



## ACRONYMS

Further lists of acronyms can be found at:

<http://www.unisa.edu.au/pas/Acronyms.asp> | <http://www.unisa.edu.au/res/index.asp>

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A		
ABC	Activity Based Costing	A form of costing that traces costs to activities and then from activities to the final cost object
	Accounting Policy	The University uses the accrual basis of accounting for general ledger recording, as opposed to the cash basis of accounting. Revenue will be recognised for cost centres at the time invoices are raised and expenses will be recognised when accounts are approved for payment. Accrual adjustments may be made at the local area for items such as deferred revenue or deferred expenditure. However many significant accrual items are managed at the University centre rather than the local area (eg accrued payroll and depreciation).
AFS	<a href="#">Annual Financial Statements</a>	The statutory accounts produced by the University each calendar year
AGBAU	Association of Governing Bodies of Australian Universities	This body has been established to improve the capabilities of university leadership by coordinating and promoting professional development opportunities for members of university governing bodies
AIMS	<a href="#">Australian Institute of Marine Science</a>	Commonwealth government to generate and transfer the knowledge needed for the sustainable use and protection of the marine environment through innovative, world-class scientific and technological research
AIRC	<a href="#">Australian Industrial Relations Commission</a>	A national tribunal dealing with employment issues including dispute settlement, unfair dismissal and the setting of wages and conditions
ANSTO	<a href="#">Australian Nuclear Science and Technology Organisation</a>	Australia 's national nuclear research and development organisation and the centre of Australian nuclear expertise
APF	Accounting Policy Framework	Frameworks, issued by the State Treasurer pursuant to Section 41 of the Public Finance and Audit Act and Treasurer's Instruction 19
AIFRS	Australian - International Financial Reporting Standards	Australian accounting standards which the University is required to apply in preparing its AFS
AP	Accounts Payable	The payment of accounts and purchasing functions
APA	Australian Postgraduate Awards	Commonwealth stipends for Australian research students
AR	Accounts Receivable	The raising of invoices and collection of monies
ARC	<a href="#">Australian Research Council</a>	Commonwealth body responsible for approving national competitive grants. Funding provided under the Australian Research Council Act (2001)
ATN	<a href="#">Australian Technology Network</a>	A network of the 5 "technology" universities (Curtin (WA), QUT (QLD), RMIT (VIC), UTS (NSW) and UniSA (SA))
ATO	<a href="#">Australian Taxation Office</a>	Commonwealth government office responsible for tax collection

AUQA	<a href="#">Australian Universities Quality Agency</a>	The AUQA is an independent agency that promotes, audit, and report on quality assurance in Australian higher education
AVCC	<a href="#">Australian Vice Chancellor's Committee</a>	A forum of Vice-Chancellors to support Vice-Chancellors in the performance of their roles. The AVCC represents the 38 "public" universities
<b>B</b>		
BAF	Backing Australia's Future	The set of Commonwealth legislative reforms passed in 2004, as seen HESA (2003)
BAS	Business Activity Statement	A GST return that the University is required to furnish monthly
BUGE	Broadening Undergraduate Education courses	Elective courses designed to broadened an undergraduate students higher education
BUS or BUE	<a href="#">Business</a> (Division of)	An academic division in UniSA
<b>C</b>		
CAN	Commonwealth Assistance Form	Advice to students detailing their SLE and any HELP or scholarships consumed that period
CAS	Casual Administration System	The University's casual payroll system
CAS	Commonwealth Accommodation Scholarships	Scholarships aimed at students from low socio-economic backgrounds and provided for accommodation and living costs
CECS	Commonwealth Educational Costs Scholarships	Scholarships aimed at students from low socio-economic backgrounds and provided for general education costs
CGS	Commonwealth Grant Scheme	Commonwealth funding of HECS liable places
CHESSN	Commonwealth Higher Education Student Support Number	The unique identifier provided to students by DEST to track their access to learning entitlements and loans
CLS	Commonwealth Learning Scholarships	A range of scholarships provided
COA	<a href="#">Chart of Accounts</a>	The coding structure by which the University classifies and records its financial transactions in Finance One
COAG	<a href="#">Council of Australian Governments</a>	COAG initiates, develop and monitor the implementation of policy reforms that are of national significance and which require cooperative action by Australian governments
	Contribution	The amount remaining after deducting local expenses from Gross Trading Revenue
	Contribution Margin	A Contribution Margin (%) can be calculated by comparing the contribution amount to total trading revenue
CP	<a href="#">Corporate Plan</a>	The University's annual corporate priorities and strategic plans
CRC	Co-operative Research Centre	Centres funded by the Commonwealth to engage in cooperative research
CRE	Centre for Regional Engagement	Focal point for the University's regional engagement (includes Whyalla campus and Mount Gambier presence)
CRICOS	Commonwealth Register of Institutions and Courses for Overseas Students	Register of providers and courses maintained by DIMEA
CSIRO	<a href="#">Commonwealth Specific and Industrial Research Organisation</a>	The Commonwealth responsible for research solutions for agribusiness, energy and transport, environment and natural resources, health, information technology, telecommunications, manufacturing and mineral resources

