ACCT 5942
CORPORATE ACCOUNTING AND REGULATION

Course Outline
Semester 1, 2015

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Part B: Key Policies, Student Responsibilities and Support
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**THE FINAL EXAM IS CLOSED BOOK. YOU MUST BRING PEN, PENCILS, A UNSW APPROVED CALCULATOR AND YOUR STUDENT ID CARD TO THE FINAL EXAM.**

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PART A: COURSE-SPECIFIC INFORMATION

1 STAFF CONTACT DETAILS

<table>
<thead>
<tr>
<th>Position</th>
<th>Name</th>
<th>On-line enquiries</th>
<th>Consultation times and location</th>
<th>Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lecturer-in-charge</td>
<td>Dr Sarah Kim</td>
<td>Enquires about course contents: ACCT5942 Moodle Discussion Board</td>
<td>Monday 1:00-3:00pm Quad 3065</td>
<td>9385-5844</td>
</tr>
<tr>
<td>Lecturer</td>
<td>Dr Diane Mayorga</td>
<td>Administration enquiries: <a href="mailto:ACCT5942@unsw.edu.au">ACCT5942@unsw.edu.au</a></td>
<td>Wednesday 10:00-12:00pm Quad 3070</td>
<td>9385-5814</td>
</tr>
<tr>
<td>Ms Candice Tu</td>
<td></td>
<td></td>
<td>Thursday 3:00-5:00pm Quad 3109</td>
<td>9385-5907</td>
</tr>
</tbody>
</table>

Questions regarding the course contents or assessments: This should be addressed in a person to person meeting (e.g. consultation) or on Discussion Board in Moodle (see below). Consultation is deliberately spread across different days of a week for students’ convenience and students are very much welcomed to visit any of the above consultations. However, if crowded, priorities may be given to those students who visit consultations of their enrolled seminar lecturers. Students are encouraged to visit consultation held prior to week 13 because STUVAC consultation is very crowded.

Moodle Discussion Board: A Discussion Board on the course's Moodle site is provided for transparent and open sharing of knowledge between staff and students and also for discussions between students. **Students are encouraged to supply informative answers to their peers' questions**, and good questions or answers will contribute to their seminar engagement mark. **Staff will regularly monitor the Discussion Board and will participate in the discussion.** In order to discourage late revision and incorrect information being shared, **the discussion board will be closed 72 hours prior to any assessment.** Please note that the Discussion Board is NOT to be used for inappropriate purposes.

Questions regarding course administration: This can be addressed in person or emailed to ACCT5942@unsw.edu.au. **This email is NOT to be used to address questions relating to course contents.** When sending an email please ensure to identify yourself clearly using both your student ID and your full name. It is important that any email communication is made from your University of New South Wales student account, not from another provider (i.e., Hotmail, Gmail, Yahoo, etc.). Emails from any other sources will not be answered to help protect the university email system from viruses. Any email inquiry that can be answered by reading the course outline Parts A or B will not receive a reply email.

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>Day</th>
<th>Time</th>
<th>Location</th>
<th>Lecturer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monday</td>
<td>15:00 – 18:00</td>
<td>Australian School Business 216</td>
<td>TBA</td>
</tr>
<tr>
<td>Wednesday</td>
<td>13:00 – 16:00</td>
<td>Red Centre Central Wing 1040</td>
<td></td>
</tr>
<tr>
<td>Thursday</td>
<td>12:00 – 15:00</td>
<td>Chemical Sc M10 2</td>
<td></td>
</tr>
<tr>
<td>Thursday</td>
<td>17:30 – 20:30</td>
<td>Tyree Energy Technology LG07</td>
<td></td>
</tr>
<tr>
<td>Friday</td>
<td>09:00 – 12:00</td>
<td>Australian School Business 115</td>
<td></td>
</tr>
</tbody>
</table>

### 2.2 Units of Credit

The course is worth 6 units of credit. There is no parallel teaching in this course.

### 2.3 Summary of Course

This course introduces students to the corporate accounting and the external financial reporting environment. The focus throughout the course is on the preparation of general purpose financial reports that comply with Australia’s corporate legislation, primarily the *Corporation Act*, and accounting standards issued by the Australian Accounting Standards Board (‘AASB’).

The course begins by introducing regulatory environment in which general purpose financial statements are prepared, the conceptual framework, principles of disclosure and requirements for the presentation of the financial statements, measurement principles applied in the preparation of financial statements. The course then covers accounting for income taxes and non-current tangible and intangible assets. We then progress to more advanced topics: business combinations and impairment, and accounting for investments in subsidiaries, and associates. **A primary objective of the course is for students to gain an understanding of how to apply the accounting standards in the preparation of consolidated financial statements.**

### 2.4 Course Aims and Relationship to Other Courses

This is a practical course. We educate students in the practice of external financial accounting and reporting so that students develop an understanding of how to prepare financial reports for listed public companies. This course has three high-level aims.

