ACCY201 Financial Accounting IIB

Lecturer & Subject Co-ordinator:

Dr Helen Irvine 42215919  helen_irvine@uow.edu.au
Consultation times: Tuesday 2:30 – 3:30 pm
Wednesday 4:30 – 5:30 pm

Teaching team
Ass Prof. Chris Poullaos 42213727  chris_poullaos@uow.edu.au
Dr Kathie Cooper 42213392  kathie_cooper@uow.edu.au
Mrs Lee Moerman 42215575  leem@uow.edu.au
Mr John Trowell 42214006  jtrowell@uow.edu.au

Tutors will make their consultation times known to their students.

Subject Description:

ACCY201 builds on the knowledge and skills students have acquired in ACCY202 Financial Accounting IIA and creates a bridge to ACCY302 Financial Accounting III. The subject contains three distinct but inter-related strands. First, there is a technical strand of knowledge and skills used in applying Australian accounting standards to the preparation of financial reports. Secondly, there is a contextual strand, which highlights the environment in which financial reporting takes place, in Australia and other countries. Thirdly, there is a theoretical strand, where deeper issues relating to accounting practice will be explored. Classes and assessment tasks will provide opportunities to develop students’ understanding of each of these three strands.

Learning Objectives:

After having successfully completed this subject, students should be able to:

1. access a knowledge base and demonstrate associated skills in the practical application of certain Australian accounting standards in the preparation of financial reports;
2. demonstrate an understanding of the context in which companies (Australian companies in particular) prepare financial reports and the issues that currently impact the accounting profession;
3. critique the sociological, political, economic and ethical dimensions of financial reporting;
4. demonstrate the ability to perform a consolidation exercise using a spreadsheet package.
These objectives have been formulated to foster the attributes of a Wollongong Graduate as expressed in the University’s ‘Towards 2000’ document, emphasizing being equipped for “continued learning, intellectual development, critical analysis and creativity”. This will be achieved if students have “coherent and extensive knowledge in a discipline”, are able to “communicate clearly and fluently in writing”, have “capacity for teamwork”, demonstrate the ability to “solve problems and make decisions”, are “self-confident and orally articulate” and are able to “reason logically and distinguish fact from opinion”.

Use of ACCY201 website:

The ACCY201 website is accessible at http://webct.uow.edu.au/. Your WebCT ID is your current UOW email ID. Your password is your UOW email password. Included on the website are the Subject Program, Special Questions, Lecture Slides (as attachments to Bulletin Board), Solutions to Tutorial and Workshop Questions, Assessment information, a Bulletin Board, Special Readings and Group Resources.

A caution about the use of lecture slides: These have been prepared in Powerpoint form, and are a summary only of the main points of lectures. They will be available on Friday afternoons for downloading and printing, so they can be brought to the lectures the following week. They should not be seen as an alternative to attending lectures and taking notes, as they have not been designed as complete lectures. Students will gain the most benefit from them if they print them out, bring them to lectures and make their own notes on them during the lecture.

Subject Requirements:

ACCY201 is a 6 credit point subject, which requires a minimum of 12 hours per week including class attendance. To be successful in this subject, you must:

1. prepare answers for all tutorial questions prior to tutorial attendance, attend and participate in classes;
2. attend workshops and complete set questions;
3. submit the essay by the due date, according to the specified academic requirements set down in this subject program;
4. sit for the mid session examination;
5. complete the computer exercise;
6. complete a group poster project, including your individual reflections on the project, and present the project in your tutorial;
7. attend the final examination and achieve a mark of at least 50%.

It is a university expectation that students will attend lectures. Attendance at tutorials and workshops is compulsory and attendance records will be kept. Tutorial work may be collected at random during the semester.

References:

5. Orica 2001 Safety, Health and Environment Performance Report. This can be downloaded also from the Orica site, as listed above.

NOTE: Most of the coursework and questions are set from DEE and GAF, but there are some Special Questions that are available on the ACCY201 website.

