ACCT5920
MANAGING INTANGIBLE RESOURCES

Course Outline
Semester 1, 2016

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PART A: COURSE-SPECIFIC INFORMATION

1 STAFF CONTACT DETAILS
Lecturer-in-charge & lecturer: Dr Natalie Buckmaster
Room: Quad 3071
Phone No: 9385 5837
Email: N.Buckmaster@unsw.edu.au

Consultation Times – students will be advised of arrangements for consultation during class. The lecturer will be available for phone or face-to-face consultations at a set time each week. Students are encouraged to attend during this time. Many matters can be addressed via email. It should be noted that only emails sent from the official UNSW student email accounts will be replied to.

Please note that common written etiquette must be observed when conducting any written communication with staff members. Communications that use, for example, short hand and “SMS” language are not permitted.

2 COURSE DETAILS

2.1 Teaching Times and Locations
Lectures start in Week 1. The Time and Location are:

- Tuesday 2-5pm Goldstein G04
- Tuesday 6-9 Tuesday Colombo LG01

Students must attend their assigned class.

2.2 Units of Credit
The course is worth 6 units of credit.

2.3 Summary of Course
This course is offered by the School of Accounting. It is an elective course within various Business School postgraduate programs. This course does not have a prerequisite.

2.4 Course Aims and Relationship to Other Courses
Traditional financial statements (such as the balance sheet and profit and loss statement) fail to identify competitively significant intangible organisational resources, such as intellectual capital, organisational reputation and brand-names, knowledge-sharing, and a capacity for innovation and creativity etc.

Consequently, conventional accounting procedures do not make ‘visible’ significant drivers of contemporary organisational performance. However, senior executives and managers of contemporary organisations are becoming increasingly aware of the importance of these so-called ‘invisible’ or ‘intangible’ resources. These resources reside in the competencies of individual organisational participants, networks of intra- and inter-organisational relationships, and the structural legacies of these competencies and relationships. Westfarmers Corporation is an example of a large
company that must successfully leverage from these resources to create value for stakeholders.

A key aim of this course is to make these intangible resources 'visible', consider the challenges of measurement and then to determine pragmatic approaches for their effective management and measurement. **Students will engage with these issues in real industry examples throughout the course but especially in their main assignment, which has been designed in collaboration with Westfarmers senior management.**

## 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 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').

1. Describe and analyse tangible and intangible resources;
2. Explain the significance of intangible resources to contemporary organisations;
3. Explain how various resources can combine to create unique competitive strengths;
4. Competently classify organisational resources using accepted tools and frameworks;
5. Apply and reflect on meaningful ways of representing and managing intangible resources, and
6. Apply tools and frameworks that seek to effectively measure and evaluate both tangible and intangible resources in contemporary organisations.

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

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**Business Postgraduate Coursework Program Learning Goals and Outcomes**

1. **Knowledge:** Our graduates will have current disciplinary or interdisciplinary knowledge applicable in local and global contexts.
   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.

2. **Critical thinking and problem solving:** Our graduates will have critical thinking and problem solving skills applicable to business and management practice or issues.
   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.

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
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.