CSP	Commonwealth Supported Places	Allocation of places on award programs that eligible students will be able to use Commonwealth assistance schemes for students
<b>D</b>		
DCF	Discounted Cash Flows	Cash flows to which a discount rate has been applied
DEST	<a href="#">Department of Education, Science and Training</a>	The Commonwealth department responsible for higher education
DIMEA	<a href="#">Department of Immigration and Ethnic Affairs</a> Division Levies	The Commonwealth department responsible for student visas and ESOS Act A contribution towards division-wide costs (eg Division Office) from schools or a levy for strategic purposes within the division, which net to zero across the division
DSTO	<a href="#">Defence Science and Technology Organisation</a>	The Commonwealth department responsible to ensure the expert, impartial and innovative application of science and technology to the defence of Australia and its national interests
DTF	<a href="#">Department of Treasury &amp; Finance</a>	State Government department responsible for the overall financial management of the Government, through managing the financial systems and through the maintenance of financial policies and procedures, including the Treasurer's Instructions
<b>E</b>		
EA or EB or EBA	<a href="#">Enterprise Agreement, Enterprise Bargaining, Enterprise Bargaining Agreement</a>	University agreement with staff on pay and conditions of employment
EAP	<a href="#">Employee Assistance Program</a>	Professional, confidential counselling service for staff and their immediate family members, paid by the University
EASS or EAS	<a href="#">Education, Arts &amp; Social Sciences</a> (Division of)	An academic division in UniSA
EBIT	Earnings Before Interest and Tax	Measure of profitability before interest and tax
EBITDA	Earnings Before Interest and Tax and Depreciation Allowance	Measure of profitability before interest and tax and depreciation allowance
EFT	Electronic Funds Transfer	The electronic transfer of funds between bank accounts
EFTPOS	Electronic Funds Transfer at Point Of Sale	An electronic transfer of funds
EFTSL	Equivalent Full Time Student Load	The number of units and number of study courses
EIF	Employment Innovation Fund	A government department established to fund programmes designed to provide seed funding to organisations to develop innovative approaches to resolve specific labour market problems and open up employment opportunities
EO	Executive Officer	An administrative position supporting a role or position
ESOS	Education Services for Overseas Students Act (2000)	Commonwealth Act that governs services to international students
<b>F</b>		
F1	<a href="#">Finance One</a>	The University's finance system
FBT	<a href="#">Fringe Benefits Tax</a> General Journals	A tax applying to a non cash benefit provided to an employee General journals are a means of adjusting balances within the general ledger. Access to the general journal function is restricted as it requires a detailed knowledge of the University's Accounting Policy and Chart of Account codes. A <a href="#">FS11</a> must be used for making adjustments within the general ledger.