Additional references may include:

Readings and Databases:

Electronic readings: the following three readings are available on the ACCY201 website. The Henderson & Peirson Chapter and the Clarke et al chapter are both used as part of the course material, with tutorial and workshop questions based on them in Weeks 2 and 9 respectively.


Electronic databases. The following articles are recommended for use in the course and can be accessed via the library, on the University of Wollongong website. Go to Library/E-resources – databases/select the relevant letter of the alphabet, and log in to the journal using your unix username and password. The papers marked * form part of the set course material,
and questions have been prepared based on them. Papers marked with + are directly relevant to the essay.


**Media references.** The Lexis database is a useful one for recent information from newspapers and business magazines. Go to the university’s home page, then to Library/E-resources – Databases/“L”/Lexis (direct access) and log in with your unix name and password.
Subject Assessment:

<table>
<thead>
<tr>
<th>Assessment Item</th>
<th>Marks</th>
<th>Due date and details</th>
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<tbody>
<tr>
<td>Computer Exercise</td>
<td>10</td>
<td>*Week 5 (due Monday 19 August)</td>
</tr>
<tr>
<td>Mid-semester examination</td>
<td>15</td>
<td>Week 8 (Saturday 14th September – see details below)</td>
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<tr>
<td>Essay</td>
<td>15</td>
<td>Week 9 (due Friday 20 September)</td>
</tr>
<tr>
<td>Group poster project</td>
<td>10</td>
<td>To be presented in class in Weeks 11 and 12, as arranged with your tutor</td>
</tr>
<tr>
<td>Final examination</td>
<td>50</td>
<td>During the university examination period</td>
</tr>
<tr>
<td>Total</td>
<td>100</td>
<td></td>
</tr>
</tbody>
</table>

* The computer exercise is due on the Monday of Week 5. However, students may hand it in at their tutorial that week, i.e. on the Tuesday or Wednesday of Week 5. If they have not been handed in by the tutorial time, then a penalty will be imposed from Monday 19th August.

In order to satisfy the requirements of this subject, all outstanding work, apart from the final examination, must be submitted by 5 pm on Friday 1 November 2002, the last day of the teaching session. Unless special consideration has been obtained, no marks will be awarded for work handed in at this time.

Computer Exercise:

Students are required to complete Exercise 6.22 from Gaffikin et al [2001, pp 212 – 214] (GAF) and hand it in, printed, to their tutor by Monday 19 August 2002, the beginning of Week 5. Alternatively, students may hand the exercise in at their tutorial in Week 5 (see comments above). Parts 1 and 2 must be word processed, and Part 3 must be completed using a spreadsheet into which formulae have been entered. Also required is a print-out showing the formulae used (in the cells) for Part 3. To print out the exercise showing formulae, if using Excel, go to the Tools menu/Options/View/Window options/formulas. Make sure you keep a hard copy and a back-up copy on disk.

Mid semester examination:

Date: To be held at the end of Week 8. It will be held on Saturday 14th September from 9:30 am – 10:30 am in 67.107. Please be there by 9:15 am.

Time: 1 hour

Assessment: This will be a multiple choice test with 30 questions, hand written, based on lecture material covered in lectures in Weeks 1 – 6 and on tutorial and workshop questions covered in Weeks 2 – 7.

Essay:

Topic: Are accountants just reporting the facts, or is accounting a moral practice? Write your response to this question with reference to Francis' (1990) paper
"After Virtue? Accounting as a Moral and Discursive Practice" and in the light of recent corporate financial accounting scandals.

Length: 1500 - 2000 words.
Due date: To be submitted in the essay box outside Helen Irvine’s room (40.309) by 5 pm on Friday 20 September 2002. A penalty of one mark per day will be imposed on essays that are late without receiving an extension.
Extensions: Permission for an extension must be granted by your tutor or the subject coordinator. A request for an extension must be made on or before the due date.
Requirements:

- Each essay should include a synopsis, separately identified, (an outline of the main arguments and conclusions of your essay) of 100 – 150 words.
- Essays should be word processed and double spaced, with a 2 cm margin, printed on one side of the paper only. Pages are to be consecutively numbered.
- A list of references MUST be included. This must include references to at least six different academic journal articles, not including references to textbooks, as well as at least six references to news items that have been reported in the media within the last twelve months.
- The referencing method used must conform to that outlined on pages 9 and 10 of this subject program, "Referencing in Written Work".
- Hand in one copy of the essay, but make sure you keep a printed copy as well as a copy on disk.
- A cover sheet must be attached to your essay. This is included at the back of this subject program.

