ACCG315

Accountants in the Profession

S1 Day 2015

Dept of Accounting & Corporate Governance

Contents

General Information

Unit convenor and teaching staff
Unit Convenor
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Credit points
3

Prerequisites
ACCG200 and ACCG224

Corequisites

Co-badged status

Unit description
This unit captures the knowledge, the academic and research skills of an undergraduate
student in accounting and corporate governance, and develops the student's capability in
undertaking an independent, vigorous and well-founded research project. The student will be
guided with basic research methodologies and approaches in undertaking a research project.
The assessment will be a substantive written report of high quality research output.

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:

Analyse the environments in which an accountant works

Integrate the interests of different stakeholders in an organisation or/and professional

environment, including customers, competitors, collaborators, and other external forces

Develop personal professional skills and capabilities through the application of tools and strategies taking into account the opportunities and constraints of the professional environment

Formulate and communicate strategic responses to problem areas in the accounting profession

Critique the accounting profession's contribution to society through discussion of ethical and professional conduct

Assessment Tasks

Name	Weighting	Due
Assessed Coursework	30%	See schedule
Report	25%	See schedule
Presentation	15%	See Schedule
Case Study	30%	May 15 2015

Assessed Coursework

Due: **See schedule**
Weighting: **30%**

Task

Weight

Due date

Reflection 1 - Accounting Profession – Part A

5%

Week 2

Reflection 2 - Skills

10%

2 of week 4,5, 6 or 7

Reflection 3 - Personal Branding and Personality Profiling

5%

Week 8

Reflection 4 – project

5%

Week 9

Reflection 1 - Accounting Profession – Part B

5%

Week 13

Assessment Name: Individual Reflection(6 x 5%)

Task Overview: Students are required to reflect on their personal understanding of the accounting profession. Detail requirements of each reflection task are provided in the Assessment Guide (uploaded on the Unit's iLearn).

Deliverables: 6 x 500-700 word individual reflection.

Preparation: In order to complete this weekly task you need to read extra carefully the requirements provided in the Assessment Guide.

Additional requirements:

Formatting: Standard 12 point font, 1.5 line spacing, side margins 2.5cm wide.

Referencing: All sources (ie the work and ideas of others) cited and referenced using a standard referencing system.

Submission: Submit your reflection to turnitin via iLearn.

Extensions: No extension will be granted

Penalties: Late submission will not be accepted for marking, i.e., a mark of ZERO will be assigned accordingly.

Marking Rubric: marking rubrics are provided in the assessment guide.

On successful completion you will be able to:
  • Analyse the environments in which an accountant works
  • Integrate the interests of different stakeholders in an organisation or/and professional environment, including customers, competitors, collaborators, and other external forces
  • Develop personal professional skills and capabilities through the application of tools and strategies taking into account the opportunities and constraints of the professional environment
  • Formulate and communicate strategic responses to problem areas in the accounting profession
  • Critique the accounting profession's contribution to society through discussion of ethical and professional conduct

Report

Due: **See schedule**
Weighting: **25%**

Task Overview: Research and report on an issue/question in the accounting profession. Detail requirements of this task are provided in the Assessment Guide (uploaded on the Unit's iLearn).

Deliverables:

3000 - 3500 words Group Project Report (the words limit exclude the title page, details of group members, table of contents and references) (1 report per group - any one member of the group can submit)

Team Agreement & Group Formation Form

Self and Peer Assessment Form

Additional requirements:

Structure: Your report must be structured as per the structure provided in the Assessment Guide (uploaded on the Unit's iLearn).

Formatting: Standard 12 point font, 1.5 line spacing, side margins 2.5cm wide.

Referencing: All sources (ie the work and ideas of others) cited and referenced using a standard referencing system.

Preparation/Instructions: Detail instructions for preparing this task are provided in the Assessment Guide (uploaded on the Unit's iLearn).

