

7901AFE

Accounting for Managers

Semester 1 2009

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|---------------------------------|--|
| Academic Organisation: | Department of Accounting, Finance and Economics |
| Faculty: | Griffith Business School |
| Credit point value: | 10 |
| Student Contribution Band: | Band 3A |
| Course level: | Postgraduate |
| Campus/Location/Learning Mode: | Gold Coast / On Campus / In Person South Bank / On Campus / In Person |
| Convenor/s: | Dr Dawne Lamminmaki (Gold Coast) Mrs Sharelle Simmons (South Bank) |
| Enrolment Restrictions: | Restricted: Course must be listed in Program |
| This document was last updated: | 11 December 2008 |

BRIEF COURSE DESCRIPTION

This course examines the generation and use of an organisation's financial information for decision making and encompasses both financial accounting and management accounting topics. The course concentrates on accounting systems in general, construction and analysis of financial statements, costing, performance measurement, and accounting for decision making, planning and control.

Incompatible: 7001GSM, GSM7001G Accounting Decision Analysis, 7111AFE Accounting

All students are expected to begin studies at the first designated lecture for each course of their program in week one. Students who cannot attend must gain written approval from the MBA Director to continue in that semester.

This course is a restricted course. Enrolment is for MBA and IMBA students only. Admittance by other graduate students enrolled in other graduate degrees requires approval by the MBA Director.

SECTION A – TEACHING, LEARNING AND ASSESSMENT

COURSE AIMS

Upon completion of the course, students will have furthered their appreciation of the role and value of accounting in improving firm performance; developed their understanding and skill in financial statement preparation and analysis, as well as cost and budgetary analysis for management decision making, planning and control.

Interrelationship of the Course with Other Course/s and Program/s: Accounting for Managers is a core course within the MBA degree. Accounting acts as a control mechanism over the various functions of business e.g., finance, marketing, and production. In the context of heightened business competition, managers increasingly need to be proficient in using accounting information to monitor and control the performance of their enterprise. The foundation programme of any MBA degree would not be complete without a course on accounting fundamentals.

LEARNING OUTCOMES

At the end of the course, students are expected to understand the nature and significance of the financial accounting and management accounting roles within organisations. They will have a basic understanding of how financial information is captured, recorded, reported and analysed. In addition, they will have knowledge of a variety of techniques and tools for internal financial management processes including budgeting, cost analysis, performance management and performance measurement and evaluation. Expected cognitive outcomes include the development and demonstration of a high level of skill in:

1. written communication
2. problem solving
3. analysis and critical evaluation
4. information literacy
5. the ability to assume responsibility and make decisions.

CONTENT, ORGANISATION AND TEACHING STRATEGIES

The course will be presented each week in a three hour seminar block for the duration of the semester. The seminar will involve the presentation of material by the lecturer, throughout which student participation and involvement is encouraged. Depending on the nature of the topic, students will also be given the opportunity in class to work through selected problems both individually and in groups.

Course material placed on the web includes course outline, lecture notes, solutions to homework, assessment material and administration notices. To facilitate successful seminars, students are required to download the relevant lecture material from the website prior to each lecture, and bring the material to the lecture. Solutions to homework questions will be made available on the web after the final class for that week has been held. It is important that students regularly check the Announcements section of the course website at Learning@Griffith. Certain material, eg handouts or solutions to class exercises may only be available during the lectures and not on-line. Students are responsible for ensuring they receive this information during the lecture.

CONTENT SUMMARY

STUDENTS TO NOTE: 'Accounting for Managers' is a technical course with a practical orientation. This necessitates that students **practice** to gain a satisfactory understanding of the relevant concepts. The course has a 'building block' approach to knowledge development. Students who do not remain up-to-date as the course progresses can experience great difficulty successfully completing this course.