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>UNSW BUSINESS SCHOOL Program Learning Goals and Outcomes</th>
<th>ACCT 5920 Learning Outcomes</th>
<th>ACCT 5920 Assessment Item</th>
</tr>
</thead>
<tbody>
<tr>
<td>This course helps you to achieve the following learning goals for all BUSINESS SCHOOL postgraduate coursework 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>Describe and tangible and intangible resources and how their effective management influences business success.</td>
<td>• Newspaper task</td>
</tr>
<tr>
<td></td>
<td>Apply leading edge measurement and evaluation methodologies and performance measurement.</td>
<td>• Major assignment written report</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Seminar presentations</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Exam</td>
</tr>
<tr>
<td>2 Critical thinking and problem solving</td>
<td>Critically evaluate the resource profile of a business and be able to make comprehensive recommendations.</td>
<td>• Major assignment written report</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Major final presentation</td>
</tr>
<tr>
<td>3a Written communication</td>
<td>Construct written work which is critically, analytically, logically and professionally presented.</td>
<td>• Newspaper task</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Major assignment written report</td>
</tr>
<tr>
<td>3b Oral communication</td>
<td>Communicate ideas in a clear, innovative and highly effective manner.</td>
<td>• Week 12 major assignment presentation</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• In seminar presentation</td>
</tr>
<tr>
<td>4 Teamwork</td>
<td>Work collaboratively to complete tasks in teams for optimal outcomes.</td>
<td>• Major assignment written report</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Week 12 major assignment presentation</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• In seminar presentation</td>
</tr>
</tbody>
</table>


<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>5a.</strong></td>
<td>Ethical, environmental and sustainability responsibility</td>
<td>Identify and assess environmental and sustainability management and measurement including illustrations of best practice.</td>
</tr>
</tbody>
</table>
|   |   | • Major assignment written report  
|   |   | • Week 12 major assignment presentation  
|   |   | • 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

At university, the focus is on your self-directed search for knowledge. Seminars, course readings, 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 introduced in this course.

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

The course consists of a formal face to face seminar and self-directed study. There is a three-hour seminar per week. During this period there may be facilitator-led instruction, discussion of pre-set questions, case analyses, presentations by course participants, team-based tasks, and periods of interactive conversation (the latter requiring the ad hoc contribution of all course participants).

The scheduled weekly three-hour seminar constitutes the core learning forum of the course. Seminars introduce and explain concepts that are critical to this course, and provide opportunities to discuss these with reference to pragmatic examples. Seminars are designed to be interactive experiences. During the seminar, you are expected to raise questions and contribute to the discussion of real world examples, and contribute generally to creating a vibrant learning environment.

### 4 ASSESSMENT

#### 4.1 Formal Requirements

To be eligible for a passing grade in this course, students must (1) attain a composite mark of at least 50% AND (2) perform at a satisfactory level in each component of the composite assessment (as stated above) AND (3) pass the final examination. Failure to do so may result in either supplementary assessment being required or the award of a UF grade, depending on an individual’s situation.
4.2 Assessment Details

<table>
<thead>
<tr>
<th>Assessment Task</th>
<th>Weighting</th>
<th>Learning Outcomes assessed</th>
<th>BUSINESS SCHOOL Graduate Attributes assessed</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Newspaper task</td>
<td>10%</td>
<td>1, 2, 3a,</td>
<td>1, 2, 3a,</td>
<td>Week 8</td>
</tr>
<tr>
<td>2. Class participation mark</td>
<td>5%</td>
<td>1, 2, 3b, 4, 5a,</td>
<td>1, 2, 3b, 4, 5a,</td>
<td>Ongoing</td>
</tr>
<tr>
<td>3. Syndicate story telling presentation of a Seminar reading</td>
<td>10%</td>
<td>1, 2, 3b, 4</td>
<td>1, 2, 3b, 4</td>
<td>Week 5</td>
</tr>
<tr>
<td>4. Syndicate major written assignment</td>
<td>20%</td>
<td>1, 2, 3a, 4, 5a</td>
<td>1, 2, 3a, 4, 5a</td>
<td>Week 12</td>
</tr>
<tr>
<td>5. Syndicate story telling presentation of major written assignment</td>
<td>10%</td>
<td>1, 2, 3b, 4, 5a</td>
<td>1, 2, 3b, 4, 5a</td>
<td>Week 12</td>
</tr>
<tr>
<td>6. Final examination</td>
<td>45%</td>
<td>1, 2, 3a, 4, 5a</td>
<td>1, 2, 3a, 4, 5a</td>
<td>TBA</td>
</tr>
</tbody>
</table>

4.3 Assessment Format

The composite mark for this course will be calculated as follows:

Newspaper Task 10%
Class Participation Mark 5%
Syndicate Verbal Presentation of a Class Reading 10%
Syndicate Major Written Assignment 20%
Syndicate Oral Presentation of Major Assignment 10%
Final Examination 45%
TOTAL 100%

**Newspaper Task (10%)**

Each course participant is required to select an article from the English-speaking business press to review in relation to the management of intangible resources. Your review is to be submitted at the commencement of class in **Week 8**. Details of this assignment are appended to this document.

