



# Accounting Information for Managers



**200101**  
Autumn 2013

## Individual Assignment Guidelines

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The Business Case Study is from: Birt, J et al. 2012, *Accounting - business reporting for decision making*, 4<sup>th</sup> edn, Wiley's, Milton

## Individual assignment guidelines

The following is a business case that you are required to analyse as per the 'Required' section on page 3, by answering the four parts (a, b, c and d) of requirement 1 and compiling a Reference List as per requirement 2.

### The business case:

After being trained by former US vice-president Al Gore, Mike Sewell FCPA is convinced that the weight of scientific evidence behind climate change and the global effects we're seeing today should be enough to push businesses and individuals to take action.

Sewell was general manager and company secretary for the Nossal Institute for Global Health (Nossal), which is actively involved in research, education and inclusive development health practices in developing countries. In July 2011 he underwent an intensive climate change course, along with a group of other volunteers under the Australian Conservation Foundation's Climate Project. The training was led by Nobel Prize winner Al Gore, whose Oscar award winning documentary *An Inconvenient Truth* helped bring mass international attention to climate change.

His interest in climate change grew earlier in 2011 when he read an article in the medical journal *The Lancet* drawing the link between the developing world where his work is focused, and the magnified effects of climate change in these areas. He says that it's only in understanding the massive impact of climate change that organisations and individuals will start to take action.

'Climate change affects all of us but it affects developing countries more' says Sewell. He notes that a lack of resources and already poor infrastructure amplifies the devastation caused by climate change.

In acknowledging these global incidences Sewell puts aside the debate over whether the scientific arguments of global warming are valid. It's a separate argument he says. 'We have to acknowledge that things are happening to the world and that we need to change things if we want to protect the next generation.

'I'd say the majority of small businesses haven't addressed the issues because they don't acknowledge the problems and they aren't aware of the effects,' Sewell says.

'It's important for CPAs to understand what the carbon emissions trading scheme is about, and what drives it. What we as accountants need to do is to understand the fundamentals that are driving the scheme and make sure that the desired results comes through. These are exciting times for us because as accountants we can drive significant global change,' says Sewell, who was president of CPA Australia's Victoria division in 2009.

'There's no doubt that it will increase costs', he notes. 'But we were always going to pay a price for carbon reduction. In the short term we'll pay a price, but in the long term we'll learn to develop a model that's more sustainable.'

Source: Excerpts from Grimard, C 2009, 'Turning the heat on', *In the Black*, vol79, no 11, p19

## Required:

1. Based on the Business Case presented on page 2 above, prepare a 500 – 750 word report.

Organise your report by including the headings provided in the marking criteria on page 6. Your report needs to address the following:

- (a) Give a brief description of the Nossal Institute for Global Health (Nossal).
- (b) Outline how climate change is likely to affect Nossal's business operations in developing countries.
- (c) Evaluate the social issues likely to impact on a business operating in a developing country.
- (d) Suggest ways that accountants can play in addressing climate change in a business environment.

2. Reference List:

Includes any references you have used and cited in your report. You must use the Harvard referencing system as per the guide available from the UWS library website. (Note: the reference list is not included in the word count).

## Resources list to assist you

1. The '*Individual Assignment Marking Guide*' on pages 6, 7 and 8 below. It is imperative you follow this marking guide in order to have the opportunity to optimise the marks you may receive for this assignment. The marking guide shows what the marker will be looking for and what mark you will get if you reach certain levels of attainment. Print off a copy and use this to help you in your preparation.
2. Chapter 2 *Business Sustainability* of the textbook. Birt, J 2012, 'Business sustainability', in *Accounting: business reporting for decision making*, John Wiley and Sons Australia, Milton, Qld, pp. 38-72.
3. Go to the Nossal Institute for Global Health (the organisation) website and websites on climate change and social issues.
4. Websites of the professional accounting bodies, such as, CPA Australia, and The ICAA Australia. These links are available through the accounting subject page of the UWS Library website (see internet link tab on said page).
5. The library resources link on vUWS and academic articles accessed via the library database. From library website >> e-Resources >> (scroll down to) Accounting >> select either ABI/INFORM or ACCOUNT. You can search using suitable keywords.
6. The library website at [http://library.uws.edu.au/files/cite\\_harvard.pdf](http://library.uws.edu.au/files/cite_harvard.pdf). This will ensure you use the correct referencing approach.

## Submission information

This assessment task is to be **submitted to your tutor at the beginning of your tutorial in Week 10 (i.e. week commencing 29 April 2013)**. A submission of **no more than 750 words** is expected (excluding the reference list). It must be word processed in either **Times New Roman or Arial font, 12 pitch and 1.5 spaced** with a **footer** including your name, student ID and page number. Your assignment should be firmly stapled in the top left-hand corner. Do not use folders or plastic sleeves. The following items need to be included in the order listed:

1. *'Individual Assignment - Cover sheet and Declaration form'* (see page 9), fully completed and signed;
2. *'Individual Assignment Marking Guide'* (see pages 6, 7 and 8). This marking guide will show you how your mark has been determined and provide a form of additional feedback; and
3. Your *assignment with reference list*.