| Week beginning | Week | Lecture Topics | REQUIRED TEXTBOOKS <i>Jackling</i> et al., 2007 and <i>Langfield</i> Smith et al, 2007 | OPTIONAL STUDY GUIDE (Guiling et al., 2006) |
|----------------|--|--|---|--|
| March 2 | 1 | Topic A: Introduction to Accounting | Chapter 1 (<i>Jackling</i>) – The Accounting Environment Chapter 2 (<i>Jackling</i>) - Accounting Reports Chapter 16 (<i>Jackling</i>) - Topical Issues - <i>read social & environmental reporting & corporate collapses</i> | Chapter 1 |
| March 9 | 2 | Topic B: Recording and analysing transactions | Chapter 3 (<i>Jackling</i>) - Transaction analysis Chapter 4 (<i>Jackling</i>) - The Recording focus | Chapter 2 |
| March 16 | 3 | Topic C: End of period adjustments | Chapter 7 (<i>Jackling</i>) | Chapters 3 |
| March 23 | 4 | Topic D: Financial Statement analysis | Chapter 11 (<i>Jackling</i>) | Chapter 5 |
| April 6 | 5 | Topic E: Cost Concepts and Cost behaviour | Chapter 18 (<i>Jackling</i>): read up to & including "value adding ...costs" on p. 696 <i>Optional: Chapter 1</i> (<i>Langfield</i>): An overview of Management Accounting | Chapter 10 |
| March 30 | 6 | MID SEMESTER in class test Refer to ASSESSMENT section for details. | | |
| April 13 | No Lectures this week: Study week / Student mid-semester vacation | | | |
| April 20 | 7 | Topic F: Costing systems / Overhead analysis | Chapter 4 (<i>Langfield</i>): Costing p.127-151 & 158 Chapter 7 (<i>Langfield</i>): Overheads <i>Optional: Chapter 6</i> (<i>Langfield</i>): Service Costing | Chapter 12 |
| April 27 | 8 | Topic G: Budgeting and Management Control | Chapter 17 (<i>Jackling</i>): p.642 -655 (up to and including 17.7.3) Chapter 19 (<i>Jackling</i>) <i>Optional: Chapter 6</i> (<i>Jackling</i>): Internal Control | Chapter 8 |
| May 4 | 9 | No Lectures this week: Study week / May 04 – Labour day | | |
| May 11 | 10 | Topic H: Performance Measurement | Chapter 17 (<i>Jackling</i>): Control p.656-665. Chapter 11 (<i>Langfield</i>): Flexible Budgets p.520-522. Chapter 12 (<i>Langfield</i>): Responsibility accounting & Segmented reporting p.567-582; <i>Optional: Transfer Pricing</i> Chapter 13 (<i>Langfield</i>): ROI/RI p.613-622; <i>Optional: EVA</i> Chapter 17 (<i>Langfield</i>): Environmental & Social management accounting <i>Optional: For related material see Langfield et al chapters 10, 14, 15, 16, & the rest of 11 not referred to above.</i> | Chapter 9 |
| May 18 | 11 | Topic I: Short term Decision Making (Relevant Costing) | Chapter 19 (<i>Langfield</i>) <i>Optional: This material is also briefly covered in Chapter 18</i> (<i>Jackling</i>), heading 18.3.5 & 18.4 | Chapter 11 |
| May 25 | 12 | Topic J: Long term Decision making (Capital Budgeting) | Chapter 21 (<i>Langfield</i>) <i>Optional: Chapter 22</i> (<i>Langfield</i>) Further capital budgeting issues | |
| June 1 | 13 | REVISION class | | |

ASSESSMENT

The course will be taught with a managerial decision-making perspective. The technical cumulative nature of this course requires that students are up-to-date and competent in the application of fundamentals as they progress through the course. All forms of assessment will require students to demonstrate their ability to apply theoretical concepts to practical problems.

| Item* | Word Length/Duration | Weighting | Total marks | Due Date |
|-------------------|----------------------|-----------|-------------|---|
| Mid Semester test | Two hours | 40 | 100 | Week 6 (In class test – Details to be advised) |
| Final Examination | Three hours | 60 | 100 | During formal examination period |

*Learning outcomes 1-5 on page 1 are relevant for both assessment pieces.

