



# ACCG399

## Accounting in Context

MQC1 Evening 2014

*Dept of Accounting & Corporate Governance*

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#### **Disclaimer**

Macquarie University has taken all reasonable measures to ensure the information in this publication is accurate and up-to-date. However, the information may change or become out-dated as a result of change in University policies, procedures or rules. The University reserves the right to make changes to any information in this publication without notice. Users of this publication are advised to check the website version of this publication [or the relevant faculty or department] before acting on any information in this publication.

## General Information

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Credit points

3

Prerequisites

(42cp including ACCG224(P)) or (42cp including ACCG315(P))

Corequisites

Co-badged status

Unit description

This unit in accounting provides students with the opportunity to integrate and advance their knowledge of accounting within a broad societal and corporate business focus. The unit's research and practice-based topics will equip students to enter into the accounting programs offered by CPA Australia and The Institute of Chartered Accountants in Australia (ICAA), or to undertake postgraduate studies in accounting upon completion of their undergraduate degree. This unit is a combination of financial and management accounting, auditing and information systems. The objectives of the unit are for students to critically evaluate accounting information and accounting standards through an understanding of the different theoretical and philosophical approaches to accounting that have evolved over time. This unit assists in developing students' professional judgement and reflective capacity. It attempts to provide students an opportunity to develop their graduate capabilities, particularly their analytical, critical and interpersonal skills. Furthermore, the various assessment tasks of this unit will enable students to further develop and reflect on the development of the graduate capabilities and how these have been achieved within their degree.

## Important Academic Dates

Information about important academic dates including deadlines for withdrawing from units are available at <https://www.mq.edu.au/study/calendar-of-dates>

## Learning Outcomes

On successful completion of this unit, you will be able to:

Critically evaluate accounting information and standards through an understanding of the different theoretical and philosophical approaches to accounting that have evolved over time;

Develop their ability to analyse, reason logically, conceptualise and construct arguments on different aspects of accounting and act critically, to write reports and to present, discuss and defend views;

Undertake research to gather theoretical and practical-based knowledge and use it to diagnose and solve problems and evaluate ideas and information;

Consider limitations in prevailing accounting knowledge paradigms and provide alternatives and ways of advancements;

Demonstrate awareness of social, ethical and sustainability issues affecting accounting and the role of accountants;

To develop the skills required to engage in the accounting profession, acquire an appreciation for critical reflection and professional development.

## Assessment Tasks

Name	Weighting	Due
<a href="#"><u>Class Participation</u></a>	20%	Ongoing
<a href="#"><u>Case Study</u></a>	20%	Week 7
<a href="#"><u>Professional Portfolio</u></a>	60%	Week 13

### Class Participation

Due: **Ongoing**

Weighting: **20%**

Real world accounting problems are unstructured. They require careful analysis, appropriate identification of issues, which may have a range of possible solutions and the exercise of considerable judgment. Case studies, which simulate real world problems, provide students with opportunities to examine accounting issues in wider contexts and to apply accounting concepts/principles/standards to resolve such issues.

Two case studies, each contributing 10% to your overall grade for the subject, will be discussed during the semester by using a web-based Discussion Forum available through the course website.

Guidelines for contributions to the case study discussion on the ACCG399 Discussion Forum will be provided on the course website. Students are expected to spend approximately five hours of study and research per discussion post.

On successful completion you will be able to:

- Critically evaluate accounting information and standards through an understanding of the different theoretical and philosophical approaches to accounting that have evolved over time;
- Develop their ability to analyse, reason logically, conceptualise and construct arguments on different aspects of accounting and act critically, to write reports and to present, discuss and defend views;
- Undertake research to gather theoretical and practical-based knowledge and use it to diagnose and solve problems and evaluate ideas and information;
- Consider limitations in prevailing accounting knowledge paradigms and provide alternatives and ways of advancements;
- Demonstrate awareness of social, ethical and sustainability issues affecting accounting and the role of accountants;

## Case Study

Due: **Week 7**

Weighting: **20%**

You are required to complete a research-based case study assignment that is worth 20% of your overall grade and will encourage you to explore material outside your text. The case study will be distributed in week 5 of lectures and is due for submission no later than 4pm on Friday of Week 7. No extensions of time for submission will be approved and a penalty of 25% of the total available assignment marks will be imposed for each day or part thereof that the assignment is submitted late.