Help: This subject has been structured to help you to get the most out of writing your essay and to provide you with help in your essay preparation:

- The workshop in Week 2 will consist of questions on Francis' (1990) paper.
- Lectures in Week 1 will cover the topic of ethics (from H & P), as will the tutorial in Week 2 (questions from H & P).
- Some other journal articles that may be helpful for the essay are included in the list under “Readings” in this subject program.

Assessment criteria:

A copy of the essay marking guide is available at the back of this subject program. Essays will be marked for research effort and use of source material (3 marks), structure and development of the answer (7 marks) and academic writing style and quality of presentation (5 marks).

Poster project:

Format: Students, in groups of 3 (or 4), will design and construct a poster on a particular topic. Each group will make a 15 minute presentation during class. In addition, each individual will submit his or her own reflections on working as a team, by answering the seven questions included at the back of this subject program. Posters should be of at least a standard-sized piece of cardboard (approximately 64 cm x 50 cm), but this is not to be seen as a limitation.
Due date: Posters will be submitted and presentations given in tutorials in Weeks 11 and 12, as scheduled by the tutor. Individual reflections are to be handed in with posters.

References: A list of references used in the preparation of the project is to be attached to the back of the poster. This list must clearly relate to the poster, and must comprise at least 5 media references (newspapers, magazines, TV programs, websites, or other sources) no more than 2 years old.

Cover sheet: A cover sheet should be attached to the Individual Reflections sheet, as detailed above under "Essay".

Topic: One of the following four topics must be chosen:
1. The Enron collapse: an ethical or a regulatory failure?
2. The politics of setting Australian accounting standards.
3. Environmental reporting: ethics or image?

Objectives: This project is designed to help students gain experience in:
• researching a topic;
• problem solving;
• handling group dynamics;
• achieving a group goal;
• presenting a seminar;
• reflecting on their own learning style.

Group names: It is essential that each group include all names on the back of their poster.

Groups: Groups of 3 (or 4) will be formed in tutorials in Week 3, and guidelines for the operation of the groups outlined. 10 minutes will be allocated to this activity in tutorial classes in this week. In addition, there will be no lectures, tutorials or workshops in Week 10, to allow students time to prepare their presentations.

Bulletin Board: Each group will have its own private bulletin board discussion group on the ACCY201 website, to enable ease of communication and preparation of the group project. These will be available from Week 6.

Resources:
• Information on "Working in Groups" has been prepared by the Learning Development Centre at the University of Wollongong. This material is designed to help you to work effectively on this project and is included on the subject website. If you have problems in your group, document them in writing, and inform your tutor as soon as possible.
• Work at becoming familiar with the world of commerce, through financial newspapers and magazines. For the Australian context, publications such as The Financial Review (http://afr.com), The Sydney Morning Herald (http://www.smh.com.au/), The Australian (http://www.theaustralian.news.com.au/), and Business Review Weekly (http://www.brw.com.au) will be useful, as well as the Lexis database mentioned above. These sites will help you to acquire the knowledge and skills you require to complete this project successfully, and to understand this subject better.

Assessment: The project will be marked out of 10.
• 8 marks will be allocated to the group component – all members will receive the same mark for this component.
• 2 marks will be allocated to the individual component submitted by students. The assessment will be based on the seven questions outlined at
the back of this subject program. Group members can each receive a different mark for this component.

- Consult the poster project marking guide included at the back of this subject program BEFORE you complete your group project.

**Tutorial class attendance and participation:**

Tutorials are designed to facilitate learning in an interactive environment. Each week there will be opportunity for group discussion and presentation, which will help you in your preparation for delivering your group poster presentations in Week 11 or 12. Tutors will keep a record of each student’s attendance.

