every class member an executive summary of your presentation. You should cover the major points of your presentation and not exceed two pages. Specifically your report will be assessed on the following aspects:

- Succinct and encapsulates content.
- Clearly organized and presented.
- Contains a full set of references used.

Diary Summary
A diary summary of time contributed to the preparation of the seminar. Indicate dates and times when you worked on the seminar as a group. Include both meeting times and locations, as well as time spent on private work for the seminar. The diary summary is NOT given to class members, and is not included in the two page limit of the report.

You are required to give the subject coordinator a copy of your seminar summary and diary summary at the start of the class.

Note: Your seminar is done in groups. In preparing your seminar no student is required or encouraged to provide personal contact details to another student. Meetings can take place on campus, and time will be allocated in the first class.
seminar. Students can also communicate through their university email accounts.

**SEMINAR ASSESSMENT CRITERIA – PART B Seminar Learning Log**

**Individual** students must hand in a portfolio of their seminar preparations for the session. For each week individual students who are not giving a formal seminar presentation must complete a summary of their preparation of the set readings for the topic, not being less than two pages each week. Students can have a possible maximum eleven weeks of summaries in total in their portfolio, with nine weeks of summaries being a required minimum. Portfolios may be hand written. Summaries must be completed BEFORE the relevant class, and brought to class each week. Summaries will be referred to in class discussions, and each summary for each week should contain the headings as given below. Students may add additional points if they wish.

1. Date of presentation and name of topic.
2. Key Concepts and key actors identified in the required readings, and how they link to earlier topics.
3. Issues of contention and critique you see in the readings and ideas that are presented.
4. The wider context: give a brief description of the historical, social, political and economic context at the time the text was written. Include a brief note about the author of the reading and how the author’s ideas may have been shaped by this context.
5. Brief set of questions you still have to be answered (if any) and points requiring clarification from the class and / or the subject coordinator.
6. A Reflexive statement. Write a brief paragraph on how you are learning, rather than what you are learning, including your response to the readings and what learning strategies are working well for you, and things you identify to do differently next week.
7. 3A rating of your preparation and effort for the seminar preparation for the week, giving one (poor), two (adequate) or three (excellent) stars.

**Task 2: Essay**

Due date: 6 April
Return date: 20 April Week
Length: 2500 words

**Essay Question**

The development of financial accounting has largely been concerned with the problems of valuation, profit measurement and capital maintenance. Discuss the differing approaches of the early theorists and the modernists to these problems, with particular reference to their respective social and historical contexts.

**Learning Objective**

The essay is intended to allow students to further their skills in researching, developing and presenting a formal written argument derived from critical analysis of a topic. To successfully complete the essay task students must be able to manage in a cohesive way complex ideas. The essay is intended to demonstrate the contextual nature of financial accounting.

**Assessment Criteria**

**Synopsis**

- Appropriate Length (5%-10% of the length of the essay)
- Reflected main arguments of the essay
- Identified the conclusion reached in the essay

**Structure and Presentation**

- Enhanced the logic, coherence and flow of arguments presented.
- Sound paragraph construction
- Good use of headings
- Followed prescribed instructions

**Content**

- Raised relevant issues to answer the question
- Arguments were logical and coherent
- Arguments supported your point of view
- Arguments were well developed
Offered critique, not just description

(Note: At the postgraduate level, you are expected to adopt an analytical approach to the topic. It is not acceptable to simply reproduce the source materials).

Style
- Good academic writing style
- Correct word usage, spelling, and correct use of grammar.
- Correct length of essay
- Succinct and fluid writing style

Referencing
- References are used to support your arguments
- Evidence of sufficient reading and research.
- Followed the prescribed referencing method
- Adequate and correct referencing of ideas.
- Appropriate and correct referencing of direct quotes.

Task 3: Final Examination

Date: University examination period
Weighting: 60%
Length: (3) hours (15) minutes

Examination details
The final examination will be three hours and fifteen minutes. All topics in the course are examinable in the final examination. Students are required to achieve at least 45% in the final examination, and 50% overall to achieve a pass grade in this subject. Marks may be scaled.
Submission Requirements

Submission

All assessment work is to be handed in during the class seminar in the relevant week. Assignments not handed in during this time will be deemed late and attract late penalties. No posted, faxed or emailed assignments will be accepted.

