ACCT1511
Accounting & Financial Management 1B

Course Outline
Summer Term, 2016

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Part B: Key Policies, Student Responsibilities and Support
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PART A: COURSE-SPECIFIC INFORMATION

1 STAFF CONTACT DETAILS

Course Coordinator: Dr Victoria Clout
Email: v.clout@unsw.edu.au
Office: Quad 3091
Consultation: by appointment

Lecturer: Dr Per Tronnes
Email: p.tronnes@unsw.edu.au
Office: Quad 3095

While emails to staff should be a rare occurrence as noted above, in instances where it is warranted please make sure that:

- **You use your UNSW email address** when corresponding with AFM1B staff. Emails from other addresses are not accepted nor replied to.
- **You must use appropriate communication level** with staff, emails and discussion board posts that use short hand and “SMS” language are not acceptable, and communication must be in English. If your email cannot be understood by staff will not reply.
- **You must identify yourself by your full name, student number and seminar details.**

**Please be aware that Staff will not reply to students to inform them if their emails are noncompliant.**

2 COURSE DETAILS

2.1 Teaching Times and Locations

WEB stream: If you select ‘WEB’ class then this course is to be taken online and the teaching is via the web. The course website contains video and audio presentations.

LEC stream: If you select the Lecture class (LEC) a 2 hour seminar will be conducted twice weekly – Mondays and Wednesdays 9am-11am.

2.2 Units of Credit

The course is worth 6 units of credit.

2.3 Summary of Course

Accounting and Financial Management 1A and 1B are part of the integrated first-year accounting program designed to give students an understanding of the ways in which financial information is generated within the corporation, and the uses of this information.
AFM1A is concerned with the analysis and design of a financial accounting system which reflects the activities of an entity in the economic and legal environment, and attempts to meet the information needs of parties in the present institutional and regulatory environment. The assumptions and choices made in the design of such an accounting information system are explored.

AFM1B builds on this introductory knowledge from AFM1A by showing ways in which accounting information systems can accommodate more complex events and provide additional reports. It further develops the preparation of the Balance Sheet, Income Statement and Cashflow Statement. It also considers the analysis of financial statements by users, the use of accounting information by the management within the entity. AFM1B prepares you for further accounting courses and contains the appropriate preparation for you in an accounting major.

### 2.4 Course Aims and Relationship to Other Courses

This course is offered by the School of Accounting and is a core course for students enrolled in the Bachelor of Commerce Major in Accounting (or Double-Major with Accounting and some other major). To enrol in this course, the following pre-requisite must have been satisfied – ACCT1501: Accounting and Financial Management 1A. This course is also a part of the core curriculum studies required by CPA Australia and the Institute of Chartered Accountants in Australia (ICAA).

### 2.5 Student Learning Outcomes

The Course Learning Outcomes are what you should be able to DO by the end of this course if you participate fully in learning activities and successfully complete the assessment items.

The Learning Outcomes in this course also help you to achieve some of the overall Program Learning Goals and Outcomes for all undergraduate students in the Business School. Program Learning Goals are what we want you to BE or HAVE by the time you successfully complete your degree (e.g. ‘be an effective team player’). You demonstrate this by achieving specific Program Learning Outcomes - what you are able to DO by the end of your degree (e.g. ‘participate collaboratively and responsibly in teams’).

For more information on the Undergraduate Program Learning Goals and Outcomes, see Part B of the course outline.
Business Undergraduate Program Learning Goals and Outcomes

1. **Knowledge**: Our graduates will have in-depth disciplinary knowledge applicable in local and global contexts.
   You should be able to select and apply disciplinary knowledge to business situations in a local and global environment.

2. **Critical thinking and problem solving**: Our graduates will be critical thinkers and effective problem solvers.
   You should be able to identify and research issues in business situations, analyse the issues, and propose appropriate and well-justified solutions.