Submission: Submit your report to turnitin via iLearn (1 person per group) together with the Self and Peer Assessment Form.

Extensions: No extension will be granted

Penalties: Late submission will be penalised at the rate of 20% (of total available marks) per day from the date identified as the due date for the assessment task. Week days/weekend days are included in the calculation of days late. No report will be accepted after the one-week period.

Marking Rubric: marking rubric is provided in the Assessment Guide.

On successful completion you will be able to:
- Analyse the environments in which an accountant works
- Integrate the interests of different stakeholders in an organisation or/and professional environment, including customers, competitors, collaborators, and other external forces
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profession

- Critique the accounting profession's contribution to society through discussion of ethical and professional conduct

Presentation

Due: **See Schedule**
Weighting: **15%**

Task Overview: Present your group project to the industry panel and your peers.

Deliverables:

A maximum of 15 minute presentation (this time duration will change as the changes in the number of students in the unit and in each group)

Presentation materials (ie PowerPoint slides, role play, skits, interview/panel, video, game, simulation etc)

Self and Peer Assessment Form

Additional requirements:

Each student within the group must participate and deliver the presentation to the industry panel.

Preparation/instructions: Detail instructions for preparing this task are provided in the Assessment Guide (uploaded on the Unit's iLearn).

Submission: In the seminars

Extensions: No extension will be granted

Penalties:A mark of ZERO will be awarded for absence or non-presentation. There is no make-up or supplementary presentations in this unit. Any group member or group leaving the seminar early (after they have presented) will be awarded ZERO mark.

Marking Rubric: marking rubric is provided in the Assessment Guide.

On successful completion you will be able to:

- Analyse the environments in which an accountant works
- Formulate and communicate strategic responses to problem areas in the accounting profession

Case Study

Due: **May 15 2015**
Weighting: **30%**

Task Overview: Students analyse the case uploaded on iLearn and answer the questions. The Unit Convener will upload the questions on the Unit's iLearn.

Deliverables: 1 x 3000 words case analysis (excluding references).

Additional requirements:

Formatting: Standard 12 point font, 1.5 line spacing, side margins 2.5cm wide.

Referencing: All sources (ie the work and ideas of others) cited and referenced using a standard referencing system.

Preparation: In order to complete this task you may consult the Unit Convener in week 8 – week designated for open discussion on cases. If you attend the consultation, please take careful notes of the discussion and analysis of the case as per the guidance provided by the Unit Convener. Detail requirements of this task are provided in the Assessment Guide (uploaded on the Unit's iLearn).

Submission: Submit your case analysis report to turnitin via iLearn by the end of either week 9 or week 10 (depending on the case you choose).

Extensions: No extension will be granted

Penalties: Late submission will be penalised at the rate of 20% (of total available marks) per day from the date identified as the due date for the assessment task. Week days and weekend days are included in the calculation of days late. No case will be accepted after the one-week period.

Marking Rubric: marking rubric is provided in the assessment guide.

To be eligible to pass this unit, it is necessary to obtain a mark of at least 50% in the unit overall

On successful completion you will be able to:
- Analyse the environments in which an accountant works
- Integrate the interests of different stakeholders in an organisation or/and professional environment, including customers, competitors, collaborators, and other external forces
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Delivery and Resources

LEARNING AND TEACHING ACTIVITIES & STRATEGY

This unit is structured as a participation subject as part of the PACE program. It integrates the

materials that are covered in first and second year accounting and business law units, applying this material to an environment where accounting graduates become a professional in an environment that is contemporary, global and technologically driven.

The objectives of the unit are to consolidate and investigate the factors and contextual issues that influence the competitive business environment for an accountant. It addresses the role of an accounting professional in the application of governance structures, accountability regimes, professional development, skill enhancements, and a continuous awareness of self-positioning and self-renewal in terms of professional and personal competency. The unit is not only reflective and integrative, but also future-focused, offering opportunities for 'real world' preparatory experience in the accounting profession. The class is conducted through workshops and discussions where students learn to develop personal and professional skills in sustaining a professional profile in business and the profession.

