



# ACCG 251 ACCOUNTING AND INFORMATION SYSTEMS

Department of Accounting and Finance

Division of Economic and Financial Studies

## *Unit Outline - Semester 2, 2007*

<b>Unit:</b>	Accounting and Information Systems
<b>Lecturer in Charge:</b>	Mr Brett Considine
<b>Unit Administrator:</b>	Ms Aleks Pop-Vasileva
<b>Credit Points:</b>	3
<b>Pre-Requisites:</b>	18 credit points <b>and</b> ACCG105 (P) or ACCG101 (P) <b>and</b> any 100-level COMP or ISYS unit or ACST151

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## Unit Overview

This unit will introduce students to the area of accounting and accounting information systems. The topics covered in this unit include the key discipline based areas of the role of accounting and accounting information systems, databases, electronic business systems, internal controls, business processes, ethics and systems development.

The material covered in this course is presented through an accounting lens, thus allowing the full benefits of information systems within a practical and relevant context to be drawn out and evidenced to students. This makes the course more than just 'how to use computers'. Rather, the emphasis is placed on students appreciating the critical role that information systems play in supporting the accounting function, and the need for a critical nexus between the accounting and information systems functions.

This unit also provides the foundation for the student's further studies in the accounting / accounting information systems disciplines. Particularly, it is a pre-requisite for the capstone unit ACCG 340 Auditing.

## Unit Outcomes

Having completed this subject, students should be able to:

- Appreciate the role of information systems in general, and accounting information systems specifically, in supporting the operations of the organization
- Recognise the impact of the business process emphasis on the conduct and information requirements of an organization
- Prepare and interpret a set of systems documentation and recognize the role that systems documentation plays in the development and operation of a business process
- Consider the purpose, nature and adequacy of internal controls within an organization and appreciate the importance of a risk-based approach to controls for an organization
- Appreciate the significance and describe the operation of typical business processes
- Apply documentation and internal control techniques to business processes
- Realise the importance and benefits of a structured systems development methodology when undergoing systems development
- Examine the role of ethics and ethical decision making within the accounting information systems context and appreciate the potential ethical issues within the realm of accounting information systems.

## Generic Skills

Generic skills are the attributes that you should possess as a graduate that can be transferred to your professional working environment. Traditional examples of generic skills include critical thinking, effective communication, team work and problem solving (the ability to identify and define a problem and apply techniques to derive a solution). These skills are in addition to the technical/theoretical/cognitive skills and knowledge that is acquired within your units of study and are seen as important by employers (Ballantine and Larres 2007; Tempone and Martin 2003).

This unit seeks to develop the following generic skills in students:

- Communication – students will be expected to interact with their peers and tutor in tutorials, with this consisting of group discussion, the communication of ideas and the presentation of group based answers
- Problem solving skills – students will complete unseen questions in the tutorial class. These questions will represent higher order tasks that require the application of subject based knowledge and generic problem solving skills in order to attain a solution.
- Use of technology – students will complete a series of exercises using QuickBooks, developing a familiarity with technology, its role in the accounting process, as well as general IT based skills
- Team work – in-tutorial tasks will typically be completed in small groups, requiring groups to interact effectively within a pre-defined period of time in order to generate an appropriate output. This will require group work skills that include time management, communication, delegation and cooperation.
- Presentation skills – while not formally assessed, students will have the opportunity to make in-tutorial presentations, based on the ideas and answers generated in response to the in-tutorial material.

## Teaching Staff

The details for the teaching staff on ACCG 251 are outlined below. Please note the specified staff consultation hours. Ordinarily, staff would not expect to be contacted outside these designated hours. Also be aware that staff will only answer emails from accounts that are Macquarie University email accounts. If you need to email any of the teaching staff please ensure that you do so using your university based student email account.