The first aim is to provide students with the concepts and experiences necessary for them to understand the preparation and use of company financial statements in their future careers whether as financial accountants, company executives, taxation officers, auditors, financial analysts, actuaries, legal advisors or academics.

The second aim is to instil in students the way of thinking and the way of doing of the corporate financial accountant through a structured approach to examining accounting requirements and applying those requirements to problem solving. It is expected that students will develop their technical financial accounting knowledge through course training and individual practice.

The third aim is to challenge students to think critically about corporate financial reporting by fostering an appreciation of both the rationale of financial accounting techniques and the issues that arise in their practical application. ACCT5942 is a compulsory course within the Professional Accounting program. ACCT5930 Financial Accounting is a prerequisite.

**Given the prerequisite, it is assumed that students have good understanding of the basic double-entry recording system with its use of debits and credits.** If you
need to brush up your knowledge in this area, you can consult the text for ACCT5930 (K. Trotman & M. Gibbins, Financial Accounting: An Integrated Approach, 4th ed., Cengage Learning, 2009, Ch. 1 to 5). Another good reference is D. Kieso, N. Fargher, V. Wise, J. Weygandt and T. Warfield, Fundamentals of Intermediate Accounting, Wiley, 2008, Ch. 3. In the first seminar, students will be advised to complete an on-line self assessment on the course Moodle website to test whether they have a basic understanding of the prerequisite material. Prior experience suggests that students who lack a solid understanding of ACCT5930 material struggle to satisfactorily pass ACCT5942. Those who do not have good understanding of ACCT5930 material should carefully revise the on-line self assessment and seek assistance from staff before the end of week 2. It is important to understand that ACCT5942 builds on the foundation laid in ACCT5930 Financial Accounting. ACCT5942 deals with intermediate to advanced financial accounting topics including the issues raised through consolidation and equity accounting.

COMM5003 or other courses with a user perspective on accounting do not provide enough background for ACCT5942. If you have not done ACCT5930 or its equivalent, you are required to complete ACCT5930 before starting ACCT5942.

2.5 Student Learning Outcomes

The Course Learning Outcomes (CLO) 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.

**Content-Based Learning Outcomes**

Following satisfactory completion of this course, you should be able to:

1. Apply the main provisions in key Australian Accounting Standards ('AASBs');
2. Describe the standard setting process and regulatory framework in Australia and appreciate the role of the International Accounting Standards Board ('IASB');
3. Appreciate the conceptual strengths or weaknesses of the required accounting methods in AASBs and the impact of the choices made by directors and managers in those circumstances where some flexibility is allowed in the application of AASBs;
4. Describe the definitional problems, methods of report preparation and limitations of reported financial data in respect of complex transactions, events and organisational structures;
5. Explain how Australia’s regulatory environment impacts the preparation of general purpose financial reports;
6. Research and apply disciplinary knowledge to solve issues related to the preparation of financial reports;
7. Interpret consolidated financial reports;

**Desired Skills-Based Outcomes**

Upon satisfactory completion of this course, you should be able to:
8. Learn independently and assume responsibility for your own learning process and appreciate that as a professional, manager or executive you will need the skills to engage continuously with new accounting concepts and ideas;

9. Develop information search skills and the ability to discern the quality of novel sources of information;

10. Develop the ability to function effectively in a team based environment;

11. Develop an understanding of the conceptual framework and key accounting standards in order to be able to communicate how to account for complex transactions;

12. Recognise ethical issues confronting participants in the financial reporting process; and

13. Think constructively and critically about accounting developments at the national and international level with an ability to take a leadership role and express a public interest viewpoint;

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’).

For more information on the Postgraduate 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 (they may also be developed in tutorials and other activities):

<table>
<thead>
<tr>
<th>Program Learning Goals and Outcomes</th>
<th>Course Learning Outcomes (CLO)</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 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>
</tbody>
</table>
| 1 Knowledge | CLO 1-7 | • Seminar engagement  
• On-line quizzes  
• Final exam |
| 2 Critical thinking and problem solving | CLO 1-7 | • On-line quizzes  
• Final exam  
• Group report |
| 3a Written communication | CLO 1-9 | • Group report  
• Final exam |
| 3b Oral communication | CLO 11 | • Seminar engagement  
• Group presentation |
| 4 Teamwork | CLO 10 | • Group presentation  
• Group report |
| 5a. Ethical, environmental and sustainability responsibility | CLO 12 | • Seminar engagement |
| 5b. Social and cultural awareness | CLO 13 | • Seminar engagement |

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, assigned questions, reading materials, other resources and exams are provided to help you learn.

