THE UNIVERSITY OF WOLLONGONG
Department of Accounting & Finance
ACCY201 Financial Accounting IIB
Wollongong Campus
Subject Program Spring Session 2000

Lecturer & Subject Co-ordinator:

Dr Helen Irvine
Telephone: (02) 42215919
Room 40.309
Email: helen_irvine@uow.edu.au

Teaching Team:

<table>
<thead>
<tr>
<th>Name</th>
<th>Room No.</th>
<th>Telephone</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dr Shyam Bhati</td>
<td>301</td>
<td>42214006</td>
<td><a href="mailto:shyam_bhati@uow.edu.au">shyam_bhati@uow.edu.au</a></td>
</tr>
<tr>
<td>Mr Henry Collier</td>
<td>322</td>
<td>42214012</td>
<td><a href="mailto:henry_collier@uow.edu.au">henry_collier@uow.edu.au</a></td>
</tr>
<tr>
<td>Dr Kathie Cooper</td>
<td>324</td>
<td>42213392</td>
<td><a href="mailto:kathie_cooper@uow.edu.au">kathie_cooper@uow.edu.au</a></td>
</tr>
<tr>
<td>Dr Mary Day</td>
<td>325</td>
<td>42213727</td>
<td><a href="mailto:mary_day@uow.edu.au">mary_day@uow.edu.au</a></td>
</tr>
<tr>
<td>Dr Helen Irvine</td>
<td>309</td>
<td>42215919</td>
<td><a href="mailto:helen_irvine@uow.edu.au">helen_irvine@uow.edu.au</a></td>
</tr>
<tr>
<td>Ms Kellie McCombie</td>
<td>310</td>
<td>42214003</td>
<td><a href="mailto:kellie_mccombie@uow.edu.au">kellie_mccombie@uow.edu.au</a></td>
</tr>
</tbody>
</table>

Consultation Times:

Members of the teaching team will post consultation times on their office door during the first week of session. Part time teaching staff who do not have accommodation on campus will provide contact details directly to those in their classes.

Lecture Timetable:

<table>
<thead>
<tr>
<th>Day</th>
<th>Time</th>
<th>Room</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monday</td>
<td>1:30 – 2:30 pm</td>
<td>20.1</td>
</tr>
<tr>
<td>Monday (repeat)</td>
<td>5:30 – 6:30 pm</td>
<td>35.G19</td>
</tr>
<tr>
<td>Tuesday</td>
<td>1:30 – 2:30 pm</td>
<td>20.3</td>
</tr>
<tr>
<td>Tuesday (repeat)</td>
<td>5:30 – 6:30 pm</td>
<td>67.102</td>
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</table>

Online Website:

Go to [http://webct.uow.edu.au](http://webct.uow.edu.au) then go to course listing, faculty of commerce, and ACCY201. Students enrolled in ACCY201 can log onto the website using their wumpus username and password.
Tutorial and Workshop Timetable:
A schedule of tutorial and workshop times and locations can be found on the display on the Undergraduate Notice Board on the 3rd floor of the Commerce Faculty Building (Building 40). You are required to attend the tutorial and workshop for which you are enrolled.

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 accounting standards to financial reports. Secondly, there is a contextual strand, which highlights the environment in which financial reporting takes place. Thirdly, there is a theoretical strand, where deeper issues relating to accounting practice will be explored. Lectures, tutorials, workshops 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 Australian companies prepare financial reports and the issues that currently impact the accounting profession;
3. explain the sociological, political and economic dimensions of financial reporting.

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”.

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

1. Attend lectures.
2. Prepare answers for all tutorial questions, attend and participate in tutorials.
3. Attend workshops.
4. Submit the essay by the due date and in acceptable form.
5. Complete a group poster project and present the project in your tutorial.
6. Sit for the mid session examination.
7. Attend the final examination and achieve a mark of at least 40%.

In addition, it is advisable to access regularly the ACCY201 website to check the calendar of dates, assessment requirements, announcements, lecture slides, tutorial and workshop solutions, bulletin board, and other information. Attendance records will be kept at tutorials and workshops.
References:


NOTE: Most of the lecture references and tutorial and workshop questions are set from DEE. Additional References may include:


Also refer to suggested readings under the essay topic and the poster project.

