DEPARTMENT OF ACCOUNTING AND FINANCE
ACCG323 FINANCIAL ACCOUNTING THEORY AND PRACTICE

UNIT OUTLINE

Year and Semester: Semester 1, 2010
Unit convenor: Dr Parmod Chand
Prerequisites: ACCG101 (P); 39 cp; Admission to BCom - Accounting

You should read this unit outline carefully at the start of semester. It contains important information about the unit. If anything in it is unclear, please consult one of the teaching staff in the unit.

ABOUT THIS UNIT

The unit is a mandatory requirement for students wishing to enter into the accounting programs offered by both professional accounting bodies, namely CPA Australia and The Institute of Chartered Accountants in Australia (ICAA) upon completion of their undergraduate degree. This unit is a combination of both financial accounting theory and practice at an advanced level. The objectives of the unit are for students to critically evaluate financial accounting information and standards through an understanding of the different theoretical and philosophical approaches to accounting that have evolved over time. Students also develop their technical accounting skills through an understanding of selected accounting standards. This unit also allows students to develop their generic skills, particularly their analytical, critical and interpersonal skills. The unit requires students to read a series of chapters and/or articles, prepare reports or critiques of this material and present their ideas in both written and oral forms in class on a weekly basis. This requirement provides students with the opportunity to develop their ability to analyse, reason logically, conceptualise and construct arguments (analytic skills), to think and act critically (appreciative skills), to write reports (routine skills) and to present, discuss and defend views (interpersonal skills). Assessment is based on both the technical content and generic skill demonstration.
TEACHING STAFF

The full-time staff members teaching on the unit are as follows:

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<th>Name</th>
<th>Location</th>
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<tbody>
<tr>
<td>Dr. Parmod Chand</td>
<td>E4A 236</td>
<td>9850 6137</td>
<td><a href="mailto:pchand@efs.mq.edu.au">pchand@efs.mq.edu.au</a></td>
<td>Lecturer-in-Charge</td>
</tr>
<tr>
<td>Dr. Philip Sinnadurai</td>
<td>E4A 334</td>
<td>9850 7101</td>
<td><a href="mailto:psinnad@efs.mq.edu.au">psinnad@efs.mq.edu.au</a></td>
<td>Lecturer</td>
</tr>
<tr>
<td>Ms. Peipei Pan</td>
<td>E4A 254A</td>
<td>9850 9943</td>
<td><a href="mailto:ppan@efs.mq.edu.au">ppan@efs.mq.edu.au</a></td>
<td>Unit Administrator</td>
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All full time (and some part-time) staff teaching on the unit are available for individual consultation with students for a designated 2 hours per week. A timetable of when staff will be available will be posted on the ACCG323 website and although access to staff rooms are restricted for security reasons on most levels within the E4A building, staff can be accessed on the internal telephones by dialling the last 4 digits of the staff telephone number. Internal telephones are located in BESS and outside the lift area on each level within the E4A building.

CLASSES

The structure of the unit is a weekly two hour lecture and a weekly one hour small group tutorial. The timetable for classes can be found on the University web site at: http://www.timetables.mq.edu.au/

Due to the large number of students enrolled in ACCG323 changes to lecture and tutorial times are managed by the on-line enrolment system. It is not necessary to contact members of staff about tutorial changes. On-line enrolment changes to tutorials will be shut down at the end of week three so all changes must be made by then.

UNIT WEB PAGE

Students should refer to the unit webpage for all material and any updates, announcements or general unit information. You can access the ACCG323 webpage at http://learn.mq.edu.au/ where you can login to “Blackboard” (formerly WebCT).

REQUIRED AND RECOMMENDED TEXTS

Students must have a copy of the following books (all available in the bookshop). The Chand & Cummings text is a compilation of selected chapters from both Deegan texts Financial Accounting Theory – Third Edition and Australian Financial Accounting – Sixth Edition offered by McGraw-Hill Australia.

Students are strongly recommended to purchase the following text, however if you wanted to save on costs, copies of accounting standards can be downloaded for free from the ACCG323 website or from the AASB website at www.aasb.com.au.


In addition, students should regularly read the financial press, in particular *The Australian Financial Review*, *The Australian* and *The Business Review Weekly (BRW)* magazine, as the subject matter of this unit often comes up in topical business settings. This will broaden your understanding of the unit topics.