**Class Participation Mark (5%)**

Each student is expected to contribute to the seminar discussion and class activities. Each student will be assigned a participation mark ranging from 0 to 5, based on their
contributions to the classroom discussion. The following guide will be used when assigning participation marks:

<table>
<thead>
<tr>
<th>MARK</th>
<th>GUIDE</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>• has failed to meet the 80% attendance requirement i.e., 11 complete seminars.</td>
</tr>
<tr>
<td>1</td>
<td>• has satisfied the attendance requirement but has not participated in class activities</td>
</tr>
<tr>
<td>2</td>
<td>• has satisfied the attendance requirement and has participated in team activities</td>
</tr>
<tr>
<td>3</td>
<td>• has satisfied the attendance requirement, participated in team activities and contributed to class room discussions</td>
</tr>
<tr>
<td>4</td>
<td>• has satisfied the attendance requirement, participated in team activities, participated in general class room discussions in particularly relevant and constructive ways</td>
</tr>
<tr>
<td>5</td>
<td>• has satisfied all the above and has demonstrated excellence in their contribution to the dynamics of the subject</td>
</tr>
</tbody>
</table>

**Syndicate Story Telling Presentation (10%)**

Each syndicate will have an opportunity to present in class during a selected week of semester. The idea is to do prepare an innovative presentation that conveys the major issues relating to any topic in the course. Therefore, you must develop strategies to get the class involved. Groups will be formed in week 2.

**Syndicate Major Written Assignment (20%)**

This assignment provides an opportunity for course participants to conduct applied research in relation to the contemporary Australian business environment, analysing the importance of intangible resources to a particular organisation. This assignment will be conducted in syndicates of 4 students. The syndicate assignment is to be submitted at the commencement of class in week 12. Details of this assignment are appended to this document.

**Syndicate Oral Presentation of Major Assignment (10%)**

Each syndicate will make a presentation on their chosen company. Presentations will be made during class in week 12. Details of this assignment are appended to this document.

**Final Examination (45%)**

Students are required to sit a two hour ‘open book’ final examination. It will be supervised externally by the Examinations Branch. The scope of the final examination will be announced in class during week 10.

**MORE INFORMATION ON COURSE ASSESSMENTS**

The following section provides detailed information about the course assessments, and provides you with the forms and information you need to complete all assessments.
INDIVIDUAL NEWSPAPER TASK (10%): WEEK 8

Background

You are required to select a newspaper article that has been published in the English-speaking press since 1st July, 2015. The article must relate to some aspect of the management of intangible resources. (You may use either a hardcopy or digital version of this article.) A hard copy of the article MUST be appended to the written assignment which is outlined below.

Required (1,000 words)

1. Briefly outline the main argument(s) of the article. [approx 300 words] (2 marks)

2. What is the connection between the arguments outlined in (1) above and the management of intangible resources? What insights does this article provide into the management of intangible resources and how does it confirm and/or challenge the ways in which intangible resources are characterised in the literature? [approx 700 words] (3 marks)

Additional Information

Please complete and attach the coversheet required by The School of Accounting.

CLASS MARK (5%): DUE ONGOING

Required

Each course participant is expected to participate in class room activities and discussions.