Assignment cover:

You must complete and attach a School of Accounting and Finance Assessment Cover Sheet to the front of both the essay and the seminar portfolio assignment (available at the following web address:

Failure to attach a cover sheet will incur a penalty of two marks.

Collection: Assignments will be returned during your seminar class in the relevant week.

Acknowledgment/Plagiarism

Plagiarism is not acceptable and may result in the imposition of severe penalties. The University provides clear guidelines on its attitude towards plagiarism and how to avoid unintentional plagiarism in the Postgraduate University Calendar. Students are advised to read these carefully. If any doubts remain as to what constitutes plagiarism, students should discuss the matter with the subject co-ordinator.

Due Date

The due date is the last date for the University to receive an assignment.

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 and must be applied for before the due date, and in accordance with university policy.

Please Note: Granting of extensions is not automatic. Extensions will not be granted after the due date.

Late submission and Penalties

Late essays will attract a penalty of one mark per working day or part thereof, counted from the due date. Post, Facsimile and email submissions will not be accepted.

The subject coordinator may request re-submission of work if a student fails to follow the formal requirements outlined. In this case a penalty of three marks is incurred, and if necessary in addition late penalties will apply also from the re-submission date negotiated. This includes failure to attach the required cover sheet.

Disclaimer

The School attempts to ensure that the information herein is up to date at the time of production, however we reserve the right to amend without notice in response to changing circumstances.
<table>
<thead>
<tr>
<th>Week and Date</th>
<th>Content</th>
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</table>
| Week 1 24 February | Getting to Know You  
Introduction and overview of the course  
Assignment of Seminar Topics |
| Week 2 2 March | The Early Theorists  
Hatfield – *Accounting: Its Principles and Problems*  
Paton – *Accounting Theory*  
Canning – *The Economics of Accountancy*  
Gilman – *Accounting Concepts of Profit* |
| Week 3 9 March | The Heretics  
Sweeney – *Stabilised Accounts*  
Scott – *The Cultural Significance of Accounts*  
MacNeal – *The Truth in Accounting* |
| Week 4 16 March | Another Heretic & The Modernists  
Vatter – *The Fund Theory of Accounting*  
Mattessich – *Accounting and Analytical Methods*  
Edwards & Bell – *The Theory and Measurement of Business Income* |
| Week 5 23 March | The Modernists Continued  
Ijiri – *The Foundations of Accounting Measurement*  
Chambers – *Accounting Evaluation and Economic Behaviour* |
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<tr>
<th>Week</th>
<th>Date</th>
<th>Topic</th>
<th>Authors/Books</th>
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<tr>
<td>7</td>
<td>6 April</td>
<td>The (US) Professional Response</td>
<td>AICPA - <em>Accounting Research Studies 1, 3 &amp; 7</em>\nMoonitz – <em>Basic Postulates of Accounting – ARS 1</em>\nSprouse &amp; Moonitz – <em>A Tentative Set of Broad Accounting Principles – ARS 3</em>\nGrady – <em>Inventory of Generally Accepted Accounting Principles – ARS 7</em></td>
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<td>13 April</td>
<td>Recess</td>
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<td>8</td>
<td>20 April</td>
<td><em>The Contemporary Environment:</em>\nAccounting Regulation in Australia: The Conceptual Framework</td>
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<td>9</td>
<td>27 April</td>
<td><em>The Usefulness of Financial Accounting Information</em></td>
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<td>10</td>
<td>4 May</td>
<td><em>The Measurement of Assets and Liabilities</em></td>
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<td><em>Revenue and Income – Recognition and Measurement</em></td>
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<td>11 May</td>
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<td>18 May</td>
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<tr>
<td>Week 13</td>
<td>Overview and Review</td>
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<td>25 May</td>
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*The assistance of Professor Michael Gaffikin is acknowledged in preparing this academic program.*
**Student Resources**

**SEMINAR PRESENTATIONS** – (*An Edited version of an original prepared by Ron Perrin, School of Accounting and Finance*).

The following is what is expected from you in your role as a **seminar presenter**.

