Unit Outline*

MGMT8615

Selected Topics in Management: Demonstrating Social Impact

Trimester 2, 2011
Crawley

Professor Paul Flatau, Dr Joanne Sneddon and Jeremy Nicholls

Business School
www.business.uwa.edu.au

* This Unit Outline should be read in conjunction with the Business School Unit Outline Supplement available on the Current Students web site http://www.business.uwa.edu.au/students
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UNIT DESCRIPTION

Introduction

Welcome to MGMT8615: Selected Topics in Management: Demonstrating Social Impact.

There is a growing interest in how governments, businesses and not-for-profit organisations can measure and demonstrate the social impact of their programs and initiatives. Funders of social programs are now applying greater rigour to the assessment of social impact.

Selected Topics in Management: Demonstrating Social Impact is an elective subject for the Graduate Certificate in Social Impact and an elective for those undertaking the MBA program. The unit provides an overview and introduction to evaluation and social impact assessment, the underpinning principles of evaluation and social impact assessment and examines some of the key social impact measurement approaches increasingly used by business, government and leading third sector organisations in Australia and internationally, including Logic Models such as LogFrame; Social Return on Investment (SROI); and Social Accounting and Audit (SAA).

Unit content

This course examines some of the key social impact measurement approaches used by organisations in Australia and internationally, including Logic Models; Social Return on Investment (SROI); and Social Accounting and Audit (SAA).

The course will cover:

• An overview and introduction to evaluation and social impact assessment.
• An examination of the underpinning principles of evaluation and social impact assessment.
• Program evaluation and Logic Models.
• Impact evaluation.
• Cost-benefit analysis (CBA), cost-effectiveness analysis (CEA) and Multiple Criteria Decision Analysis (MCDA).
• What constitutes ‘robust’ evidence for the purposes of social impact measurement?
• Qualitative research methods and evaluation.
• A detailed focus (concepts & practice) on Social Return on Investment (SROI).
• Accounting for social impact and Social Accounting and Audit (SAA).
• Corporate social responsibility and corporate community investment—the Global Reporting Initiative (GRI) and the London Benchmarking Group (LBG).

The course is an elective in the Graduate Certificate in Social Impact as well as an elective in Master’s level programs (including the MBA).

The goal of the unit

The course aims to develop an awareness and critical understanding of drivers and key methods of social impact assessment. It also aims to provide students with a practical demonstration of the Social Return on Investment approach.

Learning outcomes

On completion of this unit, you should be able to:

• Describe and critically evaluate the concept of social impact measurement.
• Describe the key drivers behind the increased interest in social impact measurement and frameworks.
• Describe and understand the key underpinning principles of best practice social impact assessment.
• Understand major approaches to social impact measurement used around the world.
• Apply the SROI to demonstrate the social impact of a project, program or organisation.
• Describe and understand several frameworks used by corporations to demonstrate the impact of their social initiatives.
Educational principles and graduate attributes

In this unit, you will be provided with the opportunity to:

- Master the subject matter, concepts and techniques of social impact measurement.
- Adapt acquired knowledge about social impact measurement.
- Communicate in English clearly, concisely and logically.
- Acquire the skills needed to embrace rapidly-changing technologies in a global environment.
- Think and reason logically and creatively.
- Undertake problem identification, analysis and resolution.
- Question accepted wisdom and be open to new ideas and possibilities.
- Acquire mature judgement and responsibility in ethical, moral, social, and practical, as well as academic matters.
- Work independently and in a team.
- Acquire cross-cultural and other competencies to take a citizenship and leadership role in the local, national or international community.

Core concepts

- Social impact measurement
- Evaluation
- Logic Models
- Impact evaluation
- Economic evaluation
- Cost-benefit Analysis (CBA)
- Social Return on Investment (SROI)
- Accounting for social impact

Additional key concepts

- Inputs, outputs, outcomes and impact
- Goals, targets and instruments
- Theory-driven evaluation
- Short and long-term impacts
- Robust evidence
- Quantitative data
- Qualitative data
- Qualitative research methods
- The Cochrane Collaboration and the Campbell Collaboration
- Randomised Control Trials (RCT)
- Quasi-experimental evidence
- Cost-Effectiveness Analysis (CEA)
- Willingness to pay (WTP)
- Choice modelling (CM)
- Contingent valuation (CV)
- Stakeholder voices
- Multiple Criteria Decision Analysis (MCDA)
- Corporate Social Responsibility (CSR)
- Social Accounting and Audit (SAA)
- Corporate Community Investment (CCI)
- Sustainability Reporting
- London Benchmarking Group (LBG)
- Global Reporting Initiative (GRI)
TEACHING AND LEARNING RESPONSIBILITIES