The unit provides opportunities for students to engage with the community through panels from professional accounting bodies, community groups, NGO's, MQ alumni, public sector and commercial organisations, and others. The unit requires students to interact with the industry partners in order to complete a major research project under the supervision of a faculty member. The project includes topics that are valued by industry partners and are mutually beneficial to both Macquarie University students and industry partners. While the project attempts to bridge the gap between students and the accounting profession, it also provides an opportunity for students to clarify and refine their understanding of the accounting profession through discussion with industry partners and peers. Group work engages students in the challenges of interpersonal communication, task allocation, coordination and control. Cohesive and systematic presentations from a range of industry partners also provide students an opportunity to think critically about the accounting profession. Through these presentations students will gain an insight into organisations and be able to contextualise their graduate capabilities into the main project. By reflecting on industry partners' presentations students will be able to identify what they have learned about the accounting profession and how they have learned. This will result in a greater sense of ownership which, in return, will help students to develop valuable career and leadership skills, improve their job prospects and make a difference to business and the community for which they work. Further, students are exposed to case studies which present realistic, complex, and contextually rich situations and involve dilemmas, conflicts, and/or problems accountants face in the profession, which will allow students to understand emergent issues for the accounting professionals.

The unit comprises 13 x 3 hour seminars that include lectures, presentations by industry partners, case studies sessions, students' presentations, discussions and a feedback session. The components of the unit are structured as follows:

Introduction/Orientation: One 3 hour seminar to provide students with strong orientation to the University expectations and academic requirements for this PACE unit and addresses pragmatic

concerns (group formation, communication and other logistical requirements). The first seminar includes a session on "Skills Audit". This session uses QUT's Self Understanding Module along with other skills audit activities that are available. This is embedded in the iLearn for ACCG315 and also includes a workbook that students need to print and fill in as part of the audit. The objective of this session is to make students rate themselves on a variety of key employability skills and also find evidence to support their ratings. (Skills include: Creativity and Innovation, Relationship Building, Problem Solving, Technology, Communication, Teamwork, Planning & Organising, Research). In order to give this skills audit context within the framework of the course structure, each industry partner will discuss 3 to 5 skills they feel are essential for the accountants to possess. Further, the first seminar also includes a session on "Personality Profiling/Career Matching" tools. Students are required to do a short online personality assessment: http://www.preludecharacteranalysis.com/explore/yourself and are given a personality type. With each personality type they are then given more details about the character traits of this personality type, career options they may be more suited to, their likely behaviour in the workplace.

The experience: Students are required to complete a session long "Accounting Profession" project. The project expects that students identify information needs, acquire the necessary information by consulting the information provided by industry participants, interpret the information and use it as the basis for recommendations. In order to complete this project students are required to attend five 3 hour seminars presented by industry partners including: professional accounting bodies; Big 4 accounting firms; Commercial, financial and manufacturing firms; NFP; public sector and SMEs. The presentations from industry partners will help students become familiar (from multiple perspectives and viewpoints) with regulatory, cultural, technological and business environment issues that affect accounting and the accounting profession.

In addition to industry partners, Performance Education will conduct two sessions (5 hours ie week 2 and week 7) to: develop students' critical professional and employability skills; introduce a clear understanding of professional workplace behaviours and expectations; and inculcate essential presentation skills required in the professional business environment. The session on the Australian Professional Workplace will introduce students to the Australian business culture and how it compares to other business environments around the world. This session will also illustrate the usual behavioural expectations and norms that are commonly found in Australian businesses, then focuses on ways to help people feel comfortable and adapt to a new working environment (2 hours), and the session on Presenting with Influence aims to give students the practical understanding of how to prepare and present an effective professional presentation. The session will focus on group and individual applications, identifying public speaking habits and behaviours, the various styles to suit the audience, and how to effectively use delivery tools (3 hours).