3. **Communication**: Our graduates will be effective professional communicators.
   You should be able to:
   a. Prepare written documents that are clear and concise, using appropriate style and presentation for the intended audience, purpose and context, and
   b. Prepare and deliver oral presentations that are clear, focused, well-structured, and delivered in a professional manner.

4. **Teamwork**: Our graduates will be effective team participants.
   You should be able to participate collaboratively and responsibly in teams, and reflect on your own teamwork, and on the team’s processes and ability to achieve outcomes.

5. **Ethical, social and environmental responsibility**: Our graduates will have a sound awareness of the ethical, social, cultural and environmental implications of business practice.
   You should be able to:
   a. Identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice, and
   b. Identify social and cultural implications of business situations.
The following table shows how your Course Learning Outcomes relate to the overall Program Learning Goals and Outcomes, and indicates where these are assessed (they may also be developed in tutorials and other activities):

<table>
<thead>
<tr>
<th>Program Learning Goals and Outcomes</th>
<th>Course Learning Outcomes</th>
<th>Course Assessment Item</th>
</tr>
</thead>
<tbody>
<tr>
<td>This course helps you to achieve the following learning goals for all Business undergraduate students:</td>
<td>On successful completion of the course, you should be able to:</td>
<td>This learning outcome will be assessed in the following items:</td>
</tr>
<tr>
<td>1 Knowledge</td>
<td>To understand and apply concepts from the conceptual framework relating to assets, liabilities, revenues and expenses. To prepare financial statements.</td>
<td>Assignments Final Exam</td>
</tr>
<tr>
<td>2 Critical thinking and problem solving</td>
<td>To interpret and analyse transaction data, financial statement data and to communicate the findings of these results</td>
<td>Assignments Final Exam</td>
</tr>
<tr>
<td>3a Written communication</td>
<td>Construct written work which is logically and professionally presented for Assignments and Final Exam.</td>
<td>Not specifically assessed but a minimum standard is required in assignments and the final exam</td>
</tr>
<tr>
<td>3b Oral communication</td>
<td>Not specifically addressed in this course.</td>
<td>Not specifically assessed</td>
</tr>
<tr>
<td>4 Teamwork</td>
<td>Not specifically addressed in this course.</td>
<td>Not specifically assessed</td>
</tr>
<tr>
<td>5a. Ethical, social and environmental responsibility</td>
<td>Not specifically addressed in this course.</td>
<td>Not included in this course.</td>
</tr>
<tr>
<td>5b. Social and cultural awareness</td>
<td>Not specifically addressed in this course.</td>
<td>Not included in this course.</td>
</tr>
</tbody>
</table>
3 LEARNING AND TEACHING ACTIVITIES

3.1 Approach to Learning and Teaching in the Course

Accounting is a practical discipline and, as such, a significant part of this course is technical in content. The most effective way to learn and be competent with the technical content is to work on exercises and solve practical problems. To this end, formative questions are provided for you to practice online and indicated from the textbook. You are encouraged to discuss questions raised while attempting these questions through the course discussion board, as this will further assist your learning. Keeping up to date with the course materials is very important and the material in each class builds on that covered in the prior topics. Questions will be used throughout the course for further learning and guidance on how to complete these questions will be provided. The course website contains videos of worked examples and topic concepts. The worked examples can be followed along using the provided templates in order to master the concepts for that topic area.

3.2 Learning Activities and Teaching Strategies

WEB class: There are topic video presentations and course readings for each week of the course. Follow along with the readings indicated on the course website. Problems from the textbook can also be completed on a weekly basis. The questions for each week is indicated in section 7 of this course outline. Each week you will complete formative testing components in order to test your own understanding – it is strongly recommended that you complete these in preparation for the assignments.

LEC class: There will be 12 classes held over a 6 week period. Prior to each class you are recommended to watch the course videos and complete the formative testing components. Formative tasks can be online or during class. Complete practice questions as directed from section 7 of this course outline prior to class. During the class a worked example will be discussed. Class questions will be worked through as a group. These class questions will be available on the course website and can be printed and brought to class. Each class provides you with the opportunity to test your knowledge – the lecturer may direct you to present some of your group’s answer from time to time.
4 ASSESSMENT

4.1 Formal Requirements

In order to pass this course, you must:
- achieve a composite mark of at least 50%; and
- make a satisfactory attempt at all assessment tasks (see below).