**LEARNING OUTCOMES**

The primary objective of this unit is to develop the written and verbal communication skills of students, in line with the generic skills requirements set out by the university. In particular, students will:

- Critically evaluate financial accounting information and standards through an understanding of the different theoretical and philosophical approaches to accounting that have evolved over time.
- Develop their technical accounting skills through an understanding of selected accounting standards.
- Develop their generic skills, particularly their analytical, critical and interpersonal skills.
- Develop their ability to analyse, reason logically, conceptualise and construct arguments (analytic skills), to think and act critically (appreciative skills), to write reports (routine skills) and to present, discuss and defend views (interpersonal skills).

**TEACHING AND LEARNING STRATEGY**

The unit relies heavily on assignment-based learning. In lectures, students are expected to grasp the main concepts and techniques that relate to the subject matter. In addition to the lecture materials it is expected that students will read specified references. Using the concepts and techniques presented in lectures or references, students are required to prepare solutions to weekly assignments.

Lecture material for each week will not be distributed in class but will be available online at the ACCG323 unit webpage, in the week before the lecture. It is the student’s responsibility to obtain a copy of the lecture notes before class, in order to make the appropriate notes during lectures. The solutions to weekly assignment questions will be discussed in tutorials in the week following the designated lecture. It is expected that tutors will lead and manage the discussion of assignment questions and that students will actively participate in the tutorial setting. The tutorials should be viewed by students as an active forum for any problems or difficulties that they are experiencing with the subject matter. In addition to the lecture notes, at the end of each week of tutorials, copies of the solutions to practical accounting problems only from that tutorial will be placed on the unit webpage.

For theory questions, students are expected to have obtained a good summary of the main issues from their own study and from the tutorial discussion. Please note: Hard copies of lecture notes and...
tutorial solutions will no longer be placed in BESS. Students who wish to complete additional exercises from the textbooks may attempt these questions and then visit lecturers and tutors during consultation hours to obtain access to (but not photocopy) the solutions.

RELATIONSHIP BETWEEN ASSESSMENT AND LEARNING OUTCOMES

In ACCG323 you must demonstrate that you have satisfied all the learning objectives of the unit. The unit is taught by a weekly 2 hour lecture followed by a weekly one hour tutorial. Students are expected to attend tutorials (approx. 25 students to each tutorial). Students are required to read the designated tutorial material before each class and attempt all questions for that week. Failure to attempt all questions will result in an ‘unsatisfactory’ performance for that particular week.

The following weightings apply for unit assessment:

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Irrespective of accumulated marks, students must pass the final examination to gain a passing grade in this unit. Furthermore, irrespective of the total exam score, students must achieve satisfactory marks for each of the theoretical and the practical components of the final exam to pass the unit. Students must also attend at least 10 of the 12 tutorials to be eligible to pass the unit. The best preparation for the final exam is completion of the weekly tutorial assignments and the discussion of assignment questions in the tutorials. In adhering to the policy of the Faculty, dictionaries will not be allowed into the final exam.

I. TUTORIAL ASSIGNMENTS

During the semester tutors will collect your written assignments each week for the purpose of assessing whether or not you are making sufficient effort on the weekly assignments. This part of the assessment is worth 10%. Given that there are 12 tutorials, your best 10 will constitute the assessment. You will be graded either an “S” (satisfactory) which constitutes 1 mark or “U” (unsatisfactory) which constitutes 0 marks.

Once again it is only possible to submit your assignments in your designated tutorial. If you do not attend, the assignment marks for that week are automatically forfeited. No extensions will be granted by tutors for submitting the assignment late. Students absent from tutorials for medical reasons will be noted, and taken into account when determining your tutorial mark when appropriate medical evidence is produced. Assignments may be checked for “copying” (within tutorials and across tutorials) and guilty parties (being the person/s who copied and the person/s who allowed the copying) will be subject to a detailed investigation by the Faculty. A reminder regarding plagiarism is attached as Appendix 1.

II. MID-SEMESTER TEST

The mid-semester examination will be of two hours duration with ten minutes of reading time. It will be a closed book examination. The date, time and venue will be announced later.
There will be no supplementary mid-semester examination. Therefore, absence from the mid-semester examination will, upon receipt of adequate documentation, increase the weighting on the final examination to 75%. You have to lodge an Advice of Absence form with the student centre within a week after the mid-semester exam and you must provide documentary evidence to support your absence. ANY LATE ADVICE OF ABSENCE FORM LODGED WILL NOT BE ACCEPTED. Students approved for a final examination weighting of 75% will be posted on the unit webpage.

III. CASE STUDY ASSIGNMENT

The unit contains a case study assignment worth 15% of the overall assessment. The case study will be distributed in the week 7 lecture.