Mid Semester Test: The mid-semester test covers all material relating to the first **four weeks** of lectures (i.e., up to and including financial statement analysis) and will assess students' understanding of basic accounting concepts and their practical application. The questions will address practical as well as theoretical issues. The test will be conducted in a closed book, timed, examination environment. The mid semester test relates to learning outcomes 1-5 listed on page one.

Final Exam: The final exam will be conducted in the university's formal examination period at the end of the semester and will be closed book. The questions will address practical as well as theoretical issues. The exam will test the student's understanding of accounting theory and its application and will focus on the management accounting topics of the course. The final exam relates to learning outcomes 1-5 listed on page one.

Additional assessment guidelines and details will be discussed in class. The areas of skill development from the assessment items are as follows:

| Skill Area | Mid semester Exam | Final Exam |
|-----------------------------------|-------------------|------------|
| Teamwork | | |
| Information Technology | | |
| Interpersonal Skills | | |
| Self-Management Skills | ✓ | ✓ |
| Adaptability & Learning Skills | ✓ | ✓ |
| Problem Solving & Decision Making | ✓ | ✓ |
| Analytical & Conceptual Skills | ✓ | ✓ |
| Written Communication | ✓ | ✓ |
| Oral Communication | | |

Return of assessment items & assessment feedback: The mid semester tests and final exams are retained by the course convenor. Results for the mid semester test will be posted by student number on the course website, and feedback will be given in class. Final grades are posted on the Griffith Portal.

Allowable examination materials: Students may bring the following into the exam venue for this course:

CALCULATOR: **Non Programmable calculator only**

DICTIONARY: **English translation dictionary only** (*no description of meanings; unannotated*).

Students who have a translation dictionary which is not a straight "word for word" translation dictionary from their native language to English or vice versa will be advised by the inspecting invigilator that they **may not use it** during the examination. Electronic dictionaries **are not allowed**. You will also obviously need pencils, pens, eraser and student ID card.

Deferred Exam Requests. The Department of Accounting, Finance and Economics will be *strictly* applying the University's policy on applications for deferred examinations. Refer to section B of this course outline (Items 8-9) for more information.

GRADUATE SKILLS

The [Griffith Graduate Statement](#) states the characteristics that the University seeks to engender in its graduates through its degree programs.

| Graduate Skills | Taught | Practised | Assessed |
|--|-------------------------------------|-------------------------------------|-------------------------------------|
| Effective communication (written) | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Effective communication (oral) | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Effective communication (interpersonal) | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Information literacy | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Problem solving | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Critical evaluation | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Work autonomously | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Work in teams | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Creativity and innovation | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Ethical behaviour in social / professional / work environments | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Responsible, effective citizenship | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

TEACHING TEAM

| Teaching Team | Gold Coast / South Bank |
|---------------------|--|
| | Dr Dawne Lamminmaki, Gold Coast Convenor Ms Sharelle Simmons, South Bank Convenor |
| Email | If sending an email, please include the course name or course number in the subject header, and a few words to describe the nature of your query. Unfortunately, over the last few months, many spam emails are slipping through the Griffith spam prevention system, and it would be easy for an email to get deleted if it cannot clearly be seen that an external email is a course related email. Also, as we teach on other courses, it is important we know which course the email relates to. |
| Consultation times | If you need to contact either of us outside of the scheduled consultation times, the easiest way to reach us is by email. If this is not convenient, please phone and leave a voicemail message and the relevant person will get back to you as soon as possible. If you need to see us outside of the consultation times, please email or call for an appointment. |
| Convenor Details | |
| Gold Coast Convenor | Dr Dawne Lamminmaki |
| Email | d.lamminmaki@griffith.edu.au (Don't forget to include course number etc in subject header) |
| Office Location | Gold Coast: G06 2.19A |
| Phone | 07 5552 8791 |

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|-------------------------|---|
| Fax | 07 5552 8553 |
| Consultation times | During teaching weeks: TBA |
| Lecturer Details | |
| South Bank Convenor | Ms Sharelle Simmons |
| Email | s.simmons@griffith.edu.au (Don't forget to include course name etc in subject header) |
| Office Location | TBA |
| Phone | TBA |
| Fax | TBA |
| Consultation times | TBA |

COURSE COMMUNICATIONS

General announcements will be made in the “Announcements” section of the course website in Learning@Griffith. Students should ensure that they check this regularly and at least once a week.

