



**ACCG200 - FUNDAMENTALS OF
MANAGEMENT ACCOUNTING**

**UNIT OUTLINE
SEMESTER TWO, 2008**

**DEPARTMENT OF
ACCOUNTING AND FINANCE**

**DIVISION OF ECONOMIC AND
FINANCIAL STUDIES**

It is the responsibility of all students enrolled in this unit to read the unit outline carefully at the start of the semester and be aware of its contents. It contains important information about the unit. If anything in it is unclear, please consult one of the teaching staff in the unit.

INTRODUCTION

The Fundamentals of Management Accounting is the first of three undergraduate courses in cost and management accounting (the first two of which are necessary for ICAA/ CPA Australia membership). The subject is worth 3 credit points.

This unit focuses on the fundamental objectives of management accounting, being to provide accounting information for planning and control as well as for a variety of decision making purposes. As such, it deals with various costing, budgeting and decision making techniques.

The course is split into three main components:

- (i) The first component is concerned with understanding costs and costing techniques.
- (ii) The second component is concerned with using costs for decision making purposes. Different costs are relevant for different decisions and it is important to be able to discriminate between relevant and irrelevant costs for any given decision.
- (iii) The third component concentrates on budgeting, both the preparation of budgets and the evaluation of performance against the budget.

The course will be taught from a conceptual perspective rather than a merely technical one. While a number of techniques need to be mastered, most organisations tailor a technique to suit their own circumstances. Consequently students must understand when a particular technique is appropriate and also how to adapt and apply it to a given situation.

LEARNING OUTCOMES:

The course will improve the ability of students to analyse and conceptualise issues. In addition, the requirement for students to complete weekly assignments, do a class presentation, and participate in tutorial group work will facilitate the improvement of their basic writing, problem-solving, interpersonal, and communication skills. The ability of students to identify, evaluate, and manage information and to interpret data with a view to making decisions will also be enhanced.

PREREQUISITES:

ACCG105 (P) **or** ACCG101 (P) **or** ACCG100 (P) and ACCG101 **or** ACCG105 and BBA103 and 30cp.

REQUIRED TEXTS AND MATERIALS:

Management Accounting, Information for managing and creating value, by Kim Langfield-Smith, Helen Thorne and Ronald W. Hilton, 4th Edition, 2006, McGraw-Hill.

Access to this text is essential for lecture references and for tutorial questions. There have been substantial changes to the 4th edition of this text, especially in the end of chapter questions. **DO NOT RELY ON PREVIOUS EDITIONS.**

STAFF:

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Details regarding availability and locations of all tutorial teaching staff will be available on **Online Learning @ MQ**. The most efficient way to contact staff is via email. Please use this form of contact in the first instance for general course enquiries.

Please note that any changes to tutorial classes must be made online through e-student **before the end of Week 2**. Students wishing to change their tutorial time should log on to e-student and enrol in a class where there is a vacancy. Staff members **WILL NOT** deal with tutorial changes unless there are exceptional circumstances. It is each student's responsibility to know which tutorial group they have been allocated to. **Students will not be awarded any tutorial marks unless they attend the class in which they are formally enrolled.**

All general queries regarding the course should be directed to Vicki Baard, as well as any information regarding your inability to fulfil any course requirements, which should be made known at the earliest possible opportunity.

STAFF CONSULTATION:

Staff will be available at designated times to answer student queries concerning tutorial material, revision questions and any other aspects of the course. Details regarding staff consultation hours will be provided on **Online Learning** (see page 10 for access details). In order to gain access to staff during their consultation hours please ring the staff member from the phones available in the lobby area on levels 2 and 3 of building E4A.

Any students experiencing significant difficulties with any topic in the course should seek help prior to their tutorial.

TEACHING AND LEARNING STRATEGY:

The course is structured around a 1 hour lecture and a 2 hour tutorial per week. Lectures are intended to provide students with an overview of the main concepts and techniques. Lectures may not cover all of the material and students are expected to read all of the prescribed references (see pages 12), preferably prior to the lecture. Tutorials will be run on a workshop basis with students being given the opportunity to apply the concepts to additional problems and exercises. The tutorials are designed to provide an interactive environment in which students will be able to discuss issues and problems with each other, and their tutor, in order to improve their understanding of the material. Regular class attendance, reading of prescribed references and the completion of tutorial and revision questions are essential for satisfactory progress in this course.