Assessment tasks: Knowledge and understanding are assessed by a mixture of assignments

and presentations. The assessments include weekly individual reflective journals (**3**0%), case studies (30%), a group project report (25%) with an oral presentation (15%). Oral presentations will take place in four 3 hour seminars judged by a panel comprising industry partners and academics.

Final Wrap-up/Debrief: One 3 hour seminar to review conclusions from the projects and evaluate findings. Industry partners will provide feedback on the students' findings. This seminar will also provide an opportunity for students to network with industry partners and discuss around a specific and current accounting themes, which will further their understanding of the actual work context of their studies and enhance their skills. This seminar will also give an opportunity to network with students who can help tackle challenging projects. Through this seminar industry partners will also gain recognition for involvement in education, collaborate with academics, develop new networks with other organisations and gain access to potential future graduates.

EXPECTATIONS AND WORKLOAD

Students are expected to spend 1**50** hours working on this unit. As a guide a student should spend these approximate amounts of time on each of the following activities:

		Hours
1	Weekly Seminars	39
2	Assessed coursework – 6 x reflections	12
3	Case studies	15
4	Project report	25
5	Project presentation	15
6	Project individual reflection	3
7	Readings/self-study	41
	TOTAL	**150**

SUPPORTING YOUR LEARNING AND ACADEMIC WELFARE

You may ask any questions you wish by email at any time. You may also call by phone at any reasonable time regarding any emergency. You are also encouraged to seek help at a time that

is convenient to you during regular consultation hours and an appointment may be made to discuss items outside of regular consultation hours. Students experiencing significant difficulties with any topic in the unit or any aspect of their studies or student life are advised to seek appropriate assistance immediately.

The Unit Convener is located at level 3, Building E4A & Room 340. In order to gain access to level 3 of building E4A during consultation hours please ring the Unit Convener from the phones available in the lobby (phone numbers of relevant staff members are available next to the phones). Preferably, please email first to make an appointment. Also consultation can be by appointment at other times – please email.

CLASSES

·   Classes are held at the following times:

o   **Tuesdays 3pm to 6pm**

o   **Tuesdays 6pm to 9pm**

·   To complete the unit successfully, you should attend one three hour class per week. **Please attend only the class in which you are formally enrolled** except for illness (in which case you may change classes and you do not need to seek permission).

·   Please refer to the weekly seminar schedule at the end of this assessment guide for detailed class content.

·   The timetable showing the location of classes can be found on the University web site at: http://www.timetables.mq.edu.au/

REQUIRED TEXT/MATERIALS

There is no prescribed text for this unit. Students will be provided the following supplementary reading (Web links of these readings will be uploaded on the unit web):

·   A Changing Profession? - Association of Chartered Certified Accountants

·   Developments in the global accountancy sector - Chartered Institute of Management Accountants

·   The diverse roles of professional accountants in business - International Federation of Accountants

REFERENCE TEXTS/MATERIALS

Other journals and publications of interest include the following:

Accounting, Auditing and Accountability Journal

Accounting, Organisation and Society

Journal of Management Accounting Research

Management Accounting Research

Higher Education Research and Development

Journal of Accounting Education

Accounting Education: An International Journal

Journal of Business Research

Harvard Business Review

Accounting Horizons

Journal of Change Management

Journal of Organisational Change

Academy of Management Journal

Managerial Auditing Journal

Other publications

Australian Financial Review

The Australian

Business Review Weekly

Financial Management Magazine (Published by CIMA UK)

INTHEBLACK (Published by CPA Australia)

Charter Magazine (Published by ICAA Australia)

TECHNOLOGY USED AND REQUIRED

The principal technology used in this unit comprises web based access to resource materials (see above) and the learning management system called 'iLearn'.