SYNDICATE VERBAL STORY TELLING PRESENTATION (10%): DUE WEEK 5

Required

This is a team effort due in week 5. Each syndicate will have an opportunity to review and reflect on a reading in the area of intangibles. Then you are asked to prepare an innovative presentation that conveys the major theme of any one selected reading (from the Reading Pack) as related to a topic from weeks 1-4. Basically you will present a story about the importance of intangible assets in a creative manner.

For a useful resource on this go to https://hbr.org/2013/06/how-to-give-a-killer-presentation/!

Role plays, television format and other innovative presentation styles are strongly encouraged but you need to pitch your ideas as a story. The format of this presentation is that your team will pitch a story (your ideas) to the CEO (played by your lecturer) about the topic. But you must tell a story. To do this you can use a storyboard (poster presentations), role plays, video/s or the Place mat idea (which is an A3 sheet of paper that you lay down on the table for the CEO and pitch your ideas).
In the October 2013 edition of *In the Black Magazine* titled: “What’s your Story”, it is reported that businesses have come to realise the value of storytelling. As one US storytelling exponent puts it: “Humans simply aren’t moved to action by data dumps, dense PowerPoint slides or spreadsheets packed with figures. They’re moved by emotion.” Motivational speakers have used stories for years, but only as part of their arsenal to build momentary enthusiasm. Stories are needed in the business context to help people really understand the messages, remember them and care about them.

The purpose of giving presentations and practising storytelling in this course is to ensure postgraduate students are work-ready. Delivering effective presentations is critical in contemporary business settings. Your presentation skills will determine whether you win jobs and will be continually put to the test.

To assist you in this process we have presentations weeks scheduled in weeks 5 and 11.

**Allocation of marks**

Each syndicate member will receive the same mark for this task and is expected to attend the presentation. It is up to each syndicate to present this in an innovative way and one that gets the class actively involved. For example, your presentation may incorporate a role play, quizzes, relevant videos downloaded from u tube, and other methods. It is essential that you elicit class involvement and make an innovative presentation. More information will be provided on this in Seminars during the first weeks of Semester.

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**SYNDICATE MAJOR WRITTEN ASSIGNMENT (20%): DUE WEEK 12**

**Background**

Each syndicate is required to study *Westfarmers Corporation* for the purposes of this assignment. Go to [http://www.Westfarmerslimited.com.au/](http://www.Westfarmerslimited.com.au/). For the purposes of engaging with industry and ensuring students are better prepared for the workforce, this assignment question has been set in conjunction with senior personnel from Westfarmers Corporation.

Senior personnel from Westfarmers have contributed to the design of this task which reflects their current situation and priorities. This is to ensure that you as postgraduate students are engaging with crucial, authentic industry issues.

**Required**

1. Provide a brief description of the case organisation (*Westfarmers*), listing its main activities and relevant developments in its history and corporate strategy. (3 marks)
2. Provide a comprehensive analysis of ‘visible’ organisational resources over the last three years, highlighting the tangible and intangible resources reported in this organisation’s financial statements. (4 marks)
3. Construct and describe an ‘invisible resource inventory’ for this organisation, outlining key ‘invisible’ organisational resources and reasons for their strategic/operational importance. This could include a Balanced Scorecard and/or Intangible Asset Monitors. (7 marks)
4. What recommendations would you make regarding the management of this organisation’s key intangible resources? Explain and justify each recommendation. (6 marks)

5. Westfarmers has an external party manage their customer contact centres. Research and recommend performance measures that could be used to measure their performance with respect to customers. The measures should target the contact centres themselves but exclude factors outside of the customer contact centres control such as the impacts of quality of goods, late deliveries etc. (5 marks)

You will also be asked to write an individual self - reflection statement. More information will be provided closer to the time.

Additional Information

- The body of the assignment should not exceed approximately 3,500 words, excluding table of contents, abstract, and list of references. Use Appendices and footnotes sparingly. Please note this is a suggested word limit.
- The answer to each section must be identified clearly by the use of sub-headings. In addition to the requirements outlined above, your answer should include a brief introduction and conclusion.
- You must acknowledge all sources of information cited in your assignment.
- ‘Dot points’ are to be used sparingly and judiciously.