Lecture overheads and additional tutorial material will be available to download via Online Learning. You must bring copies of the relevant material to lectures and tutorials each week. Any other information regarding the course will also be available from Online Learning. Please check regularly.

CLASSROOM ETIQUETTE:

Students are expected to arrive at lectures and tutorials on time and not to leave until the class ends.

If you have a recurring problem which makes you late, or forces you to leave early, have the courtesy to discuss this with your lecturer/tutor and please enter or leave the lecture theatre via the rear doors.

Students are expected to be quiet during lectures unless, of course, class participation is required.

Mobiles should be turned off during all classes; not simply set to "silent".

ASSESSMENT:

Assessment processes are a means for certifying the standards achieved by each student, and provide students with constructive feedback on their learning progress and their ability to successfully communicate and demonstrate their learning. Students will be assessed on the material covered in the lectures, the text and in the tutorials.

Assessment Items	Value	Due Date
1. Tutorial Presentations	5%	As per the tutorial dates specified by your tutors
2. Tutorial Assessments	20%	As per the tutorial dates specified by your tutors
3. Semester Test	15%	11 th October 2008
4. Final Examination	60%	Please refer to your examination timetable

The final grade will be determined after consideration of performance in all aspects of the course.

IT IS ESSENTIAL FOR STUDENTS TO PASS THEIR FINAL EXAMINATION TO RECEIVE A PASSING GRADE FOR THE UNIT.

TUTORIALS:

ATTENDANCE AT TUTORIALS IS COMPULSORY.

Given this requirement, any student who misses a tutorial (and has a legitimate reason) should complete and submit an ‘Advice of Absence or Other Circumstances’ form (available from Undergraduate Students Centre or the University website, <http://www.reg.mq.edu.au/Forms/USSAbsence.pdf>) and attach any supporting documentation e.g. medical certificate. Two copies of this document must be submitted, one to the Undergraduate Students Enquiry Service, and one to the Division of Economic and Financial Studies. You should also submit a copy to your tutor at the first available opportunity.

Tutorials will be held each week commencing in week 2. The purpose of the tutorials is to reinforce key concepts, and to provide an interactive learning environment in which staff can identify and assist students with problems that they may be encountering. The tutorials are also aimed towards the promotion of peer assisted learning, with students required to complete specific tasks in groups and actively encouraged to assist each other in developing an understanding of the course material.

Students are expected to have read the required readings and completed the ‘tutorial questions’ prior to each tutorial (as outlined on page 13). They should be prepared to participate in group discussions concerning the relevant topic area and be able to make reasonable attempts at additional questions during tutorials.

NB Copies of the additional material that will be covered during tutorials as well as additional homework questions (“Extra Questions”) will be made available on the subject website. Please note that extra questions may also include questions from your prescribed textbook (please see page 13). All students must bring a copy of these questions with them to tutorials.

TUTORIAL ASSESSMENTS (Worth 20%)

The tutorial assessment marks (20%) will be split into the following **three** components:

Attendance marks (5%)

- Students that attend at least 9 out of the 11 tutorials will receive the full 5 marks. Students that attend less than 9 tutorials without valid reasons will not receive any marks and may be considered ineligible to sit for the final examination.
- To be recorded as having attended a tutorial, students must be in the tutorial room for the entire duration of the class.
- It is each student’s responsibility to ensure their tutorial attendance is recorded.

Weekly assignments (12%)

Each student will be required to hand in three pieces of work based on all of the questions (including extra questions) and problems that are due for each tutorial; the determination of which student will submit tutorial work will occur randomly throughout the semester.