TEXTS AND SUPPORTING MATERIALS

1) Prescribed Texts (required)

These two texts have been shrink-wrapped together, at a reduced price to students:

Jackling, B., Raar, J., Williams, B., Wines, G. (2007) *Accounting: A framework for decision making*, 2nd Edition, McGraw-Hill.

Langfield-Smith, K., Thorne, H. and Hilton, R. (2007). *Management Accounting: Information for Managing Resources and Creating Value*, 4th Edition, McGraw-Hill.

2) Recommended study guide (optional): If you find grasping accounting concepts challenging, the following book will prove to be a valuable source of “self-help”:

Guidling, C., Auyeung, P. and Delaney, D., (2006). *The Key Elements of Introductory Accounting*, 3rd edition, John Wiley and Sons Australia.

3) Supporting materials

Additional supporting material and readings will be placed on the course website or given as handouts in class.

4) Other References and Recommended Readings

A number of informative accounting texts are available in the library. Some examples of useful supplementary reading include:

Atrill, P., McLaney, E., Harvey, D., and Jenner, M. (2006), *Accounting: An Introduction*, 3rd Edition, Pearson / Prentice Hall.

Bazley, M., Hancock, P., Berry, (2007) *Contemporary Accounting, 6th Edition*, Thomson.

Black, G. (2005) *Introduction to Accounting and Finance*, Prentice Hall.

Garrison, R.H., Noreen, E., Brewer, P. (2008), *Managerial Accounting* (12th Edition), McGraw Hill.

Hansen, D., Mowen, M., (2007), *Management Accounting* (7th Edition), Thomson / South Western.

Hilton, R.W., (2008), *Managerial Accounting: Creating Value in a Dynamic Business Environment* (7th Edition), McGraw Hill.

Hoggett, J., Edwards L. and Medlin J., (2006). *Accounting in Australia*, 6th Edition, John Wiley, Brisbane.

Hopper, T., Scapens, R., Northcott, D., (2007), *Issues in Management Accounting* (3rd Edition), Pearson.

Hoque, Z., (2006), *Strategic Management Accounting* (2nd Edition), Pearson.

Horngren, C, Sundern, G, Stratton, W, Schatzbert, J., Burgstahler, D., (2008), *Introduction to Management Accounting: International Edition*, (14th Edition), Pearson.

Juchau, R., Flanagan, J., Mitchell, G., Tibbits, G., Ingram, R., Albright, T. Bladwin, BI, Hill, J. (2006), *Accounting Information for Decisions*, 2nd Edition, Thomson.

Kaplan, R.S., Atkinson, A.A. (1998), *Advanced Management Accounting* (3rd Edition), Prentice Hall.

Merchant, K., Van der Stede, W., (2007), *Management Control Systems: Performance Measurement, Evaluation and Incentives* (2nd Edition), Pearson.

Trotman, K. and Gibbins, M., (2005). *Financial Accounting: An Integrated Approach*, 3rd edition, Thomson, Melbourne.

SECTION B – ADDITIONAL COURSE INFORMATION

ADMINISTRATION

The Department of Accounting, Finance and Economics administers this course.

1.0 Rules

Enrolment in this course is undertaken on the basis that prior assumed knowledge has been gained by the attainment of a grade of "P" (pass) or above in the prerequisite course/s (if applicable). Failure to adhere to this recommendation may result in you having difficulty with the course and not being able to successfully complete it. Any additional support or special assistance cannot be expected or requested if you have not completed the recommended prerequisite course/s.

To be eligible to pass this course, students are required to complete all forms of assessment and must demonstrate a reasonable degree of competence in the required course objectives as examined in each form of assessment.

Non submission of a piece of assessment will incur a fail grade for this course.

Students must achieve 40% in the final exam or a grade of fail will apply.

Students are expected to spend time outside of supervised class periods developing skills and knowledge.

