



UNSW Business School

School of Accounting

ACCT3583 MANAGEMENT ACCOUNTING 2

Course Outline
Semester 1, 2017
(Draft Version 30 January 2017)

Part A: Course-Specific Information

Please consult Part B for key information on Business School policies (including those on plagiarism and special consideration), student responsibilities and student support services.

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PART A. COURSE-SPECIFIC INFORMATION

1. STAFF CONTACT DETAILS

Teaching Staff	Room (Quad)	Tel	E-mail	Consult
Seminar and Course Leader				
Ms. Yichelle Zhang	3089	9385 6283	yichelle.zhang@unsw.edu.au	Monday 12-2PM

Consultations are conducted on a drop-in basis or via phone with priority for drop-ins. Students must use their official university email address only when corresponding with staff. Staff member will not conduct extensive consultations by e-mail. Written communication to staff must contain the student's name and student identification number. No short hand or text/SMS language please.

2. COURSE DETAILS

2.1 Teaching Times and Locations

The seminar starts in Week 1 and ends in Week 12. Due to teamwork activity and space constraint, you must attend the seminar in which you are enrolled.

Seminar Location	Day	Time
The PLACE Business School G24 (Yellow Room)	Monday	9:00 – 12:00

2.2 Units of Credit

ACCT 3583 Management Accounting 2 has a total of 6 units of credit.

2.3 Relationship of This Course to Other Course Offerings

This course is offered by the School of Accounting and may form part of an accounting major, double major or disciplinary minor within the Bachelor of Commerce or Bachelor of Economics degree. It builds on the knowledge from Management Accounting 1 and therefore, to enrol in this course, the following pre-requisite must have been satisfied – ACCT 2522 Management Accounting 1. This course also constitutes part of the core curriculum of studies required by CPA Australia and ICAA.

2.4 Course Aims

This course is concerned with the ways in which tangible and intangible resources are leveraged and combined, through organisational strategies and processes, to create organisational competence and deliver 'value' for a diversity of organisational stakeholders, namely, shareholders, customers, employees, suppliers, the community and the natural environment. It also considers how value can be created from managing the relationships among various stakeholders. The course aims to introduce these issues, to encourage critical thinking, and to impart a set of competencies that will enable such issues to be addressed with confidence and creativity in a professional and work-based context. The course draws upon contemporary and international research, professional literatures, case studies and the applied research experiences of course participants to explore the issue of Management Accounting 2.

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 coursework 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').

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.

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

The following table shows how your Course Learning Outcomes relate to the overall Program Learning Goals and Outcomes, and indicates where these are assessed:

Program Learning Goals and Outcomes		Course Learning Outcomes	Course Assessment Item
<i>This course helps you to achieve the following learning goals for all Business School undergraduate coursework</i>		<i>On successful completion of the course, you should be able to:</i>	<i>This learning outcome will be assessed in the following items:</i>
1	Knowledge	<ul style="list-style-type: none"> • Formulate and implement strategies based on an understanding of the strengths, weaknesses, opportunities, and threats of a firm; • Understand how accounting controls are used to implement the strategies. • Understand how accounting controls are used to manage various stakeholders of the firm such the shareholders, customers, employees, suppliers, customers and the environment. 	<ul style="list-style-type: none"> • Course Preparation Assurance Test (C-PAT) • Team Case Project. • Team Case Presentation. • Seminar Activities. • Exam
2	Critical thinking and problem solving	<ul style="list-style-type: none"> • Apply the accounting control frameworks to interpret and analyse stakeholder issues. 	<ul style="list-style-type: none"> • Team Case Project. • Team Case Presentation. • Seminar Activities. • Exam
3a	Written communication	<ul style="list-style-type: none"> • Construct written work which is logically and professionally presented. 	<ul style="list-style-type: none"> • Team Case Project.
3b	Oral communication	<ul style="list-style-type: none"> • Communicate ideas in a succinct and clear manner. 	<ul style="list-style-type: none"> • Team Case Presentation.
4	Teamwork	<ul style="list-style-type: none"> • Work collaboratively in seminar and to complete two tasks: a written assignment and presentation. 	<ul style="list-style-type: none"> • Individual Reflection Statement. • Peer evaluation.
5a.	Ethical, environmental and sustainability responsibility	<ul style="list-style-type: none"> • Identify environment and society as stakeholders and using accounting controls to manage these stakeholders. 	<ul style="list-style-type: none"> • Exam • Activities in Seminar 9
5b.	Social and cultural	<ul style="list-style-type: none"> • Not specifically addressed in this course. 	