It is up to the student to prepare for the seminars. At minimum, preparation for seminar should include a first reading of the assigned reading for the week and completion of the assigned questions to the best of your ability. After seminar it is then up to the student to decide how much work is necessary to study for the exams. A range of questions with solutions are provided to assist the students in their learning outside seminar. The aim is provide you with a flexible but directed learning approach.
3.2 Learning Activities and Teaching Strategies

Learning occurs inside the classroom through a weekly three-hour seminar in which there will be a review discussion of key assigned questions and a lecture. Learning occurs outside the classroom through reading of course learning materials, completing assigned questions, preparing for assessments, self-study group meetings, group work and individual consultation with teaching staff or other students.

Inside the Classroom: Seminars

Students are expected to prepare for the seminars by reading the assigned chapters for the week’s topic and completing all assigned questions to the best of their ability. In seminar, students are encouraged to ask informative questions which demonstrate their understanding of the previewed materials.

Most seminars will begin by discussion based on students’ voluntary attempt to work through questions assigned in the previous week. The lecturers will then proceed to the next topic and demonstrate how the techniques of corporate financial reporting are applied.

All seminar notes are available on Moodle but they are not a complete record of seminars. Students should try to review the relevant seminar notes and attempt all the assigned questions before attending the next seminar.

Outside the Classroom: Self Study

Self study is a key element of the learning design of the course. After each seminar students should spend time reviewing seminar notes and re-reading the textbook before completing the all assigned questions for the topic.

Worked solutions for all assigned questions are posted on Moodle. Students should attempt the questions without the solutions first by synthesising the instruction you received in seminars and the textbook explanations. If getting stuck, the observed solution is there to assist you to learn deductively. Study the solution to establish or deduce the rules, the techniques and what has been done to generate the answer. Learning deductively is important as a financial accounting professional because most problems encountered in this business do not already have the step-by-step solutions.

When you can’t understand a solution, or are unable to complete a question without the solution, timely action is needed to clear the block in your understanding. Consult other students on Discussion Board or, if still unclear, consult with the lecturers.

Completing all the assigned questions is required throughout the semester to provide students with feedback on their progression with course topics and learning outcomes. Students that regularly fail to complete their assigned questions should: (1) reassess their study techniques and study time for the course; (2) consider dropping the course; and/or (3) seek further assistance from teaching staff. Students should appreciate that studying ACCT5942 requires discipline, persistence and diligence.
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 (50%) in the final exam.

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>Seminar engagement</td>
<td>5%</td>
<td>On-going (in seminar and on Discussion Board)</td>
<td>On-going</td>
</tr>
<tr>
<td>On-line quizzes</td>
<td>20%</td>
<td>20 minutes per quiz</td>
<td>Friday to Monday, <strong>end</strong> of week 4 and 9</td>
</tr>
<tr>
<td>Group presentation and written submission</td>
<td>8%</td>
<td>13 minutes per group during seminar*</td>
<td>Held in student’s seminar in Week 6.</td>
</tr>
<tr>
<td>*Written Accounting Opinion should be submitted at the beginning of the seminar. <strong>Late submissions are not accepted.</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Group assignment</td>
<td>17%</td>
<td>Formal business report (10 pages limit).</td>
<td>Submission** by 2:50pm, Monday week 11.</td>
</tr>
<tr>
<td><strong>Late submissions are not accepted.</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Final Exam</td>
<td>50%</td>
<td>2 hours plus 10 minutes reading time</td>
<td>University Exam Period</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Seminar Engagement (5%)**

In order to encourage students to develop and refine their professional skills, students are evaluated as they would in their work performance review. Attentive and active participation in meetings are evaluated at work and so does in this course.
Specifically, seminar engagement will be determined using the following guidelines:

<table>
<thead>
<tr>
<th>Assigned marks</th>
<th>Awarded for:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td><strong>Effort:</strong></td>
</tr>
<tr>
<td></td>
<td>Attentive participation in 80% or more seminars.*</td>
</tr>
<tr>
<td>4</td>
<td><strong>Articulation of knowledge:</strong></td>
</tr>
<tr>
<td></td>
<td>Informative answers to questions or good questions after careful revision, either on Moodle Discussion Board or in seminar**</td>
</tr>
<tr>
<td><strong>Total:</strong> 5</td>
<td></td>
</tr>
</tbody>
</table>

*This course covers many technical and challenging topics and participating in seminar discussion on a regular basis is necessary in order to avoid falling behind. Students who are not able to attend 80% of the seminars may consult with their lecturers before the end of week 3.

**In order to demonstrate distinguished performance in this component, students should supply informative and accurate answers to lecturers’ or other students’ questions, either on Discussion Board or in seminar (e.g. non-assessable quiz at the beginning of seminar). Good questions which demonstrate timely and independent studies may also contribute to seminar engagement. Answers that are genuinely given but partially incorrect may still score because wrong answers often assist us to focus on what is the right answer. Some students may demonstrate their careful revision during staff consultation or after seminar and this, if done on a timely manner (e.g. addressing a good question about week 7 materials in week 8 consultation), may also contribute to the score.