Feedback on the case study assignment will be provided to students in the form of a feedback sheet upon completion of marking. It is aimed to have this returned to students 4 weeks after submission. Students are expected to spend approximately twenty hours of study and research for the case study assignment.

Without exception, any evidence of plagiarism discovered in submitted assignments will result in a detailed investigation and may result in a fail grade in the unit and exclusion from the University.

On successful completion you will be able to:

- Critically evaluate accounting information and standards through an understanding of the different theoretical and philosophical approaches to accounting that have evolved over

time;

- Develop their ability to analyse, reason logically, conceptualise and construct arguments on different aspects of accounting and act critically, to write reports and to present, discuss and defend views;
- Undertake research to gather theoretical and practical-based knowledge and use it to diagnose and solve problems and evaluate ideas and information;
- Consider limitations in prevailing accounting knowledge paradigms and provide alternatives and ways of advancements;

## Professional Portfolio

Due: **Week 13**

Weighting: **60%**

A written comprehensive professional portfolio of work that is worth 60% of your overall grade is to be completed throughout the duration of this unit and is due for final submission no later than 4pm on Friday of week 13. This comprehensive portfolio will comprise of individual tasks which are to be completed within tutorials and will require further work and writing up of tasks outside of the classroom.

Each week you will be required to submit a piece of work to your tutor during your assigned tutorial. Your tutor will then mark this for completion. If you fail to submit a piece of assigned work at your required tutorial then 3% will be deducted for each piece of missed work from your overall possible score. So for example, if you fail to hand in 2 pieces of work during the session then you will only be able to obtain a maximum of 54% for your comprehensive professional portfolio. The portfolio of work will be graded at the completion of session. No extensions of time for submission will be approved. Late submissions will not be graded.

Students are expected to spend approximately sixty hours of continuous study and research throughout the semester for the completion of the comprehensive professional portfolio.

**Students' must pass the comprehensive professional portfolio to receive a passing grade in this unit.** Without exception, any evidence of plagiarism discovered in submitted assignments will result in a detailed investigation and may result in a fail grade in the unit and exclusion from the University.

On successful completion you will be able to:

- Critically evaluate accounting information and standards through an understanding of the different theoretical and philosophical approaches to accounting that have evolved over time;
- Develop their ability to analyse, reason logically, conceptualise and construct arguments on different aspects of accounting and act critically, to write reports and to present, discuss and defend views;

- Undertake research to gather theoretical and practical-based knowledge and use it to diagnose and solve problems and evaluate ideas and information;
- Consider limitations in prevailing accounting knowledge paradigms and provide alternatives and ways of advancements;
- Demonstrate awareness of social, ethical and sustainability issues affecting accounting and the role of accountants;
- To develop the skills required to engage in the accounting profession, acquire an appreciation for critical reflection and professional development.

## **Delivery and Resources**

### **Classes**

The unit requires 3 hours of face-to-face teaching per week consisting of 1 x 2 hour lecture and 1 x 1 hour tutorial. The lectures provide a general overview of the topics highlighting a number of concepts and techniques and tutorials complement lectures by providing opportunities to further explore all relevant concepts and techniques.

### **Recommended Texts and/or Materials**

Recommended texts for the unit, which are available from the Coop Bookshop on campus:

- ACCG399 Issues in Accounting Theory and Practice, McGraw-Hill, 2012

This text is custom publication prepared for this course and consists of a compilation of selected chapters from a number of McGraw-Hill publications. In addition, it is strongly recommended that students actively pursue a critical engagement with local and international business news and scholarly reading in order to gain a broad appreciation of the environment in which an accountant operates.

- Gleeson-White, J. (2012) *Double Entry*. Allen & Unwin: Australia.

Available at: <http://www.allenandunwin.com/default.aspx?page=94&book=9781741757552>

This text is highly recommended for study in this unit with the key themes and discussion arising from and are explored in this text.

### **Technology Used and Required**

Students will need access to the internet in order to obtain lecture handouts and notices from the unit's web page.

### **Unit Web Page**

Students should refer to the unit webpage for course material and any updates, announcements or general unit information.

You may access the ACCG399 webpage at <http://ilearn.mq.edu.au/> where you can log into iLearn.

Please check the unit's webpage on a regular basis for important announcements.