	awareness		
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3. LEARNING AND TEACHING ACTIVITIES

3.1 Approach to Learning and Teaching in the Course

At university, the focus is on self-directed search for knowledge. Seminars, textbooks, exams and other resources are all provided to help you learn. You are therefore required to attend all seminars, and read all required readings in order to fully grasp and appreciate the concepts of Management Accounting 2.

It is up to you to choose how much work you do in each part of the course: preparing for seminars; completing assignments; studying for exams; and seeking assistance or extra work to extend and clarify your understanding. You must choose an approach that best suits your learning style and goals in this course. Seminar questions and self-study questions are provided to guide your learning process.

3.2 Learning Activities and Teaching Strategies

Seminars

This course is held over 12 seminars (see section 7 of the course outline). Each seminar is approximately three hours in duration. Students are required to attend the seminar in which they have registered via MyUNSW. In each three-hour seminar, students will be provided with case problems/questions and are required to discuss and apply accounting concepts/frameworks in a team environment, present their findings in front of the class, and apply their knowledge to solve business problems.

In order to maximise the benefits of attending seminars, students must listen to the podcast recordings on the Moodle and read the required readings before attending the seminars. Seminar instructions and podcasts will be posted on the Moodle prior to the seminar being held. To assist in the development of key research and analysis skills, some of these seminar questions will require students to conduct additional research using library resources.

Self-Study

Self-study is a key element of the learning design of this course. From time to time, self-study materials will be posted on the Moodle to facilitate deeper learning of core elements of the course. The aim of these self-study questions is to encourage students to assume responsibility in the learning process, and to make the seminars more effective. Thus onus is on students to review and complete these materials. Staff will be available in consultation hours to assist with difficulties experienced with self-study materials.

4. ASSESSMENT

4.1 Formal Requirements

All assessment tasks are considered compulsory. This ensures that you have every opportunity to illustrate your knowledge of the course material. Failure to complete an assessment task may result in students being refused permission to sit the final examination, and being given an “Unsatisfactory Fail” (UF) grade for this course.

To be eligible for a passing grade in this course, students must:

- (a) Achieve composite mark of at least 50% **AND**
- (b) Satisfactorily complete all assessment tasks (or submit appropriate documentation relating to your failure to complete a task to the course coordinator) **AND**
- (c) Achieve a minimum mark of 40% in the final exam. Any student having an overall mark of 50 or more but less than 40% in the final examination will be given an UF grade.

Please note that there will only be **ONE** supplementary final exam. It is the student’s responsibility to ensure that he or she is available on the date of the supplementary exam. Please see Part B, section 3 for more detail explanations of the special consideration and supplementary exam process.

NOTE: From Semester 1, 2016, the “pass conceded” (PC) grade is being discontinued.

4.2 Assessment Overview

The composite mark for **ACCT 3583** will be calculated as follows:

Assessment Item	Weighting	Due Date
Course Preparation Assurance Test [C-PAT]	10%	Ongoing Seminars 1 - 11
Team Case Project (subjected to peer evaluations)	20%	Seminar 8
Team Case Presentation	10%	Seminar 12
Individual Reflection Statement	5%	Seminar 12
Final Examination	55%	University Exam Period
TOTAL	100%	

Course Preparation Assurance Test [C-PAT] (10%)

To maximise your learning experiences at the seminar, you need to listen to the podcasts (available to download from Moodle), read the required readings and attempt a pre-seminar activity (if any) before attending the seminars. Doing so will provide you with the confidence to participate in seminar activities which in turn will deepen your appreciation and understanding of the topics. Note that it is not sufficient to rely solely on the podcasts for this course.