Subject Assessment:

<table>
<thead>
<tr>
<th>Assessment Item (details on Website)</th>
<th>Marks (may be scaled)</th>
<th>Due date and details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Essay</td>
<td>10</td>
<td>Tutorial in Week 5 (week beginning Monday 7th August)</td>
</tr>
<tr>
<td>Mid-session examination</td>
<td>15</td>
<td>Saturday 2nd September. 10:00 – 11:00 am. Hope Lecture Theatre</td>
</tr>
<tr>
<td>Group poster project</td>
<td>10</td>
<td>Tutorials in Weeks 10, 11 or 12, depending on arrangements with tutor.</td>
</tr>
<tr>
<td>Tutorial participation</td>
<td>5</td>
<td>Weeks 2 – 13</td>
</tr>
<tr>
<td>Final examination</td>
<td>60</td>
<td>To be advised</td>
</tr>
<tr>
<td>Total</td>
<td>100</td>
<td></td>
</tr>
</tbody>
</table>

Details of assessment requirements are located on the ACCY201 website. 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 3rd November, the last day of session.
Essay:

Topic: “Emancipatory accounting is an oxymoron”. Critique this statement from the point of view of corporate social responsibility reporting.

Length: 1500 words.

Due date: To be handed in at tutorials in Week 5 (beginning Monday 7th August). A penalty of one mark per day will be imposed on essays that are late without receiving an extension.

Extensions: Permission for an extension on the due date must be granted by the subject co-ordinator.

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 1.5 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 eight different journal articles.
- The referencing method used must conform with that at the back of this Subject Program. Copies of these referencing guidelines are available in the Library Reserve and in the Commerce Resource Room.
- Hand in one copy of the essay, but make sure you keep a printed copy of your essay.
- The cover sheet at the end of this Subject Program must be attached to your essay.

Source: The quotation which is the topic of the essay is from Rob Gray’s paper “Imagination, a bowl of petunias and social accounting” in Critical Perspectives on Accounting, vol. 9, 205 – 216.

Help: The course 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 be a study of Gray’s paper.
- Lectures in Week 1 will cover the topic of corporate social responsibility reporting, as will the tutorial in Week 2.
- Copies of relevant resources are available from the Library Reserve and Common Resource Room.

Resources: Copies of Gray’s paper are available from the Library Reserve, the Commerce Resource Room, and the ACCY201 website. Also available in the Library Reserve and Commerce Resource Room are copies of the following references:


Assessment criteria:
Copies of the marking guide are available in the Library Reserve, the Commerce Resource Room and the ACCY201 website. Essays will be marked for a synopsis, structure and presentation, quality of research, correct referencing, content and style.

### Mid semester examination:

- **Date:** Saturday 2nd September (end of Week 8)
- **Time:** 10:00 – 11:00 am.
- **Place:** Hope Theatre.
- **Assessment:** This will be a multiple choice test, hand written, based on work covered in lectures in Weeks 1 – 7 and tutorials and workshops in Weeks 2 – 8.

### Tutorial participation:

Tutorials are designed to facilitate learning in an interactive environment. Each week there will be opportunity for group discussion. Tutors will keep a record of each student’s preparation and contribution to the tutorial. Merely attending is not sufficient.

### 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 10 minute presentation to their tutorial group. In addition, each individual will submit their own one-page reflection on the project. Posters should be of at least a standard-sized piece of cardboard size (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 Week 10, 11 or 12, as scheduled by the tutor.
- **References:** A reference list 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.
- **Topic:** One of several topics can be chosen within the theme of “Accounting in action”. Some suggestions are:
  - white collar crime;
  - conflicts of interest;
  - disclosure issues;
  - accountants: professionals or entrepreneurs?
  - role of annual reports;
  - international accounting;
  - litigation and accountants;
  - takeovers;
  - auditor independence;
  - professional image;
  - privatization;
  - e-commerce;
  - accounting politics;
  - diversified accounting.

Other topics can be chosen, provided they fit within the theme and relate to issues of current relevance to the accounting profession, and have been
approved by the students’ tutor by the end of Week 8.

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 cover sheet: It is essential that each group submit this sheet, at the back of the subject program, to their tutor when the poster and presentation are delivered. Individual reflections are to be submitted at the same time.