Teaching and learning strategies

We believe that learning is a dynamic process involving: the instructor; the instructors’ experiences; the subject matter; and the learning styles and experience of the students. Students often hold the wisdom of the subject within themselves. Their experiences are therefore an integral ingredient in the learning experience; they need to be accessed through effective facilitation to enable students to make sense of the materials and enrich the learning experience for others.

In order to enrich the learning process with students' experiences, we actively encourage students to contribute in group and class discussions and in-class learning activities. All class activities and discussions employ some form of Socratic dialogue to challenge students to seek solutions to both simple and complex problems from a range of perspectives. To enact this approach, we pose problems common to the topic, use guest lecturers and cases to stimulate discussion and critical analysis. We make use of case studies to generate debate and encourage critical and creative thinking in each topic to which students can relate. Thus, to get the most out of this unit, students are required to attend and participate in each lecture having undertaken the required pre-reading and be willing to listen and contribute to class discussions.

Teaching and learning evaluation

You may be asked to complete two evaluations during this unit: The Student Perception of Teaching (SPOT) and the Students’ Unit Reflective Feedback (SURF). The SPOT is optional and is an evaluation of the lecturer and the unit. The SURF is completed online and is a university wide survey and deals only with the unit. You will receive an email from the SURF office inviting you to complete the SURF when it is activated. We encourage you to complete the forms as your feedback is extremely important and can be used to make changes to the unit or lecturing style when appropriate.

Attendance

Participation in class, whether it be listening to a lecture or getting involved in other activities, is an important part of the learning process, therefore it is important that you attend classes. More formally, the University regulations state that 'to complete a course or unit students shall attend prescribed classes, lectures, seminars and tutorials'. Where a student, due to exceptional circumstances, is unable to attend a scheduled class, they are required to obtain prior approval of the unit coordinator to be absent from that class. Any student absent from class without having had such absence approved by the unit coordinator may be referred to the faculty for advice and may be required to withdraw from the unit.
CONTACT DETAILS

We strongly advise students to regularly access their student email accounts. Important information regarding the unit is often communicated by email and will not be automatically forwarded to private email addresses.

The unit is team taught by Professor Paul Flatau (UWA), Dr. Joanne Sneddon (UWA) and Jeremy Nicholls and has a number of guest lecturers on specific topics. Contact details for the UWA lecturers are listed below. Any administrative questions can be addressed to Paul Flatau.

<table>
<thead>
<tr>
<th>Unit coordinator</th>
<th>Professor Paul Flatau</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lecturers Names:</td>
<td>Professor Paul Flatau and Dr. Joanne Sneddon</td>
</tr>
<tr>
<td>Email:</td>
<td><a href="mailto:paul.flatau@uwa.edu.au">paul.flatau@uwa.edu.au</a></td>
</tr>
<tr>
<td></td>
<td><a href="mailto:joanne.sneddon@uwa.edu.au">joanne.sneddon@uwa.edu.au</a></td>
</tr>
<tr>
<td>Phone:</td>
<td>08 6488 1727 (Joanne Sneddon)</td>
</tr>
<tr>
<td></td>
<td>08 6488 1366 (Paul Flatau)</td>
</tr>
<tr>
<td>Consultation hours:</td>
<td>By phone or by appointment</td>
</tr>
<tr>
<td>Lecture dates &amp; times:</td>
<td>Fridays &amp; Saturdays, 9.00am - 5.00pm</td>
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<tr>
<td></td>
<td>9.00am – 5.00pm</td>
</tr>
<tr>
<td></td>
<td>May 20, 21 &amp; June 3, 4, 17</td>
</tr>
<tr>
<td>Lecture venue:</td>
<td>BUSN:142 Sir Rod Eddington Case Study</td>
</tr>
</tbody>
</table>