**Note:** Any presentation or discussion which does not demonstrate careful revision (e.g. a presentation that simply repeats solutions provided on Moodle site; a question or comment that does not demonstrate the student’s in-depth revision) does not contribute to the seminar engagement score.

**On-line quizzes (20%)**

The on-line quizzes are designed to encourage students to have timely revision and also to provide students with feedback about their knowledge of income tax and consolidation accounting.

Two on-line quizzes will be conducted (i.e., each quiz: 10%). The coverage of the quizzes and the deadlines for completion are shown in the following table.

<table>
<thead>
<tr>
<th>Test</th>
<th>Topic</th>
<th>Test opens</th>
<th>Test deadline</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Week 3 materials</td>
<td>Friday 27th March</td>
<td>Monday 30th March</td>
</tr>
<tr>
<td>2</td>
<td>Week 7-8 materials</td>
<td>Friday 8th May</td>
<td>Monday 11th May</td>
</tr>
</tbody>
</table>

Each quiz provides 10 multiple choice questions with 20 minutes’ time limit. It is assumed that these quizzes are closed book. The on-line quizzes and answers have been checked by and pre-tested with several individuals. Those who have carefully studied relevant materials will complete the quiz within 16-18 minutes. However, those students who try to search for relevant information from the course materials while completing the quiz will not find the time sufficient.
There will be negative marking if any submission exceeds 21 minutes (1 negative mark per additional minute). Please be aware that it may take up to 1 minute for your answer to be submitted depending on your Web connection.

Students should complete revision of seminar notes, assigned questions (see section 7 below), and practice quizzes prior to taking the quiz. **Practice quizzes will be provided on the Moodle website at the beginning of weeks 3 and 7 (for Tests 1 and 2, respectively). Students MUST complete this practice quiz by the end of week 3 and 8, respectively, as there are relevant discussions in week 4 and 9 seminars.**

If Moodle error occurs, the student should screenshot the problems and send the screenshot images to ACCT5942@unsw.edu.au with a brief explanation of the problem. Any excuse will not be accepted unless (1) the problem was caused because of Moodle error (e.g. answers are not submitted although the student have clicked on the “Submission” button) AND (2) the student reported the problem with clear evidence before 21:00 Monday. **A problem caused by those other than Moodle error is NOT accepted in any case. Similarly, ANY problem reported AFTER 21:00 Monday is NOT accepted.**

**As this assessment counts less than 20% of the total mark, there is NO special consideration.** It is good to complete the quiz in the School computer lab sometime between 08:00 and 17:00 on Friday or Monday. This will help you avoid any Web connection problem.

**Scaffolding Activity (total of two components 25%)**

The Scaffolding Activity is designed as a practical simulation of a real-world business problem. It allows you to develop a practical, business-orientated solution to a problem over time through social interactions. Students will have an opportunity to develop the following Graduate Attributes:

- Communication skills - in your written assignments, by giving a group presentation, and by discussing with your team members.
- Teamwork and leadership skills - while working together in a group.
- Critical thinking and problem solving skills – by developing a practical solution to the real-world business problem.
- Professional skills – by building relationships and networks, by taking initiative, planning, organising and self-managing to achieve the individual and group outcomes by the due dates.

The “Scaffolding Activity” assessment consists of two components: group presentation and written submission (8%) and group written assignment (17%). **By completing the first component of scaffolding activity (i.e., group presentation and written submission), students will learn how to complete the second component (i.e., group written assignment).**

Information regarding the Scaffolding Activity and its two components is found in the “Scaffolding Activity – Instructions to Students” document which is posted on ACCT 5942’s Moodle website. Please refer to this document for all instructions and information you need to complete the two assessment tasks that form this assessment.

**Final Exam (50%)**
The final exam aims to test both the technical and analytical skills covering consolidation accounting. **The final exam will cover material from seminar weeks 7, 8, 9, 10, 11 and 12.** Week 1-6 materials are assessed by other assessments and will not be assessed by the final exam. It will include problems and multiple choice questions. **Further detail will be announced on Final Exam section of Moodle from the beginning of week 10.**

The date and time of the final exam will be announced by the university at a later date.

**The final exam is closed book. You MUST bring pen, pencils, a UNSW approved calculator and your student ID card to the final 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 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

5.1 Prescribed Textbook

5.2 Moodle eLearning Support

A course website will be maintained. You must be enrolled in the course to access the website. The website will contain the full course outline, announcements, lecture slides, tutorial solutions, materials for the Scaffolding Activity and other material. To access the Moodle online support site, follow the links from [www.elearning.unsw.edu.au](http://www.elearning.unsw.edu.au) to UNSW Moodle Support/Support for Students. For additional technical support, email: itservicecentre@unsw.edu.au; Phone: 9385-1333.