In accordance with the university policy, if you have nominated the 'LEC' class then you are expected to attend at least 80% of all classes (this is 10 out of 12 classes). If you nominated 'WEB' class then no attendance required.

4.2 Assessment Details

<table>
<thead>
<tr>
<th>Assessment Task</th>
<th>Weighting</th>
<th>Length</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assignment 1</td>
<td>25%</td>
<td>See course website</td>
<td>21 December 5pm</td>
</tr>
<tr>
<td>Assignment 2</td>
<td>25%</td>
<td>See course website</td>
<td>18 January 5pm</td>
</tr>
<tr>
<td>Final Exam</td>
<td>50%</td>
<td>2 hours and 10 minutes perusal</td>
<td>University Summer School Exam Period</td>
</tr>
<tr>
<td>TOTAL</td>
<td>100%</td>
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</tbody>
</table>

Assignment 1 will cover material from weeks 1 and 2. Assignment 2 covers material from weeks 3 and 4. The Final Exam will cover materials from Weeks 1 to 6.

The aim of the final examination is to enable you to demonstrate to the examiner that you have achieved all the Learning Objectives for this Course and acquired an adequate level of technical competency in accounting so as to apply it analytically and critically in a business environment.

You will need to bring a university-approved calculator, blue or black pens, and 2B pencils to the exam. Please make sure to get your calculator approved by the university prior to the exam, details at the link below: [https://my.unsw.edu.au/student/academiclife/assessment/examinations/Calculator.html](https://my.unsw.edu.au/student/academiclife/assessment/examinations/Calculator.html)

The examination will consist of a set of questions – further details will be provided on the course website. Where there are written questions the following will apply:

<table>
<thead>
<tr>
<th>Marking guideline:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Numerical (Calculation, T-accounts, formulas)</td>
</tr>
<tr>
<td>Discursive, Journal-entries</td>
</tr>
</tbody>
</table>

Note: Half marks will not be awarded. MARKS MAY BE DEDUCTED FOR ANSWERS DEMONSTRATING A COMPLETE LACK OF UNDERSTANDING OF CORE CONCEPTS; OR BEING TOTALLY OFF TOPIC.
4.3 Assessment Format

The assignments requirements can be obtained from the course website. It is expected that all submitted work will be in pdf format.

4.4 Assignment Submission Procedure

It is advisable to keep a duplicate copy of all works submitted for assessment.

4.5 Late Submission

Assignments submitted late will have marks deducted.

Quality Assurance

The Business School is actively monitoring student learning and quality of the student experience in all its programs. A random selection of completed assessment tasks may be used for quality assurance, such as to determine the extent to which program learning goals are being achieved. The information is required for accreditation purposes, and aggregated findings will 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.

5 COURSE RESOURCES

Videos and other materials will be provided on the course website.

The Prescribed Textbook is:


You should have a copy of the above textbook as it was used in AFM1A previously. There are many second-hand copies available and we use textbook questions as preparation and PASS questions. The textbook is available as an e-book from Cengage.

Access to the Management Accounting Supplements for the 5th edition is via the instructions provided with the textbook MAC card (not the other card that is about general resources). The supplementary chapters can be purchased individually using the details provided on Moodle. The Supplement will not be made available by staff due to copyright restrictions.