These marks will be awarded based on the following criteria:

- The extent to which each student has prepared for each class.
- Please note that the answers provided must be in your own words and not taken directly from your texts and lecture notes.
- The quality of the assignments and tutorial work collected. The ‘tutorial’ questions (as listed on page 13) will be collected by tutors each week and graded as S+ (excellent),

S (satisfactory), S- (unsatisfactory effort), or I (Incomplete). If a single question is unanswered or not satisfactorily attempted the weekly tutorial assignment will be marked as I (Incomplete). Other questions completed on an individual and/or group basis during tutorials will be graded similarly.

- The ability of students to complete set tasks during classes.
- The willingness of students to co-operate with and assist other students in their learning.

Mid Semester Break Assignment (3%)

- This assignment covers material from the self study topic “Variable and Absorption Costing”
- Details will be available via Online Learning.
- Assignment must be submitted to tutors in the first tutorial after the break (week commencing Monday 13th October).
- Late assignments will only be accepted if accompanied by a fully completed request for special consideration (<http://www.reg.mq.edu.au/Forms/USSAbsence.pdf>) with supporting documentation.

TUTORIAL PRESENTATIONS (Worth 5%):

All students will be required to make a 3-5 minute presentation during tutorials. The presentation will be evaluated by the tutor and is worth 5% of the total assessment marks. The presentation should be based on an (only one) article that covers a topic relevant to the material covered in the course. Students may look for articles in the following publications:

- Business Review Weekly
- The Bulletin
- IN THE BLACK
- Charter
- CMA Magazine

If you are in doubt as to the suitability of your chosen article please consult your tutor prior to your scheduled presentation date.

This assignment is a task that involves a critical analysis of management accounting articles that relates to commercial matters, practical issues and the subject matter of this unit. The purpose of this assignment to encourage students to:

- Read management accounting business journals and periodicals on a regular basis.
- To appreciate and experience the connection between the theoretical aspects of the unit and the ‘real world’ environment.
- To critically review the content of articles that relate to this unit.

Please note the following regarding a critical analysis that may assist you with this task.

To critically analyse, or evaluate something, basically requires you to explicitly reveal the flaws, or shortcomings of a specific line of argument. Every argument, no matter how simple or complex contains flaws, or shortcomings. Critical analysis asks that you make explicit such flaws/shortcomings. For example, the approach in this unit could be as managerialistic i.e. concentrates of organisational arrangements from the perspective of a manager. But organisations comprise more than managers, and more than just managers are influenced by organisational arrangements. Hence, any argument that does not at least acknowledge these often competing interests is flawed. To be able to recognise a strong argument is as important

as being able to recognise a weak one. Ideally, critical analysis will argue both the strengths and weaknesses of any particular arguments.

For assignment one you are therefore required to:

- These articles must be published after January 2000.
- Your commentary on your article should include:
 - A background to the article i.e. a brief summary (**in your own words**) of what the article is saying.
 - Provide an indication of how the article is relevant to the subject matter of the unit i.e. evaluate the content of the article in relation to your textbook and reading lists.
 - Include to what extent the article agrees or contradicts the text and/or reading list.
 - Indicate what new information/learning the article contributes to our understanding of Management Accounting.
 - Provide a conclusion to your critical analysis of the article.

Please ensure that you adhere to the time limit. The use of PowerPoint slides and/or transparencies are encouraged. A good quality handout of your presentation, together with a copy of your article is required to be handed to your tutor. Please see below the guidelines for how the presentations will be evaluated.

Presentations will commence in Week 4 and the exact date of your presentation will be determined by your tutor in the first week of tutorials.

Please see on page 8, there is a presentation assessment guide, for your information.

ACCG200 Fundamentals of Management Accounting Presentation Assessment Guide

Student Name:

Date:

Tutorial:.....

Tutor:.....