## Learning and Teaching Activities

The teaching strategy in ACCG399 recognises that students learn independently and assume responsibility for the learning process. The teaching philosophy is articulated as follows:

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 undertake a broad reading scholarship. Using the concepts and techniques presented in lectures or readings, students are required to explore these in weekly tutorials and complete written reflections on this.

Lecture material for each week will not be distributed in class but will be available online at the ACCG399 unit webpage, in the week before the lecture. It is the student's responsibility to obtain a copy of the lecture notes before class. It is expected that you will lead and take ownership of the discussion and activities during tutorials, where you 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. Solutions to tutorial activities will NOT be provided.

## Unit Schedule

WEEK	LECTURE TOPIC	LECTURER	READINGS*
1	Introduction	A. Koit	Text p. 1 - 74
2	Regulatory and Political Influence on Accounting Practice	A. Koit	Text p. 75 - 154
3	The Conceptual Framework and Accounting Standard Setting	A. Koit	Text p. 155 – 200
4	Achieving 'True' Measurement: Identified Problems and Obstacles to Overcome	A. Koit	Text p. 201 – 266
5	Positivistic Tendencies: Human Nature of Scientific Necessity	A. Koit	Text p. 267 – 378
6	Critiquing Current Accounting Practice and the Need for Change	A. Koit	Text p. 379 - 406
7	International Accounting Convergence in a Globalised World	A. Koit	Text p. 407 - 494
8	Issues in Management Control Systems	A. Koit	Text p. 495 – 508

9	Organisational Behaviour and Effective Reward Systems	A. Koit	Text p. 509 - 572
10	Developing Professional Responsibility and Judgement in Accounting	A. Koit	Text p. 573 - 612
11	Enron: the Smartest Guys in the Room?	A. Koit	Text p. 613 - 628
12	Asking the Right Questions?	A. Koit	Text p. 629 - 692
13	A Road Towards Enhanced Corporate Governance	A. Koit	Text p. 693 - 737

\*Text refers to the assigned textbook for the course ACCG 399 (2012) Issues in Accounting Theory and Practice, McGraw Hill: Australia.

## Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central](#). Students should be aware of the following policies in particular with regard to Learning and Teaching:

Academic Honesty Policy [http://mq.edu.au/policy/docs/academic\\_honesty/policy.html](http://mq.edu.au/policy/docs/academic_honesty/policy.html)

Assessment Policy <http://mq.edu.au/policy/docs/assessment/policy.html>

Grading Policy <http://mq.edu.au/policy/docs/grading/policy.html>

Grade Appeal Policy <http://mq.edu.au/policy/docs/gradeappeal/policy.html>

Grievance Management Policy [http://mq.edu.au/policy/docs/grievance\\_management/policy.html](http://mq.edu.au/policy/docs/grievance_management/policy.html)

Disruption to Studies Policy [http://www.mq.edu.au/policy/docs/disruption\\_studies/policy.html](http://www.mq.edu.au/policy/docs/disruption_studies/policy.html) *The Disruption to Studies Policy is effective from March 3 2014 and replaces the Special Consideration Policy.*

In addition, a number of other policies can be found in the [Learning and Teaching Category](#) of Policy Central.

## Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: [https://students.mq.edu.au/support/student\\_conduct/](https://students.mq.edu.au/support/student_conduct/)

## Grades

Macquarie University uses the following grades in coursework units of study:

- HD - High Distinction
- D - Distinction



- CR - Credit
- P - Pass
- F – Fail

Grade descriptors and other information concerning grading are contained in the Macquarie University Grading Policy which is available at:

<http://www.mq.edu.au/policy/docs/grading/policy.html>

For further information, please refer to the following link:

<http://universitycouncil.mq.edu.au/legislation.html>

## **Grade Appeals and Final Examination Script Viewing**

If, at the conclusion of the unit, you have performed below expectations, and are considering lodging an appeal of grade and/or viewing your final exam script please refer to the following website which provides information about these processes and the cut off dates in the first instance. Please read the instructions provided concerning what constitutes a valid grounds for appeal before appealing your grade.