Please note that students are required to keep a copy of all written work submitted.

**Late submissions** will be penalised as per the UWS policy document 'Assessment Policy – Criteria and Standards – Based Assessment'. In particular please see Clause (51) which states as regards 'Late Submission of Assessments':

“Except where an extension has been approved for the submission of an assessment task by the unit coordinator, or in line with the University's [Special Consideration Policy](#), the following penalties will apply to the late submission of an assessment task:

- a. a student who submits an assessment task after the due date for submission will be penalised by 10% per calendar day up to 10 days, ie marks equal to 10% of the assignment's worth will be deducted as a 'flat rate' from the mark awarded for each calendar day the assignment is late up to 10 calendar days. Saturday and Sunday each count as one calendar day; and
- b. the assessment will not be accepted after the marked assessment task has been returned to students who submitted the assessment task by the due date.”

**Any student submitting late will need to contact the Unit Administrator at [business.courses@uws.edu.au](mailto:business.courses@uws.edu.au) and make arrangements for submission.** Late assignments must not be given to tutors or other staff or left in pigeonholes as this will further delay submission and they may even get lost!

## Frequently Asked Questions

### **What is being asked for? Are we on the right track?**

Making sure you understand what is being asked for is the first step! A good answer to a question that has not been asked is actually a bad answer! Reading Chapter 2 of the textbook would be a good starting point! In particular look at; business sustainability, the role of corporate social responsibility, corporate governance, ethics in business, and combining issues relevant to ethics, regulation, sustainability and politics.

### **Who should we be addressing the report to?**

Reports would normally be addressed to a specific audience. However, in this case do not write it to one particular person but assume the reader will be an average person who understands commonly used language. Specialised terms, or “jargon”, should be defined but everyday terms should not. Do not assume that your reader is an expert in the area being discussed, nor assume that they are entirely uneducated.

### **Should we include headings?**

Yes, in reports clear headings and subheadings are expected.

### **How many references do we need?**

The reference list should contain only those resources that have actually been referred to (or “cited”) in the report itself. The quantity of references is not as important as the *quality* of your references; the *relevance* of your references and how the references are *used* in your report.

### **Can we ask people we know and use their views and include it in the assignment?**

No. Use published sources only.

### **Will our tutor (or other staff) read our drafts before we submit?**

No. We will give guidance but will not actually read (or proof-read) any reports in advance.

### **Who should I ask if I have more questions?**

You should ask first on the vUWS Discussion Board as there may be other students who have the same questions, and maybe some will even have the answers! Failing that, ask your tutor.

### **How does the assignment contribute to my assessment mark?**

This assignment is worth 15% of your total marks in the unit. You will be given a mark out of 60 which will then be converted to a mark out of 15. This will be added to your homework, mid-semester exam and final exam marks to arrive at your total mark for the unit.

## INDIVIDUAL ASSIGNMENT MARKING GUIDE

CRITERIA	UNSATISFACTORY	NEEDS IMPROVEMENT	MEETS EXPECTATIONS	EXCEEDS EXPECTATIONS
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**Addresses the requirements of the question:**

<p><b><u>Introduction:</u></b> Identifies and summarises the relevant facts from the business case and Nossal's website</p>	<p>Copy and pastes information from the business case without considering its importance or does not present any facts from the business case</p>	<p>Identifies some of the relevant facts from the business case</p>	<p>Identifies most of the relevant facts from the business case</p>	<p>Clearly identifies the relevant facts from the business case and presents them in a concise manner.</p>
	<input type="checkbox"/> 1-2mks <input type="checkbox"/>	<input type="checkbox"/> 3-4mks <input type="checkbox"/>	<input type="checkbox"/> 5-6mks <input type="checkbox"/>	<input type="checkbox"/> 7-8mks <input type="checkbox"/>
<p><b><u>Impacts of Climate Change:</u></b> Outlines how climate change in developing countries is likely to affect Nossal's business operations</p>	<p>Outlines 1 or 2 general items that needs to be examined because climate change impacts them</p>	<p>Outlines several general items that need to be examined because climate change impacts them</p>	<p>Outlines an item that specifically relates to Nossal's business operations that needs to be examined because climate change impacts it</p>	<p>Outlines several items that specifically relate to Nossal's business operations that need to be examined because climate change impacts them</p>
	<input type="checkbox"/> 1-2mks <input type="checkbox"/>	<input type="checkbox"/> 3-4mks <input type="checkbox"/>	<input type="checkbox"/> 5-6mks <input type="checkbox"/>	<input type="checkbox"/> 7-8mks <input type="checkbox"/>
<p><b><u>Social Issues:</u></b> List and briefly evaluates the relevant social issues in developing countries that are likely to impact on a business operating there</p>	<p>Lists and evaluates 1 relevant issue <u>or</u> most issues are irrelevant to business operation</p>	<p>Lists and evaluates 2 relevant issues</p>	<p>Lists and evaluates 2 relevant issues clearly showing how the issues will affect specific business practices</p>	<p>Lists and evaluates 4 relevant issues clearly showing how the issues will affect specific business practices</p>
	<input type="checkbox"/> 1mk	<input type="checkbox"/> 2mks	<input type="checkbox"/> 4mks	<input type="checkbox"/> 8mks
<p><b><u>Suggested actions for accountants:</u></b> List what accountants can do in addressing climate change in a business environment</p>	<p>Lists 1 appropriate action <u>or</u> most actions are inappropriate</p>	<p>Lists 2 to 3 appropriate actions</p>	<p>Lists 4 to 5 appropriate actions</p>	<p>Lists 6 appropriate actions actions</p>
	<input type="checkbox"/> 1mk	<input type="checkbox"/> 2-3mks <input type="checkbox"/>	<input type="checkbox"/> 4-5mks <input type="checkbox"/>	<input type="checkbox"/> 6mks