Criteria	1	2	3	4	5	Comments
1. Introduction						
• Gained immediate attention						
• Stated purpose clearly						
2. Body of presentation						
• Conceptual issues- comprehension/accuracy						
• Technical issues- comprehension/accuracy						
• Clear & logical development of argument						
3. Knowledge of topic						
• Good working knowledge of topic						
• Presented without reading						
• Able to competently respond to questions						
4. Method of delivery						
• Clear diction with good use of words						
• Enthusiastic and persuasive						
5. Visual aids						
• Appropriate for presentation						
• Used aids effectively						
• Variety of aids used						
6. Conclusion						
• Smooth transition from body						
• Summarised major points						
• Closed smoothly						
7. Overall impression						
• Interesting						
• Well planned						
• Logically structured						
• Positive						

SEMESTER TEST (Worth 15%)

A semester test will be held in Week 8, on Saturday the 11th of October 2008 at 11:00am sharp. The locations where the test will be held are the Macquarie Theatre and E7B Mason. Should there be any change to these locations due to unforeseen circumstances new information will be available on On-Line Learning. The test will cover all work included in Chapters 1, 2, 3, 4, 6, 7 (pg294-324) and 8. The duration of the exam will be 1 hour and 30 minutes. The exam will consist of multiple choice questions. Normal examination rules will apply.

The general requirements for this test are as follows:

- The material that you will be tested on is covered in your lectures. The material further includes that which is in your prescribed texts as well as the material covered in the lecture (i.e. lecture notes).
- This test is a closed book test.
- The test comprises a total of 50 marks. Marks are not deducted for wrong answers.
- The questions will test your understanding and application of the key concepts and principles. The questions will also test your more detailed knowledge.
- Many of the questions may be similar or are based on the questions that are discussed in the lecture or the tutorial.
- You will require a financial calculator and a pen or pencil to enable the completion of the test.

FINAL EXAMINATION (Worth 60%)

A three-hour examination will take place at the conclusion of the course during the end of year examination period. All material covered in the course will be examinable. Further details on the final exam will be made available via Online Learning later in the semester.

The use of a dictionary in the final examination is not permitted.

The University Examination period in Second Semester 2008 is from Wednesday 19th November to Friday 5th of November 2008.

You are expected to present yourself for examination at the time and place designated in the University Examination Timetable. The timetable will be available in Draft form approximately eight weeks before the commencement of the examinations and in Final form approximately four weeks before the commencement of the examinations.

<http://www.timetables.mq.edu.au/exam>

The only exception to not sitting an examination at the designated time is because of documented illness or unavoidable disruption. In these circumstances you may wish to consider applying for Special Consideration. Information about unavoidable disruption and the special consideration process is available at <http://www.reg.mq.edu.au/Forms/APSCon.pdf>

If a Supplementary Examination is granted as a result of the Special Consideration process the examination will be scheduled after the conclusion of the official examination period.

You are advised that it is Macquarie University policy not to set early examinations for individuals or groups of students. All students are expected to ensure that they are available until the end of the teaching semester that is the final day of the official examination period.

MISADVENTURE /UNAVOIDABLE DISRUPTION RE FINAL EXAM

Any student who wishes to apply for special consideration regarding their performance in the final examination must arrange for completion of the appropriate documentation, including,

where necessary, a Professional Authority Form (copies are available from the Undergraduate Student Centre). No consideration will be given to any student who does not provide the necessary documentation as indicated on this form.

Although requests will be considered they are not automatically granted.

Consideration in the final examination will **ONLY** be given to those students who have satisfactory

- attendance at tutorial classes (present at 9 or more classes),
- results for their tutorial work, this includes the weekly assignments and the completion of the mid-semester assignment (minimum 8/15 marks)
- completed the tutorial presentation
- performance in mid-semester test

GRADING APPEALS AND EXAM SCRIPT VIEWING:

If you honestly believe that an error has occurred that has affected your final grade (and you have evidence to support this), please refer to the EFS website; it will provide you with information regarding cut-off dates and procedures for you to view your exam script and if necessary, lodge a Grade Review application (in person or by proxy) with the Division.

UNIT WEBPAGE:

Online Learning @ MQ is a website via which students will be able to gain information and resources to assist them in their learning process. The following information will be available on **Online Learning @ MQ**.

- Important announcements
- Lecture notes and additional tutorial and material
- Staff consultation hours
- Staff contact details
- Tutorial and revision question solutions
- Additional tutorial question solutions
- Other relevant material.