<i>Name</i>	<i>Room</i>	<i>Phone</i>	<i>Consultation</i>	<i>Email</i>
<b>Mr Brett Considine</b> Lecturer In Charge	E4A 345	9850 8522	TBC	bconsidi@efs.mq.edu.au
<b>Dr Raymond Young</b> Lecturer	E4A 653	9850 4850	TBC	ryoung@efs.mq.edu.au
<b>Ms Aleks Pop-Vasileva</b> Unit Administrator	E4A 350A	9850 4832	N/A	apopvasi@efs.mq.edu.au
<b>Mr Feng Guo</b> Associate Lecturer	E4A 650	9850 4853	TBC	guof@efs.mq.edu.au

## Prescribed Texts

You will require access to the following texts:

- Blair, B. and Boyce G. (2006), *Accounting and Information Systems with Social and Organisational Perspectives*, John Wiley & Sons, Milton:Qld
- Neish, W. and M. Saccasan (2006), *Using QuickBooks Accounting Software*, McGraw Hill, North Ryde:NSW

Copies of these texts can be purchased from the Co-Op bookstore on campus. Some copies of the texts have also been made available through the closed reserve in the library.

## Timetables

You are able to access details of scheduled classes through the university's timetable facility (<http://www.timetables.mq.edu.au>). Provisional lecture times are listed as follows:

Tuesday	3pm – 5pm	W5A Price Theatre
Thursday	3pm – 5pm	W5A Price Theatre

It is your responsibility to check your timetable allocations (lecture and tutorial times) and ensure that you attend the stream of classes in which you are actually enrolled.

## Time Requirements

As a guide, your working week for ACCG 251 should consist of the following time commitments:

Lecture	2 hours
Tutorial	1 Hour
PAL	1 hour
Reading / preparation / independent study	6 hours

Since ACCG 251 relies on students being able to apply concepts, this will mean you may have to allocate more time to your own understanding of the subject material (ie completing reading, note taking, talking with peers). Students are also strongly encouraged to participate in the PAL program.

## Assessment

Assessment for ACCG251 consists of five components, (1) tutorials, (2) introductory QuickBooks task, (3) detailed QuickBooks, (4) online quizzes and (5) the final exam.

In order to be eligible for an overall pass in the subject students must satisfactorily complete each of the components of assessment.

Assessment for the unit is structured as follows:

<i>Component</i>	<i>Weighting</i>
<p><b><i>Tutorials</i></b> <span style="float: right;"><b><i>Ongoing over semester</i></b></span></p> <p style="text-align: right;"><b><i>10%</i></b></p> <p><u>Preparation</u></p> <p>Students will receive ½ mark for each satisfactory piece of tutorial work submitted, up to a maximum of 5 marks. Satisfactory assessment requires a <b><i>reasonable attempt</i></b> at the questions allocated for the week. This is to be submitted in your allocated tutorial group. Submissions after your allocated tutorial will <b><i>not</i></b> be accepted by tutors.</p> <p><u>Attendance</u></p> <p>Students will receive a ½ mark, up to a maximum of 5, for tutorial attendance. Students should be aware of the requirement to attend a minimum of 10 tutorials across the semester.</p>	
<p><b><i>Assignment 1 – QuickBooks</i></b> <span style="float: right;"><b><i>Due Date: Week 5</i></b></span></p> <p style="text-align: right;"><b><i>10%</i></b></p> <p>An introductory exercise in QuickBooks. Further details of the assignment will be made available through WebCT.</p>	
<p><b><i>Assignment 2 – QuickBooks</i></b> <span style="float: right;"><b><i>Due Date: Week 11</i></b></span></p> <p style="text-align: right;"><b><i>10%</i></b></p> <p>A small case study requiring the use of QuickBooks. Further details will be made available through WebCT.</p>	
<p><b><i>Multiple Choice Quizzes</i></b> <span style="float: right;"><b><i>10%</i></b></span></p> <p>There will be two multiple choice quizzes which are to be completed through WebCT.</p> <p>The dates for the tests are as follows:</p> <ul style="list-style-type: none"> <li>• <b>Test 1:</b> Opens - Monday 3 September Closes - Thursday 6 September</li> <li>• <b>Test 2:</b> Opens – Monday 15 October Closes – Thursday 18 October</li> </ul>	
<p><b><i>Final Exam</i></b> <span style="float: right;"><b><i>60%</i></b></span></p> <p>The official period for the scheduling of the final exam, as per the University Calendar, is between Wednesday 14 November and Friday 30 November. It is your responsibility to ensure that you are able to present yourself on the designated date in order to complete the exam.</p> <p>In order to be eligible for a pass in this subject you must satisfactorily complete the final exam.</p> <p>Further details on the final exam will be made available in the final week of lectures.</p>	
<p><b><i>TOTAL</i></b></p>	<b><i>100%</i></b>

## **PAL Program**

Peer Assisted Learning (“PAL”) classes are being run for ACCG 251. These sessions are being run through ERIC and are free of charge. Further information is available from the ERIC office in E4B 106. Alternatively, consult the ERIC website, which can be found at: [http://www.efs.mq.edu.au/student\\_support/eric](http://www.efs.mq.edu.au/student_support/eric).