**Special questions for tutorials and workshops:**

Special Questions have been set for tutorials and workshops in Weeks 2, 4, 5, 6, 8, 9 and 13, as shown in the class schedule on pages 11 and 12. These are available on the ACCY201 website. Please bring a copy of these questions to your class.

**Plagiarism:**

Plagiarism is the use of another person’s work, or idea, as if it is your own, without proper acknowledgement. It may be deliberate or unconscious. Take care when researching for essays, projects or other work, to make careful notes of the sources of the material you gather and reference it correctly. Plagiarised work will receive a mark of zero. Refer to the University of Wollongong’s policy on Acknowledgement Practice on the university website. The coversheet included with this subject program includes a declaration to be made by students, acknowledging that they have read and complied with the University’s Acknowledgement Practice on the topic.

**Special consideration & supplementary exams:**

The procedures that apply to all applications for special consideration and supplementary examinations can be read on the University’s website, under “Educational Policy and Practice” (Rules and Policies: Special Consideration Policy). It is your responsibility to read these rules. Please note that if you do not attend an examination, a written application, together with supporting documentation, must be lodged with your teacher no later than 5 days after that examination date. Special consideration will be considered only if the examination was missed due to serious illness or other cause beyond the student’s control.

**Study effort:**

Successful completion of this subject requires an understanding of complex issues that cannot be acquired overnight. I urge you to work consistently through the semester, by completing all tutorial and workshop questions, attending classes, and performing assessment tasks as required. The presentation of material on the web is aimed to assist you. Use it wisely and appropriately, in addition to, and not as a substitute for, lecture and tutorial attendance.

Best wishes in your study,  
Helen Irvine
Referencing in Written Work

There are certain referencing conventions followed in presenting formal written work such as essays, major assignments and projects. The main objective in presenting references is that others – readers wishing to follow-up, check or whatever – can easily find or obtain the particular work or idea being referred to. Some of these conventions are set out below.

The Bibliography (Reference List)

Titles of books (monographs) and journals are shown in *italics*. Titles of articles are shown in parentheses. For books, date of publication and publisher should be shown (and, if you like, the place of publication). For journal articles the date, volume number and pagination should be indicated. The authors should be listed with surname followed by a comma and the initials. Where there is more than one author the first author is listed with surname first followed by initials but subsequent authors are shown with their initials then the surname. The list should be sorted alphabetically (from authors’ surnames) and where there is more than one work being cited by an author(s) they should be listed in date order, oldest to latest. Formatting should be such that the list is clear and easy to read.

For example:


In the Text

In the main body of the essay reference can be made to a work by its author with date and page number(s) in brackets; for example:

I feel I really understood semiotics after reading Cobley and Jansz (1997).

If you are quoting, the quote should be indicated in parentheses with the author’s name and date and page number listed in brackets; for example:

In discussing the differences between the two approaches to accounting history Fleischman and Tyson claim the “critical historians tend to question the objectivity of much primary source material” (1997, p 91). However, “in its stress on the social context, the work of Jakobson and the Prague School is extremely important” (Cobley & Jansz, 1997, p 154).

Do not “overdo it”. Note that in the above example the references are different (where the dates are indicated). That is because references should not interfere with the flow of the text. If you are making a lengthy quote you can do this by
Indenting the paragraph and possibly showing it in a different fond size, as in some books. But if you are doing this then you do NOT need the parentheses marks and you should not use italics. Italics should only be used to emphasise some word(s). (Gaffikin, 2001, p 999).

Technology has influenced referencing. In the past underlining was used because typewriters tended not to be able to italicise words. But, as word processors can easily manage italics and bold text, underlining should only be used minimally. Unfortunately, some people do not seem to appreciate this and indicate the same “thing” in multiple ways. That is, you really only need to indicate that you are quoting in one method (preferably as above) but some people indent, use parentheses and even italicise the whole quote. Thus they are saying “I am quoting, quoting, quoting” (that is the same thing three times!).