**Presents with clarity:**

<b>CRITERIA</b>	<b>UNSATISFACTORY</b>	<b>NEEDS IMPROVEMENT</b>	<b>MEETS EXPECTATIONS</b>	<b>EXCEEDS EXPECTATIONS</b>
<b>References and paraphrases using the "Harvard system". Refer to the UWS Library website for details.</b>	In-text citation and/or paraphrasing and/or reference list missing or substantially incomplete	In-text citation and/or paraphrasing and/or reference list have a number of errors	Satisfactory in-text citation, paraphrasing and reference list, possibly with a few minor errors	Excellent in-text citation, paraphrasing and reference list
	<input type="checkbox"/> 0mks	<input type="checkbox"/> 1mk	<input type="checkbox"/> 1.5mks	<input type="checkbox"/> 2mks
<b>Uses clear prose style: sentence structure, grammar, spelling, etc</b>	Writing style is difficult to follow and/or contains many grammatical and/or spelling errors	Writing style is unclear at times. Contains a number of grammatical and/or spelling errors	Writing style is coherent, with possibly a few grammatical and/or spelling errors	Writing is clear and error-free
	<input type="checkbox"/> 1mk	<input type="checkbox"/> 2 mks	<input type="checkbox"/> 3 mks	<input type="checkbox"/> 4mks
<b>Presents a well-structured report</b>	Report is poorly structured. Response is not written in paragraphs. No headings are used	Report structure needs work. Headings for sections are not clear. Much of the information is presented in an unstructured way. Paragraphs poorly structured	Acceptable report structure. The response is written in paragraphs and headings and subheadings are used. (bullet points are acceptable if used appropriately)	Report is well structured. The response is easy to follow and written in full paragraphs. Clear headings and sub headings used for each section. (bullet points are acceptable if used appropriately)
	<input type="checkbox"/> 1mk	<input type="checkbox"/> 2mks	<input type="checkbox"/> 3mks	<input type="checkbox"/> 4mks
<b>Not appropriate length/not within the word limit</b>		Outside the word limit	Length is within the set word limit	
		<input type="checkbox"/> Minus 4mks	<b>No penalty</b>	

**TUTORIAL NUMBER:** \_\_\_\_\_

**MARKER'S NAME:** \_\_\_\_\_ **MARK:** \_\_\_\_\_ / 40

**SIGNATURE:** \_\_\_\_\_

**Marks deducted for late submission @ 4 marks per day** \_\_\_\_\_ **mks**

**FINAL MARK:** \_\_\_\_\_ / 40 **which translates to:** \_\_\_\_\_ / 15

**Marker's Comments**

**Best Aspects**

**Needs Improvement**





**INDIVIDUAL ASSIGNMENT – COVER SHEET & DECLARATION FORM**

**200101 ACCOUNTING INFORMATION FOR MANAGERS – Autumn, 2013**

**Tutor:**

**Tutorial Time:**

**Tut Day:**

**Due Date:**

Family Name (please print)	Given Name (please print)	Student No.

**Declaration:**

I hold a copy of this assignment if the original is lost or damaged. I hereby certify that no part of this report has been copied from any other student’s work or from any other source except where due acknowledgement is made. No part of the report has been written for me by any other person except where collaboration has been authorised by the Unit coordinator. I am aware that this assignment may be reproduced and submitted to plagiarism detection software programs for the purpose of detecting possible plagiarism (*which may retain a copy on its database for future plagiarism checking*).

I declare my assignment is \_\_\_\_\_ (insert number) words in length.

.....  
Student signature

...../...../.....  
Date

**Note:** An examiner or lecturer/tutor has the right to not mark this assignment if the above information is not correct and/or the declaration has not been signed.

**For late assignments – Date/Time Received:**

**– Penalty Imposed (if any):**