PAL works on a collaborative learning model and is intended for students of all abilities. Suggested benefits of the PAL program (as mentioned on the PAL website [http://www.efs.mq.edu.au/student\\_support/eric/peer\\_assisted\\_learning](http://www.efs.mq.edu.au/student_support/eric/peer_assisted_learning)) are that it offers the chance to:

- improve your skills;
- get higher grades;
- keep up to date with the course as it progresses through the semester;
- develop your study skills;
- improve your communication and group based skills; and
- enhance your overall experience in ACCG 251.

Further details about the PAL program will be made available in the initial week of lectures.

## **University Policies, Procedures and Support**

Your attention is drawn to the University regulations and policies with regard to plagiarism and grading, as well as the procedures for special consideration and the support services available within the University. Please ensure that you are familiar with these details.

### ***Plagiarism***

#### **THE DANGERS OF CHEATING AND PLAGIARISM AND HOW TO AVOID IT**

To cheat in the context of university assignments, tests and examinations is to attempt to gain an unfair advantage by violating the principles of intellectual and scholarly integrity. Cheating also encompasses plagiarism, which is the appropriation or imitation of another person’s ideas and manner of expressing them.

#### **WHAT IS CHEATING?**

You will be guilty of cheating if you do any of the following:

1. Copy from another student during a test or examination. This is cheating whether or not there is collusion between the students involved. Collusion with another student who wishes to cheat from you exposes both parties to penalties under University Regulations.
2. Use or paraphrase the work of others, including any document, audio-visual or

computer-based material, when preparing an assignment or writing an examination, and pretend it is your own work by not acknowledging where it came from.

3. Copy from another student's coursework whether that copying be with or without the knowledge of that student. This includes:
  - copying all or part of someone else's assignment
  - allowing someone else to copy all or part of your assignment
  - having someone else do all or part of an assignment for you
  - doing all or part of someone else's assignment for them.
4. Make up data and fabricate results in research assignments.
5. Impersonate someone else in an examination or test, or arrange such impersonation.
6. Use forbidden material in a test or examination, whether in printed or electronic form. For example, attempting to use a non-standard calculator in a restricted calculator examination.

### **WHY IS IT WRONG?**

If you take and use the work of another person without clearly stating or acknowledging your source, you are falsely claiming that material as your own work and committing an act of plagiarism. This is wrong because:

- it violates the principle of intellectual and scholarly integrity.
- it devalues the grades and qualifications gained legitimately by other students.

### **PREVENTING CHEATING**

All students and staff have a responsibility to prevent, discourage and report cheating.

Typically students cheat because they are having difficulty with the unit content, the language of the unit, or both. Cheating and/or plagiarism can be a temptation when students are experiencing difficulty with a heavy workload in the unit and seek to save time by using other's work.

To avoid having students resort to cheating, the University provides many services to help students with their course or to make thoughtful decisions about whether to continue. Within the Division of Economic and Financial Studies, students should first seek assistance from their tutor and/or lecturer. The University also offers help through the Dean of Students or the University Health and Counselling Services.

There is a difference between getting help and cheating. You are encouraged to get help if you need assistance to understand the material and any set work so that you are in a better position to create your own answers.

### **HOW TO PLAY SAFE**

To maintain good academic practice, so that you may be given credit for your own efforts, and so that your own contribution can be properly appreciated and evaluated,



you should acknowledge your sources and you should *ALWAYS*:

- (i) State clearly in the appropriate form where you found the material on which you have based your work, using the system of reference specified by the Division in which your assignment was set;
- (ii) Acknowledge the people whose concepts, experiments or results you have extracted, developed or summarised, even if you put these ideas into your own words;
- (iii) Avoid excessive copying of passages by another author, even where the source is acknowledged. Find another form of words to show that you have thought about the material and understood it, but remember to state clearly where you found the ideas.