You are encouraged to regularly check the website and use it as an information and resource centre to assist with your learning. You are also expected to check for announcements regularly, at least twice per week – failure to know what has been communicated through Online Learning will not be considered an excuse

Accessing Online Learning @ MQ

Go to <http://learn.mq.edu.au>

On the next screen enter your username and password.

This takes you to the link for ACCG 200. Click on this link to access the ACCG 200 webpage.

Username and Password for Online Learning @ MQ

The username and password for **Online Learning** is the same username and password for your Macquarie University e-mail account.

If you don't know what your username and password are then contact the IT helpdesk

Student IT Help

Building C5C Room 244

Web: <http://www.library.mq.edu.au/help/ithelp/>

Phone: (02) 9850 HELP, (02) 9850 4357 (in Sydney) or 1 800 063 191 (outside Sydney)

Email: via the Just Ask form at <http://www.library.mq.edu.au/justask/>

You should also contact the IT helpdesk if you need assistance with using **Online Learning**, alternatively use the help feature provided.

Important

If you have contacted the helpdesk in regard to your username and password and you are still unable to login to **Online Learning** then you should contact Ms Sophia Su at the earliest possible instance.

Make sure that when you have finished using Online Learning that you log out. Failure to do so could allow unauthorised access to your Online Learning account.

LECTURE OUTLINE

WEEK	DATE COMMENCING	TOPIC	PRESCRIBED READING
1	4 th August Vicki Baard	Introduction and course overview The management accounting environment Role of management accounting; typical functions of a management accounting system; the changing environment of management accounting; professional accounting bodies and professional ethics. Cost concepts Management accounting information; cost classification; value chain; costs in manufacturing and service businesses; product costs	Chapter 1, Chapter 2
2	11 th August Vicki Baard	Cost behaviour Cost drivers, variable/fixed costs; cost estimation.	Chapter 3
3	18 th August Bill Blair	Costing systems Product costing – purpose; allocating overhead costs. Types of product costing systems: - job costing and process costing.	Chapter 4
4	25 th August Vicki Baard	Service Costing Cost classification and cost flows	Chapter 6
5	1 st September Bill Blair	Overhead costs Allocating overhead costs, allocating support department costs.	Chapter 7 pp. 294-324
6	8 th September Alex Yu	Activity Based Costing Allocating overhead costs, allocating support department costs.	Chapter 8
7	15 th September	Conception Day – Classes cancelled (1-6pm)	
Mid Semester Break 20/09/08 to 06/10/08		Topic for self study – Variable and Absorption Costing	Chapter 7 pp. 325-330
8	7 th October Alex Yu	Cost volume profit analysis Breakeven point, target net profit, management decision making; multiple products and tax effects	Chapter 18 pp.853-881
9	13 th October Vicki Baard	Decision making Short versus long term; relevant costs; allocating joint production costs	Chapter 19
10	20 th October Bill Blair	Decision making continued Pricing and product mix decisions	Chapter 20
11	27 th October Pam Baker	Budgeting: Purposes of budgeting; budget development; behavioural consequences. Flexible budgets; Activity based budgeting	Chapter 9 Chapter 11 Pp.519-526, pp.535, 539-541.
12	3 rd November Pam Baker	Standard costing for control: Standard setting; direct materials and direct labour variances; Fixed and variable overhead variances; appraisal of standard costing systems;	Chapter 10, Chapter 11 pp. 526-538
13	10 th November Pam Baker	Revision lecture	

PRESCRIBED READING

* Management Accounting, Information for managing and creating value, by Kim Langfield-Smith, Helen Thorne, and Ronald W. Hilton, 4th edition, 2006, McGraw-Hill.

TUTORIAL QUESTIONS

All tutorial questions are from the set text (Langfield-Smith, 4th edition), except some of the “Extra Questions” which are available from Online Learning. Please see schedule below.

Homework questions must be completed before class. These questions will be collected each week by your tutor and satisfactory completion of these questions will impact on your tutorial assessment mark.

The revision questions should be attempted as soon as possible after the tutorial.