There are many other conventions and, if you wish to learn more about this topic, you can read a style manual – a book published to tell authors how to present their work to the publishers. Alternatively, you can look at the “instructions to authors” given in journals (either near the front or back of an issue). In the School many subjects require students to comply with The Accounting Review style in presenting their essays; that is essentially what I have outlined above. When referring to a work in the main body of your text you should follow the same format as in the bibliography as I have when making reference to The Accounting Review. Presentation is important as it gives the readers a “first impression” of how important you believe you work is. Always proofread your work before handing it in. Leave spaces after punctuation marks.

Professor Michael Gaffikin 8.5.2000

Citation of Electronic Sources. The basic component of the reference citation is:

Author’s Lastname, Author’s Firstname. “Title of Document.” Title of Complete Work (if applicable). Version or File Number, if applicable. Document date or date of last revision (if different from access date). Protocol and address, access path or directories (date of access).

The following provide specific examples, using the format above. Please bear in mind, however, that, like the Internet itself, the information sources are in a constant state of flux and, therefore, this work will also need to change as the sites themselves proliferate to the new era of electronic print.

FTP (File Transfer Protocol) sites
To cite files available for downloading via ftp, give the author’s name (if known, the full title of the paper in quotation marks, the document date if known and if different from the date accessed, and the address of the ftp site along with the full path to follow to find the paper, and the date of access.


WWW (World Wide Web) sites
Available via Lynx, Netscape, other web browsers
To cite files available for viewing/downloading via the World Wide Web, give the author’s name (if known), the full title of the work in quotation marks, the title of the complete work if applicable in italics, the document date if known and if different from the date accessed, the full http address, and the date of visit.

