ACCT3610

BUSINESS ANALYSIS AND VALUATION

Course Outline
Semester 1, 2016

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

1 STAFF CONTACT DETAILS

Lecturer-in-Charge: Dr. Wen He
Location: QUAD3059 (Quadrangle Building)
Phone: 9385 5813
Email: wen.he@unsw.edu.au
Consultation Time: Wednesday 2 – 4pm

2 COURSE DETAILS

2.1 Teaching Times and Locations

Lectures start in Week 1 (to Week 12): The Time and Location are:

<table>
<thead>
<tr>
<th>Seminar</th>
<th>Week Day</th>
<th>Time</th>
<th>Venue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stream A</td>
<td>Wednesday</td>
<td>10am – 1pm</td>
<td>Business School 115</td>
</tr>
</tbody>
</table>

2.2 Units of Credit

The course is worth 6 units of credit.
This course is taught in parallel to both undergraduate and postgraduate students.

2.3 Summary of Course

This course is about the analysis of financial information arising primarily from the financial reports of entities. Fundamental analysis techniques are examined in detail with particular emphasis on the application of these techniques in equity (share) valuation decisions. The course comprises three related parts. Part one outlines the four basic steps in the fundamental analysis framework: business analysis, accounting analysis, financial analysis and prospective analysis. The next part combines these skills in addressing the question of valuation, while the final section of the course applies the skills in several different contexts, such as credit analysis, security analysis, mergers and acquisitions and financial policy decisions.

2.4 Course Aims and Relationship to Other Courses

Financial Statement Analysis (FSA) is a capstone course that brings together areas of financial accounting, finance and strategic management. This course is offered by the School of Accounting and is generally taken as an elective course in the Bachelor of Commerce degree.

Because of the interdisciplinary nature of the course, this course aims to synthesize and apply what you learnt in previous courses, to further develop the graduate attributes, and to prepare you for the professional career. This course is a very useful preparatory course for the CPA, CA and CFA programs. Also due to the applied nature
of the course, it is helpful to those contemplating careers in investment banking (particularly in equity research), security analysis, funds management, financial planning, business consulting, corporate finance and public accounting. The course also has wide application in personal investment activities.

To complete the advance topics covered in the course, a certain level of prior knowledge in both accounting and finance is assumed. *The following courses (or acceptable equivalents) are the minimum prerequisites and must be completed to enroll in the course:*

ACCT2542 and FINS1613

**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 postgraduate 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’).

<table>
<thead>
<tr>
<th>Business School Undergraduate Program Learning Goals and Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Knowledge:</strong> 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>
</tr>
<tr>
<td><strong>2. Critical thinking and problem solving:</strong> 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.</td>
</tr>
<tr>
<td><strong>3. Communication:</strong> Our graduates will be effective professional communicators. You should be able to:</td>
</tr>
<tr>
<td>a. Prepare written documents that are clear and concise, using appropriate style and presentation for the intended audience, purpose and context, and</td>
</tr>
<tr>
<td>b. Prepare and deliver oral presentations that are clear, focused, well-structured, and delivered in a professional manner.</td>
</tr>
<tr>
<td><strong>4. Teamwork:</strong> 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.</td>
</tr>
<tr>
<td><strong>5. Ethical, social and environmental responsibility:</strong> Our graduates will have a sound awareness of the ethical, social, cultural and environmental implications of business practice. You should be able to:</td>
</tr>
<tr>
<td>a. Identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice, and</td>
</tr>
<tr>
<td>b. Identify social and cultural implications of business situations.</td>
</tr>
</tbody>
</table>
For more information on the Undergraduate 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 (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 School 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>
</tbody>
</table>
| 1 Knowledge                         | Describe and apply the basic techniques of financial statement analysis (FSA); Explain the linkage between strategic business analysis, accounting analysis and financial analysis; | • Project  
• Case Studies  
• Exam |
| 2 Critical thinking and problem solving | Identify and utilise value-relevant information contained within financial statements; Recognise and explain the fundamental role of accounting numbers in the valuation of entities; Prepare and substantiate a valuation that incorporates the strategic, accounting and financing activities of a business entity. | • Project  
• Case Studies  
• Exam |
| 3a Written communication            | Construct written work which is logically and professionally presented.                  | • Project Report       |
| 3b Oral communication               | Communicate ideas in a succinct and clear manner.                                       | • Project presentation |
| 4 Teamwork                          | Work collaboratively to complete a task.                                                | Not specifically assessed. |
| 5a. Ethical, environmental and sustainability responsibility | Identify and assess ethical considerations accounting disclosure                         | • Project  
• Case Studies  
• Exam |
| 5b. Social and cultural awareness   | Not specifically addressed in this course.                                              |                        |
3 LEARNING AND TEACHING ACTIVITIES

3.1 Approach to Learning and Teaching in the Course
This course helps you to apply the accounting knowledge and skills you acquired in previous courses to analyze and determine the value of a company in the real business world. We will explain basic techniques and principles of financial statement analysis in seminars. We will use case studies extensively to illustrate how to analyze and value a business. To gain most from this course, you are encouraged to think critically and participate actively in the class discussion. To achieve this, preparations before classes are essential. You also have a chance to analyze and value a real company, which requires you to take initiatives and work effectively in a group environment.