There is nothing wrong with working with other students in a group; indeed sometimes you will be encouraged to do so. But after a certain point, each student must work on their own to produce their own written answers. If no specific guidelines for group-work have been given, a reasonable interpretation is that it is acceptable for two or more students to discuss a problem among themselves or with a staff member. The group may then agree that the answer should include certain points. But then each member of the group must independently write their own answer to the problem.

### **PENALTIES**

Students who are guilty of cheating and plagiarism will be penalised. Depending on the nature of the offence, the unit coordinator will determine the penalty. For example, extensive plagiarism may result in zero marks for an assignment. Repeat offences will be referred to the University Discipline Committee and may result in failure or exclusion from the university.

(This material was supplied by Dr Kevin Baird and was compiled from the existing plagiarism documents of Macquarie University and University of Auckland.)

### **Grading**

Academic Senate has a set of guidelines on the distribution of grades across the range from fail to high distinction. Your final result will include one of these grades plus a standardised numerical grade (SNG).

On occasion your raw mark for a unit (i.e., the total of your marks for each assessment item) may not be the same as the SNG which you receive. Under the Senate guidelines, results may be scaled to ensure that there is a degree of comparability across the university, so that units with the same past performances of their students should achieve similar results. It is important that you realise that the policy does not require that a minimum number of students are to be failed in any unit. In fact it does something like the opposite, in requiring examiners to explain their actions if more than 20% of students fail in a unit. The process of scaling does not change the order of marks among students. A student who receives a higher raw mark than another will also receive a higher final scaled mark.

For an explanation of the policy see

<http://www.mq.edu.au/senate/MQUonly/Issues/Guidelines2003.doc> or

<http://www.mq.edu.au/senate/MQUonly/Issues/detailedguidelines.doc>.

### **Special Consideration**

Any request for special consideration on an item of assessment will only be considered if lodged on the specified University form and accompanied by the relevant supporting documentation. Students who are applying for special consideration on medical grounds must also submit the completed Professional Authority Form.

The forms are available from <http://www.reg.mq.edu.au/Forms/APSCons.pdf>

If you are applying for special consideration for the final exam then you should be aware of the requirements for submitting an application. As is stated on the instructions for completing the application for special consideration form, “any request for special consideration must be submitted **in writing to the Registrar (attention Academic Program Section, Macquarie University, NSW, 2109) no later than five working days after the date of the examination for the unit for which you are seeking special consideration. All requests for special consideration must be submitted by no later than 28 June for the mid-year examination period or by no later than 30 November 2007 for the end-of-year examination period.**”

You should also review the Division of Economic and Financial Studies’ website for information on special consideration. This can be accessed from [http://www.efs.mq.edu.au/student\\_support/important\\_processes/special\\_consideration](http://www.efs.mq.edu.au/student_support/important_processes/special_consideration).

The website states that:

“You will **only** be granted special consideration in a unit if you have **satisfactory coursework results AND a satisfactory participation** in that unit.

The ‘[Special Consideration Application](#)’ must be accompanied by original documentation including a ‘**Professional Authority Form**’ (or a medical certificate that answers the questions on the Professional Authority Form) in cases of illness, and by relevant documentation in other circumstances.

The Professional Authority Form needs to be completed by a doctor, psychologist, policeman or other professional able to comment on the degree of disruption caused to you. If you have not previously dealt with the counsellors and doctors at the University Counselling and Health Service in a professional capacity then they will generally not be able to fill in a Professional Authority Form for you.

If you sat the final exam and are granted a supplementary exam, your original attempt will be disregarded. Your performance in the supplementary exam will replace your

performance in the original exam. **Do not make holiday or travel plans that would affect your availability for the supplementary exam. If you do not attend a supplementary exam that has been granted then you will receive a Fail Absent (FA) grade for that unit.**

If your reasons for requesting special consideration are deemed to be those that are routinely encountered or foreseeable (eg colds, headaches, work commitments etc) your chances of being granted special consideration are low. **Each semester, a significant proportion of applications are NOT APPROVED – frivolous or weak applications waste your time and the time of your teachers.”**

### **Student Support Services**

There are a wide range of counseling and health services offered through Macquarie University, with the list of services including financial, welfare, counseling and learning support. The aim of these services is to assist students and staff towards their goal of effective and successful study. The Counselling Service aims to assist students with matters which may prevent successful completion of their studies, providing both general counselling and specialist counselling for International Students and students requiring Learning Skills assistance.