<table>
<thead>
<tr>
<th>Class Dates (Week beg.)</th>
<th>Week</th>
<th>Assessment</th>
<th>Topic</th>
<th>Reference</th>
<th>AASB reference</th>
<th>Tutorial Questions</th>
<th>Workshop Questions</th>
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<tr>
<td>Mon 22 July</td>
<td>1</td>
<td></td>
<td>Introduction to ACCY201</td>
<td>H&amp;P Chap 31</td>
<td>- Joint Code of Prof Practice</td>
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<td></td>
<td></td>
<td></td>
<td>Introduction to Ethics</td>
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<tr>
<td>Mon 29 July</td>
<td>2</td>
<td></td>
<td>Accounting for Assets &amp; Liabilities</td>
<td>DEE Chaps 3, 9; GAF Chap 4</td>
<td>SAC4 1015 1040</td>
<td>H&amp;P Chap 31, Questions 15, 23, 32, 33; Special Question (Rothwells)</td>
<td>Special Question (Francis' paper)</td>
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<td>Mon 5 Aug</td>
<td>3</td>
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<td>Consolidations Revision, Introduction to Outside Equity Interest</td>
<td>DEE Chaps 26, 27; GAF Chaps 5, 6, 7 (to p 219)</td>
<td>1024</td>
<td>DEE 3.6, 3.7, 3.20; 9.3, 9.11, 9.21</td>
<td>DEE 3.23; 9.22</td>
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<td>Mon 12 Aug</td>
<td>4</td>
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<td>Accounting for Equity Investments</td>
<td>DEE Chap 29 GAF Chap 9</td>
<td>1016</td>
<td>DEE 27.6; 27.12; GAF 6.14; 7.1; 7.2; 7.5; Special Question (Orica Consolidated Accounts)</td>
<td>GAF 6.23</td>
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<td>Mon 19 Aug</td>
<td>5</td>
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<td>Computer Exercise</td>
<td>DEE Chap 7</td>
<td>1011 1013 SAC4</td>
<td>DEE 29.7, 29.8, 29.13, 29.14; Special Question (Orica Investments in Associates)</td>
<td>DEE 29.16, 29.17</td>
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<td>Mon 26 Aug</td>
<td>6</td>
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<td>Accounting for Leases</td>
<td>DEE Chap 10</td>
<td>1008</td>
<td>DEE 7.1, 7.4, 7.7, 7.10, 7.14; Special Question (Orica Goodwill)</td>
<td>DEE 7.15, 7.18</td>
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<td>Mon 2 Sept</td>
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<td>Introduction to Corporate Social Responsibility Reporting; Revenue Recognition</td>
<td>DEE Chap 33</td>
<td>- 1004 1009</td>
<td>DEE 10.7, 10.8, 10.12, 10.15</td>
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<td>Mon 9 Sept</td>
<td>8</td>
<td>Mid-semester exam (Saturday 14th Sept)</td>
<td>Australian Accounting Standard Setting and Financial Reporting Environment</td>
<td>DEE Chap 1</td>
<td>DEE 33.18, 33.26, end of chap. 33 Exercise; Special Question (Orica SH&amp;E); DEE 15.7, 15.13, 15.19; Special Question (Merck)</td>
<td>Special Question (Gray's paper); DEE 15.15</td>
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<td>Class Dates (Week beginning)</td>
<td>Week</td>
<td>Assessment</td>
<td>Topic</td>
<td>Reference</td>
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<td>Tutorial Questions</td>
<td>Workshop Questions</td>
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<td>Mon 16 Sept</td>
<td>9</td>
<td>Essay</td>
<td>Accounting for the Extractive Industries</td>
<td>DEE 19</td>
<td>1022</td>
<td>DEE 1.1, 1.2, 1.7, 1.17, 1.22, 1.23</td>
<td>Special Question (Clarke et al chapter)</td>
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<tr>
<td>Mon 23 Sept – Fri 4 October</td>
<td>Recess</td>
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<tr>
<td>Mon 7 Oct</td>
<td>10</td>
<td>Group projects</td>
<td>Group Preparation for Poster Projects (NOTE: no lectures this week)</td>
<td>Group preparation</td>
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<tr>
<td>Mon 14 Oct</td>
<td>11</td>
<td>Group projects</td>
<td>Statement of Financial Performance</td>
<td>DEE 16</td>
<td>1018</td>
<td>Group Poster Presentations; DEE 19.6, 19.7, 19.11, 19.12, 19.13 (There will not be time for all these questions, but solutions will be available on the web)</td>
<td>DEE 19.16, 19.17</td>
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<tr>
<td>Mon 21 Oct</td>
<td>12</td>
<td>Group projects</td>
<td>Translation of the Accounts of Foreign Operations</td>
<td>DEE 32; GAF 14</td>
<td>1012</td>
<td>Group Poster Presentations; DEE 16.2, 16.13, 16.17 (There will not be time for all these questions, but solutions will be available on the web)</td>
<td>DEE 16.16, 16.18</td>
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<td>Mon 28 Oct</td>
<td>13</td>
<td>Group projects</td>
<td>Review – sample examination questions</td>
<td>1012</td>
<td>DEE 32.1, 32.3, 32.4, 32.6, 32.8; Special Question (Orica Foreign Currency Translation); Revision of questions from DEE Chapters 19 and 16, as required</td>
<td>DEE 32.9</td>
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</tbody>
</table>
POSTER PROJECT MARKING GUIDE
ACCY201 FINANCIAL ACCOUNTING IIB
Semester 2, 2002
PART A (GROUP COMPONENT)

Out of a total of 10 marks for the poster project, 8 marks are available for the group component (poster construction and presentation). This sheet is designed to provide you with a mark and some feedback on your group work. One sheet will be provided to each group.

POSTER GROUP MEMBERS:

POSTER TOPIC:
TUTORIAL GROUP:

TUTOR:

Group component: 8 marks

Creativity. 2 marks
Is the poster eye-catching, aesthetically pleasing, interesting and topical?

Content. 2 marks
Is the poster informative, accurate and interesting? Does it make sense?

References. 2 marks
Are there at least 5 media references no more than 2 years old (listed on the back of the poster)?
Do they relate to the content of the poster?

Presentation. 2 marks
Did all members of the group make a contribution?
Was it well structured and creatively presented?