Allocation of Marks to Individuals

Marks will be allocated to individuals using the weighting procedure outlined below. This weighting scheme involves the use of peer evaluation to assess the relative contribution of each syndicate member (use the form provided).

Peer Evaluation Marking Scheme

In order to provide an opportunity for substantial individual contributions to team performance to be rewarded, the following marking scheme is proposed.

STEP 1: The case will be marked and awarded a mark out of 20 (for illustrative purposes only).

STEP 2: Each student will provide their seminar leader with a rating of their own contribution and their assessment of the individual contribution of each of the other members of their syndicate. This will be a score out of 10 that reflects the amount and quality of the effort made by each of the syndicate members.

STEP 3: The ratings provided by each team member will be collated, averaged and converted to a percentage out of 100 to determine the proportionate contribution of each team member to the team result.

STEP 4: Half of the total mark will be credited to each student in the group.

STEP 5: The other half of the total mark will be multiplied by the number of members in the team and placed in a pool.

STEP 6: The pool will be allocated back to each team member based on the calculation of the proportionate contribution made by each team member.
STEP 7: The two marks determined in STEPS 4 and 6 will be added to give each student's grade for the Case. However, NO student's grade will exceed the mark assigned by your seminar leader. This will represent the UPPER CAP placed on the adjustment of your mark.

The following example will illustrate the calculation of marks.

STEP 1: A five-member group receives a mark of 14 out of 20 for the case.

STEP 2: (For steps 2 to 6 all calculations will be rounded to 1 decimal place). The individual ratings (out of 10) from each member average as follows:

Simone 8
Tran 10
John 6
Zoe 10
Angelina 6
Total 40

STEP 3: RELATIVE CONTRIBUTION
Simone 8 = 20%
Tran 10 = 25%
John 6 = 15%
Zoe 10 = 25%
Angelina 6 = 15%
100%

STEP 4:
Simone 7
Tran 7
John 7
Zoe 7
Angelina 7

STEP 5: Pool of Marks
5 (group size) x 7 marks = 35 marks

STEP 6: RELATIVE POOL OF MARK CONTRIBUTION
Simone 8 = 20% 35 7
Tran 10 = 25% 35 8.75
John 6 = 15% 35 5.25
Zoe 10 = 25% 35 8.75
Angelina 6 = 15% 35 5.25
100% 35.00

STEP 7: STEP 4 STEP 6 TOTAL
MARK MARK MARK
Simone 7 7 14
Tran 7 9 16
John 7 5 12
Zoe 7 9 16
Angelina 7 5 12
SYNDICATE VERBAL PRESENTATION OF MAJOR ASSIGNMENT (10%): DUE WEEK 12

Required

Each syndicate is required to make a presentation based on their major syndicate assignment (submitted in week 12 also), using a series of creative presentation techniques such as role play, posters (incorporating both pictures and text), PowerPoint. There is no specified format for the presentation.

Allocation of marks

Each syndicate member will receive the same mark for this task and is expected to attend the presentation. It is up to each syndicate to use the talents of its members to best advantage (e.g., making the presentation, design work, research, and writing of the presentation). Guidelines for the grading of this presentation are outlined overleaf.