Recommended resources:


  
  Note: relevant standards are indicated where appropriate in the weekly lecture materials.
6 COURSE EVALUATION AND DEVELOPMENT

Each year, feedback is sought from students and other stakeholders about the courses offered in the School, and continual improvements are made based on this feedback. UNSW’s Course and Teaching Evaluation and Improvement (CATEI) Process is one of the ways in which student evaluative feedback is gathered. Changes to this course will benefit subsequent cohorts of students. ACCT1511 provides a view of accounting in a seminar approach and seeks to offer insights into real world accounting issues.
## 7 COURSE SCHEDULE

<table>
<thead>
<tr>
<th>Wk</th>
<th>Topic</th>
<th>Class</th>
<th>Class topics</th>
<th>TGC sections^</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Assets</td>
<td>1</td>
<td>1.1 Asset essential characteristics and recognition criteria</td>
<td>6.3; 10.1-10.5</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>1.2 Depreciation of non-current assets</td>
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<td>1.3 Non-current asset disposals</td>
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<tr>
<td>2</td>
<td>Liabilities</td>
<td>3</td>
<td>2.1 Liabilities essential characteristics and recognition criteria</td>
<td>11.1-11.6</td>
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<td>2.2 Bonds</td>
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<td>4</td>
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<td>4</td>
<td>2.3 Provisions</td>
<td>11.8-11.9</td>
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<td>2.4 Contingent liabilities</td>
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<tr>
<td>3</td>
<td>Financial statements</td>
<td>5</td>
<td>3.1 Share capital</td>
<td>12.3-12.8</td>
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<td>3.2 Reserves</td>
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<td>3.3 Retained profits and dividends</td>
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<td>3.4 Bonus issues and share splits</td>
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<td>6</td>
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<td>6</td>
<td>3.5 Revenue recognition</td>
<td>13.1-13.6</td>
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<td></td>
<td>3.6 Expense recognition</td>
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<td>3.7 Income statement</td>
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<td>3.8 Statement of changes in equity</td>
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<td>3.9 What if analysis</td>
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<td>4</td>
<td>Cash flow statement &amp; cash flow analysis</td>
<td>7</td>
<td>4.1 Cash flow components</td>
<td>14.1-14.3</td>
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<td></td>
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<td>4.2 Direct method estimation cash flow statement</td>
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<td>8</td>
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<td>8</td>
<td>4.3 Indirect method estimation cash flows in operating activities</td>
<td>14.4-14.6</td>
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<td>4.4 Decision usefulness of cash flows</td>
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<td>4.5 How to analyse cash flow information</td>
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<td>4.6 Lifecycle of firms</td>
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<td>4.7 Cash Flow ratios</td>
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<td>4.8 Analysis of risk of bankruptcy</td>
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<tr>
<td>5</td>
<td>Accounting Policy Choice</td>
<td>9</td>
<td>5.1 Financial Statements background</td>
<td>15.1-15.10</td>
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<td>5.2 Comparative analysis</td>
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<td>5.3 Business and competitive analysis</td>
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<td>10</td>
<td></td>
<td>10</td>
<td>5.4 Accounting policy choices overview</td>
<td>16.1-16.7</td>
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<td></td>
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<td>5.5 Accounting policy choice effects leverage ratio</td>
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<td></td>
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<td>5.6 Accounting policy choice effects on intangibles</td>
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<tr>
<td>6</td>
<td>Management Accounting</td>
<td>11</td>
<td>6.1 Cost measurement and cost assignment</td>
<td>M3^</td>
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<td></td>
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<td>6.2 Job-order and process costing</td>
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<td>6.3 Actual and normal costing</td>
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<td>6.4 Normal costing – applied Overhead</td>
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<td>6.5 Cost flow through the manufacturing cycle</td>
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<tr>
<td>12</td>
<td></td>
<td>12</td>
<td>6.6 Budgeting in a manufacturing organisation</td>
<td>M5^</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>6.7 Behavioural Dimension of Budgeting</td>
<td></td>
</tr>
</tbody>
</table>

Note: ^ sections are taken to be inclusive of all sections indicated.
* the readings with this symbol come from the Management Accounting Supplement to the TGC textbook, where these chapters are accessible online as an e-book using your MAC card that came with the textbook, otherwise without the card you will need to purchase the e-chapters in addition to the TGC textbook.
## Preparation Questions:

<table>
<thead>
<tr>
<th>Wk</th>
<th>Topic</th>
<th>Class</th>
<th>Preparation Questions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Assets</td>
<td>1</td>
<td>P 6.16, 6.12, 10.18, 10.24</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2</td>
<td>P 9.12, 10.20, 10.22, 10.25, Case 9B</td>
</tr>
<tr>
<td>2</td>
<td>Liabilities</td>
<td>3</td>
<td>PP B; P 11.10, 11.11, 11.14, 11.15, 11.19, 11.20, 11.21</td>
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<td>4</td>
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<tr>
<td>3</td>
<td>Financial statements</td>
<td>5</td>
<td>Ch 12 DQs 5, 6, 7, 9, 13, 14</td>
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<td></td>
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<td></td>
<td>P 12.11, 12.12, 12.15, 12.17</td>
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<td></td>
<td></td>
<td>6</td>
<td>Ch 13 PP B, C and D</td>
</tr>
<tr>
<td>4</td>
<td>Cash flow statement</td>
<td>7</td>
<td>Ch 14 DQ 1, 4, 6, P: 14.1, 14.2, 14.3, 14.4, 14.10, 14.11,</td>
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<tr>
<td></td>
<td>and cash flow analysis</td>
<td></td>
<td>14.12, 14.15, 14.16,</td>
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<td></td>
<td></td>
<td>8</td>
<td>Ch 14 DQs 2, 3, 5, 7, 8, 9, 10, 11, Ps 14.5 to 14.9, 14.17,</td>
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<td></td>
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<td></td>
<td>14.18, 14.19</td>
</tr>
<tr>
<td>5</td>
<td>Accounting Policy Choice</td>
<td>9</td>
<td>Case 15A, 15D</td>
</tr>
<tr>
<td></td>
<td></td>
<td>10</td>
<td>P 16.15, Case 16B</td>
</tr>
<tr>
<td>6</td>
<td>Management Accounting</td>
<td>11</td>
<td>PP A, B*</td>
</tr>
<tr>
<td></td>
<td></td>
<td>12</td>
<td>P M5.9*</td>
</tr>
</tbody>
</table>

Notes: PP = Practice Problem; P = Problem; DQ = Discussion Question,
PART B: KEY POLICIES, STUDENT RESPONSIBILITIES AND SUPPORT

8 PROGRAM LEARNING GOALS AND OUTCOMES

The Business School Program Learning Goals reflect what we want all students to BE or HAVE by the time they successfully complete their degree, regardless of their individual majors or specialisations. For example, we want all our graduates to HAVE a high level of business knowledge, and a sound awareness of ethical, social, cultural and environmental implications of business. As well, we want all our graduates to BE effective problem-solvers, communicators and team participants. These are our overall learning goals for you and are sought by employers.

You can demonstrate your achievement of these goals by the specific outcomes you achieve by the end of your degree (e.g. be able to analyse and research business problems and propose well-justified solutions). Each course contributes to your development of two or more program learning goals/outcomes by providing opportunities for you to practise these skills and to be assessed and receive feedback.

Program Learning Goals for undergraduate and postgraduate students cover the same key areas (application of business knowledge, critical thinking, communication and teamwork, ethical, social and environmental responsibility), which are key goals for all Business students and essential for success in a globalised world. However, the specific outcomes reflect different expectations for these levels of study.

We strongly advise you to choose a range of courses which assist your development of these skills, e.g., courses assessing written and oral communication skills, and to keep a record of your achievements against the Program Learning Goals as part of your portfolio.