<http://www.city.mq.edu.au/reviews-appeals.html>

## **Special Consideration Policy**

The University is committed to equity and fairness in all aspects of its learning and teaching. In stating this commitment, the University recognises that there may be circumstances where a student is prevented by unavoidable disruption from performing in accordance with their ability. A special consideration policy exists to support students who experience serious and unavoidable disruption such that they do not reach their usual demonstrated performance level. The policy is available at: [http://www.mq.edu.au/policy/docs/special\\_consideration/policy.html](http://www.mq.edu.au/policy/docs/special_consideration/policy.html)

The University defines serious and unavoidable disruption to studies as resulting from an event or set of circumstances that:

- could not have reasonably been anticipated, avoided or guarded against by the student; **and**
- was beyond the student's control; **and**
- caused substantial disruption to the student's capacity for effective study and/or the completion of required work; **and**
- substantially interfered with the otherwise satisfactory fulfilment of unit or course requirements; **and**
- was of at least three (3) consecutive days duration within a study period and/or prevented completion of the final examination.

A Special Consideration application is deemed to be valid if all the following criteria have been satisfied:

- The Special Consideration application is completed by the student and submitted online through [www.ask.mq.edu.au](http://www.ask.mq.edu.au) within five (5) working days after the due date of the associated assessment task / final examination.
- The application contains supporting evidence to demonstrate the severity of the circumstance(s) and that substantial disruption has been caused to the student's capacity for effective study. (The University will not follow up on outstanding evidence, nor contact any person or body on behalf of the student. The application will be considered as submitted.)
- The original supporting documentation has been sighted by MQC reception staff within five (5) working days after the due date of the associated assessment task.
- Where the particular circumstances are medical in nature, a *Professional Authority Form* including the health professional's Medicare Provider Number is included. (If a *Professional Authority Form* cannot be obtained, an original medical certificate indicating the severity (serious / not serious) and impact of the circumstances must be included with the application.)
- Where the particular circumstances are non-medical in nature, appropriate supporting evidence indicating the severity (serious / not serious) and impact of the circumstances is included with the application.
- The student was performing satisfactorily in the unit up to the date of the unavoidable disruption. (If a student's work in the unit was previously unsatisfactory, subsequent unavoidable disruption will not overcome the fact that the earlier work was unsatisfactory).

### **Unacceptable grounds for Special Consideration**

The University has determined that some circumstances are not acceptable grounds for claiming Special Consideration. These grounds include, but are not limited, to:

- routine demands of employment
- routine family problems such as tension with or between parents, spouses, and other

people closely involved with the student

- difficulties adjusting to university life, to the self-discipline needed to study effectively, and the demands of academic work
- stress or anxiety associated with examinations, required assignments or any aspect of academic work
- routine need for financial support
- routine demands of sport, clubs and social or extra-curricular activities.

### Acute Problems

The University defines acute problems as those involving fewer than three (3) consecutive days within a study period. In these cases, students should not apply for special consideration via [ask.mq.edu.au](http://ask.mq.edu.au), but contact their Unit Convenor within 5 working days of the assessment due date so that a local solution may be discussed, except where the disruption affects completion of a final examination. (If a final examination is affected, the student should submit a special consideration application via [ask.mq.edu.au](http://ask.mq.edu.au).)

**Prior Conditions** Conditions existing prior to commencing a unit of study are not grounds for Special Consideration, except in the event of unavoidable deterioration of the condition. The student is responsible for managing their workload in light of any known or anticipated problems. Students with a pre-existing disability/ chronic health condition may contact the [Disability Service](#) for information on available support.

In submitting a request for Special Consideration, the student is acknowledging that they may be required to undertake additional work and agreeing to hold themselves available so that they can complete any extra work as required. The time and date, deadline or format of any required extra assessable work as a result of an application for Special Consideration is not negotiable.

### Attendance at Macquarie City Campus

All Students are required to attend at least 80% of the scheduled course contact hours each Session. Additionally Macquarie City Campus monitors the course progress of international students to ensure that the student complies with the conditions of their visa relating to attendance.

This minimum level of attendance includes all lectures and tutorials. Tutorial attendance will be recorded weekly. If any scheduled class falls on a public holiday this will be rescheduled as advised by your Lecturer. Attendance at any mid-Session or in-class test is compulsory unless otherwise stated.

Unavoidable non-attendance due to illness or circumstances beyond your control must be supported by appropriate documentation to be considered for a supplementary test. Other non-attendance will obtain zero for the test. You should refer to the section above on Special Consideration for more details about this.