<table>
<thead>
<tr>
<th>CRITERIA FOR GRADING THE VERBAL PRESENTATION OF A SEMINAR READING (10%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Content (ability to tell a story and engage audience with innovative techniques.</td>
</tr>
<tr>
<td>2. Use of creative presentation techniques such as role play (may include television game shows, current affairs etc), quizzes and rewards.</td>
</tr>
<tr>
<td>3. A compelling story.</td>
</tr>
<tr>
<td>4. Clarity of communication (audibility, expression of ideas).</td>
</tr>
<tr>
<td>5. Time Management (pacing, total time). Did it run overtime?</td>
</tr>
<tr>
<td>6. Use of multi-media (design of PowerPoint, use of videos, posters, etc).</td>
</tr>
<tr>
<td>7. Ability to bring the story to life and make a presentation interesting for any audience</td>
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<tr>
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<tr>
<td>8</td>
</tr>
<tr>
<td>9</td>
</tr>
<tr>
<td>10</td>
</tr>
</tbody>
</table>

**MARK AWARDED:**
SYNDICATE NOMINATION FORM

A copy of this form is to be submitted in Week 3.

This is to formally provide information about the teams formed. Each team will choose a name which will be your branding.

<table>
<thead>
<tr>
<th>Syndicate Members</th>
<th>Student ID</th>
<th>Email address &amp; phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Insert your name here.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Please include any other comments that may be relevant:
PEER EVALUATION FORM

A copy of this form is to be submitted in Week 12. It is to be placed inside an envelope and attached to the syndicate submission.

NAME: _______________________________________

ID: _______________________________________

SIGNATURE: _______________________________________

Provide a mark out of 10 for each member of your syndicate, including yourself, which reflects the relative contribution of each member.

<table>
<thead>
<tr>
<th>Syndicate Member</th>
<th>Student ID</th>
<th>Mark out of 10</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Insert your name here.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Please include any other comments that may be relevant to the marker:
**READINGS LIST**

**Week One: Introduction**


**Week Two: Characterising Intangible Resources**


**Week Three: Measurement 1 - Balanced Scorecard (BSC)**


**Week Four: Special Topic – Managing Customer Relations**


**Week Five: Syndicate Presentations – No Readings**

**Week Six: Internal Structure - Knowledge Management 1**

Internal Structure - Knowledge Management 2


Week Seven: – No Readings

Week Eight: Managing & Measuring Human Competence


Week Nine: Week Seven: – No Readings

Week Ten: Measurement 2 - Intangible Asset Monitors (IAM) & Triple Bottom Line Reporting


Week Eleven: Major Assignment & Review Week
No prescribed reading for this week.

Week Twelve: Major Assignment Presentation Delivery
No prescribed reading for this week.
4.4 Written Assignment Submission Procedure

The newspaper task will be handed to your lecturer at the start of seminars in week 7. The syndicate written major assignment will be handed to your lecturer in seminars in week 12. An electronic copy of your assignment must be submitted also, by emailing the lecturer in Charge n.buckmaster@unsw.edu.au

Continuous assessment must be submitted during class by the due date. Failure to do so will attract a penalty, calculated as follows: one day late - 10% of the maximum possible mark; two days late - 20% of the maximum possible mark; three days late - 40% of the maximum possible mark; four days late - 60% of the maximum possible mark; five or more days late - 100% of the total mark.

4.5 Late Submission

Extensions will be granted in exceptional circumstances only by the Lecturer-in-Charge. Applications for an extension must be made in writing to Dr Natalie Buckmaster and supported by medical certificates etc. The onus is on students to plan their workloads to meet course deadlines.

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

There is no set textbook for this course. Students are required to purchase a reading pack from the University Bookshop. A course website will be maintained using Blackboard. You are required to have a Unipass and Unipin to access this website. In addition, you must be enrolled in the course to access the website. The website will contain the course outline, announcements made during the semester, copies of the weekly questions, links to other websites of interest and any other material deemed suitable by the Lecturer-in-Charge.