To encourage you to prepare for the seminar, C-PAT will be used to assess your level of seminar preparation in terms of your **basic awareness and understanding** of the key concepts, ideas or frameworks covered in a topic for that seminar. Feedback will be provided immediately after each C-PAT.

<i>Location/time:</i>	In the seminar room. Each C-PAT will start at 10 minutes past the starting hour. You can only sit for the CPATs in your enrolled seminar.
<i>Duration:</i>	6-8 minutes. Every seminar, from seminars 1 to 11.
<i>Topics covered:</i>	Podcast, required readings and pre-seminar exercises (if any) for that seminar topic.
<i>Format:</i>	For the whole class, the seminar leader will randomly choose 5 out of 11 C-PATs to mark. Your mark will comprise the best of 4 out of 5 C-PATs that were marked. This formatting ensures that all misadventures and absences (legitimate or otherwise) are taken into account, and therefore there is no special consideration for this assessment. The CPATs will comprise short discursive questions, calculations, multiple-choice questions and/or "true or false"

questions.

Team Assessments in ACCT3583

Team assessments will be undertaken by a team of 6 students¹. The main purposes of team assessments are to develop your (1) communication skills (both written and oral) and (2) teamwork skills. The seminar leader will allocate you to a team **by the end of seminar 1**. It is the student's responsibility to be present at the seminar from Seminar 1. Any student who is not in a team by the end of seminar 3 may have to present and complete the assignment individually (and must therefore suffer the consequences of having additional workload).

- **Team Case Project (20%)**

<i>Due date:</i>	Seminar 8.
<i>Topics covered:</i>	The team case project will be based on seminars 1, 2, 3, 4, and 5. A significant amount of applied research is required.
<i>Format:</i>	Details regarding the requirements and formatting of the Team Case Project are provided in Appendix 1 (see pages 20-22). Please attach the official UNSW cover page to the Team Case Project.

Significant amount of applied research is required for the team to be acquainted with the company's business environment, operations and strategies. Because many business contexts are ambiguous in nature, the Team Case Project is targeted at evaluating and providing feedback on students' ability to apply and integrate various analytical frameworks found in seminars 1 to 5 of this course to make sense of uncertainties in various business contexts, and reach the appropriate conclusions.

Peer Evaluation

- **Peer evaluation** will be used to adjust an individual student's mark for the Team Case Project only. As such, the student may receive the mark allocated to his/her team or a lower mark.
- The purpose of **peer evaluation** is to encourage you to collaborate with your team members by being mindful of factors that influence teamwork effectiveness. Refer to teamwork marking guide (criterion 1) and, more specifically, the "Peer Evaluation Questions" so that you are aware of the various items that you will be evaluated on. Go to Moodle – "Assessment".
- Your team members will evaluate the quality of your participation and contributions as a team member in the (1) Team Case Project and (2) weekly seminar activities related to the project (i.e., Weeks 1-5).
- *Failure to complete the peer evaluation will incur a penalty of 1% (out of 20%).*
- To evaluate your team members, please log in to Moodle – "Assessment" – "Peer Evaluation" in the week of Seminar 10. You will then be directed to the WebPA software where you can rate each team member on a scale and

¹ Depending on seminar size and other circumstances a team can also have 4-5 members.

provide detailed written feedback. Your responses will be anonymous and confidential. An average mark provided by your team members will count towards this **peer evaluation**.

- Written feedback from team members will be provided to each student anonymously in Seminar 11 via Moodle.

- **Team Case Presentation (10%)**

<i>Location/time:</i>	Team presentations will be held in seminar 12 in the seminar room.
<i>Duration:</i>	Between 16 (minimum) – 18 (maximum) minutes.
<i>Topics covered:</i>	Selected findings from the Team Case Project. For specific requirements please refer to the Moodle, under “Assessments”.
<i>Format:</i>	All team members must present. 8% out of the 10% is allocated to individual performance and the remaining 2% to the team’s performance. A presentation marking guide can be found on Moodle to assist you in your presentation.

Note: There is no “special consideration” for team presentations.

Individual Reflection Statement (5%)

You are required to submit a one-page individual reflection statement.