Information about the Support Services is available at <http://www.sss.mq.edu.au>

### **International student support services**

Macquarie University also offers a range of special support services for international students. If you experience study-related difficulties, do not hesitate to contact the International Office

Macquarie University provides a range of Academic Student Support Services. Details of these services can be accessed at <http://www.student.mq.edu.au>.

## Lecture Program

Lectures in this subject represent an important means for the delivery of subject content to students. As such, it is expected that students will attend all lectures. Lectures will be recorded and made available through i-lecture (link available through WebCT).

Lecture outlines will be placed on the subject's WebCT site before lectures, allowing students an optimal amount of time to familiarize themselves with the outline of the content and readings for the forthcoming lecture.

WEEK / LECTURER <sup>1</sup>	WEEK COMMENCING	LECTURE TOPIC
1 (BC)	30 July	Introduction to Accounting Systems and Information Systems
2 (BC)	6 August	Documentation
3 (BC)	13 August	Databases / Enterprise Resource Planning Systems
4 (BC)	20 August	Internal Controls / QuickBooks
5 (BC)	27 August	Internal Controls / QuickBooks
6 (RY)	3 September	Electronic Business Systems / QuickBooks
7 (RY)	10 September	Business Processes – Revenue cycle / QuickBooks
	17 September 24 September	<b>MID SEMESTER BREAK</b>
8 (RY)	1 October	Business Processes – Expenditure cycle / QuickBooks
9 (RY)	8 October	Ethics (1)
10 (RY)	15 October	Ethics (2)
11 (RY)	22 October	Systems planning and development (1)
12 (RY)	29 October	Systems planning and development (2)
13 (BC)	5 November	Revision

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<sup>1</sup> Lecturers: BC = Brett Considine, RY = Raymond Young

## Tutorial Program

Tutorials are an important part of your learning in this subject, representing your chance to engage in the material within small groups and collegially work through issues that have been addressed in the lecture material. It is expected that students will attend tutorials and be ready and willing to engage in discussion and consideration of the scheduled tutorial material.

Student preparation of tutorial work will be monitored by tutors. Students are required to hand up each week's pre-tutorial work at the commencement of the class. This will be assessed, based on the evidence of preparation that your work exhibits, and will contribute towards your overall tutorial mark.

All pre-tutorial work will be assessed on a pass/fail basis and each tutorial submission will potentially earn a ½ mark, up to a cumulative maximum of 5 marks for the semester. This is to be handed up in your allocated tutorial. Work submitted in tutorials other than your allocated tutorial or after your allocated tutorial will not be accepted by your tutor.

### TUTORIAL ANSWERS

The aim of tutorials, indeed that of the subject overall, is for you to develop higher order skills that you are able to apply in a range of contexts. As such, the memorization of tutorial answers and definitions from the text will not be adequate for you to pass this subject. Accordingly, tutorial solutions will not be released on the subject website.

A suggested strategy for dealing with the material is as follows:

- (1) Attend lectures each week and make notes, review lectures on i-lecture if necessary
- (2) Prepare for tutorials by completing the assigned reading
- (3) Attempt all pre-tutorial questions
- (4) Make a note of any questions you have about the material
- (5) Refer back to readings and lecture notes for potential answers to your questions
- (6) Come along to tutorials prepared and ready to ask questions and contribute to discussions
- (7) If questions are still unresolved then make use of the staff consultation times

Staff consultation should be late in the process - university education is about independence and self guided learning. As such you should first attempt to seek out your own answers to questions by completing readings, thinking about material and discussing concepts with your peers or visiting the library.

If you wish to review your answers to tutorial questions then you should make use of the staff consultation times that are provided. However, as was mentioned above, these should be used when you have a question about the material and have already made a legitimate attempt at answering the question for yourself. Staff consultation hours are not a substitute for lectures and tutorials.