5.3 Useful Internet Websites

1. [www.aasb.com.au](http://www.aasb.com.au) (Australian Accounting Standards Board – all the AASB’s current pronouncements can be downloaded from this site along with pending standards based on IASB standards and Exposure Drafts of proposed standards and other documents)
2. [www.iasb.org.uk](http://www.iasb.org.uk) (International Accounting Standards Board – IASB standards can be downloaded from this site)
3. [www.iasplus.com](http://www.iasplus.com) (IAS Plus is a site providing news and commentary on international accounting standards – service of Deloitte Touche Tohmatsu)
7. www.asic.gov.au (Australian Securities and Investments Commission)
10. Australian corporate annual reports are available from Connect 4 and Datanalysis databases on the UNSW library web site (www.library.unsw.edu.au), and also from www.EquitiesInfo.com.au.
11. www.ey.com/au (provides a model set of financial statements applying AIFRS)
12. www.kpmg.com.au (provides a model set of financial statements applying AIFRS)
13. www.pwcglobal.com/au

5.4 Reference Books


6 COURSE EVALUATION AND DEVELOPMENT

Each year feedback is sought from students and other stakeholders (e.g., employers, professional organisations) 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 UNSW's Course and Teaching Evaluation and Improvement (CATEI) Process (http://www.ltu.unsw.edu.au/ref4-5-1_catei_process.cfm).

Students are encouraged to complete course evaluations on-line to provide overall feedback about the course in general and make constructive comments concerning how we could improve the course. As a result of this feedback the course has been significantly redesigned since the beginning of 2012. A new major assessment was introduced to develop students’ professional skills. Further, as a result of student feedback, the textbook was changed. In Semester 2 2014, students commented that they particularly enjoyed the practical nature of the course and authentic, real-life based assessments. For Semester 1, 2015, we further expand practical and real-world cases based on these comments. We continue to provide on-line quizzes and Scaffolding Activity based on the feedback, while carefully revising contents of these assessments in order to provide further intellectual and professional training to students.

Student feedback is gathered informally through teacher-student interactions during the semester. This feedback is valuable because it enables teachers to respond to student needs during the semester. For example, the lecturer may decide to revisit an issue in lectures that some students have not understood or misunderstood. Your constructive criticism is welcomed and you can direct any feedback outside the CATEI process to the Lecturer-in-charge.
## 7. COURSE SCHEDULE

<table>
<thead>
<tr>
<th>Week</th>
<th>Week Beginning</th>
<th>Seminar Topics</th>
<th>Readings</th>
<th>Assigned Questions / To do</th>
</tr>
</thead>
</table>
| Week 1 | 2 March     | • Welcome/Review of the course and assessments.  
• Introduction to on-line Self Assessment quiz on Moodle.  
• Form teams for weekly presentations.  

**chapter 1**  
*Nature and regulation of companies*  
1.1 The nature of a company  
1.2 Different types of companies  
1.7 Accounting regulation of companies  
1.8 Other important regulatory organisations  
1.9 General purpose financial reports, the reporting entity concept and differential reporting  

**chapter 3**  
*Company operations*  
3.1 The elements of financial statements  
3.2 Recognition criteria for the elements  
3.3 Measurement and classification of the elements  
3.4 Dividends  
3.5 Reserves  
3.6 Accounting policies  
3.7 The statement of profit or loss and other comprehensive income  
3.8 Retained earnings and the statement of changes in equity  
3.9 The statement of financial position  

**chapter 4** (self study – topic will not be covered in seminar)  
*Fundamental concepts of corporate governance*  
4.6 Major issues for listed companies  

**Course Outline**  
Chapter 1  
*Review sections*  
1.3, 1.4, 1.5, 1.6  
*Read sections*  
1.1, 1.2, 1.7, 1.8, 1.9  
Chapter 3  
*Read all sections*  
Chapter 4  
*Read section 4.6*  

<table>
<thead>
<tr>
<th></th>
<th>Chapter 1</th>
<th>RQs: 12, 13</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Chapter 3</td>
<td>RQs: 11, 13</td>
</tr>
<tr>
<td></td>
<td>Chapter 4</td>
<td>PQ 3</td>
</tr>
</tbody>
</table>

**PQs:** 3.5, 3.15  

**Other to do(s) this week:**  
1. Carefully read through course outlines.*  
2. Complete self assessment quiz (about pre-requisite course) on ACCT5942 Moodle Website.*  

*There will be a non-assessable quiz about the course outline and self-assessment quiz at the beginning of week 2 lecture.
<table>
<thead>
<tr>
<th>Week 2</th>
<th>9 March</th>
</tr>
</thead>
</table>
| **Team presentations on assigned questions.**  
| **Group formation for scaffolding activity.** |