Total for group work (out of 8)
POSTER PROJECT MARKING GUIDE
ACCY201 FINANCIAL ACCOUNTING IIB
Semester 2, 2002
PART B (INDIVIDUAL COMPONENT)
Out of a total of 10 marks for the poster project, 2 marks are available for the individual component (reflections on the project). This sheet is designed to provide you with a mark and some feedback on your individual reflections. Each student will receive one of these individual feedback sheets.

POSTER GROUP MEMBERS:

POSTER TOPIC:
INDIVIDUAL STUDENT NAME:
STUDENT NO.:
TUTORIAL GROUP:
TUTOR:

Individual component: 2 marks

Based on Individual Reflections sheet (in Subject Program)

Total for individual work (out of 2)

Overall mark.

Group mark (out of 8)

Individual mark (out of 2)

Total (out of 10)
Write your reflections on the following questions:

1. Why work in a team?

2. How I would define team work.

3. What were the responsibilities of the members in my group?
4. What were the positive aspects of working in this team?

5. What are some problems I experienced when working in this team?

6. What were some strategies my group used to overcome problems?

7. What lessons will I take from my experience with this team into the next team I work with?
School of Accounting and Finance

Assignment Cover Sheet

Subject Title:

Assignment: ESSAY/GROUP PROJECT/COMPUTER EXERCISE (Delete where not applicable)

Assignment Title:

Student’s Name:

Student Number:    Telephone No.:

Due Date:     Date Submitted:

DECLARATION: I certify that this is entirely my own work, except where I have given fully-documented references to the work of others, and that the material contained in this assignment has not previously been submitted for assessment in any formal course of study.

Signature:

PLAGIARISM: Plagiarism is CHEATING. The penalty for deliberate plagiarism is FAILURE in the subject. The University of Wollongong also endorses a policy of non-discriminatory language practice and presentation.

PLEASE NOTE: STUDENTS MUST RETAIN A COPY OF ANY WORK

MARK:    COMMENTS:
## ASSESSMENT SHEET – ESSAY

**Student Name:** ............................................ **Student Number:** ..............

### Key to rating:
- A = excellent/no problems/accurate/very appropriate
- B = good/minor problems/mainly accurate/largely appropriate
- C = fair/some problems/fairly accurate/reasonably appropriate
- D = poor/major problems/inaccurate/inappropriate

### 1. RESEARCH EFFORT AND USE OF SOURCE MATERIAL

<table>
<thead>
<tr>
<th>Evidence of a Conscientious Research Effort</th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quantity and quality of references included in reference list (6 journals, 6 recent media references required)</td>
<td></td>
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</tr>
<tr>
<td>Extent to which references are used in essay</td>
<td></td>
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<tr>
<td>Relevance of material selected</td>
<td></td>
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</tbody>
</table>

**Use of Source Material**
- Appropriate use of evidence and consistent referencing style
- Reference list in correct format

/3

### 2. STRUCTURE AND DEVELOPMENT OF ANSWER

<table>
<thead>
<tr>
<th>Analysis</th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
</tr>
</thead>
<tbody>
<tr>
<td>Demonstrated understanding of theories and perspectives</td>
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<tr>
<td>Engages with the arguments, develops a critical and independent perspective and reaches a well-informed and well-argued conclusion</td>
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</tbody>
</table>

**Structure**
- Adequate and concise synopsis
- Focused introduction which explicitly addresses the question
- Appropriate use of paragraphing to advance the argument
- Appropriate statement of conclusion which reiterates the main line of argument in the discussion

/7

### 3. ACADEMIC WRITING STYLE AND QUALITY OF PRESENTATION

<table>
<thead>
<tr>
<th>Appropriate use of accounting concepts and language</th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriate mix of paraphrasing and direct quotation</td>
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<tr>
<td>Logical flow of ideas at both the level of the paragraph and the overall text level</td>
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<tr>
<td>Correct spelling, grammar and punctuation</td>
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<tr>
<td>Neatness, layout and legibility</td>
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</tbody>
</table>

/5

### Comments:

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**Marker’s Signature:** ........................................... **Mark:** .............. /15