3.2 Learning Activities and Teaching Strategies

Seminar Procedure:
There will be one three-hour seminar each week. The seminar will involve a one- to-two-hour lecture component and a workshop that either precedes or follows the lecture. The workshop may be used to discuss a case, review assigned problems or practice skills. Normally case studies will be discussed in the week following the related lecture. You should bring your prescribed textbook and a calculator to each class.

It is essential that, prior to a seminar, you read the relevant course materials and prepare written responses to assigned/case study questions. Seminar/case study questions often require additional research beyond the normal prescribed readings.

Self Study:
Self study is a key element of the learning design of this course. In most sessions readings and self study materials will be provided in class and/or posted on Blackboard to facilitate deeper learning of core elements of the course. The aim of these self-study materials is to encourage you to assume responsibility in the learning process, and to broaden your understanding of the material covered in class. Please note that there are no readings sets required to be purchased at the start of the course.

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).
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>Weekly Case Write-up</td>
<td>10%</td>
<td>2-4 pages</td>
<td>Class 2 – 11</td>
</tr>
<tr>
<td>Class Participation</td>
<td>10%</td>
<td></td>
<td>Class 1 – 11</td>
</tr>
<tr>
<td>BAV Project</td>
<td>30%</td>
<td>See guidelines</td>
<td>October 24</td>
</tr>
<tr>
<td>Final Exam</td>
<td>50%</td>
<td>2-hours</td>
<td>Exam Period</td>
</tr>
</tbody>
</table>

4.2.1 Weekly Case Write-Up (10%)
The case write-up is aimed at preparing yourself for the case discussion in the seminars. You should outline your solutions to the questions at the end of each case study in your textbook. You need to submit FIVE case write-ups at your choice. The case write-up for a particular week must be submitted through Moodle before the 10am on Wednesday of that week, and plagiarism check will be applied. Please print and bring a copy of your case write-up to classes to help you participant in class discussion and take notes.

Formatting requirements:
Each student is required to submit a typed outline of solutions for the case studies. Please use a minimum font size of Times Roman 11 point (or equivalent), with at least 1.5 line spacing (i.e., no single spacing) and margins of at least 2cm (top, bottom, left and right). You may use bullet points.

4.2.2 Class Participation (10%)
Students are strongly encouraged to participate into class discussion, particularly the discussion of case studies. To facilitate the recording of participation, please prepare and bring to all classes a name card.

4.2.3 BAV Project (30%)
The BAV project is aimed at developing your understanding of, and practical skills in financial statement analysis and valuation. It is also designed to enhance teamwork, and analytical and communication skills. Upon successful completion of the project you will have acquired a working knowledge and practical skills in undertaking an equity valuation using ‘leading-edge’ financial statement analysis techniques. From past experience, the final report often provides excellent evidence of your analytical skills that can presented to prospective employers when applying for jobs.

The detailed guidelines of the BAV project are available on Moodle.

To complete this project, you are required to:
(1) Form syndicates of 3 to 5 members from students in your seminar stream;
(2) Progressively analyze your company using the strategic, accounting, financial and prospective analysis tools identified in the course.
(3) Submit your written project reports to the course coordinator by 5pm, Friday May 27.

An overall group mark (out of 30%) will be awarded to each student for the group project but the course coordinator reserves the right to provide a reduced mark where a student has provided a sub-standard contribution to group activities. Further details
on the nature and requirements of the project will be provided in class and your progress will be regularly discussed throughout the course.

4.2.4 Final Exam (50%)
The final examination will be a two hour examination at a time to be advised via the examination timetable. All material covered in the course is examinable. Further details of the exam will be provided in the Week 12 seminar.

The aim of the final exam is to assess if you have achieved an adequate level of technical competency in financial statement analysis and the capacity to apply the technical competency analytically and critically in a business environment.

4.3 Late Submission
Late submission will not be accepted. You will get zero marks for any piece of work you fail to submit on time. It is your responsibility to make sure you meet the deadlines at various stages for your group project.

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 and will not be related to course grades.