**Chapter 14**  
Disclosure: legal requirements and accounting policies  
14.1 General-purpose financial statements  
14.2 Annual reporting requirements  
14.3 Half-year financial report  
14.4 Accounting policies  
14.5 Changes in accounting estimates  
14.6 Errors  
14.7 Impracticability in respect of retrospective adjustments for accounting policy changes or correction of errors  
14.8 Materiality  
14.9 Events occurring after the end of the reporting period

**Chapter 15**  
Disclosure: presentation of financial statements  
15.1 A complete set of financial statements  
15.2 General features of a complete set of financial statements  
15.3 Statement of financial position  
15.4 Statement of profit or loss and other comprehensive income  
15.5 Statement of changes in equity

**Other to do(s) this week:**  
1. **Group meeting:** Discuss how week 1 - 2 materials relate to the group assignment.  
2. **Preview week 3 (income tax) materials (difficult).**
### Week 3 16 March
- **Team presentations on assigned questions**
- **Submission of “Group Member Contact Details”**

**Chapter 6**  
Accounting for company income tax

6.1 The benefit of information on current and deferred tax  
6.2 Income tax in the financial statements  
6.3 General principles of accounting for income tax  
6.4 Taxable profit  
6.5 Current tax  
6.6 Deferred tax  
6.7 Other disclosures  
6.8 Additional issues

**Chapter 6**  
Read all  
RQs: 9, 12  
PQs: 6.2, 6.5, 6.13  

**Other to do(s) this week:**  
1. Group meeting and work for week 6 submission / presentation.  
2. Carefully study seminar notes, week 3 assigned questions (above), and practice on-line quiz on Moodle.

### Week 4 23 March
- **Team presentations on assigned questions**  
- **Practice - income tax**  
- **On-line quiz 1 beginning from Friday**

**Chapter 5**  
Fair value measurement

5.1 The need for a standard on fair value measurement  
5.2 The definition of fair value  
5.3 Application to non-financial assets  
5.4 Application to liabilities  
5.5 Application to measurement of equity instruments  
5.6 Issues relating to measurement of fair value of financial instruments  
5.7 Disclosure  
5.8 Some questions about fair value measurement

**Chapter 5**  
Read all  
RQs: 1, 8, 9, 10, 12, 13, 14, 15  
CS 1  
PQs: 5.1, 5.2, 5.3, 5.9

**Chapter 9**  
RQs: 14, 15, 17  
PQs: 9.5

**Other to do(s) this week:**  
On-line quiz 1 beginning from Friday. Any questions should be addressed by 25 March (see Course Outline p.1).

### Week 5 30 March
- **Team presentations on assigned questions**  
- **Q&A session for Group Presentation**

**Chapter 11**  
Intangible assets

11.1 The nature of intangible assets  
11.2 Recognition and initial measurement  
11.3 Measurement subsequent to initial

**Chapter 11**  
Read sections 11.1, 11.2, 11.3, 11.4, 11.5  
CS: 5  
PQ: 11.5

**Other to do(s) this week:**  
Final check of Written
### Chapter 12: Introduction to Business Combinations

**12.1** The nature of a business combination  
**12.2** Accounting for a business combination — basic principles  
**12.3** Accounting in the records of the acquirer  
**12.4** Accounting in the records of the acquirer: recognition and measurement of assets acquired and liabilities assumed [step 3]  
**12.5** Accounting in the records of the acquirer: goodwill and gain on bargain purchase [step 4]  
**12.6** Accounting by the acquirer: shares acquired in an acquiree  
**12.8** Subsequent adjustments to the initial accounting for a business combination

### Chapter 13: Impairment of Assets

**13.1** Introduction to AASB 136  
**13.2** When to undertake an impairment test  
**13.3** Impairment test for an individual asset  
**13.4** Cash-generating units — excluding goodwill  
**13.5** Cash-generating units and goodwill  
**13.6** Reversal of an impairment loss

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**Mid-session Break Good Friday 3rd April -Sunday 12th April**

**Week 6** 13 April

- **Group presentations held during seminar**

**Week 7** 20 April

- **Team presentations on assigned questions**

**Chapter 12: Business Combinations**

- **12.1** The nature of a business combination  
- **12.2** Accounting for a business combination — basic principles  
- **12.3** Accounting in the records of the acquirer  
- **12.4** Accounting in the records of the acquirer: recognition and measurement of assets acquired and liabilities assumed [step 3]  
- **12.5** Accounting in the records of the acquirer: goodwill and gain on bargain purchase [step 4]  
- **12.6** Accounting by the acquirer: shares acquired in an acquiree  
- **12.8** Subsequent adjustments to the initial accounting for a business combination

**Chapter 13: Impairment of Assets**

- **13.1** Introduction to AASB 136  
- **13.2** When to undertake an impairment test  
- **13.3** Impairment test for an individual asset  
- **13.4** Cash-generating units — excluding goodwill  
- **13.5** Cash-generating units and goodwill  
- **13.6** Reversal of an impairment loss