## Student Support

Macquarie University provides a range of support services for students. For details, visit <http://students.mq.edu.au/support/>

### Learning Skills

Learning Skills ([mq.edu.au/learningskills](http://mq.edu.au/learningskills)) provides academic writing resources and study strategies to improve your marks and take control of your study.

- [Workshops](#)
- [StudyWise](#)
- [Academic Integrity Module for Students](#)
- [Ask a Learning Adviser](#)

## Student Services and Support

Students with a disability are encouraged to contact the [Disability Service](#) who can provide appropriate help with any issues that arise during their studies.

## Student Enquiries

For all student enquiries, visit Student Connect at [ask.mq.edu.au](http://ask.mq.edu.au)

### Student Support at Macquarie City Campus

Students who require assistance are encouraged to contact the Student Services Manager at Macquarie City Campus. Please see reception to book an appointment.

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

At any time students (or groups of students) can book our Student Advising rooms on Level 6 by emailing [info@city.mq.edu.au](mailto:info@city.mq.edu.au) with a day and time and nominated contact person. There are additional student study spaces available on Level 1.

Macquarie University Campus Wellbeing also has a presence on the City Campus each week. If you would like to make an appointment, please email [info@city.mq.edu.au](mailto:info@city.mq.edu.au) or visit their website at: <http://www.campuslife.mq.edu.au/campuswellbeing>

StudyWISE provides:

- Online learning resources and academic skills workshops [http://www.mq.edu.au/learning\\_skills](http://www.mq.edu.au/learning_skills)
- Personal assistance with your learning & study related questions

## IT Help

For help with University computer systems and technology, visit <http://informatics.mq.edu.au/help/>.

When using the University's IT, you must adhere to the [Acceptable Use Policy](#). The policy applies to all who connect to the MQ network including students.

## **IT Help at Macquarie City Campus**

If you wish to receive IT help, we would be glad to assist you at <http://informatics.mq.edu.au/help/> or call 02 9850-4357.

When using the university's IT, you must adhere to the Acceptable Use Policy. The policy applies to all who connect to the MQ network including students and it outlines what can be done.

Students must use their Macquarie University email addresses to communicate with staff as it is University policy that the University issued email account is used for official University communication.

Students are expected to act responsibly when utilising Macquarie City Campus IT facilities. The following regulations apply to the use of computing facilities and online services:

- Accessing inappropriate web sites or downloading inappropriate material is not permitted.
- Material that is not related to coursework for approved unit is deemed inappropriate.
- Downloading copyright material without permission from the copyright owner is illegal, and strictly prohibited. Students detected undertaking such activities will face disciplinary action, which may result in criminal proceedings.

Non-compliance with these conditions may result in disciplinary action without further notice.

If you would like to borrow headphones for use in the Macquarie City Campus computer labs (210, 307, 311, 608) at any point, please ask at Level 2 Reception. You will be required to provide your MQC Student ID card. This will be held as a deposit while using the equipment.

For assistance in the computer labs, please see a Lab Demonstrator (usually they can be found in Lab 311, otherwise ask at Level 2 Reception).

## Graduate Capabilities

### Capable of Professional and Personal Judgement and Initiative

We want our graduates to have emotional intelligence and sound interpersonal skills and to demonstrate discernment and common sense in their professional and personal judgement. They will exercise initiative as needed. They will be capable of risk assessment, and be able to handle ambiguity and complexity, enabling them to be adaptable in diverse and changing environments.

This graduate capability is supported by:

#### Learning outcomes

- Critically evaluate accounting information and standards through an understanding of the different theoretical and philosophical approaches to accounting that have evolved over time;
- Develop their ability to analyse, reason logically, conceptualise and construct arguments on different aspects of accounting and act critically, to write reports and to present, discuss and defend views;
- Undertake research to gather theoretical and practical-based knowledge and use it to diagnose and solve problems and evaluate ideas and information;
- Consider limitations in prevailing accounting knowledge paradigms and provide alternatives and ways of advancements;
- Demonstrate awareness of social, ethical and sustainability issues affecting accounting and the role of accountants;
- To develop the skills required to engage in the accounting profession, acquire an appreciation for critical reflection and professional development.