6 COURSE EVALUATION AND DEVELOPMENT

Each year feedback is sought from students about the courses offered in the School and continual improvements are made based on this feedback. In this course, we will seek your feedback through CATEI feedback and invitations by the lecturer in charge to discharge feedback informally. Previous student feedback indicated that pragmatic illustrations and cases which could bring the key themes of the course to life would be helpful. As a result of this feedback, videos and practical case studies were introduced to elaborate on key course concepts.
# 7 COURSE SCHEDULE

<table>
<thead>
<tr>
<th>Week</th>
<th>Topic</th>
<th>Lecturer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Week 1 29 February</td>
<td>Introduction</td>
<td>Dr Natalie Buckmaster</td>
</tr>
<tr>
<td>Week 2 7 March</td>
<td>Characterising Intangible Resources</td>
<td>Dr Natalie Buckmaster</td>
</tr>
<tr>
<td>Week 3 14 March</td>
<td>Measurement Framework- The Balanced Scorecard (BSC)</td>
<td>Dr Natalie Buckmaster</td>
</tr>
<tr>
<td>Week 4 21 March</td>
<td>Special Topic - Managing Customer Relationships (Friday 25 March is Good Friday public holiday)</td>
<td>Dr Natalie Buckmaster</td>
</tr>
</tbody>
</table>

Mid-semester break: Friday 25 March – Saturday 2 April inclusive

<table>
<thead>
<tr>
<th>Week</th>
<th>Topic</th>
<th>Lecturer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Week 5 4 April</td>
<td>IN CLASS SYDNICATE PRESENTATIONS</td>
<td>Dr Natalie Buckmaster</td>
</tr>
<tr>
<td>Week 6 11 April</td>
<td>Special Topic - Knowledge Management 1 &amp; 2</td>
<td></td>
</tr>
<tr>
<td>Week 7 18 April</td>
<td>Private Study Week to Complete NEWSPAPER TASK (Note this is an individual assessment). Newspaper task to be handed in next week in class.</td>
<td>There are NO Seminars this Week</td>
</tr>
<tr>
<td>Week 8 25 April</td>
<td>Special Topic - Managing Human Relationships: Employee Engagement NEWSPAPER TASK DUE (Monday 25 April is Anzac Day public holiday)</td>
<td>Dr Natalie Buckmaster</td>
</tr>
<tr>
<td>Week 9 2 May</td>
<td>Special Topic - Managing Human Relationships: Employee Engagement &amp; Wellness</td>
<td>Dr John Cummins MD</td>
</tr>
<tr>
<td>Week 10 9 May</td>
<td>Measurement Framework - Intangible Asset Monitor (IAM)</td>
<td>Dr Natalie Buckmaster</td>
</tr>
<tr>
<td></td>
<td>Measurement Framework – Integrated Reporting</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Examination Notice to be provided</td>
<td></td>
</tr>
<tr>
<td>Week 11 16 May</td>
<td>Major Assignment Week</td>
<td>Dr Natalie Buckmaster</td>
</tr>
<tr>
<td>Week 12 23 May</td>
<td>Syndicate Presentation Due Syndicate Assignment Due</td>
<td>Dr Natalie Buckmaster</td>
</tr>
</tbody>
</table>
8 About your lecturer

Lecturer in Charge & Lecturer of ACCT 5920

Prior to joining the UNSW Business School & Australian Graduate School of Management, Dr Natalie Buckmaster was employed as a Strategy and Performance Improvement Management Consultant with experienced gained at an American multinational consulting firm. Additionally, she has managed her own management consultancy business.

Natalie has highly extensive experience in management control and governance, performance measurement systems, intellectual capital management and measurement at both undergraduate and postgraduate levels. Currently, Natalie teaches and researches in the area of management control systems, measuring and managing intangibles and intellectual capital, as well as cutting edge performance measurement tools and methodologies. Most of this is done at a postgraduate level with some undergraduate also. This curriculum development and delivery includes face-to-face and electronic modes of learning.

Natalie specialises in qualitative research methodologies. Her research centres on managing value in organizations leveraging from cutting edge performance measurement tools and frameworks. For her PhD, Natalie examined associations between design, implementation and use of various performance measurement systems with performance gains. Natalie has published in internationally refereed journals, presented her research at many international conferences and has contributed to books on contemporary management practices. She has also acted in the capacity of reviewer for several journals including Accounting and Finance, Accounting, Auditing and Accountability Journal, Australian Accounting Review, Journal of Accounting Education and Advances in Public Interest Accounting.