<b>TUTORIAL PROGRAM – SEMESTER 2, 2007</b>		
<b>WEEK</b>	<b>WEEK COMMENCING</b>	<b>TUTORIAL TOPIC</b>
1	30 July	NO TUTORIAL
2	6 August	Introduction to Accounting Systems and Information Systems
3	13 August	Documentation / Quickbooks Chapters
4	20 August	Databases / Quickbooks Chapters
5	27 August	Internal Controls
6	3 September	Internal Controls
7	10 September	Electronic Business Systems
	17 September 24 September	<b><i>MID SEMESTER BREAK</i></b>
8	1 October	Business Processes – Revenue cycle
9	8 October	Business Processes – Expenditure cycle
10	15 October	Ethics (1)
11	22 October	Ethics (2)
12	29 October	Systems planning and development (1)
13	5 November	Systems planning and development (2)

## Semester Timeline

A timetable of key dates and milestones for your studies in ACCG 251 is shown below. Please make note of the due dates for assignments and multiple choice tests.

WEEK	WEEK COMMENCING	KEY DATES / LANDMARKS	
		KEY INDIVIDUAL TASKS	ONGOING TASKS
1	30 July		
2	6 August		Tutorial work for submission
3	13 August		Tutorial work for submission
4	20 August		Tutorial work for submission
5	27 August	QUICKBOOKS ASSIGNMENT 1 DUE	Tutorial work for submission
6	3 September	SEPTEMBER 3 - 6 → MULTIPLE CHOICE TEST 1	Tutorial work for submission
7	10 September		Tutorial work for submission
	17 September 24 September	<b>MID-SEMESTER BREAK</b>	
8	1 October		Tutorial work for submission
9	8 October		Tutorial work for submission
10	15 October	OCTOBER 15 – 18 → MULTIPLE CHOICE TEST 2	Tutorial work for submission
11	22 October	QUICKBOOKS ASSIGNMENT 2 DUE	Tutorial work for submission
12	29 October		Tutorial work for submission
13	5 November		

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## Appendix 1 – Assignment Cover Sheet

The following cover sheet is to be completed, signed and attached to the printouts from your QuickBooks assignment.

**Any assignment submitted without the cover sheet attached, signed and correctly completed will be subject to a penalty.**

The cover sheet for the assignments is also available for download from the ERIC website (see [http://www.efs.mq.edu.au/student\\_support/eric](http://www.efs.mq.edu.au/student_support/eric)).





**Division of Economic and  
Financial Studies**

FAMILY NAME

GIVEN NAME(S)

STUDENT ID

TUTOR'S NAME

TUTORIAL DAY/  
TIME

# ASSESSMENT COVER SHEET

UNIT CODE

DUE DATE

ASSESSMENT TYPE

Assignment Tutorial Other *Please tick one box*

ASSESSMENT

NUMBER (If applicable)

DECLARATION

I certify that:

- This assessment is my own work, based on my personal study and/or research;
- I have acknowledged all material and sources used in the preparation of this assessment, including any material generated in the course of my employment;
- If this assessment was based on collaborative preparatory work, as approved by the teachers of the unit, I have not submitted substantially the same final version of any material as another student;
- Neither the assessment, nor substantial parts of it, have been previously submitted for assessment in this or any other institution;
- I have not copied in part, or in whole, or otherwise plagiarised the work of other students;
- I have read and I understand the criteria used for assessment;
- The assessment is within the word and page limits specified in the unit outline;
- The use of any material in this assessment does not infringe the intellectual property / copyright of a third party;
- I understand that this assessment may undergo electronic detection for plagiarism, and a copy of the assessment may be retained in a database and used to make comparisons with other assessments in future. *Work retained in a database is anonymous and will not be able to be matched to an individual student;*
- I take full responsibility for the correct submission of this assessment in the appropriate place with the correct cover sheet attached and I have retained a duplicate copy of this assessment

SIGNATURE

DATE

/ /

This declaration is a summary of the University policy on plagiarism. For the policy in full, please refer to Student Information in the Handbook of Undergraduate Studies or [www.student.mq.edu.au/plagiarism/](http://www.student.mq.edu.au/plagiarism/)

This coversheet is for use with all assessments submitted in ERIC: [http://www.efs.mq.edu.au/student\\_support/eric](http://www.efs.mq.edu.au/student_support/eric)

**MARKER'S COMMENTS**

**GRADE**