<i>Due date:</i>	Seminar 12.
<i>Topics covered:</i>	Refer to teamwork marking guide on criteria 2 and 3. Both criteria cover teamwork in seminar activities, Team Case Project and Team Case Presentation. You are strongly encouraged to complete a weekly reflection journal entry (via <i>Moodle</i> using the BLOG tool) as a way of documenting your weekly seminar experiences and team interactions. Doing so may help you compose your individual reflection statement.
<i>Format:</i>	For specific requirements please refer to the Moodle, under “Assessments”.

Note: There is no “special consideration” for your individual reflection statement.

Final Examination (55%)

You are required to sit a final examination paper in this course. The final exam will cover all topics in this course. The general format of the exam will be provided in seminar 12. **Note that the Course Moodle for this course will not be available to students from the starting time of the final exam until the end of the exam.**

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 only 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 and will not be related to course grades.

5. Student Resources

5.1 Course Resources

1. **Textbook – Management Accounting, 2nd edition, Pearson Custom Publishing.** NOTE: This book was used for the first time in Semester 2, 2015. You can also purchase the ebook version at: www.pearson.com.au/9781488616518
2. **Reading Kit – ACCT 3583 Reading Kit (Semester 1, 2017).**

Both the textbook and reading kit are compulsory references for ACCT 3583. They are available at the UNSW Bookshop. For Semester 1, 2017, you can buy second-hand copies of the textbook and reading kit, either from Semester 1, 2016 or Semester 2, 2016 in the second hand bookshop if you wish.

5.2 Course Website

This Course uses Moodle and the login URL for Moodle is: <https://moodle.telt.unsw.edu.au/login/index.php>. Under the course code ACCT3583. You are required to have a Unipass and Unipin to access the website. In addition, you must also be enrolled in the course to access the website. Please note that students are responsible for updating themselves on any information that appears on Moodle.

During the session, you must:

- Maintain your official student email address and ensure that it does not have an “Over Quota” problem;

- Check your assessment marks and inform your seminar leader of any discrepancies or problems with them; and
- Update and download Powerpoint seminar slides and other additional materials.

Information provided on Moodle may include:

- Course Outline;
- PowerPoint seminar slides (which may include announcements made in seminars);
- Assessment results; and
- Course-related announcements and other administrative matters.

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 myExperience survey is one of the ways in which student evaluative feedback is gathered. In this course, we will seek your feedback through end of semester myExperience responses.

7. Course Schedule

Seminar	Week beginning	Topics
1	27 th Feb	Analysing the external environment
2	6 th March	Analysing the internal environment
3	13 th March	Developing strategy
4	20 th March	Measuring performance
5	27 th March	Managing shareholder value creation
6	3 rd April	Managing customer value and relationships
7	10 th April	Managing supplier relationships and strategic outsourcing
University Mid-semester Break (Friday, 14th April [Good Friday public holiday] – Saturday, 22nd April 2017)		
8	24 th April	Managing human capital as a strategic resource <ul style="list-style-type: none"> • <i>Team Case Project due</i>
9	1 st May	Managing environment and engaging in corporate social responsibility
10	8 th May	Managing strategic risks <ul style="list-style-type: none"> • <i>Peer evaluation due</i>
11	15 th May	Management controls
12	22 nd May	<ul style="list-style-type: none"> • <i>Individual reflection statement due</i> • <i>Team Case Presentation due</i>

PART B. KEY POLICIES, STUDENT RESPONSIBILITIES, AND SUPPORT

1. 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 after 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.

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 will be able to:

- a. Identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice, and
- a. Identify social and cultural implications of business situations.

2. 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).

3. 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>.

3.1 Workload

It is expected that you will spend at least **nine to ten 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>

3.2 Attendance

Your regular and punctual attendance at seminars 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>

3.3 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>

3.4 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/>

3.5 Keeping Informed

You should take note of all announcements made in lectures, tutorials or on the course web site. 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.

4. 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 Protocol on requests for Special Consideration for Final Exams:

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 at least an attempt of the assessments and meeting the obligation to have attended 80% of tutorials.
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 dates for Business School supplementary exams for Semester 1, 2017 are:

Tuesday, 11 July 2017 – exams for the School of Accounting, Marketing

Wednesday, 12 July 2017 – exams for the School of Banking and Finance, Management, Risk and Actuarial Studies

Thursday, 13 July 2017 – exams for the School of Economics, Taxation and Business Law, Information Systems

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. Absence from a supplementary exam without prior notification does not entitle the student to have the original exam paper marked, and may result in a zero mark for the final exam.