**Structure**

Your presentation should have a distinct structure; an introduction, a ‘body’ and a conclusion. This requirement is not designed to restrict your imagination or talent for innovation but to allow us all to follow your arguments more easily.

**Content**

The content ought to highlight the fruits of your research effort. The set texts may vary extensively in length but all exhibit complexity. Each author or committee presents ideas, descriptions, explanations, examples or predictions that may be considered groundbreaking. Instead of being overwhelmed by the complexities, look on them as a challenge. You should aim at a closer reading of your seminar texts or reports. Guidance will be given to help you concentrate on certain topic areas.

The assessment will concentrate on how well you understand your topic. In order to determine this, you may be questioned or challenged on some aspect of your address, as is common in our academic community. You should be prepared to support your point of view or understanding. Your fellow participants will also actively be encouraged to question you and become part of the exchange of ideas. This is a practical means of allowing you to demonstrate your familiarity with the topic.

**Presentation Style**

Almost everyone will be nervous about speaking in front of the group. With many people that nervousness is made more obvious by problems that arise during the presentation. Here are some tips:
- Bring a drink of water. If nerves make your lips or mouth go dry then a sip of water helps you recover.

- Smile. A smile can help you and your audience relax.

- Slow Down. Nerves often make us speak more quickly. The quicker we speak, the more difficult we are to understand. Whether English is your first or second language you need to modulate the pace of your delivery. For a presenter who is familiar with his/her topic time passes very quickly.

- Involve everyone. Make us active participants. Remember it is your responsibility to maintain our interest in your presentation. Be bright and cheerful, use quizzes and games or questions to involve us.

- Try not to read your presentation. Fear concerning the adequacy of your language and presentation skills may make the strategy of reading the presentation seem very attractive. While that may be good for your nerves it can bore the audience. Try using hand-held palm sized cards containing the major points, or using an overhead transparency or the blackboard. However, beware of relying on memory alone.

**Handouts**

You are required to give every participant a summary or skeleton style outline of your presentation. You decide how detailed that summary is but it should cover the major points of your presentation. It should not exceed two pages.

**Using Equipment and Visual Aids**

Presentations can be improved and enhanced by using some simple, and other more complex technologies.

- The Blackboard / Whiteboard. This is probably the most simple yet most effective technology available. Consider using the board to underscore the major parts of your presentation. If you are unfamiliar with this medium I suggest you write the major points up on the board BEFORE you begin and then refer to them as you proceed. Use different colours of chalk or pens for emphasis. Make sure your writing style and print size can be read from the
Overhead Projector (OHP). This is still relatively simple and very flexible. However, you must be careful when using the OHP as technique is very important. Make sure your writing style and print size can be read from the back of the room. Transparencies may be either neatly handwritten or typed. You should avoid having close-set typed information because it is hard to read and unattractive to look at. Use 18-20 point type font size and remember LESS IS MORE! As you place each transparency on the OHP make sure it is the right way up and straight. Make sure that you do not obscure the image by passing between screen and light while you are talking. This is annoying and tends to distract the participants and is unprofessional. Use the “reveal” technique to emphasise each point by obscuring the writing with a piece of paper and drawing it down as each point is addressed. Use a pen or slim pointed object placed on the glass to point to a particular word or line.

VCR. If you wish to use a video cassette player in your presentation, please advise the subject coordinator before hand. If not already in the room allocated, students must book and borrow these themselves from CEDIR in building 20. There is no charge for this service to students but equipment must be booked well in advance.

Computer Hardware and Software. If you intend using a PowerPoint presentation or other screen-based technology, once again let the subject coordinator know before hand and book and borrow a laptop from CEDIR in building 20. Again, there is no charge for this service to students but equipment must be booked well in advance.

Audience Participation. You may wish to interrogate your fellow participants or use quizzes or games as devices for moving your presentation forward. Make sure any instructions you give are clear and check to make sure the audience understands them. If you ask questions of the class don’t rush in to answer them yourself. Keep your nerve and wait for the class to respond. If we won’t answer, make us work. Choose someone to answer, addressing them by their name. Requiring students to make name-tags at the start of your presentation will help you in this task.

Practice your presentation skills. They are invaluable in other subjects also.