FLC	<a href="#">Flexible Learning Centre</a>	An organisational unit that supports the University's teaching and learning environment
FTE	Full Time Equivalent	Equivalent full time staff position
<b>G</b>		
GO8	<a href="#">Group of Eight</a>	A network of the 8 traditional research based ("sandstone") universities (Adelaide, ANU, Melbourne, Monash, NSW, Queensland, Sydney, Western Australia)
GST	<a href="#">Goods and Services Tax</a>	A tax applied to the consumption of most goods and services within Australia
	Gross Non-Trading Revenue	Gross revenues unrelated to core University activity (eg interest earnings on invested funds).
	Gross Program Revenue	The full earnings of the program or project. For academic programs, gross revenue is calculated as the price per student (\$/EFTSL) times the student load (EFTSL)
	Gross Teaching Revenue	Gross Program Revenue adjusted for service teaching transfers. University levies are calculated on Gross Teaching Revenue
	Gross Trading Revenue	Gross revenues deriving from the core activities of the University
<b>H</b>		
H&L	Hospitality and Leisure	The Campus Central cash receipting system
HDA	Higher Duties Allowance	Additional allowance payable to an employee above their normal salary
HECS	Higher Education Contribution Scheme	A contribution payable by Australian students towards their higher education
HECS	Higher Education Contribution Scheme	Contribution made by HECS liable students towards the cost of their higher education
HEIMS	Higher Education Information Management System	The student record database used by DEST to track allocation of CHESSNs
HELP	Higher Education Loan Program	Loans introduced under the legislation to replace HECS and PELS
HEO	Higher Education Officer	UniSA's general staff classification structure for the higher education sector
HEP	Higher Education Provider	All institutions approved under the HESA (public and private institutions)
HESA	Higher Education Support Act (2003)	An Act that provides for the Commonwealth to provide financial assistance for higher education
HEWRR	<a href="#">Higher Education Workplace Relations Requirements</a>	Commonwealth workplace requirements for the higher education
HRU	<a href="#">Human Resources Unit</a>	An organisational unit that supports the management of human resources
HSC	<a href="#">Health Sciences</a> (Division of)	An academic division in UniSA
<b>I</b>		
IDP	International Development Program (now <a href="#">IDP Education Australia</a> )	IDP provide worldwide access to Australia's education and development services, expertise and intellectual capabilities
IEAA	<a href="#">International Education Association of Australia</a>	Australia's leading international education professional organisation. IEAA is made up of individuals from all education sectors - university, vocational education, schools and English language - both public and private, as well as individuals in government and the corporate/business sector concerned with international education