**To do(s) this week:**

- **Group submission and presentation in seminar.**

**Week 6** 13 April

- Group presentations held during seminar

**Chapter 12**

- Read all sections except for 12.7

**Chapter 13**

- Read all sections except for 13.7

**Week 7** 20 April

- **Team presentations on assigned questions**

**Chapter 12**

- RQs: 1, 2, 6, 7
- CSs: 1
- PQs: 12.2, 12.3 Part C, 12.9

**Chapter 13**

- RQs: 6
- PQs: 13.4, 13.7

**Other to do(s) this week:**

1. **Group meeting and work for group written assignment (due week 11).**
2. Complete revision of week 7 materials.
<table>
<thead>
<tr>
<th>Week 8</th>
<th>27 April</th>
<th><strong>Team presentations on assigned questions</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td><strong>chapter 18</strong>&lt;br&gt;Consolidation: controlled entities&lt;br&gt;18.1 Consolidated financial statements&lt;br&gt;18.2 Control as the criterion for consolidation&lt;br&gt;18.3 Preparation of consolidated financial statements&lt;br&gt;18.5 Business combinations and consolidation</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Chapter 18</strong>&lt;br&gt;Read all&lt;br&gt;<strong>Chapter 19</strong>&lt;br&gt;Read sections 19.1 to 19.4</td>
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<td><strong>Chapter 18</strong>&lt;br&gt;RQs: 2, 3&lt;br&gt;CS: 10</td>
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<tr>
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<td></td>
<td><strong>Chapter 19</strong>&lt;br&gt;RQs: 1, 6, 8, 9&lt;br&gt;PQs: 19.7</td>
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<td></td>
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<td><strong>Other to do(s) this week:</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td>1. Group meeting and work for group written assignment (due week 11).</td>
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<tr>
<td></td>
<td></td>
<td>2. Complete revision of week 8 materials.</td>
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<td>3. Complete practice on-line quiz on Moodle.</td>
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</table>

<table>
<thead>
<tr>
<th>Week 9</th>
<th>4 May</th>
<th><strong>Team presentations on assigned questions</strong>&lt;br&gt;<strong>On-line quiz 2 beginning from Friday</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td><strong>chapter 19 (continued)</strong>&lt;br&gt;Consolidation: wholly owned subsidiaries&lt;br&gt;19.1 The consolidation process&lt;br&gt;19.2 Consolidation worksheets&lt;br&gt;19.3 The acquisition analysis&lt;br&gt;19.4 Worksheet entries at the acquisition date</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Chapter 19 (continued)</strong>&lt;br&gt;Read sections 19.5 to 19.7</td>
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<tr>
<td></td>
<td></td>
<td><strong>Chapter 19</strong>&lt;br&gt;RQs: 10&lt;br&gt;PQs: 19.9</td>
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<tr>
<td></td>
<td></td>
<td><strong>Other to do(s) this week:</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td>1. Most work for group written assignment should be completed by the end of this week (due week 11).</td>
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<tr>
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<td></td>
<td>2. On-line quiz 2 beginning from Friday&lt;br&gt;Any questions on Moodle should be addressed by 6 May (see Course Outline p.1).</td>
</tr>
<tr>
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<td><em>There will be a non-assessable quiz about week 9 materials at the beginning of week 10 lecture.</em></td>
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<tr>
<td>Week 10</td>
<td>11 May</td>
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</tbody>
</table>
| **Team presentations on assigned questions** | **Chapter 20**  
Consolidation: intragroup transactions  
20.1 Rationale for adjusting for intragroup transactions  
20.2 Transfers of inventory  
20.3 Transfers of property, plant and equipment  
20.4 Transfers between inventory and non-current assets  
20.5 Intragroup services  
20.6 Intragroup dividends  
20.7 Intragroup borrowings  
**Chapter 21**  
Consolidation: non-controlling interest  
21.1 Non-controlling interest explained  
21.2 Effects of an NCI on the consolidation process | **Chapter 20**  
RQs: 1, 3, 6  
PQs: 20.3 (d) and (e), 20.4 (a), (b) and (e), 20.5 (a), (d), and (e).  
**Chapter 21**  
RQs: 3, 4, 5  
*Other to do(s) this week:*  
1. Final check for group written assignment (due week 11). Any questions should be addressed by 14 May (see Course Outline p.1).  
2. Complete revision of week 9 and 10 materials.  
3. Preview week 11 materials (difficult).|