A bit about your lecturers …

**Paul Flatau** commenced as the Chair in Social Investment and Impact and Director of the Centre for Social Impact (CSI) at the UWA Business School in December 2010. He was formerly the Director of the Australian Housing and Urban Research Institute WA Research Centre. Paul has over 60 publications in the fields of labour economics, the history of economic thought, and the economics of social policy. Much of Paul’s work in recent years has involved close contact with the not-for-profit sector, with government partners and with industry. Paul has made significant contributions to the analysis of social and economic outcomes and the effectiveness of programs and interventions in a number of fields including Indigenous housing, poverty, unemployment, homelessness, and housing. His teaching has covered most areas of economics but has been concentrated in the fields of the economics of social policy, macroeconomics, and the economics of human resources.

**Jo Sneddon** is an Assistant Professor at the UWA Business School in Entrepreneurship and Innovation and Small Business Management. Jo has a PhD in management and an MBA from the University of Western Australia. Over the past six years, she has been engaged in a series of research projects and consultancies for national and state scientific research agencies including the Commonwealth Scientific and Industrial Research Organisation, the Department of Agriculture and Food. Jo also consults to Australian rural research and development corporations, Australian Wool Innovation and Meat and Livestock Australia, on innovation and research management issues. Jo’s research focus is institutional, sustainable and social entrepreneurship and ethical consumerism.
Jeremy Nicholls is the chief executive of the Social Return on Investment (SROI) Network UK. Starting out as an accountant, his work has increasingly focused on finding ways for organisations to better understand and then manage the social value they create. He has co-written a number of guides to SROI and also developed the SROI Primer with London Business School. He wrote There is no business like Social Business with Liam Black and he co-authored the recent UK Cabinet Office supported Guide to SROI. He is the chair of FairPensions, a director of the FRC Group (a social business based in Liverpool), and a director of the BETA Model which provides analyses of the UK business population.

David Pannell is Winthrop Professor in the School of Agricultural and Resource Economics at the University of Western Australia, Director of the Centre for Environmental Economics and Policy, and an ARC Federation Fellow. He has been a prominent commentator on environmental policy within Australia, arguing for policies that better reflect scientific, economic and social realities. He was President of the Australian Agricultural and Resource Economics Society in 2000, a member of the WA Government’s Salinity Taskforce in 2001, and a director on the Board of Land and Water Australia 2002-05. His research includes the economics of land and water conservation; environmental policy; farmer adoption of land conservation practices; risk management; and economics of farming systems. His research has been published in five books and 160 journal articles and book chapters, and has been recognised with awards from the USA, Australia, Canada and the UK, including the 2009 ARC Eureka Prize for Interdisciplinary Research.

Doina Olaru is currently lecturing in Transport and Business Information Management at the UWA Business School. She was educated in Romania at the University “Politehnica” of Bucharest and has both academic and industry experience. Doina worked as railway engineer for the Romanian State Railways and as a Post Doctoral Research Scientist with CSIRO. Her teaching in Romania and Australia covered transport planning and operation, optimization and simulation, data analysis, decision making, computer modelling applications in different areas of business. Doina has published academic papers in international journals and presented at leading international conferences on topics such as transport planning methods, travel and activity analysis, networks, environmental and social impacts of transport, and exposure to traffic related air pollutants.

Michelle Roberts has a PhD in marketing from the University of Western Australia. She has been teaching at university for seven years in the areas of marketing, communications and public relations and currently teaches the MBA and EMBA programs in Perth, Manila and Singapore. Prior to this, Michele was a marketing practitioner in London and Melbourne. She has over ten years’ experience working in the publishing and communications industries. Michele's research interests are focused on advertising, consumer behaviour, socially responsible marketing and social marketing.

Lydia Kilcullen is an assistant professor in Accounting at the UWA Business School. She has taught accounting courses at undergraduate and MBA levels. Lydia joined UWA following ten years of work experience primarily with the Chartered Accounting firm of Price Waterhouse. During this time, Lydia worked in Perth, New York and London and focused on providing financial and management consulting services in support of dispute resolution, litigation and corporate recovery matters. Examples of some of the projects Lydia has worked on include business turnarounds, forensic investigations, alternative dispute resolution projects, breaches of contract, professional negligence, loss of profits, patent infringements, and business valuations. Lydia's other professional work experience includes two years as the Chief Financial Accountant at Edith Cowan University, responsible for financial reporting, asset management and financial policies and procedures. Lydia’s research interests are in the field of financial reporting for Not-For Profit entities and she is currently undertaking research into the financial information needs of donors of charities and members of clubs.
TEXTBOOK(S) AND RESOURCES

Unit website
http://www.webct.uwa.edu.au

An email providing details on how to access WebCT will be sent to enrolled students prior to commencement of the trimester. There is no required textbook for this unit but readings and case studies will be available for enrolled students on WebCT.