Any dishonest assignments will be dealt with under the rules applying in "The Process of Assessment, Grading and Dissemination of Results" and Status 8.2 - Student Good Order as defined in the University Calendar.

"Dishonest assignment" includes:

- deliberate copying or attempting to copy the work of other students;
- use of or attempting to use information prohibited from use in that form of assessment;
- submitting the work of another as your own;
- plagiarism (i.e. taking and using as your own, the thoughts and writings of another with the intent to claim the work as your own);
- any student found knowingly to have helped another student to produce an assignment dishonestly will incur the same penalty awarded to that student.

Full and detailed acknowledgment (e.g. notation, and/or bibliography) must be provided if contributions are drawn from the literature in preparation of reports and assignments.

2.0 Submission and processing of assignments

Formal procedures for the submission of assessment items have been established by the School of Accounting, Finance and Economics.

All submissions for assessment (unless otherwise directed by the Course Convenor) must be word processed with Times New Roman font 12 pt, 1.5 spacing. Leave a margin of 3 cm on the left for marker comments.

All students are required to keep a copy of their assessment item until it is marked and returned to them. Where this is not possible students should, at the very least, keep rough notes used in the preparation of the assignment. Marked assignments should be kept until the final grade has been awarded. Should a student wish to appeal against a grade awarded, all marked assignments must be presented to the Secretary, GBS Assessment Board.

Assignments must be submitted with the appropriate Submission Form attached to the front. Assignments submitted without the relevant submission form and with all the information written clearly on it will not be accepted or marked.

Assignments received by fax or email will not be accepted.

3.0 Extension to assignment submission dates

3.1 Submission of assignments after due dates

The responsibility for submitting assessment items by the due date rests with the student. Any assignment received after the appropriate due date will be considered "late".

3.2 Penalty for late submission of assignments

In accordance with University policy, where an extension has not been granted, an assessment item submitted after the due date will be penalised as follows: the mark awarded to the item will be reduced by 10% of the maximum possible mark for each day that the assessment item is late. Each weekend (from Friday to Sunday) will count as one day.

As due dates are carefully scheduled at the commencement of semester, late assignments will not normally be accepted, except in cases of illness or other exceptional circumstances. In such cases, the assignment must be accompanied by documentary proof of illness, and a written request for the assignment to be accepted without penalty. If an extension has not been granted assignments will be penalized in accordance with University policy.

3.3 Requests for extensions

Requests for extension must be submitted in writing, with appropriate documentation, in advance of the specified submission date to the Course Convenor. Requests made after the assessment item is due will not be considered.

Course Convenors can grant extensions for the submission of assessment items up to the date on which the item is due to be returned to students. Further extensions and any extension beyond the end of Week 15 can only be granted by the MBA Director.

3.4 Procedures for Granting Extensions

Course Convenors are responsible for keeping records of extensions granted by them and making these records available to the School Administrative Officer GBS, as required.

4.0 Return of assessment items

Return of assessment items will either be by the lecturer or for collection from the relevant GBS office.

Marked assignments will not be returned by post.

The collection of assignments is the responsibility of students.

Assignments will be held for six (6) months and then destroyed.

Students may authorise other students to collect assignments on their behalf by providing the collecting student with a signed note and their Student ID card.

5.0 Notification of Results

Results will be posted on the Learning@Griffith website at the course convenor's discretion. Results will be by student number only. Final grades will be posted on eNABLE.

6.0 Appeals Against Award of Grade

Students are encouraged to discuss with academic staff their performance in assessment items during a course. Where a student believes that an error has been made or an injustice done in respect of the grade awarded for a course, the student may request a review of the grade. Details of university policy on this matter are available at http://www.gu.edu.au/ua/aa/ppm/tal/content/aad_asspol_fs.html

7.0 Award of Grade

The following range of grades apply to this course:

High Distinction (HD)

Exceptional performance indicating complete and comprehensive understanding of the course matter; genuine mastery of relevant skills; demonstration of an extremely high level of interpretative and analytical ability and intellectual initiative; and achievement of all major and minor objectives of the course.