Groups: Since this is a group project:
- 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 tutorials in this week;
- tutors will advise the subject co-ordinator of the composition of groups and their topics by the end of Week 8;
- groups will be assigned to their own private forum on the bulletin board on the ACCY201 website. This is designed to facilitate group discussion and planning about the project.
- if there are any problems within groups, the tutor or subject coordinator should be consulted, before the due date for the poster project.

Help: The workshop in Week 6 will focus on a book chapter from Clarke et al [1997], which should provide some understanding of the context in which the accounting profession operates in Australia, and thereby assist students in choosing a poster topic. The book chapter, listed below, is available on the ACCY201 website and copies can be found in the Library Reserve and Commerce Resource Room.

Readings: While the poster references must be from media, there are several journal articles in the Library Reserve and the Commerce Resource Room which focus on issues relevant to the project. They are:

Media: Becoming familiar with the world of commerce, through newspapers such as The Financial Review, The Sydney Morning Herald, The Australian, magazines such as Business Review Weekly, Fortune, and TV programs such as Business Sunday, will help you to acquire the knowledge and skill you require successfully to complete this project, and better to understand this
Assessment: The project will be marked out of 10.

- 8 marks will be allocated to the group component. This will be based on the creativity of the poster, whether its content was informative, accurate and interesting, the use of relevant and adequate references, and the quality of the group’s presentation.
- 2 marks will be allocated to the individual reflection submitted by students. This will be assessed, based on:
  - whether the student identified the extent to which the poster objectives were achieved;
  - whether the student identified the group experience as positive or not, and why;
  - whether the student specified what he or she would do differently in the future;
  - and whether the student identified what he or she would change about the project.
- Copies of the marking guides for these components are in the Library Reserve and the Commerce Resource Room, and on the ACCY201 website.

Special workshop questions:

Special questions have been set for workshops in Weeks 2, 3, 6 and 13. These can be downloaded from the ACCY201 website, or photocopied from the Library Reserve or Commerce Resource Room. Please bring these questions with you to the workshop in those weeks.

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. Copies of this statement are also available in both the Library Reserve and the Commerce Resource Room. The cover sheets for the essay and the poster project, at the back of this subject program, include 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 Online Calendar, under Assessment and Examination. 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 no later than 7 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.

**Disability assistance information:**

The Disabilities Liaison Officer can be contacted on (02) 42214352 or (02) 42214942. For further information on disability services, see the University’s Online Calendar.

**Student scholarships and prizes 2000:**

- CPA Australia offers an annual prize of $500 for the student with the highest marks in ACCY201 and ACCY211 (combined).
- The Arthur Andersen prize of $500 is made to a second year student majoring in accounting, whose weighted average mark is at least a Credit and who is judged by the Selection Panel as most likely to make a positive contribution to the community and thus enhance the reputation of the accounting profession.

**Study effort:**

Successful completion of this subject requires an understanding of complex issues which cannot be acquired overnight. I urge you to work consistently through the semester, by completing all tutorial and workshop questions, attending lectures, and performing assessment tasks as required.

Best wishes in your study,

Helen Irvine (and the ACCY201 teaching team).
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 font 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 Department 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 your work is. Always proofread your work before handing it in. Leave spaces after punctuation marks.