The assignment must not exceed 2,000 words in length. The assignment must be word-processed, double spaced, on one side only of A4 paper, and properly referenced including a bibliography. It is expected that assignments will be completed over weeks 7 and 8. In the lecture of week 7, students will be provided with a case study assignment. The case study assignment is due for submission without exception on or before 7pm Tuesday 4th May and should be placed in a marked box inside BESS (E4B106). You must attach the ‘individual assessment task’ cover sheet located on the BESS website at http://www.efs.mq.edu.au/services/eric.htm with your assignment. Failure to attach the designated cover sheet with all fields completed will attract 0 marks. A deduction of 25% on the total assignment mark will be imposed each day for late submission. Assignments will be marked out of 15, and guidance to the answer will be provided at the time of feedback.

It is expected that students will be aware of the appropriate standard for assignment writing at university (including how to reference the work of other authors). Without exception any evidence of plagiarism discovered in submitted assignments will result in a detailed investigation by the Faculty, and may result in a fail in the unit and suspension from the University. A reminder regarding plagiarism is attached as Appendix 1 to this handout.

EXAMINATIONS

The University Examination period in Semester 1 of 2010 is from 7th June to 27th June. 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, which is the final day of the official examination period.
PLAGIARISM

The University defines plagiarism in its rules: “Plagiarism involves using the work of another person and presenting it as one’s own.” Plagiarism is a serious breach of the University’s rules and carries significant penalties. You must read the University’s practices and procedures on plagiarism. These can be found in the Handbook of Undergraduate Studies or on the web at: http://www.student.mq.edu.au/plagiarism

The policies and procedures explain what plagiarism is, how to avoid it, the procedures that will be taken in cases of suspected plagiarism, and the penalties if you are found guilty. Penalties may include a deduction of marks, failure in the unit, and/or referral to the University Discipline Committee. See Appendix I for further details.

ADVICE OF ABSENCE

If you suffer from an unavoidable disruption or misadventure during teaching weeks or mid-semester recess weeks and this causes you to miss classes or key events (lectures, tutorials or due dates for assignments), then you need to submit an advice of absence form. Details regarding this form are available at the student support services website: http://www.sss.mq.edu.au/forms/specconds.htm.

ASSESSMENT AND GRADING

Students are directed to consult page 521 of the Undergraduate Handbook for University Policy on the determination of grades.

STUDENT SUPPORT SERVICES

Student’s who feel the need to improve their writing skills for assignment and examination purposes, are strongly encouraged to attend the Writing Skills Program run by the Centre for Open Education (9850 7470), as outlined on page 522 of the 2010 Undergraduate Handbook. Macquarie University provides a range of Academic Student Support Services. Details of these services can be accessed at http://www.student.mq.edu.au.

Appeals Against A Final Grade

If you honestly believe there is an error in your final grade or that it is unfair, please submit a Grade Review application to the Faculty (in person or by proxy) at the times and place specified on the Faculty Appeals Against A Final Grade web page (http://www.businessandeconomics.mq.edu.au/current_students/ug/admin_central/grade_appeals).

Prior to lodging any Grade Review application, it is strongly recommended that you view your final exam script (in person or by proxy). For further information please see the Faculty Appeals Against A Final Grade web page: (http://www.businessandeconomics.mq.edu.au/current_students/ug/admin_central/grade_appeals).
CLASSROOM ETIQUETTE

Students are expected to arrive on time, certainly before five minutes past the hour, and not to leave until the class ends. If you have a recurring problem that makes you late, or forces you to leave early, you are required to discuss this with your lecturer/tutor.

Students are also expected to be quiet during lectures unless, of course, class participation is required. Mobile phones should be turned off during classes; not simply set to “silent”.

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<td>31 May</td>
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DUE WEEK 2
THE AUSTRALIAN ACCOUNTING ENVIRONMENT

Readings


c) Bruns, W. J., [2004], “Diversity in Accounting Principles: A Problem, a Strategic Imperative, or a Strategic Opportunity?”, Harvard Business School Accounting Cases, pp. 1–12. (Textbook, pp. 93–104)


Assignment Questions Due for Submission

1. Deegan – Review Question 1 (p.40 of the textbook)
2. Deegan – Review Question 4 (p.40 of the textbook)
3. Deegan – Review Question 13 (p.40 of the textbook)
4. Deegan – Review Question 3.2 (p.81 of the textbook)
5. Deegan – Review Question 3.31 (p.84 of the textbook)
6. Refer to the Bruns reading.
   a) What are ‘Generally Accepted Accounting Principles’ or GAAP?
   b) Why could organizations be using accounting methods and principles which are ineffective or incorrect?
7. Refer to the Fuller reading.
   What is the author referring to when he says that there are differences between accounting practice and what is practiced in business today?
DUE WEEK 3
INTRODUCTION TO ACCOUNTING THEORY