Distinction (D)

Excellent performance indicating a very high level of understanding of the course matter; development of relevant skills to a very high level; demonstration of a very high level of interpretive and analytical ability and intellectual initiative; and achievement of all major and minor objectives of the course.

Credit (C)

Good performance indicating a high level of understanding of course matter; development of relevant skills to a high level; demonstration of a high level of interpretive and analytical ability and achievement of all major objectives of the course; some minor objectives not fully achieved.

Pass (P)

Satisfactory performance indicating an adequate understanding of most of the basic course matter; partial development of relevant skills; adequate interpretive and analytical ability and achievement of all major objectives of the course; failure to achieve some minor objectives.

Fail (F)

Unsatisfactory performance indicating an inadequate understanding of the basic course matter; failure to develop relevant skills; insufficient evidence of interpretive and analytical ability; and failure to achieve major and minor objectives of the course.

Other grades which may be awarded are:

Fail, No Submission (FNS)

Did not present any work for assessment, to be counted as failure.

Withdrawal with failure (WF)

Cancelled enrolment in the course after the final date for withdrawal without failure.

8.0 Deferred Exam Requests

The Department of Accounting, Finance and Economics will be strictly applying the University's policy on applications for deferred examinations. Requests for deferred exams (mid-semester or final) must follow the procedures outlined in the Griffith University deferred examinations policy. Students must apply for a deferred exam using the Application for Deferred Examination form (downloadable from the Griffith University website). This application form must be received **no later than three working days** after the date of the exam. Documentation is required to support all requests for a deferred examination. If requesting a deferred examination on medical grounds, students **must** submit an original Medical Certificate (or certified copy) from a registered medical practitioner. The medical certificate must state the date on which the practitioner examined the student, the severity and duration of the complaint, and the practitioner's opinion that the student was unable to sit the exam on the scheduled date of the examination. A statement that the student was "not fit for duty" or was suffering from a "medical condition" will not be accepted unless the above information is included.

Students should note that applications will be rejected if submitted without a completed Medical Certificate. Applications will also be rejected if there is a reason to believe that a student is seeking to achieve an unfair advantage, as is suggested by a pattern of repeat deferred examination applications. The application will be checked for previous history of deferred examination applications. For more details please see the Deferred Examinations policy available on the Griffith University website.

Forms for deferred exams may be found at: <http://www.griffith.edu.au/ua/aa/sta/forms/home.html> (look under the heading "Timetables, exams and assessment"). Additional information can also be found at: <http://www.griffith.edu.au/ua/aa/sta/extt/exams/deferred/home.html>

9.0 Alternate mid semester exam sittings

Where, in exceptional circumstances beyond the student's control, a student is unable to sit and examination at the scheduled time, the student may be granted an alternate sitting. An alternate sitting will only be approved in the following circumstances:

- Religious convictions
- Medical or compassionate grounds, such as confinement or surgery
- Work commitments, beyond a student's control
- Weddings (only in the case of a close relative where the relationship is supported by a statutory declaration)
- Competitive sporting event at state, national or international level
- Military service

Students will be required to have submitted the application along with supporting documentation 14 days prior to the exam date. All AFE alternate sittings will be arranged by the Program Service Officer and students will be advised via their student email account of the arrangements.

Forms for alternate exams may be found at: <http://www.griffith.edu.au/ua/aa/sta/extt/exams/altsit/>

SECTION C – KEY UNIVERSITY INFORMATION

ACADEMIC MISCONDUCT

Students must conduct their studies at the University honestly, ethically and in accordance with accepted standards of academic conduct. Any form of academic conduct that is contrary to these standards is academic misconduct and is unacceptable.

Some students engage deliberately in academic misconduct, with intent to deceive. This conscious, pre-mediated form of cheating is one of the worst forms of fraudulent academic behaviour, for which the University has zero tolerance and for which penalties, including exclusion from the University, will be applied.

However the University recognises many students commit academic misconduct without intent to deceive. These students may be required to undertake additional educational activities to remediate their behaviour.