Regular access to iLearn is strongly encouraged so that you have access to:

o Resources developed for each class

o Additional recommended reading and research resources

o   Additional information regarding assessment items that may be required

o   Any new information that may arise in relation to contingencies – including in relation to any changes in dates, timetables or class details

o   iLearn communication and discussion tools as an effective means to enhance learning for all students and staff.

UNIT WEB PAGE

The unit's logon iLearn address is: http://ilearn.mq.edu.au

To log on, students must first obtain a log on password from IT services or the library then click through to ACCG315. Students are required to check this site each week for lectures/industry partners slides (available for downloading and printing). In addition, other notes will be posted on the site from time to time. It is incumbent upon each student to regularly check **iLearn** (i.e. at least once a week).

PREPARATION FOR SEMINARS

It is essential that you prepare for each seminar by reading all materials and references carefully. This will include working through the relevant presentation notes of the industry partner carefully, noting any issues which you might like to discuss in-class and, of course, contributing to in-class discussions and overall 'group learning'.

You may download additional relevant class materials required each week from iLearn – login at https://ilearn.mq.edu.au/login/MQ/.   Additional class materials will be placed on iLearn prior to class time. It is your responsibility to ensure that you access and have copies of relevant material prior to classes. You should allow time for thorough reading of all materials before each class.

Unit Schedule

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Week	Seminar topics	Assessments due dates
Week 1	Unit Overview and Assessments Defining the Group Project scope and research questions Introduction to the role of an accountant in an organisation and society (including Ethics and Sustainability) Session on Skills and Career Profiling Tools	

Week		
Week 2	Understanding the Australian Workplace Environment and Culture By Performance Education	Reflection 1: Accounting Profession (Part A)
Week 3	Accounting and the Profession of Audit and Taxation Industry Partner presentation 1 Industry Partner presentation 2	
Week 4	Tools for Personal Branding and to Network Effectively Industry Partner presentation 3 Accountants in the Commercial and Finance organisations Industry Partner presentation 4 Industry Partner presentation 5	Reflection 2: Skills (1)
Week 5	Accountants in the Commercial and Finance organisations (cont.) Industry Partner presentation 6 Industry Partner presentation 7 Accountants in the Public Sector and Not for Profit organisations Industry Partner presentation 8	Reflection 2: Skills (2)
Week 6	Accountants in Small to Medium Enterprises Industry Partner presentation 9 Role of Professional Accounting Bodies in the Accounting Bodies Industry Partner presentation 10 Industry Partner presentation 11	Reflection 2: Skills (3)
Week 7	Presenting with Influence By Performance Education	Reflection 2: Skills (4)
	Submission of Group Project Report by April 19, 2015-11:59pm Mid-Session Break (03 April – 19 April)	
Week 8	Open Consultation Week – case studies/Group project presentation	Reflection 3: Personal Branding & Personality Profiling
Week 9	Project Presentation Seminar 1 Accounting and the Profession of Audit and Taxation topics	Reflection 4: Project Submission of Self and Peer Assessment Form by each member of the group (in your designated seminar)

Week 10	Project Presentation Seminar 2 Accounting & Commercial Business/Finance topics	Submission of case study Submission of Self and Peer Assessment Form by each member of the group (in your designated seminar)
Week 11	Project Presentation Seminar 3 Accounting & Public sector/NFP topics	Submission of Self and Peer Assessment Form by each member of the group (in your designated seminar)
Week 12	Project Presentation Seminar 4 Accountants in SMEs/Role of Professional Accounting Bodies in the Accounting Profession topics	Submission of Self and Peer Assessment Form by each member of the group (in your designated seminar)
Week 13	Industry Partners feedback & students' engagement with industry partners/networking	Reflection 1: Accounting profession (Part B) - Closing the Loop

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

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

Disruption to Studies Policy 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/

Results

Results shown in *iLearn*, or released directly by your Unit Convenor, are not confirmed as they are subject to final approval by the University. Once approved, final results will be sent to your student email address and will be made available in eStudent. For more information visit ask.mq.edu.au.