Readings


Assignment Questions Due for Submission

1. Deegan – Question 1.8 (p.135 of the textbook)
2. Deegan – Question 1.9 (p.135 of the textbook)
3. Deegan – Question 1.10 (p.135 of the textbook)
4. Deegan – Question 1.11 (p.135 of the textbook)
5. Deegan – Question 1.17 (p.136 of the textbook)
6. Deegan – Question 1.23 (p.137 of the textbook)
7. Deegan – Question 1.27 (p.137 of the textbook)
DUE WEEK 4
NORMATIVE ACCOUNTING THEORY

Readings

a) AASB – ‘Framework for the Preparation and Presentation of Financial Statements’. (ACCG323 website or Accounting Handbook)


Assignment Questions Due for Submission

1. Deegan – Review Question 17 (p.182 of the textbook)
2. Deegan – Question 5.3 (p.235 of the textbook)
3. Deegan – Question 5.12 (p.236 of the textbook)
4. Deegan – Question 5.13 (p.236 of the textbook)
5. Deegan – Question 5.14 (p.236 of the textbook)
6. Deegan – Question 5.15 (p.236 of the textbook)
7. Deegan – Question 6.12 (p.281 of the textbook)
DUE WEEK 5
POSITIVE ACCOUNTING THEORY

Readings


Assignment Questions Due for Submission

1. Deegan – Question 7.6 (p.340 of the textbook)
2. Deegan – Question 7.9 (p.340 of the textbook)
3. Deegan – Question 7.10 (p.340 of the textbook)
4. Deegan – Question 7.18 (p.343 of the textbook)
5. Deegan – Review Question 10 (p.182 of the textbook)
6. Deegan – Review Question 13 (p.182 of the textbook)
7. Deegan – Review Question 19 (p.182 of the textbook)
Readings


Assignment Questions Due for Submission

1. Deegan – Question 9.2 (p.420 of the textbook)
2. Deegan – Question 9.7 (p.420 of the textbook)
3. Deegan – Question 9.13 (p.420 of the textbook)
4. Deegan – Question 12.4 (p.458 of the textbook)
5. Deegan – Question 12.11 (p.459 of the textbook)
6. From a socio-political context, what are the main problems that threaten the legitimacy of the accounting profession, and what role can the Conceptual Framework play in socialising/politicising the accounting profession?

7. To what degree do you think accounting firms should be restricted in the services that they provide to a particular client? Are the current problems in the accounting profession with respect to independence, a reflection of the failure of the accounting profession itself, or inherent in a system whereby audits are carried out by private organizations with a profit motive?
DUE WEEK 7
BEHAVIOURAL RESEARCH IN ACCOUNTING

Readings


Assignment Questions Due for Submission

1. Deegan – Review Question 11.1 (p.488 of the textbook)
2. Deegan – Review Question 11.2 (p.488 of the textbook)
3. Deegan – Review Question 11.8 (p.488 of the textbook)
4. Deegan – Review Question 11.10 (p.488 of the textbook)
5. Deegan – Review Question 11.11 (p.488 of the textbook)
7. Identify some of the changes in the financial reporting framework since 1995 (including the changes in the structure and content of the financial reports).
DUE WEEK 8
ETHICS IN ACCOUNTING

Readings

a) Accounting Professional Ethics and Standards Board, “APES 110 - Code of Ethics for Professional Accountants”. (ACCG323 website)

Assignment Questions Due for Submission

1. What do you think is the purpose of having a ‘Code of Ethics for Professional Accountants’?
2. Refer to the Kaplan and Kiron article.
   What were the specific accounting problems that led to the collapse of WorldCom, and do you think it was ethical for Cynthia Cooper to raise these problems with the board, which ultimately led to WorldCom’s bankruptcy?
3. Refer to the Lawrence article.
   What methods did Enron use to engage in creative accounting? In your opinion, what similar characteristics did both Enron and WorldCom share in their approach to business?
4. Enron’s use of SPE’s allowed it to transfer assets and liabilities to entities that received their financing from bank loans guaranteed by Enron. What was the legal form of these transactions? What was the economic substance?
5. Meigs-Meigs – Discussion Question 27 (p.543 of the textbook)
6. Perks – Assessment Question 1 (p.576 of the textbook)
7. Perks – Group Activities and Discussion Question 3 (p.576 of the textbook)
Readings


Assignment Questions Due for Submission

1. Deegan – Question 4.3 (p.634 of the textbook)
2. Deegan – Question 4.8 (p.634 of the textbook)
3. Deegan – Question 4.24 (p.636 of the textbook)
4. Doupnik-Perera – Question 7 (p.680 of the textbook)
5. Doupnik-Perera – Question 10 (p.680 of the textbook)
6. Doupnik-Perera – Exercise 10 (p.682 of the textbook)
7. Refer to the Barker reading.