IEE	<a href="#">Information Technology, Engineering &amp; the Environment</a> (Division of)	An academic division in UniSA
IESPG	Information Environment Strategic Planning Group	A planning group in the UniSA that governs the information system capital planning process
IHEAC	<a href="#">Indigenous Higher Education Advisory Council</a>	A government department established to provide policy advice to the Minister and the Department on higher education issues relating to indigenous matters
IP	<a href="#">Intellectual Property</a>	All forms of intellectual property rights whether arising under legislation or existing at law. Intellectual Property includes all rights resulting from intellectual activity in the industrial, scientific, literary or artistic fields, including the right to apply for registration of such rights, and includes all rights in relation to circuit layouts, copyright, confidential information, designs, inventions and patents, plant varieties and trade marks.
IRR	Internal Rate of Return	Discount rate at which the NPV is typically zero
	Internal Dividend	An internal return to fund strategic initiatives, including development funds and the safety margin for the University
	Internal Revenue	Amounts allocated internally and which net to zero across the University. Examples include service teaching adjustments, Unit allocations for recurrent purposes and strategic allocations for non-recurrent purposes
	<a href="#">Internal Transactions</a> (word 65kb)	Internal transactions must be coded to internal codes so that they can be clearly identified and eliminated on consolidation. Failure to properly code an internal transaction against an internal item code distorts the general ledger and leads to a mis-statement of the University's financial performance and position.
ISTS	<a href="#">Information Strategy and Technology Services</a>	An organisational unit that supports the information strategy of the University and the University's information technology environment
ITEK	<a href="#">Innovation, Technology, Enterprise and Knowledge</a>	ITEK Pty Ltd is a wholly owned subsidiary of the University. ITEK is responsible for the assessment, protection and commercialisation of Intellectual Property.
ITR	<a href="#">Institute of Telecommunications Research</a>	One of 5 recognised research institutes within UniSA
	Ivy League Universities	Brown, Columbia, Cornell, Harvard, Princeton, Yale, Dartmouth, Pennsylvania
IWRI	<a href="#">Ian Wark Research Institute</a>	One of 5 recognised research institutes within UniSA
<b>K</b>		
KPI	Key Performance Indicators	A measure of performance considered to be of key importance
<b>L</b>		
LIEF	(ARC) Linkage Infrastructure Equipment and Facilities scheme	This scheme encourage organisations to develop collaborative arrangements among themselves, across the higher education sector and with organisations outside the sector, in order to develop research infrastructure
	Local expenses	Expenses budgeted for and authorised at the local level (eg school). Local expenses may include recharges, where the expense belongs to the local area but has been paid for by another area
<b>M</b>		
	Materiality	In recording financial transactions, users should reference the materiality provisions within the Australian Accounting Standards. In determining whether or not an item is material, consideration needs to be given to the nature and amount of the item, its relationship to other related items, its impact on any financial report as a whole and

		comparison of the item with a base amount. In relation to financial performance, an amount that would impact an area's result by less than 5% might be considered immaterial.
MDU	<a href="#">Marketing and Development Unit</a>	An organisational unit that supports the marketing and the development of the University
MCEETYA	<a href="#">Ministerial Council on Education, Employment, Training and Youth Affairs</a>	A government department responsible for Indigenous education and training
MEDICI	MEDICI	The unofficial name of the student information system used in the UniSA
MTFP	Medium Term Financial Plan	An organisational unit 3 year financial plan
MTSP	Medium Term Strategic Plan	An organisational unit strategic plan that relates to the University's corporate priorities
<b>N</b>		
NAB	National Australia Bank	The University's current operational banker
NPV	Net Present Value	The value in today's terms arrived at by discounting future cash flows
<b>O</b>		
OHS&W, OH&S	<a href="#">Occupational Health, Safety and Welfare</a>	Refer to Occupational Health, Safety and Welfare Act (1986) and University policies
	ORG 1	Division/Institute (currently area)
	ORG 2	School/Institute (currently sub-area)
	ORG 3	Group (eg Teaching, Research Centre, Management)
	ORG 4	Discipline (eg Program Discipline, Project Theme)
OSHC	Overseas Student Health Charge	Medicare contribution required from onshore international students
OUA (formerly OLA, OLAA)	<a href="#">Open Universities Australia</a> (formerly Open Learning Australia)	Open Universities Australia is owned and partnered by seven Australian universities (Curtin, Griffith, Macquarie, Monash, RMIT, Swinburne, UniSA). The courses are developed by 18 academic providers. The units studied and the qualifications achieved are issued by these universities and other providers, and are identical to those awarded to on-campus students.
<b>P</b>		
P&L	Profit and Loss	A statement that details revenue and expenditure
PAYG	Pay As You Go	Income tax deducted from salaries by the employer and paid to the ATO
PAYE	Pay As You Earn	Income tax deducted from salaries by the employer and paid to the ATO
PD	Position Description	Description of the role and responsibilities of a staff position
PEP	Professional Experience Program	Academic staff sabbatical leave
PVC	Pro Vice Chancellor	A senior management position relating to an academic function
<b>R</b>		
	Recurrent Allocations	Recurrent allocations fund operational expenditure likely to recur in following years. Recurrent allocations may be indexed in years between reviews
	Research Funding Categories	1 - Australian Competitive Grants - This refers to grants listed in the Australian Competitive Grants Register (ACGR). The ACGR is maintained by DEST and updated annually (retrospectively) ie the ACGR at the link below refers to research grants reported for 2003 - <a href="http://www.dest.gov.au/highered/research/herdc.htm#specifications">http://www.dest.gov.au/highered/research/herdc.htm#specifications</a>