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) 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

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.

Graduate Capabilities

Creative and Innovative

Our graduates will also be capable of creative thinking and of creating knowledge. They will be imaginative and open to experience and capable of innovation at work and in the community. We want them to be engaged in applying their critical, creative thinking.

This graduate capability is supported by:

Learning outcomes

- Analyse the environments in which an accountant works
- Integrate the interests of different stakeholders in an organisation or/and professional environment, including customers, competitors, collaborators, and other external forces
- Develop personal professional skills and capabilities through the application of tools and strategies taking into account the opportunities and constraints of the professional environment
- Formulate and communicate strategic responses to problem areas in the accounting profession

- Critique the accounting profession's contribution to society through discussion of ethical and professional conduct

Assessment tasks

- Assessed Coursework
- Report
- Presentation
- Case Study

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

- Integrate the interests of different stakeholders in an organisation or/and professional environment, including customers, competitors, collaborators, and other external forces
- Develop personal professional skills and capabilities through the application of tools and strategies taking into account the opportunities and constraints of the professional environment
- Formulate and communicate strategic responses to problem areas in the accounting profession
- Critique the accounting profession's contribution to society through discussion of ethical and professional conduct

Assessment tasks

- Report
- Case Study

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

- Integrate the interests of different stakeholders in an organisation or/and professional environment, including customers, competitors, collaborators, and other external forces
- Critique the accounting profession's contribution to society through discussion of ethical and professional conduct

Assessment tasks

- Assessed Coursework
- Report
- Presentation
- Case Study

Effective Communication

We want to develop in our students the ability to communicate and convey their views in forms effective with different audiences. We want our graduates to take with them the capability to read, listen, question, gather and evaluate information resources in a variety of formats, assess, write clearly, speak effectively, and to use visual communication and communication technologies as appropriate.

This graduate capability is supported by:

Learning outcomes

- Analyse the environments in which an accountant works
- Integrate the interests of different stakeholders in an organisation or/and professional environment, including customers, competitors, collaborators, and other external forces
- Develop personal professional skills and capabilities through the application of tools and strategies taking into account the opportunities and constraints of the professional environment
- Formulate and communicate strategic responses to problem areas in the accounting profession
- Critique the accounting profession's contribution to society through discussion of ethical and professional conduct

Assessment tasks

- Assessed Coursework
- Report
- Presentation

Engaged and Ethical Local and Global citizens

As local citizens our graduates will be aware of indigenous perspectives and of the nation's historical context. They will be engaged with the challenges of contemporary society and with knowledge and ideas. We want our graduates to have respect for diversity, to be open-minded, sensitive to others and inclusive, and to be open to other cultures and perspectives: they should have a level of cultural literacy. Our graduates should be aware of disadvantage and social justice, and be willing to participate to help create a wiser and better society.

This graduate capability is supported by:

Learning outcomes

- Analyse the environments in which an accountant works
- Develop personal professional skills and capabilities through the application of tools and strategies taking into account the opportunities and constraints of the professional environment
- Critique the accounting profession's contribution to society through discussion of ethical and professional conduct

Assessment tasks

- Assessed Coursework
- Report
- Case Study

Research & Practice, Global & Sustainability

This unit addresses global and sustainability issues as direct areas of study and as necessary implications arising from the materials, assessment and academic discussion and debate in classes/seminars. We promote sustainability by developing ability in students to research and locate information within accounting discipline. We aim to provide students with an opportunity to obtain skills which will benefit them throughout their career.

This unit gives you opportunities to conduct your own research and gives you practice in applying research findings in your assessment tasks. Students will be required to use library resources to research beyond these materials in undertaking research necessary to complete their tasks. The unit encourages students to read journals (list provided in the unit guide) of interest and publications in these journals have a reference list at the end of each article containing all references cited by the author. These provide some guidance to references that could be used to research particular issues.