Specifically it is academic misconduct for a student to:

- **Cheat in examinations and tests** by communicating, or attempting to communicate, with a fellow individual who is neither an invigilator or member of staff; by copying, or attempting to copy from a fellow candidate; attempting to introduce or consult during the examination, any unauthorised printed or written material, or electronic calculating or information storage device; or mobile phones or other communication device, or impersonates another.
- **Fabricate results** by claiming to have carried out tests, experiments or observations that have not taken place or by presenting results not supported by the evidence with the object of obtaining an unfair advantage.
- **Misrepresent themselves** by presenting an untrue statement or not disclosing where there is a duty to disclose in order to create a false appearance or identity.
- **Plagiarise** by representing the work of another as their own original work, without appropriate acknowledgement of the author or the source. This category of cheating includes the following:
 1. collusion, where a piece of work prepared by a group is represented as if it were the student's own;
 2. acquiring or commissioning a piece of work, which is not his/her own and representing it as if it were, by
 - purchasing a paper from a commercial service, including internet sites, whether pre-written or specially prepared for the student concerned
 - submitting a paper written by another person, either by a fellow student or a person who is not a member of the University;
 3. duplication of the same or almost identical work for more than one assessment item;
 4. copying ideas, concepts, research data, images, sounds or text;
 5. paraphrasing a paper from a source text, whether in manuscript, printed or electronic form, without appropriate acknowledgement;
 6. cutting or pasting statements from multiple sources or piecing together work of others and representing them as original work;
 7. submitting, as one own work, all or part of another student's work, even with the student's knowledge or consent.

A student who willingly assists another student to plagiarise (for example by willingly giving them their own work to copy from) is also breaching academic integrity, and may be subject to disciplinary action.

Visit the University's Institutional Framework for Promoting Academic Integrity Among Students for further details.

PLAGIARISM DETECTION SOFTWARE

The University uses plagiarism detection software. Students should be aware that your Course Convenor may use this software to check submitted assignments. If this is the case your Course Convenor will provide more detailed information about how the detection software will be used for individual assessment items.

HEALTH AND SAFETY

Griffith University is committed to providing a safe work and study environment, however all students, staff and visitors have an obligation to ensure the safety of themselves and those whose safety may be affected by their actions. Staff in control of learning activities will ensure as far as reasonably practical, that those activities are safe and that all safety obligations are being met. Students are required to comply with all safety instructions and are requested to report safety concerns to the University.

General health and safety information can be obtained from http://www.griffith.edu.au/hrm/health_and_safety/

Information about Laboratory safety can be obtained from http://www.griffith.edu.au/ots/secure/health/content_labsafety.html

KEY STUDENT-RELATED POLICIES

All University policy documents are accessible to students via the University's Policy Library website at: www.griffith.edu.au/policylibrary. Links to key policy documents are included below for easy reference:

[Academic Calendar](#)

[Academic Standing, Progression and Exclusion Policy](#)

[Assessment Policy](#)

[Examinations Timetabling Policy and Procedures](#)

[Guideline on Student E-Mail](#)

[Health and Safety Policy](#)

[Institutional Framework for Promoting Academic Integrity Among Students](#)

[Policy on Student Grievances and Appeals](#)

[Student Administration Policy](#)

[Student Charter](#)

UNIVERSITY SUPPORT RESOURCES

The University provides many facilities and support services to assist students in their studies. Links to information about University support resources available to students are included below for easy reference:

[Learning Centres](#) - the University provides access to common use computing facilities for educational purposes. For details visit www.griffith.edu.au/cuse

[Learning@Griffith](#) - there is a dedicated website for this course via the Learning@Griffith student portal.

[Student Services](#) facilitate student access to and success at their academic studies. Student Services includes: Careers and Employment Service; Chaplaincy; Counselling Service; Health Service; Student Equity Services (incorporating the Disabilities Service); and the Welfare Office.

[Learning Services](#) within the Division of Information Services provides learning support in three skill areas: computing skills; library skills; and academic skills. The study skills resources on the website include self-help tasks focusing on critical thinking, exam skills, note taking, preparing presentations, referencing, writing, proof reading, and time management.