Natalie currently lectures in the UNSW Business School & Australian Graduate School of Management. She has also lectured at the University of Sydney and at the Australian National University. She is the winner of Vice Chancellors teaching awards (UNSW and ANU), faculty teaching awards and Australian Graduate School of Management facilitator of the year award.

Natalie is a member of: CPA Australia (CPA), the Australian Institute of Company Directors (AICD) and the Certified Institute of Management Accountants (CMA). A specialty and major area of interest is in qualitative and field research methods.
PART B: KEY POLICIES, STUDENT RESPONSIBILITIES AND SUPPORT

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

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.

10 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).


11 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.

It is your responsibility to ensure that:

1. You are recorded by the University as being correctly enrolled in all your courses.
2. You have successfully completed all prerequisite courses. Any work done in courses for which prerequisites have not been fulfilled will be disregarded (unless an exemption has been granted), and no credit given or grade awarded.
3. You abide by key dates:
   Monday 29th February is the first day of Semester 1 lectures.
   Sunday 6th March (end of Week 1) is the last day you can change your enrolment and timetable via myUNSW for the main Teaching Period (T1), and is also the due date for Semester 1 fees.
   Thursday 31st March (before midnight, mid-semester break, after Week 4) is the last day to discontinue without financial penalty (T1 census date).
   Sunday 24th April (before midnight, end Week 7) is the last day to discontinue without academic penalty (teaching period T1), resulting in a grade of NF (No Fail).
Note: from 2015, it is possible to withdraw late from a course, i.e., after the academic withdrawal deadline (24th April) up until the last day of teaching for the teaching period (5th June for T1). Late withdrawal means that you will receive an AW (Academic Withdrawal) grade on your academic transcript. It will not count for WAM, but will count for academic standing. For more information on late withdrawal, including penalties and implications for academic grades and transcripts, see: https://www.gs.unsw.edu.au/policy/documents/applicationlatewithdrawal.pdf

4. You organise your affairs to take account of examination and other assessment dates where these are known. Be aware that your final examination may fall at any time during the semester’s examination period. The scheduling of examinations is controlled by the University administration. No early examinations are possible. The examination period for Semester 1, 2016, falls between 10th and 27th June (provisional dates subject to change).

5. When the final examination timetable is released in April, 2016, ensure that you have no clashes or unreasonable difficulty in attending the scheduled examinations.

6. Schools in the Business School schedule a common date for any supplementary exams that may be required. For Semester 1, these are:
   - 12th July, 2016 – exams for UG courses in the School of Accounting
   - 13th July, 2016 – exams for UG courses in all Schools except Accounting and Economics
   - 14th July, 2016 – exams for UG courses in the School of Economics

A full list of UNSW Key Dates is located at: https://student.unsw.edu.au/dates

11.1 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

11.2 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

11.3 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
11.4 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://www.ohs.unsw.edu.au/.

11.5 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.

12 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 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:
   - 14th July – exams for the School of Accounting
   - 15th July – exams for all Schools except Accounting and Economics
   - 16th 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.

13 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.

- **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
References for Effective Presentations

As there is an emphasis on delivering effective presentations in this course below are some suggested references you could refer to if needed.

You will also be coached in class on how to deliver effective business presentations by your lecturer and a special guest lecturer being called into assist you to do this and enhance your ability to be work ready, professional development and career progression.

- Ten Tips on How to Give the Greatest Presentation of your Life (2014) by Marcos Sheridan. (http://www.thesaleslion.com/give-greatest-presentation-your-life/)

Also see: https://connect.Business
School.unsw.edu.au/teaching/PLGO/Pages/CommOralPG.aspx