MJRG
8.5.00
<table>
<thead>
<tr>
<th>Lecture Dates</th>
<th>Week</th>
<th>Assessment</th>
<th>Topic</th>
<th>DEE Chap. Reference</th>
<th>AASB Reference</th>
<th>Tutorial (DEE)</th>
<th>Workshop* (DEE)</th>
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<tbody>
<tr>
<td>Mon 10 July</td>
<td>1</td>
<td></td>
<td>Introduction to Corporate social responsibility reporting (CSR)</td>
<td>33</td>
<td>-</td>
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<td>Tues 11 July</td>
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<td>Mon 17 July</td>
<td>2</td>
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<td>Assets, Liabilities &amp; Owners Equity overview. Tax effect accounting.</td>
<td>9, 17 SAC4</td>
<td>33.9, 33.17, 33.18, 33 end of chap. Ex.</td>
<td>Special question Gray’s paper</td>
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<td>3</td>
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<td>Intangibles and Goodwill.</td>
<td>7</td>
<td>3.6, 3.7; 9.3, 9.11; 17.3, 17.14</td>
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<td>Tues 25 July</td>
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<td>Week 3</td>
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<td>Tues 1 Aug</td>
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<td>Tues 8 Aug</td>
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<tr>
<td>Mon 14 Aug</td>
<td>6</td>
<td></td>
<td>Equity interests in other entities. Consolidations (direct OEI).</td>
<td>26, 27 SAC4</td>
<td>1.1, 1.2, 1.22, 1.24</td>
<td>Special question</td>
<td></td>
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<tr>
<td>Tues 15 Aug</td>
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<td></td>
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<td></td>
<td>Clarke chapter</td>
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<td>7</td>
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<td>Equity investments.</td>
<td>29</td>
<td>29.7, 29.8, 29.13, 29.14, 29.16</td>
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<td>Mon 28 Aug</td>
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<td>Mid-sem. (2/9/00)</td>
<td>Joint ventures.</td>
<td>30</td>
<td>10.7, 10.8, 10.9</td>
<td>10.12, 10.13</td>
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<tr>
<td>Tues 29 Aug</td>
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<td>Mon 4 Sep</td>
<td>9</td>
<td></td>
<td>Foreign currency.</td>
<td>31, 32 GAF 14</td>
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<td>Joint Code</td>
<td>Special question</td>
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<td></td>
<td></td>
<td>15.4, 15.8, 15.15, 16.13</td>
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<tr>
<td>Mon 9 Oct</td>
<td>10</td>
<td>Poster projects</td>
<td>Leases.</td>
<td>10</td>
<td>2 x posters; 31.5, 31.18, 32.3, 32.6, 32.7</td>
<td>32.8</td>
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<tr>
<td>Tues 10 Oct</td>
<td></td>
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<tr>
<td>Mon 16 Oct</td>
<td>11</td>
<td>Poster projects</td>
<td>Employee entitlements.</td>
<td>12</td>
<td>2 x posters; 10.7, 10.8, 10.9</td>
<td>10.12, 10.13</td>
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<tr>
<td>Tues 17 Oct</td>
<td></td>
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<tr>
<td>Mon 23 Oct</td>
<td>12</td>
<td>Poster projects</td>
<td>Financial performance and revenue recognition.</td>
<td>15, 16 SAC14</td>
<td>2 x posters; 12.2, 12.5, 12.7, 12.8, 12.9, 12.16</td>
<td>12.17</td>
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<td>Tues 24 Oct</td>
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<tr>
<td>Mon 30 Oct</td>
<td>13</td>
<td>Introduction to ethics.</td>
<td>-</td>
<td>1014, 1016</td>
<td>15.4, 15.8, 15.15, 16.13</td>
<td>Special question</td>
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<td>Tues 31 Oct</td>
<td></td>
<td>Review.</td>
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</table>

* Special workshop questions need to be downloaded from ACCY201 website or photocopied from Library Reserve and brought to the workshop.
DEPARTMENT OF ACCOUNTING & FINANCE

ACCY201

ESSAY COVER SHEET

Student name: .................................................................

Student number: ............................................................

Tutorial group: ...............................................................

Tutor’s name: .................................................................

Due date: To be handed to your tutor, in your tutorial class, in the week beginning Monday 7th August, 2000.

Please sign the following declaration:

“I have read and adopted the University of Wollongong Acknowledgement Practice Code in the University Calendar”

Signed: ................................................................. Date: ....................................................

Failure to include this statement, duly signed, will be taken to indicate that the essay has not been submitted, and a late penalty may apply until the omission has been corrected. It is your responsibility to complete this declaration.

Your tutor will sign and date the receipt below. Please remove this and keep as your record that your essay has been submitted.


Name of student: ....................................................... Student Number: ......................

Name of tutor: .............................................................................................................

Signature of tutor: .......................................................... Date: .................................
DEPARTMENT OF ACCOUNTING & FINANCE
ACCY201
POSTER PROJECT SUBMISSION SHEET

Students’ names:               Students’ numbers:
..................................................  ..................................................
..................................................  ..................................................
..................................................  ..................................................
..................................................  ..................................................
..................................................  ..................................................

Tutorial group: ......................

Name of tutor: ......................

Please get all your group members to sign the following declaration:

“We have read and adopted the University of Wollongong Acknowledgement Practice Code in the University Calendar”

Signed: ..................................................  ..................................................
..................................................  ..................................................
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Failure to include this statement, duly signed, will be taken to indicate that the essay has not been submitted, and a late penalty may apply until the omission has been corrected. It is your responsibility to complete this declaration.