#### Assessment tasks

- Class Participation
- Case Study
- Professional Portfolio

### Critical, Analytical and Integrative Thinking

We want our graduates to be capable of reasoning, questioning and analysing, and to integrate and synthesise learning and knowledge from a range of sources and environments; to be able to critique constraints, assumptions and limitations; to be able to think independently and systemically in relation to scholarly activity, in the workplace, and in the world. We want them to have a level of scientific and information technology literacy.

This graduate capability is supported by:

## Learning outcomes

- Critically evaluate accounting information and standards through an understanding of the different theoretical and philosophical approaches to accounting that have evolved over time;
- Develop their ability to analyse, reason logically, conceptualise and construct arguments on different aspects of accounting and act critically, to write reports and to present, discuss and defend views;
- Undertake research to gather theoretical and practical-based knowledge and use it to diagnose and solve problems and evaluate ideas and information;
- Consider limitations in prevailing accounting knowledge paradigms and provide alternatives and ways of advancements;
- Demonstrate awareness of social, ethical and sustainability issues affecting accounting and the role of accountants;
- To develop the skills required to engage in the accounting profession, acquire an appreciation for critical reflection and professional development.

## Assessment tasks

- Class Participation
- Case Study
- Professional Portfolio

## Problem Solving and Research Capability

Our graduates should be capable of researching; of analysing, and interpreting and assessing data and information in various forms; of drawing connections across fields of knowledge; and they should be able to relate their knowledge to complex situations at work or in the world, in order to diagnose and solve problems. We want them to have the confidence to take the initiative in doing so, within an awareness of their own limitations.

This graduate capability is supported by:

## Learning outcomes

- Critically evaluate accounting information and standards through an understanding of the different theoretical and philosophical approaches to accounting that have evolved over time;
- Develop their ability to analyse, reason logically, conceptualise and construct arguments on different aspects of accounting and act critically, to write reports and to present, discuss and defend views;
- Undertake research to gather theoretical and practical-based knowledge and use it to

diagnose and solve problems and evaluate ideas and information;

## Assessment tasks

- Class Participation
- Case Study

## Socially and Environmentally Active and Responsible

We want our graduates to be aware of and have respect for self and others; to be able to work with others as a leader and a team player; to have a sense of connectedness with others and country; and to have a sense of mutual obligation. Our graduates should be informed and active participants in moving society towards sustainability.

This graduate capability is supported by:

## Learning outcomes

- Demonstrate awareness of social, ethical and sustainability issues affecting accounting and the role of accountants;
- To develop the skills required to engage in the accounting profession, acquire an appreciation for critical reflection and professional development.

## Assessment tasks

- Class Participation
- Case Study
- Professional Portfolio

## Research and Practice

- This unit uses research by Macquarie University researchers:
  - Hines, R. (1988). Financial Accounting: In Communicating Reality, We Construct Reality, *Accounting, Organizations and Society*, 13(3), p. 251-261.
  - Hines, R. (1989). Financial Accounting Knowledge, Conceptual Framework Projects and the Social Construction of the Accounting Profession, *Accounting Auditing & Accountability Journal*, 2(2), p. 72-92.
  - Hines, R. (1991a). The FASB's Conceptual Framework, Financial Accounting and the Maintenance of the Social World, *Accounting, Organizations and Society*, 16(4), p. 313-331.
  - Hines, R. (1991b). On Valuing Nature, *Accounting Auditing & Accountability Journal*, 4(3), p. 27-29.
  - Kern, T. & McGuigan, N. (2010). Socially Responsible Lending in Times of Crisis: An Exploratory Study of Australasian Banking Practice, *International Journal of*



Environmental, Cultural, Economic and Social Sustainability, 6(4) p. 107-123.

- Simpson, G., Kern, T., & McGuigan, N. (2012) Holding Banks Accountable, Chartered Accountants' Journal, 91 (1), p. 35-37.

- This unit uses research from external sources including the courses adopted text, and Andrews & Cortese (2007) Creating a Coalition of Interests: The Climate Disclosures Board, Working paper, University of Wollongong.

- This unit gives you practice in conducting your own research and applying these findings in your assessment with reference to class participation (discussion forum posts) and case study.

## Changes since First Published

Date	Description
28/02/2014	The Description was updated.
11/02/2014	The Prerequisites was updated.
14/01/2014	The Prerequisites was updated.