The author suggests that there will be significant changes to the income statements due to the convergence between FASB and IASB. With examples, identify the changes that will take place in the income statements.
DUE WEEK 10
ACCOUNTING FOR LEASES

Readings

a) AASB 117: Accounting for Leases. (ACCG323 website or Accounting Handbook)


Assignment Questions Due for Submission

1. Deegan – Review Question 3 (p.725 of the textbook)
2. Deegan – Review Question 7 (p.725 of the textbook)
3. Deegan – Review Question 9 (p.725 of the textbook)
4. Deegan – Review Question 10 (p.725 of the textbook)
5. Deegan – Review Question 14 (p.726 of the textbook)
6. Deegan – Challenging Question 22 (p.729 of the textbook)

* Present value tables are located between p.838–843 of the textbook.
DUE WEEK 11
ACCOUNTING FOR INTANGIBLE ASSETS

Readings

a) AASB 138: Intangible Assets (ACCG323 website or Accounting Handbook)


Assignment Questions Due for Submission

1. Deegan – Review Question 2 (p.767 of the textbook)
2. Deegan – Review Question 11 (p.767 of the textbook)
3. Deegan – Review Question 16 (p.767 of the textbook)
4. Deegan – Review Question 18 (p.768 of the textbook)
5. Deegan – Challenging Question 32 (p.773 of the textbook)
6. Deegan – Challenging Question 36 (p.774 of the textbook)
DUE WEEK 12
ACCOUNTING FOR EMPLOYEE BENEFITS

Readings

a) AASB 119: Employee Benefits (ACCG323 website or Accounting Handbook)

Assignment Questions Due for Submission

1. Deegan – Review Question 9 (p.797 of the textbook)
2. Deegan – Review Question 10 (p.798 of the textbook)
3. Deegan – Review Question 14 (p.798 of the textbook)
4. Deegan – Review Question 16 (p.798 of the textbook)
5. Deegan – Challenging Question 18 (p.798 of the textbook)
6. Deegan – Challenging Question 19 (p.799 of the textbook)
Readings

a) AASB 141: Agriculture (ACCG323 website or Accounting Handbook)

Assignment Questions Due for Submission

1. Deegan – Review Question 2 (p.832 of the textbook)
2. Deegan – Review Question 3 (p.832 of the textbook)
3. Deegan – Review Question 9 (p.833 of the textbook)
4. Deegan – Review Question 13 (p.833 of the textbook)
5. Deegan – Challenging Question 20 (p.834 of the textbook)
6. Deegan – Challenging Question 21 (p.834 of the textbook)
APPENDIX 1

THE DANGERS OF CHEATING AND PLAGIARISM AND HOW TO AVOID THEM

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 PLAGIARISM?

The Academic Senate in June 2001 approved policies and procedures to ensure that the University takes a consistent and equitable approach to plagiarism. The Senate adopted the following definition of plagiarism.

Definition: Plagiarism involves using the work of another person and presenting it as one's own. Any of the following acts constitutes plagiarism unless the source of each quotation or piece of borrowed material is clearly acknowledged.

a) copying out part(s) of any document or audio-visual material (including computer based material);

b) using or extracting another person's concepts, experimental results, or conclusions;

c) summarising another person's work;

d) in an assignment where there was collaborative preparatory work, submitting substantially the same final version of any material as another student.

Encouraging or assisting another person to commit plagiarism is a form of improper collusion and may attract the same penalties which apply to plagiarism.

Opportunities and temptations for plagiarism have increased with the spread of internet access. Plagiarism is a serious threat to the teaching and accreditation process, and seriously undermines the collegial and ethical principles which underpin the work of a University.

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 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 IT 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 Faculty 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

Offences of plagiarism will attract penalties which at a minimum, will result in the deduction of all marks for the test and/or assignment, to ultimately a failure in the unit and reference to the University Discipline Committee. The penalty will depend upon the extent of the plagiarism, whether it is a first or repeated offence, whether there is evidence of deliberate deceit and whether advantage has been taken of another student. In some cases this can result in the suspension of the student from enrolment in the university. In all cases however, a record of any offence and/or incident, along with correspondence will be placed permanently on the students’ individual record file held at the university.