Key References

The following references provide grounding in the main topic areas covered by the course. A set of readings designed for pre-lecture reading are listed in the Unit Schedule below. In most cases they are available on WebCT.


Journals

The following provides a list of journals which you may find useful to access particularly when conducting research for assignments. Most but not all journals are accessible through the UWA library and articles are downloadable from the library portal.

Evaluation

Economic Evaluation

Social corporate responsibility and social accounting
Journal of Business Ethics, Social and Environmental Accountability Journal
UNIT SCHEDULE
Day 1 Friday May 20
Paul Flatau

1. Introduction to the Unit (9am-9.20am)
   • Class introductions.
   • Introduction to the content and structure of the unit.
   • Introduction to assessment components.

2. Social impact assessment: An Introduction (9.20-10.30am)
   • Social problems, social initiatives, funders, providers and stakeholders.
   • Factors driving the greater focus on social impact assessment (e.g., stakeholder engagement, transparency, accountability and assurance).
   • Inputs, activities, outputs, outcomes and impacts (evaluation theory, Logic Models, LogFrame).
   • How was the initiative or program delivered? (Process evaluation).
   • Measuring an initiative’s outcomes and impacts (Effectiveness, impact evaluation, quantitative and qualitative data, robust evidence, Randomised Control Trials, Quasi-Experimental evidence).
   • The economic evaluation of social impact (Cost-Benefit Analysis (CBA), Cost-Effectiveness Analysis (CEA), Multiple Criteria Decision Analysis (MCDA) and Social Return on Investment (SROI); Stated Preference (SP) Techniques, Willingness to Pay (WTP), Choice Modelling (CM) and Contingent valuation (CV)).
   • Accounting and social impact measurement; Social Accounting and Audit (SAA); Global Reporting Initiative; Corporate Community Investment (CCI); London Benchmarking Group (LBG).

Readings (* suggested reading prior to lecture)
   • Patricia J. Rogers: Matching impact evaluation design to the nature of the intervention and the purpose of the evaluation, 217–226.
   • Martin Ravallion: Evaluating three stylised interventions, 227-236.
   • Dean Karlan: Thoughts on randomised trials for evaluation of development: presentation to the Cairo evaluation clinic, 237-242
   • Robert Chambers: So that the poor count more: using participatory methods for impact evaluation, 243-246
• *Government of Western Australia, Department of Treasury and Finance 2005. Project Evaluation Guidelines [WebCt]

3. Program Evaluation and Logic Models (10.45-11.30am)
• Program Evaluation
• Logic Models
• Theory-based evaluation
• The Logical Framework Approach and LogFrame Analysis.

Readings (* suggested reading prior to lecture)
• *Owen, J.M. (2007)
• Rossi, Lipsey and Freeman (2004)

Jo Sneddon
In-class group exercise on Logic Models (11.30-3.30pm) (Lunch 12.30-1.30pm)

4. An Introduction to Economic Approaches to Social Impact Measurement (3.30-5pm)
• Cost-Benefit Analysis
• Cost-Effectiveness Analysis
• Stated Preference (SP) Techniques

Readings (* suggested reading prior to lecture)
Day 2 Saturday May 21 and Day 3 Friday 3 June
Social Return on Investment
Jeremy Nicholls

Day 2
• Critical thinking on the problem that social impact accounting and reporting seeks to address
• Principles of accounting for value
• Outlining the SROI methodology
• Implementing SROI covering the first five stages
  • Scope and identify stakeholders
  • Mapping outcomes
  • Evidencing outcomes and giving them a value
  • Establishing impact and calculating SROI

Day 3
• Share reports and challenges
• Explore judgments made in applying principles
• Share recommendations
• Stage 6 - reporting using and embedding
• Audiences and purposes
• Review other approaches

Reading (* suggested reading prior to lecture)

Background Reading (* suggested reading prior to lecture)

Day 2 9.15am -10.30am
Group and Individual Presentations on SROI Assignment (10 mins each)
Day 4 Saturday June 4
Assessing social impact from environmental projects (9.00-10.30am)
David Pannell

Topics covered:
• Integrating social, environmental and economic considerations
• Prioritising projects based on social impact per dollar spent
• Challenges in linking rigorous assessments to real decisions.