Detailed solutions of the homework questions, the revision questions, and any additional tutorial questions will be available on Online Learning at the end of each week. Any student encountering difficulties in understanding concepts or the solutions provided should see a staff member in their consultation hours as soon as possible.

WEEK	DATE COMMENCING	HOMEWORK QUESTIONS	REVISION QUESTIONS
2	11 th August	1.14, 1.19, 1.24, 2.26, 2.31, 2.34, Extra Question (On-line Learning)	1.5, 1.15, 2.7, 2.22, 2.32, 2.36
3	18 th August	3.6, 3.10, 3.25, 3.30, 3.40, 3.41 Extra Question: 3.46	3.8, 3.10, 3.21, 3.28, 3.32, 3.36
4	25 th August	4.3, 4.9, 4.26, 4.31, 4.41, 4.43, Extra Question (On-line Learning)	4.4, 4.14, 4.19, 4.28, 4.37, 4.39
5	1 st September	6.4, 6.18, 6.27, 6.35, 6.44, 6.48	6.11, 6.12, 6.19, 6.28, 6.36
6	8 th September	7.9, 7.17, 7.31, 7.36, 7.43 Extra Question (On-line Learning)	7.10, 7.14, 7.20, 7.34, 7.35, 7.37
7	15 th September [(Friday PM tutorial classes will be held on 10 th October as Friday 19 th September is Conception Day (no classes after 1 PM)]	8.8, 8.11, 8.14, 8.15, 8.30, 8.33, 8.44 Extra Question (On-line Learning)	8.5, 8.9, 8.12, 8.24, 8.42, 8.43
	MID SEMESTER BREAK (20/09/08- 06/10/08)	Variable and Absorption Costing Assignment available from unit web page.	To be handed to tutor in Week 8 tutorial.
8	6 th October	No tutorials to be held this week, except Friday classes commencing after 1 PM	
9	13 th October	18.3, 18.24, 18.30, 18.33, 18.45, Extra Question: 18.49	18.7, 18.14, 18.22, 18.38, 18.43, 18.46
10	20 th October	19.6, 19.17, 19.29, 19.34, 19.41, 19.42 Extra Question: 19.44	19.11, 19.13, 19.25, 19.30, 19.43, 19.53
11	27 th October	20.6, 20.15, 20.34, 20.35, 20.40, 20.42 Extra Question (On-line Learning)	20.21, 20.23, 20.25, 20.36, 20.49
12	3 rd November	9.1, 9.24, 9.33, 11.26 Extra Question: 11.38	9.2, 9.4, 9.22, 9.26, 11.5, 11.18
13	10 th November	10.8, 10.21, 10.38, 10.40, 11.9, 11.39, 11.41, 11.43	10.11, 10.14, 10.28, 10.39, 11.7, 11.16, 11.31

CPA AUSTRALIA POLICY ON CONCEDED PASSES:

The number of conceded passes acceptable in a three year Bachelor degree is restricted to two. No more than one conceded pass is acceptable for subjects in the core curriculum unless a more advanced subject has been passed in the same area. This applies to all grades issued from 1 January 2005. This is a change of policy from 1 January 2002 until 31 December 2004, where the number of conceded passes acceptable in a three year Bachelor degree was restricted to three. The policy is available on the CPA website at www.cpacareers.com.au.

TRANSFER STUDENTS:

Students transferring to Macquarie University who wish to have qualifications obtained at other tertiary institutions considered for accreditation by the professional accounting bodies (CPA Australia and ICAA) are reminded that it is the student's responsibility to ensure that these qualifications are accepted by the professional bodies.

UNIVERSITY POLICY ON 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 provided the student meets all unit requirements, such as tutorial attendance and satisfactory performance in the final examination.

For an explanation of the policy see: <http://senate.mq.edu.au/rules/detailedguidelines.doc>

STUDENT SUPPORT SERVICES:

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

CHEATING:

Attached is a document, which clearly sets out what the University regards as cheating, ways to avoid cheating and the potential consequences for any student caught cheating. Please read this document carefully before completing any work for the course.

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 is 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 others 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 Counseling 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 has been compiled from the existing plagiarism documents of Macquarie University and University of Auckland.)