Finally, the subject coordinator is happy to help you with your presentations in advance. Go and see them for help, and run your ideas past them. Talk to your friends and use any other resources available. It’s up to you.
Being a Seminar Participant (when not presenting).

In addition to presenting a seminar you will also be a participant in the remaining seminars. As far as the successful running of the class is concerned, your role as a participant is no less vital than your role as a presenter. To participate effectively, please:

- **Listen actively.** To maximize the benefits of each presentation you must concentrate on following the information and arguments of the presenter.

- **Take notes.** You will understand how much effort has been put into the presentations simply by reference to the amount of work you have to do for your own. Respect the efforts of others by noting their arguments.

- **Support the presenter(s).** Offer encouragement, and ASK QUESTIONS. By questioning the presenter you will help them to better understand their topic. If your understanding of the subject differs from the presenter you are obliged to raise those doubts. Only through debate and discourse can we gain further insights. Don’t be afraid that you are “capturing” or disrupting the presentation. Our culture makes allowances for and encourages conjecture. And do not worry about forcing the presenter to go over time, as the subject coordinator will keep a check on that.
STUDY TECHNIQUES (An Edited version of an original prepared by Ron Perrin, School of Accounting and Finance).

Reading: Always take time to read the preface and acknowledgments before beginning to read the body of the book. Read for overall understanding rather than minute detail.

The Source Materials for this Course are Genuinely Scarce. Access the texts or reports you are assigned, read them quickly and return them to the library so that your fellow participants can use them. Cooperation and teamwork is essential in this course: help and sustain each other.

Read other works by the authors. It will help you place their major works within an understandable framework. Discuss what you read with other participants. Share your knowledge and improve your understanding.

Situate what you read within a wider historical and social context. When was the book written and what were the economic and social conditions prevalent at that time? How would the author’s ideas have been shaped by his or her upbringing?

Freedom and Safety: Our seminars are designed as an environment within which you are free to express your ideas in safety. You are free and safe to disagree with the subject coordinator and other participants, to disagree with whatever you may read or whatever is presented to you by others. However, that freedom is tempered by a need to respect the views of others and behave with tolerance and civility.

Why? This is the most important question you can ask of any program of inquiry and it should drive your research efforts.

Use the Subject Coordinator to clarify your ideas and thoughts. Do not forget other post-graduate students who may have done this subject and may have valuable understanding and advice. Ask around!
ESSAY WRITING

The University of Wollongong offers extensive assistance to all students in developing their academic writing skills. All students in this subject are encouraged strongly to access and read the essay writing materials prepared by Learning Development, located at http://www.uow.edu.au/student/services/ld/self-access.html. Workshops on essay writing are also available.

The following should be considered specifically when preparing your essay.

- Synopsis/Abstract. Clanchy & Ballard (Essay Writing for Students, 1981) recommend that the synopsis should cover
  - The outline of your main arguments (not the full details) and
  - The general conclusion you have reached.

  The synopsis IS NOT a “road map” of your essay, divulging the structure. That role is more suited to an “Introduction”. Where synopsis length is not specified, it is usual to aim at around 5-10% of the length of the essay.

- Introduction. Your essay should begin with a brief introduction indicating your understanding of the question and how your argument will proceed. (The introduction need not state main arguments or conclusion).

- Structure and Presentation. To what extent did the structure and the use of meaningful headings enhance the logic, coherence and flow of your arguments? How has the presentation added to the overall impact of the essay?

- Content. How relevant was the content of your essay in building, supporting and advancing your arguments? (At the postgraduate level, you are expected to adopt an analytical approach to the topic. It is not acceptable to simply reproduce the source materials).

- Conclusion. Your essay should end with a conclusion containing a clear and succinct statement of your answer to the question set. It should be consistent with your detailed arguments, without restating them.
- **Style.** How logical and coherent was the language you used to establish and support your point of view? How did your written style add to or detract from the flow and readability of the essay? Have you adequately reviewed your essay for correct spelling, grammar and word usage? Editing is a most important part of essay writing.

- **Referencing.** Did your references support your arguments? Do you have sufficient evidence of research to build and present your arguments? Did you follow the prescribed referencing method?