ACCG8089
Loss and Damage and other Dispute Engagements
Session 1, Weekday attendance, North Ryde 2020
Department of Accounting & Corporate Governance

Coronavirus (COVID-19) Update
Due to the Coronavirus (COVID-18) pandemic, any references to assessment tasks and on-campus delivery may no longer be up-to-date on this page.
Students should consult iLearn for revised unit information.
Find out more about the Coronavirus (COVID-19) and potential impacts staff and students

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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

Unit convenor and teaching staff
Unit Convenor
Vladimir Chugunov
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Moderator
Kathleen Clough
kathleen.clough@mq.edu.au

Credit points
10

Prerequisites
ACCG611 or ACCG6011 or (admission to GradDipForAccg or MForAccgFinCri)

Corequisites

Co-badged status

Unit description
This unit covers the legal context in which damages and other financial remedies can be quantified. Students will analyse the role of the forensic accountant in the assessment and calculation of loss and damage in relation to negotiation and litigation of disputes. Areas covered include damages for breach of contract, and in negligence, together with the application of other financial remedies such as an account of profits. The unit also focuses on loss and damage in relation to specialised areas such as intellectual property disputes. By the conclusion of the unit students will have developed a good understanding of the legal principles underpinning the quantification of damages and will be able to use and apply relevant techniques in relation to the assessment and calculation of damages and other financial remedies.

Important Academic Dates
Information about important academic dates including deadlines for withdrawing from units are available at https://students.mq.edu.au/important-dates

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

ULO1: Examine the legal principles relevant to the quantification of damages.
ULO2: Identify and apply techniques commonly used in the quantification of damages.
ULO3: Differentiate between damages and other financial remedies.

ULO4: Analyse relevant issues in the assessment of damages and the calculation of compensation in relation to specific areas including intellectual property, insurance, and family law.

ULO5: Investigate and review issues relevant to the preparation and use of experts reports in the context of the calculation and quantification of damages.

Assessment Tasks

Coronavirus (COVID-19) Update
Assessment details are no longer provided here as a result of changes due to the Coronavirus (COVID-19) pandemic. Students should consult iLearn for revised unit information.

Delivery and Resources

Coronavirus (COVID-19) Update
Any references to on-campus delivery below may no longer be relevant due to COVID-19. Please check here for updated delivery information: https://ask.mq.edu.au/account/pub/display/unit_status

Students are required to attend face-to-face seminars. The timetable for classes is on the University website at http://www.timetables.mq.edu.au/

TEXTS AND MATERIALS

Recommended Reference Books:


There will be supplemental readings and materials available on the unit website.

TECHNOLOGY USED AND REQUIRED
Students are expected to have:

Proficiency in Word, Excel and Powerpoint.

Knowledge of Macquarie University iLearn - for downloading lecture materials, etc.

Knowledge of the library research databases - for accessing additional research material.

Access to a personal computer to be able to access iLearn and submit completed assessment material online.

UNIT WEB PAGE

Course content is available in the learning management system (iLearn). The web page for this unit is at http://mq.edu.au/iLearn/index.htm

Students should be ready to allocate at least 150 hours during session (in total) to ACCG8089. This includes all classes, assessment (estimates for assessment allocation are set out above under “Assessment Tasks”), personal study and other learning activities.

Unit Schedule

Coronavirus (COVID-19) Update

The unit schedule/topics and any references to on-campus delivery below may no longer be relevant due to COVID-19. Please consult iLearn for latest details, and check here for updated delivery information: https://ask.mq.edu.au/account/pub/display/unit_status

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<th>Week of session</th>
<th>Topic</th>
<th>Readings</th>
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<tr>
<td>1, 2</td>
<td>Introduction to loss and damages. The legal principles and accounting techniques; distinctions between tort, contract, and statute; causation and the casual chain; remoteness; mitigation; contributory negligence</td>
<td>Covell</td>
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<td>3, 4</td>
<td>Commercial and economic damages – expectation and reliance damages; the impact of statute</td>
<td>Covell, Crumbley 10, 12, Crain 14</td>
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<td>5, 6</td>
<td>Quantifying damages and other financial remedies including loss of opportunity claims</td>
<td>See iLearn</td>
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<tr>
<td>7, 8</td>
<td>Issues relevant to quantifying loss in intellectual property disputes including account of profits claims; the impact of tax, interest, depreciation, and apportionment</td>
<td>See iLearn</td>
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<tr>
<td>9, 10, 11</td>
<td>Personal injury calculations</td>
<td>Luntz</td>
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<td>12, 13</td>
<td>Cybercrime management and loss valuations</td>
<td>Crumbley 15, 16, Hoffman</td>
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https://unitguides.mq.edu.au/unit_offerings/122109/unit_guide/print
Policies and Procedures

Macquarie University policies and procedures are accessible from Policy Central (https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central). Students should be aware of the following policies in particular with regard to Learning and Teaching:

- Academic Appeals Policy
- Academic Integrity Policy
- Academic Progression Policy
- Assessment Policy
- Fitness to Practice Procedure
- Grade Appeal Policy
- Complaint Management Procedure for Students and Members of the Public
- Special Consideration Policy (Note: The Special Consideration Policy is effective from 4 December 2017 and replaces the Disruption to Studies Policy.)

Students seeking more policy resources can visit the Student Policy Gateway (https://students.mq.edu.au/support/study/student-policy-gateway). It is your one-stop-shop for the key policies you need to know about throughout your undergraduate student journey.

If you would like to see all the policies relevant to Learning and Teaching visit Policy Central (https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/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/study/getting-started/student-conduct

Results

Results published on platform other than eStudent, (eg. iLearn, Coursera etc.) 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 or if you are a Global MBA student contact globalmba.support@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.
**Student Enquiry Service**
For all student enquiries, visit Student Connect at ask.mq.edu.au

If you are a Global MBA student contact globalmba.support@mq.edu.au

**Equity 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.

**IT Help**
For help with University computer systems and technology, visit http://www.mq.edu.au/about_us/offices_and_units/information_technology/help/.

When using the University’s IT, you must adhere to the Acceptable Use of IT Resources Policy. The policy applies to all who connect to the MQ network including students.

**Late Submission of Assessment**

**Late Submission(s)**

Where assessment is to be submitted through Turnitin, late assessment must also, where applicable, be submitted through Turnitin. No extensions will be granted. There will be a deduction of 10% of the total available marks made from the total awarded mark for each 24 hour period or part thereof that the submission is late (for example, 25 hours late in submission incurs a 20% penalty). Late submissions will not be accepted after solutions have been discussed and/or made available. This penalty does not apply for cases in which an application for Special Consideration is made and approved. Note: applications for Special Consideration Policy must be made within 5 (five) business days of the due date and time.