		<p>2. Other Government Funding - This refers to research grants received from other Government funding agencies that do not appear on the ACGR. This category has three sub-categories:</p> <ul style="list-style-type: none"> <li>• Other Commonwealth Government Funding</li> <li>• State Government Funding</li> <li>• Local Government Funding</li> </ul> <p>3. Industry and International - This refers to research grants received from Australian industry, international agencies or to donations/bequests specifically for research.</p> <p>4. Cooperative Research Centre Funding - This refers to funding received via Cooperative Research Centres (CRCs) in which the University of South Australia is a contributing partner.</p> <p>Although the University receives funding from CRCs the amount finally reported to DEST is the amount that the CRC reports in its Annual Certified Statement. CRCs report on a financial year.</p> <p>5. Other Funds for Research - Not all research funds are reportable via the DEST Annual Higher Education Research Data Collection (HERDC).</p> <p>Funds received from other universities and ARC Linkage Infrastructure and Equipment grants are two of the specific exclusions. These funds are coded as Category 5 to ensure that we do not report them in the HERDC.</p>
RQF	Research Quality Framework	Research funding framework being considered by the Commonwealth
RTS	Research Training Scheme	Commonwealth program that funds Australian research higher degree student places
<b>S</b>		
SAFA	<a href="#">SA Government Financing Authority</a>	Financing authority of SA government
	Selection Types	Information contained within posting codes can be summarised by means of selection types. A selection type attaches to a posting element and contains a number of selection codes. Selection codes group similar posting codes, thereby aggregating the information contained within those codes, eg the product (revenue category) selection type contains a DEST selection code which groups all DEST item codes.
SES	Socio Economic Status	DEST defined element for students
SMG	Senior Management Group	Staff reporting to the Vice Chancellor
	Service Teaching Transfers	Internal transfers from a service receiver to a service provider
	Strategic Allocations	Strategic allocations fund expenditures of strategic importance but not necessarily of a recurring nature. They are reviewed each year. Strategic allocations are sourced from University-wide revenues (such as interest earnings) or internal dividends
SLE	Student Learning Entitlement	Study years available to a HECS liable student
SSAU	Superannuation Scheme of Australian University (now UniSuper)	The co-ordinated administration of SSAU and TESS superannuation schemes now part of UniSuper
<b>T</b>		
TAFE	Technical and Further Education	A form of education ensuring that broad study and career options are available to students
TESS	Tertiary Education Superannuation Scheme (now	The co-ordinated administration of SSAU and TESS superannuation schemes now part of UniSuper

	UniSuper)	
	Total Trading Revenue	The sum of Gross Trading Revenue and Internal Revenue
<b>U</b>		
	University Levies	A recovery of University-wide overhead from Divisions/schools/institutes through a percentage levy on Gross Teaching Revenue. University levies net to zero across the University
UniSA	University of South Australia	Officially recognised short form of the University
<a href="#">UniSuper</a>		The University's superannuation scheme fund
USASA	University of South Australia Student Association	The student association recognised by the University
<b>V</b>		
VC	Vice Chancellor	Chief executive responsible for the management and administration of the University under the UniSA Act
VCA	<a href="#">Vice Chancellor's Authorisation</a>	Authorisations (delegations of authority) provided to University staff by the Vice Chancellor
VET	Vocational Education and Training	VET provides skills and knowledge for work, enhances employability and assists learning throughout life
VSU	Voluntary Student Unionism	On Wednesday 16 March 2005 the Government introduced into Federal Parliament the <i>Higher Education Support (Abolition of Compulsory Up-front Student Union Fees) Bill 2005</i> . The legislation prevents universities from charging any fees that are not directly related to a student's course of study.