<table>
<thead>
<tr>
<th>Business Undergraduate Program Learning Goals and Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Knowledge: Our graduates will have in-depth disciplinary knowledge applicable in local and global contexts. You should be able to select and apply disciplinary knowledge to business situations in a local and global environment.</td>
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</tr>
</tbody>
</table>
9 ACADEMIC HONESTY AND PLAGIARISM

The University regards plagiarism as a form of academic misconduct, and has very strict rules regarding plagiarism. For UNSW policies, penalties, and information to help you avoid plagiarism see: https://student.unsw.edu.au/plagiarism as well as the guidelines in the online ELISE tutorials for all new UNSW students: http://subjectguides.library.unsw.edu.au/elise

To see if you understand plagiarism, do this short quiz: https://student.unsw.edu.au/plagiarism-quiz

For information on how to acknowledge your sources and reference correctly, see: https://student.unsw.edu.au/harvard-referencing

For the Business School Harvard Referencing Guide, see the Business Referencing and Plagiarism webpage (Business > Students > Learning support > Resources > Referencing and plagiarism).

10 STUDENT RESPONSIBILITIES AND CONDUCT

Students are expected to be familiar with and adhere to university policies in relation to class attendance and general conduct and behaviour, including maintaining a safe, respectful environment; and to understand their obligations in relation to workload, assessment and keeping informed.

Information and policies on these topics can be found in UNSW Current Students ‘Managing your Program’ webpages: https://student.unsw.edu.au/program.

10.1 Workload

It is expected that you will spend at least twenty hours per week studying this course. This time should be made up of reading, research, working on exercises and problems, online activities and attending classes. In periods where you need to complete assignments or prepare for examinations, the workload may be greater. Over-commitment has been a cause of failure for many students. You should take the required workload into account when planning how to balance study with employment and other activities.

We strongly encourage you to connect with your Moodle course websites in the first week of semester. Local and international research indicates that students who engage early and often with their course website are more likely to pass their course.

Information on expected workload: https://student.unsw.edu.au/uoc

10.2 Attendance

Your regular and punctual attendance at lectures and seminars or in online learning activities is expected in this course. University regulations indicate that if students attend less than 80% of scheduled classes they may be refused final assessment. For more information, see: https://student.unsw.edu.au/attendance

10.3 General Conduct and Behaviour

You are expected to conduct yourself with consideration and respect for the needs of your fellow students and teaching staff. Conduct which unduly disrupts or interferes with a class, such as ringing or talking on mobile phones, is not acceptable and students may be asked to leave the class. More information on student conduct is available at: https://student.unsw.edu.au/conduct
10.4 Health and Safety
UNSW Policy requires each person to work safely and responsibly, in order to avoid personal injury and to protect the safety of others. For more information, see http://safety.unsw.edu.au/.

10.5 Keeping Informed
You should take note of all announcements made in lectures, tutorials or on the course website. From time to time, the University will send important announcements to your university e-mail address without providing you with a paper copy. You will be deemed to have received this information. It is also your responsibility to keep the University informed of all changes to your contact details.

11 SPECIAL CONSIDERATION
You must submit all assignments and attend all examinations scheduled for your course. You should seek assistance early if you suffer illness or misadventure which affects your course progress.

General Information on Special Consideration for Undergraduate and Postgraduate courses:
1. All applications for special consideration must be lodged online through myUNSW within 3 working days of the assessment (Log into myUNSW and go to My Student Profile tab > My Student Services > Online Services > Special Consideration). You will then need to submit the originals or certified copies of your completed Professional Authority form (pdf - download here) and other supporting documentation to Student Central. For more information, please study carefully in advance the instructions and conditions at: https://student.unsw.edu.au/special-consideration
2. Please note that documentation may be checked for authenticity and the submission of false documentation will be treated as academic misconduct. The School may ask to see the original or certified copy.
3. Applications will not be accepted by teaching staff. The lecturer-in-charge will be automatically notified when you lodge an online application for special consideration.
4. Decisions and recommendations are only made by lecturers-in-charge (or by the Faculty Panel in the case of UG final exam special considerations), not by tutors.
5. Applying for special consideration does not automatically mean that you will be granted a supplementary exam or other concession.
6. Special consideration requests do not allow lecturers-in-charge to award students additional marks.