There is considerable public investment in projects intended to improve the condition of natural resources and the environment. In this session, David Parnell discusses the Investment Framework For Environmental Resources (INFFER) which he and other colleagues have developed which formally integrates relevant scientific, economic and social information, community values and tools of assessment in a single integrated framework to assist decision makers in the design of projects, the selection of delivery mechanisms, and the ranking of competing projects. The INFFER framework incorporates as a key tool a modified form of cost-benefit analysis the Benefit: Cost Index (BCI) and a Public: Private Benefits Framework designed to select the right sort of policy tools in environmental interventions.


Reading (* suggested reading prior to lecture)
• *Pannell, D.J. et al. 2010. INFFER (Investment Framework For Environmental Resources): Practical and Theoretical Underpinnings.

Multiple Criteria Decision Analysis (10.45-12.30) (Lunch 12.30-1.30pm)
Doina Olaru

Reading (* suggested reading prior to lecture)

In-class Exercise: Multiple Criteria Decision Analysis (11.45-12.30) and (1.30-2.00)
What constitutes robust evidence on the effectiveness of social initiatives?  
(2pm-4.30pm)

- Randomised Control Trial evidence, Quasi-Experimental evidence and non-experimental evidence.
- Short-term vs long-term impacts
- Case Study: The effectiveness of Conditional Cash Transfers

Reading (* suggested reading prior to lecture)

- *The Campbell Collaboration - systematic reviews of social interventions such as education, criminal justice, social policy and social care. http://www.campbellcollaboration.org/

Case Study Conditional Cash Transfers


In Class Group Presentation: Conditional Cash Transfers
(Class Discussion 4.30- 5.00)
Presentation 17 June 2.30pm-4.30pm.
The evidence from the research literature conclusively supports the contention that regardless of time, place and context, Conditional Cash Transfers produce lasting positive social, economic and health impacts and represent an ideal social intervention in the Australian context.

Day 5 Friday June 17
Qualitative Research Methods and Evaluation: A Case Study of Social Marketing (9am-10.30am)
Michelle Roberts

• The role of Qualitative Research Methods in evaluation
• Case studies from social marketing and health

Reading (* suggested reading prior to lecture)

Corporate Community Investment and Social Impact Reporting in Business
(10.45am-12.30pm)

• Corporate Community Investment (CCI)
• Sustainability Reporting
• London Benchmarking Group (LBG)
• The Global Reporting Initiative
• Social Accounting and Auditing
Reading (* suggested reading prior to lecture)
- *Global Reporting Initiative  [http://www.globalreporting.org](http://www.globalreporting.org)

Accountants, Social Impact and Non-financial reporting and Not-for-Profit Accounting (12.30-2.30pm)
Lydia Kilcullen

- What is the role of Accountants and Auditors in Non-financial reporting?
- Who has the responsibility and authority to manage social accounting and social auditing?
- In Australia how are Accounting Standard setters dealing with Not-for-Profits?

Reading (* suggested reading prior to lecture)

In Class Group Presentations: Conditional Cash Transfers
Debate 17 June 2.30pm-4.30pm.

The evidence from the research literature conclusively supports the contention that regardless of time, place and context, Conditional Cash Transfers produce lasting positive social, economic and health impacts and represent an ideal social intervention in the Australian context.

4.30pm -5pm Wrap Up

- Key learnings from the course
- Discussion of the Exam
ASSESSMENT MECHANISM

The purpose of assessment

There are a number of reasons for having assessable tasks as part of an academic program. The assessable tasks are designed to encourage you to explore and understand the subject more fully. The fact that we grade your work provides you an indication of how much you have achieved. Providing feedback on your work also serves as part of the learning process.