<table>
<thead>
<tr>
<th>Week 11</th>
<th>18 May</th>
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</table>
| **Group written assignment due Monday (late submission is not accepted)**  
**Team presentations on assigned questions** | **Chapter 21 (continued)**  
Sections 21.3 to 21.5  
**Chapter 22**  
Read sections 22.1 and 22.2 only | **Chapter 21**  
PQs: 21.6, 21.12  
*Excluding Consolidated Statement of Changes in Equity*  
**Chapter 22**  
RQs: 1, 2, 3  
PQs: 22.1  
*Other to do(s) this week:*  
1. Group written assignment is submitted on Monday.  
2. Complete revision of week 11 materials.  
3. Complete practice final exam.|
<table>
<thead>
<tr>
<th>Week 12</th>
<th>25 May</th>
</tr>
</thead>
<tbody>
<tr>
<td>• <strong>Team presentations on assigned questions</strong></td>
<td></td>
</tr>
</tbody>
</table>

**Chapter 23**

*Accounting for investments in associates*

23.1 Identifying associates and joint ventures
23.2 The equity method of accounting: rationale and application
23.3 Applying the equity method: basic principles
23.4 Applying the equity method: goodwill and fair value adjustments
23.5 Applying the equity method: other issues
23.6 Applying the equity method: inter-entity transactions
23.7 Share of losses of the associate
23.8 Disclosure

<table>
<thead>
<tr>
<th>Chapter 23</th>
<th>Read all sections</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Chapter 23</th>
</tr>
</thead>
<tbody>
<tr>
<td>RQs: 3, 9</td>
</tr>
<tr>
<td>CS: 1</td>
</tr>
<tr>
<td>PQs: 23.1, 23.2, 23.11</td>
</tr>
</tbody>
</table>

**Other to do(s) this week:**

1. Complete revision of week 12 materials.
2. Address questions about practice final exam on Discussion board / during staff consultation. Please utilise week 12 staff consultation as STUVAC consultation is very crowded.

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<table>
<thead>
<tr>
<th>Week 13</th>
<th>1 June</th>
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<tbody>
<tr>
<td><strong>NO LECTURE</strong></td>
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</tbody>
</table>

**Study Period 6th to 11th June**

**Final Examination during UNSW Exam Period 12th to 29th June**

**Supplementary Examination for the School of Accounting is 14th July**

**Mid-year recess 3rd to 12th April**

**Guide to Readings and Activities**

- **RQs** refers to Review Questions
- **CS** refers to Case Study
- **PQs** refers to Practice Questions
- **DQs** refers to Discussion Questions
- **Chapters** refer to chapters in Leo, K., Sweeting, J., Knapp, J., and McGowan, S. 2014.
- All **RQs, PQs and RQs** are found in Leo, K., Sweeting, J., Knapp, J., and McGowan, S. 2014.
- **To do's** are provided in order to assist weekly study planning.
- All seminars except for week 1 and 6 will begin with students' voluntary attempt to solve questions assigned in the previous week.
PART B: KEY POLICIES, STUDENT RESPONSIBILITIES AND SUPPORT

7 PROGRAM LEARNING GOALS AND OUTCOMES

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

You can demonstrate your achievement of these goals by the specific outcomes you achieve by the end of your degree (e.g. be able to analyse and research business problems and propose well-justified solutions). Each course contributes to your development of two or more program learning goals/outcomes by providing opportunities for you to practise these skills and to be assessed and receive feedback. Program Learning Goals for undergraduate and postgraduate students cover the same key areas (application of business knowledge, critical thinking, communication and teamwork, ethical, social and environmental responsibility), which are key goals for all Business students and essential for success in a globalised world. However, the specific outcomes reflect different expectations for these levels of study.

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

<table>
<thead>
<tr>
<th>Business Undergraduate Program Learning Goals and Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Knowledge:</strong> 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>
<tr>
<td><strong>2. Critical thinking and problem solving:</strong> Our graduates will be critical thinkers and effective problem solvers.</td>
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<tr>
<td>You should be able to identify and research issues in business situations, analyse the issues, and propose appropriate and well-justified solutions.</td>
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<tr>
<td><strong>3. Communication:</strong> Our graduates will be effective professional communicators.</td>
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<tr>
<td>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>
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<tr>
<td><strong>4. Teamwork:</strong> Our graduates will be effective team participants.</td>
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<tr>
<td>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.</td>
</tr>
<tr>
<td>You will 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>
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:
   c. Produce written documents that communicate complex disciplinary ideas and information effectively for the intended audience and purpose, and
d. 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:
   c. Identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice, and
d. Consider social and cultural implications of business and/or management practice.

8 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).

9 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.
9.1 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](https://student.unsw.edu.au/uoc)

9.2 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](https://student.unsw.edu.au/attendance)

9.3 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](https://student.unsw.edu.au/conduct)

9.4 Occupational 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/](http://www.ohs.unsw.edu.au/).

9.5 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.
10 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 at least a minimum mark of 50% in the total of other assessment items 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:
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, 2015 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.


Special consideration and assessments other than the Final Exam in undergraduate courses:

There will be NO special considerations in assessments other than for final exams.

11 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](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  

- **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