Business School Policy on requests for Special Consideration for Final Exams in Undergraduate Courses:
The lecturer-in-charge will need to be satisfied on each of the following before supporting a request for special consideration:

1. Does the medical certificate contain all relevant information? For a medical certificate to be accepted, the degree of illness, and impact on the student, must be stated by the medical practitioner (severe, moderate, mild). A certificate without this will not be valid.
2. Has the student performed satisfactorily in the other assessment items?
   Satisfactory performance would require the assignments and final exam to be attempted and a satisfactory result in each assessment item and meeting the obligation to have attended 80% of class where a ‘LEC’ class is nominated (that is 10 out of 12 classes).

3. Does the student have a history of previous applications for special consideration?
   A history of previous applications may preclude a student from being granted special consideration.

**Special Consideration and the Final Exam in undergraduate courses:**
Applications for special consideration in relation to the final exam are considered by a Business School Faculty panel to which lecturers-in-charge provide their recommendations for each request. If the Faculty panel grants a special consideration request, this will entitle the student to sit a supplementary examination. No other form of consideration will be granted. The following procedures will apply:

1. Supplementary exams will be scheduled centrally and will be held approximately two weeks after the formal examination period. The date for Business School supplementary exams for all Schools for Summer Term, 2016, is:
   **Wednesday, 24th February, 2016**
   If a student lodges a special consideration for the final exam, they are stating they will be available on the above dates. **Supplementary exams will not be held at any other time.**

2. Where a student is granted a supplementary examination as a result of a request for special consideration, the student’s original exam (if completed) will be ignored and only the mark achieved in the supplementary examination will count towards the final grade. Failure to attend the supplementary exam will not entitle the student to have the original exam paper marked and may result in a zero mark for the final exam.

If you attend the regular final exam, you are extremely unlikely to be granted a supplementary exam. Hence if you are too ill to perform up to your normal standard in the regular final exam, you are strongly advised not to attend. However, granting of a supplementary exam in such cases is not automatic. You would still need to satisfy the criteria stated above.

12 STUDENT RESOURCES AND SUPPORT

The University and the Business School provide a wide range of support services for students, including:

- **Business School Education Development Unit (EDU)**
  https://www.business.unsw.edu.au/students/resources/learning-support
  The EDU provides academic writing, study skills and maths support specifically for Business students. Services include workshops, online resources, and individual consultations. EDU Office: Level 1, Room 1033, Quadrangle Building. Phone: 9385 5584; Email: edu@unsw.edu.au.

- **Business Student Centre**
  https://www.business.unsw.edu.au/students/resources/student-centre
  Provides advice and direction on all aspects of admission, enrolment and graduation. Office: Level 1, Room 1028 in the Quadrangle Building; Phone: 9385 3189.

- **Moodle eLearning Support**
  For online help using Moodle, go to: https://student.unsw.edu.au/moodle-support. For technical support, email: itservicecentre@unsw.edu.au; Phone: 9385 1333.

- **UNSW Learning Centre**
  www.lc.unsw.edu.au
  Provides academic skills support services, including workshops and resources, for all UNSW students. See website for details.

- **Library training and search support services**
  http://info.library.unsw.edu.au/web/services/services.html

- **IT Service Centre**: Provides technical support for problems logging in to websites, downloading documents etc. https://www.it.unsw.edu.au/students/index.html Office: UNSW Library Annexe (Ground floor). Ph: 9385 1333.

- **UNSW Counselling and Psychological Services**
  https://student.unsw.edu.au/wellbeing Provides support and services if you need help with your personal life, getting your academic life back on track or just want to know how to stay safe, including free, confidential counselling. Office: Level 2, East Wing, Quadrangle Building; Phone: 9385 5418; Email: counselling@unsw.edu.au

- **Student Equity & Disabilities Unit**
  http://www.studentequity.unsw.edu.au
  Provides advice regarding equity and diversity issues, and support for students who have a disability or disadvantage that interferes with their learning. Office: Ground Floor, John Goodsell Building; Phone: 9385 4734; Email: seadu@unsw.edu.au