The assignments allocated for this unit seek to provide a blend of individual and group work some of which will involve practical components while others are more theoretically focused. Students should be prepared to read outside the material provided by the lecturer.

The individual assignments are designed to measure understanding and skills acquisition against the topics presented in the unit. Assignment tasks seek to integrate various elements covered within the weekly topics, both written material, lectures, tutorials and cases.

The team assignment is designed to develop research and team-based skills and the application of criteria-related evaluation.

Assessment mechanism summary

<table>
<thead>
<tr>
<th>Item</th>
<th>Weight</th>
<th>Due date</th>
<th>Submission</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class participation</td>
<td>5%</td>
<td>Ongoing</td>
<td></td>
<td>Based on general participation and in-class exercises</td>
</tr>
<tr>
<td>In Class Group Presentation: Conditional Cash Transfers</td>
<td>5%</td>
<td>17 June</td>
<td>Uniprint before mid-day</td>
<td>In-class Presentation</td>
</tr>
<tr>
<td>Assignment 1 – SROI Group or Individual assignment</td>
<td>30%</td>
<td>13 June 2011</td>
<td>Uniprint before mid-day</td>
<td>Maximum 3000 words plus completed SROI sheets</td>
</tr>
<tr>
<td>Assignment 2 – Individual essay</td>
<td>30%</td>
<td>22 June 2011</td>
<td>Uniprint before mid-day</td>
<td>Maximum 3000 words</td>
</tr>
<tr>
<td>Exam</td>
<td>30%</td>
<td>Exam period</td>
<td></td>
<td>Four short answer questions (50%) and two essays from five topics (50%) (3 hours)</td>
</tr>
</tbody>
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Note 1: Results may be subject to scaling and standardisation under faculty policy and are not necessarily the sum of the component parts.

Note 2: Your assessed work may also be used for quality assurance purposes, such as to assess the level of achievement of learning outcomes as required for accreditation and audit purposes. The findings may be used to inform changes aimed at improving the quality of Business School programs. All material used for such processes will be treated as confidential, and the outcome will not affect your grade for the unit.
Assessment components

Class Participation

Your contribution to class discussions, presentations and case analysis is an essential element of this course. The mark allocated to group and class discussions and will be assessed using the following criteria.

<table>
<thead>
<tr>
<th>Grade</th>
<th>Evaluation Criteria</th>
</tr>
</thead>
<tbody>
<tr>
<td>D-HD</td>
<td>Excellent preparation and participation: demonstrates understanding of the concepts and relates them to personal experience, offers analysis of concepts, responds well to other students comments, demonstrates ongoing and active involvement in the class</td>
</tr>
<tr>
<td>CR-D</td>
<td>Good preparation and participation: demonstrates understanding of the facts presented in the readings, offers interpretation of concepts, contributes to discussions, demonstrates consistent ongoing participation</td>
</tr>
<tr>
<td>P-CR</td>
<td>Adequate preparation and participation: demonstrates basic understanding of the material but no further analysis, sporadic involvement</td>
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Assignment 1: SROI Group or Individual Assignment

Prepare an SROI analysis based on a project with which you are familiar. Comment on the limitations of the scope that you set yourself in order to complete the analysis. Consider what recommendations have arisen and at which points in the analysis you were able to make recommendations. Record challenges and problems faced.

This Assignment may be taken as a group assignment or as an individual assignment. When considering an option for accreditation in the SROI network undertake the assignment on an individual basis.

Assignment 2: Individual Assignment

Establish and defend a set of criteria on which you will accept research evidence on the effectiveness and impact of a social initiative or intervention. On the basis of the chosen criteria, assess the research evidence on the effectiveness and cost-effectiveness of a chosen initiative (other than conditional cash transfers).

Submission of assignments

You are required to submit your assignment in an electronic format by going to the UniPrint website www.uniprint.uwa.edu.au then click on "Student Assignments" and follow the instructions.

Student Guild

Phone: (+61 8) 6488 2295
Facsimile: (+61 8) 6488 1041
E-mail: enquiries@guild.uwa.edu.au
Website: http://www.guild.uwa.edu.au

Charter of Student Rights and Responsibilities


Appeals against academic assessment

The University provides the opportunity for students to lodge an appeal against assessment results and/or progress status (refer http://www.secretariat.uwa.edu.au/home/policies/appeals ).