5 COURSE RESOURCES

5.1 Course Resources

Prescribed Text:


Course Website
A course website will be maintained within the University’s Technology Enabled Learning and Teaching environment, or Blackboard. You are required to be enrolled in the course to access this website. The Blackboard site is where announcements, copies of lecture notes, seminar questions, and other material will be posted.
5.2 Other Resources, Support and Information
You are encouraged to read business newspapers, magazines and websites to keep abreast with the latest developments in the financial markets. The following website may of interest to you:

www.wsj.com
www.businessweek.com
www.brw.com.au
www.asx.com.au

The university library provides a lot of resources:
http://info.library.unsw.edu.au/web/services/services.html

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. In this course, we will seek your feedback through various channels including the evaluation forms. Previous student feedback has been appreciated and incorporated into the design of this course
## 7 COURSE SCHEDULE

<table>
<thead>
<tr>
<th>CLASS</th>
<th>DATE</th>
<th>TOPIC</th>
<th>TEXTBOOK READING*</th>
<th>CASE STUDY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2 March</td>
<td><em>Introduction</em></td>
<td>PH Chap 1</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>9 March</td>
<td><em>Strategic Analysis</em></td>
<td>PH Chap 2</td>
<td>Individual Investors**</td>
</tr>
<tr>
<td>3</td>
<td>16 March</td>
<td><em>Accounting Analysis 1</em></td>
<td>PH Chap 3</td>
<td>Harnischfeger (p.566)</td>
</tr>
<tr>
<td>4</td>
<td>23 March</td>
<td><em>Accounting Analysis 2</em></td>
<td>PH Chap 4</td>
<td>America Online (p. 400)</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Mid-Session Break</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>6 April</td>
<td><em>Financial Analysis</em></td>
<td>PH Chap 5</td>
<td>Qantas 1 (p.58)**</td>
</tr>
<tr>
<td>6</td>
<td>13 April</td>
<td><em>Forecasting</em></td>
<td>PH Chap 6</td>
<td>Qantas 2 (p.188)**</td>
</tr>
<tr>
<td>7</td>
<td>20 April</td>
<td><em>Valuation 1</em></td>
<td>PH Chap 7</td>
<td>Qantas 3 (p.232)**</td>
</tr>
<tr>
<td>8</td>
<td>27 April</td>
<td><em>Valuation 2</em></td>
<td>PH Chap 8</td>
<td>Valuation Questions</td>
</tr>
<tr>
<td>9</td>
<td>4 May</td>
<td><em>Equity Security Analysis</em></td>
<td>PH Chap 9</td>
<td>Qantas 4 (p. 282)**</td>
</tr>
<tr>
<td>10</td>
<td>11 May</td>
<td><em>Credit Analysis</em></td>
<td>PH Chap 10</td>
<td>Morgan Stanley Research (p.613)**</td>
</tr>
<tr>
<td>11</td>
<td>18 May</td>
<td><em>Mergers &amp; Acquisitions</em></td>
<td>PH Chap 11</td>
<td>Amazon.com (p. 706)</td>
</tr>
<tr>
<td>12</td>
<td>25 May</td>
<td><em>Project Presentation</em></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


** Questions for these case studies will be provided on Moodle.
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 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.

<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.</td>
</tr>
<tr>
<td>You should be able to select and apply disciplinary knowledge to business situations in a local and global environment.</td>
</tr>
</tbody>
</table>

| 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
b. Identify social and cultural implications of business situations.

<table>
<thead>
<tr>
<th>Business Postgraduate Coursework Program Learning Goals and Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Knowledge: Our graduates will have current disciplinary or interdisciplinary knowledge applicable in local and global contexts.</strong> You should be able to identify and apply current knowledge of disciplinary or interdisciplinary theory and professional practice to business in local and global environments.</td>
</tr>
<tr>
<td><strong>2. Critical thinking and problem solving: Our graduates will have critical thinking and problem solving skills applicable to business and management practice or issues.</strong> You should be able to identify, research and analyse complex issues and problems in business and/or management, and propose appropriate and well-justified solutions.</td>
</tr>
</tbody>
</table>
| **3. Communication: Our graduates will be effective communicators in professional contexts.** You should be able to:
  a. Produce written documents that communicate complex disciplinary ideas and information effectively for the intended audience and purpose, and
  b. Produce oral presentations that communicate complex disciplinary ideas and information effectively for the intended audience and purpose. |
| **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 ethical, social, cultural and environmental implications of business issues and practice.** You should be able to:
  a. Identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice, and
  b. Consider social and cultural implications of business and/or management practice. |

**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](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](http://subjectguides.library.unsw.edu.au/elise)

To see if you understand plagiarism, do this short quiz:

For information on how to acknowledge your sources and reference correctly, see:

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

For information for staff on how UNSW defines plagiarism, the types of penalties that apply and the protocol around handling plagiarism cases, see:
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 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

10.2 Attendance

Your regular and punctual attendance at lectures and 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

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 at least 50% 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, 2016 are:
   - 12th July – exams for the School of Accounting
   - 13th July – exams for all Schools except Accounting and Economics
   - 14th July – exams for the School of Economics
   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.

The Business School’s Special Consideration and Supplementary Examination Policy and Procedures for Final Exams for Undergraduate Courses is available at: www.business.unsw.edu.au/Students-Site/Documents/supplementary_exam_procedures.pdf.

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](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](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](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.

- **Student Equity & Disabilities Unit** [http://www.studentequity.unsw.edu.au](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