The Supplementary Exam Protocol for Business School students is available at: <http://www.business.unsw.edu.au/suppexamprotocol>

Special consideration and assessments other than the Final exam:

Please refer to the assessment information in Part A of the Course Outline.

5. 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 offers 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 7577 or 9385 4508; 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 services and facilities for students**

<https://www.library.unsw.edu.au/study/services-for-students>

- **IT Service Centre:**

<https://www.it.unsw.edu.au/students/index.html>

Provides technical support to troubleshoot problems with logging into websites, downloading documents, etc. Office: UNSW Library Annexe (Ground floor). Phone: 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

- **Disability Support Services**

<https://student.unsw.edu.au/disability>

Provides assistance to students who are trying to manage the demands of university as well as a health condition, learning disability or have personal circumstances that are having an impact on their studies. Office: Ground Floor, John Goodsell Building; Phone: 9385 4734; Email: disabilities@unsw.edu.au

APPENDIX 1: TEAM CASE PROJECT

Required (total = 85 marks):

The Team Case Project is to be based on Oroton Group Limited (focusing on the Oroton Brand business only, hereafter referred to as Oroton).^{*} Imagine that your team has been hired by Oroton to provide consultation advice to the Board and Senior Management team of Oroton regarding the issues below. Your team's advice is to be communicated to the Oroton Board and senior management team via a written report (and later a team presentation):

- Part 1 (20 marks): Present a SWOT analysis for the Oroton brand. Discuss two main opportunities, two main threats, two main strengths (with one strength as a core competence), and two main weaknesses.
- Part 2 (10 marks): Conduct a stakeholder analysis for two major stakeholders of the Oroton brand (excluding shareholders). The stakeholders chosen must be the stakeholders that will be discussed in this course. For each major stakeholder:
 - clearly identify the stakeholder and discuss its varied interests in Oroton brand;
 - assess whether its varied interests are aligned with and/or opposed to the generation of shareholder value by the Oroton brand, with an overall conclusion; and
 - recommend and justify (or explain) one measure that the Oroton brand can use to monitor whether the company has generated value for the stakeholder.
- Part 3 (20 marks): Recommend and explain two strategies for the Oroton brand (feel free to use your imagination). For each strategy recommended:
 - justify the strategy's appropriateness in the context of your SWOT analysis in Part 1 above, i.e., suitability and feasibility;
 - assess the strategy's impact on each of the major stakeholder that you have identified in Part 2 above, i.e., acceptability; and
 - discuss whether the strategy will create shareholder value for the Oroton brand.
- Part 4 (25 marks): Prepare a strategy map and Balanced Scorecard (BSC) for the Oroton brand that reflects the two strategies you have recommended in Part 3 above.
- Clarity in writing (10 marks): Includes, but not limited to, the appropriate use of grammar and phrases, and correct spellings. Also, evidence of flows and linkages in discussions. Finally, the appropriate use of the executive summary, introduction, conclusion, and headings in the report [i.e., main and sub-headings].

**The team can focus on Oroton's operations in Australia and New Zealand (if any) to identify trends. International trends will be trends outside of Australia and New Zealand. Please note you do NOT need to focus on GAP or Brooks Brothers, which are the other two brands owned by Oroton Group Ltd.*

TIPS FOR THE CASE PROJECT

A good case project covers the eight elements below:

1. Applying frameworks from various topics (e.g., Porter's Five Forces of Competition, capabilities, Rappaport SVA etc etc), where relevant, to Oroton Brand. Key concepts/words related to those frameworks need to be used (e.g., capability, resources, neutralises, technological trends). Case project, similar to other types of assessments (e.g., final exam, C-PAT), is designed to test your knowledge of the topics in MA2. To do well in any assessment, you need to demonstrate that you have understood the topics and, in the case of a project, be able to apply the knowledge in a particular context, in this case, Oroton Brand;
2. Providing Oroton Brand-specific information/context so that the readers are aware that the report is specifically about Oroton Brand and not about its competitors, i.e., the information/arguments provided are not generic and as such, difficult to be used interchangeably to describe its competitors;
3. Carefully reading and addressing all requirements of the case project. In addition, demonstrate you are doing that by using keywords from the requirements (e.g., "interests", "one measure") and the frameworks (e.g., "capitalise", "capability");
4. Providing insightful facts and/or arguments – evidence of careful acquisition (research) and analysis of data, and critical thinking;
5. Listening to the podcasts (S1-S5) again and referring to your team's solutions in the seminar activities (S1-S5);
6. Clarity in writing;
7. Interacting with team members and seminar leader at the end of each seminar (S1-S6). As such, seminar leaders will not be answering any Case Project questions via email; and
8. Referring to the format and submission details provided on pages 21-22.

Format for the Team Case Project:

- The case project must be typed using Times New Roman font size 12, 1.5 line spacing, and margins on all sides must be exactly 2 cm wide. For footnotes (if any), use font size 10 and single-line spacing.
- Tables, charts and diagrams can be used to display information in a clear and cogent manner. Provide supporting text to contextualise tabular content (except for the Balanced Scorecard). Tables must use Times New Roman font size of 12 with single-line spacing. This will improve presentation and make it easier to stay within the page limit.
- Maximum length of case project is 10 pages. Any writing in excess of the page limit will not be marked. As a tip, please use the marks allocated to each part of the report as a rough guide to the page allocation for each part

(with the exception of Part 4 which requires at least 2 pages). The 10 pages do not include the end-text references and appendices. Executive summary, footnotes, introduction and conclusion are included in the 10-page limit. The executive summary must have its own separate page and should not be more than 3/4 page. Executive summary is a plan for the report (i.e., what you intend to write in the report) **AND** a summary of findings. The body of the report provides the opportunity for you to demonstrate your understanding of the topics. Information in the appendix is of secondary importance (and rarely read). The page limit is imposed to highlight the importance of succinctness and editing skills.

- Footnotes should be reserved for points of clarification, **not referencing**. Marks may be deducted for inappropriate uses of footnotes and appendices. Appendices should be used only for the following:
 - list of major assumptions, if any;
 - list of calculations and formula, if any.
- Only in-text and end-text references must be used. Examples of end-text referencing are shown below:
 - Bonner, S. E. 2008. *Judgment and Decision Making in Accounting*. Pearson Education, Inc., Upper Saddle River, New Jersey.
 - Chong, K.M., and G. Pflugrath. 2008. Do different audit report formats affect shareholders' and auditors' perceptions? *International Journal of Auditing* 12 (3): 221-241.
 - American Chemical Society. 2010. Biotechnology is the science of the future.
http://portal.acs.org/portal/acs/corg/content?nfpb=true&pageLabel=PP_ARTICLEMAIN&node_id=1188&content_id=CTP_003377&use_sec=true&sec_url_var=region1&uuid=b43431d5-034a-44b3-a32b-fd200b219dd1. Downloaded on 21 November 2010.
- Consult the seminar leader if you are unsure about any of the above formatting requirements as marks will be deducted for not complying with the formatting.

Submission Details:

- A **hardcopy** and **softcopy** of the team case project is to be submitted.
 - Please submit the hardcopy to the seminar leader in seminar 8 at the start of your enrolled seminar.
 - Please submit the soft (file) copy to Turnitin via Moodle before the start of your enrolled seminar 8. The file can be submitted in a Word doc or pdf format. Ensure you select only one member to submit the soft copy to Turnitin.

- Any assignment received after the stated time above will be considered late and subject to the penalty of 10% of the case project's mark (/85) per day. Last minute printing difficulties, computer failure or transportation problems will not constitute an adequate excuse for lateness.
- A team case project cover page must be fully completed and attached to the team project. The cover page can be downloaded from the course's Moodle. All team members must sign the cover page. Failure to fully complete the cover page will incur a 5-mark penalty.
- Please staple the hardcopy of the case project on the top left-hand side of the page. Do not use elaborate binding or provide plastic covers for the case project.