ACCT5961
REPORTING FOR CLIMATE CHANGE
AND SUSTAINABILITY

Course Outline
Semester 1, 2016

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and Support
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PART A: COURSE-SPECIFIC INFORMATION

1 STAFF CONTACT DETAILS

<table>
<thead>
<tr>
<th>Position</th>
<th>Name</th>
<th>Email</th>
<th>Consultation time and location</th>
<th>Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lecturer (Course Coordinator)</td>
<td>Dr Maria Balatbat</td>
<td><a href="mailto:M.Balatbat@unsw.edu.au">M.Balatbat@unsw.edu.au</a></td>
<td>4-6pm Wednesday QUAD 3061a</td>
<td>93855808</td>
</tr>
</tbody>
</table>

Consultation times above are during lecture weeks only. Other times are by appointment only. If you have any questions on course administration, your contact is Dr Maria Balatbat at the first instance via e-mail or phone.

2 COURSE DETAILS

2.1 Teaching Times and Locations

Seminars start in Week 1 and ends in Week 12. The time and location are:

<table>
<thead>
<tr>
<th>Day</th>
<th>Time</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wednesdays</td>
<td>6:00 PM to 9:00 PM</td>
<td>Tyree LG05</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

The Brundtland report (1987) also referred to as “Our Common Future” alerted the world to the urgency of making progress toward economic development that could be sustained whilst minimising the depletion of natural resources and harm to the environment. At the Earth Summit in Rio in 1992, education was identified as one of the key forces to the processes of achieving sustainable development during the 21st Century. Since then, the goal of sustainability has slowly been integrated in the values, policies and practices of governments and businesses, hence, the need for education to address the risks and challenges confronting our society.

This course explores issues related to climate change and sustainability and the implications for businesses. As the course is offered in a business faculty, it is only appropriate to focus on business activities with ethical and social significance that are often omitted from conventional profit-oriented business transactions. Insights on established and proposed policy frameworks such as the Global Reporting Initiative (GRI) will provide students with an overview of sustainability reporting and the ability to start preparing a sustainability report in their current or future employment. Integrated Reporting will also be covered showcasing...
organisations who have introduced integrated thinking in their periodic reporting regarding aspects of value creation.

The course also highlights the significance of transparency and accountability in reporting environmental, social and governance (ESG) performance, key aspects tracked by socially responsible investors. With increasing regulation, for businesses to thrive in a carbon constrained economy, it is also vital for businesses to measure and manage their carbon footprint. The current state and trends in accounting and reporting for greenhouse gas (GHG) emissions, particularly the GHG Protocol, the National Greenhouse Energy Reporting (NGER) Scheme in Australia and an illustration of an Environmental Management System will be discussed.

An overview and assessment of current practices in assurance for sustainability reports and greenhouse gas statements will also be covered particularly the drivers for assurance and the providers of assurance statements.

### 2.4 Course Aims and Relationship to Other Courses

The primary objectives of the course are to provide students with:

1. awareness and understanding of issues related to climate change and sustainability and the opportunities/challenges it presents to businesses;
2. awareness and understanding of voluntary and mandatory reporting frameworks and how these initiatives aim to address climate change and sustainable development issues (e.g. GHG Protocol; GRI, <IR>, CDP);
3. awareness of emission reduction strategies (e.g. energy efficiency initiatives);
4. awareness of Australia’s climate policy and legislative framework (e.g. NGER Act) and how these affect the accounting and reporting policies of businesses; and,
5. awareness and understanding of the trends in the assurance of sustainability and GHG reports.

This course is:

- an elective unit available to any Master courses offered in the Business School;
- an elective unit in the Master of Environmental Management (MEM);
- and may be made available in other programmes.

This subject requires no prior knowledge of the science or public policy aspects of climate change.
2.5 Student Learning Outcomes

The course learning outcomes (CLO) outlined below 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 self-reflection questions and assessments.

Content-Based Learning Outcomes

1. Understand emerging issues that arise due to climate change and its implications to businesses.
2. Understand why businesses need to support sustainable development practices.
3. Identify and understand strategies to adapt and mitigate the effects of climate change (e.g. energy reduction strategies)
4. Articulate understanding of mandatory and voluntary and reporting frameworks on sustainability and be able to identify the costs and benefits of these initiatives (e.g. GRI, <IR>, CDP
5. Understand and articulate the requirements of the National Greenhouse and Energy Reporting (NGER) Act; and,
6. Understand the role of assurance in sustainability reporting and GHG reporting.

Desired Skill-Based Learning Outcomes

7. Learn independently and assume responsibility for your own learning process and appreciate that as a business professional you will need to continue to develop your skills as business issues emerge in a competitive economy;
8. Develop ability to do independent research and identify relevant information needed to make business decisions and apply this in a business situation.
9. Develop skills to engage and communicate with peers and lecturers in classroom discussions.
10. Develop ability to function effectively in a team base environment.
11. Develop awareness of ethical, environmental and sustainability considerations in business decision-making and practice.

The Learning Outcomes in this course will 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 completed your degree (e.g. ‘be an effective team player’). You demonstrate this by achieving specific Program Learning Outcomes – what you are able to DO by the end of your degree (e.g. ‘participate collaboratively and responsibly in teams’).
### Business 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 information effectively for the intended audience and purpose, and
   b. Produce oral presentations that communicate complex disciplinary ideas and information effectively for the intended audience and purpose.

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

5. **Ethical, social and environmental responsibility**: Our graduates will have a sound awareness of ethical, social, cultural and environmental implications of business issues and practice.  
   You should be able to:
   a. Identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice, and
   b. Consider social and cultural implications of business and/or management practice.

6. **Leadership**: Our graduates will have an understanding of effective leadership. (MBA and MBT programs only).  
   You should be able to reflect on your personal leadership experience, and on the capabilities necessary for leadership.

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 (see above) relate to the overall Program Learning Goals and Outcomes, and indicates where these are assessed or these may also be develop other class 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 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 1-6 | • Seminar engagement with peers, lecturers and guest speakers  
• Carbon footprint exercise  
• Individual essay on sustainability reports  
• Group case study  
• Final exam |
| 2 Critical thinking and problem solving | CLO 1-6 | • Seminar engagement with peers, lecturers and guest speakers  
• Carbon footprint exercise  
• Individual essay on sustainability reports  
• Group case study  
• Final exam |
| 3a Written communication | CLO 1-9  
CLO 11 | • Carbon footprint exercise  
• Individual essay on sustainability reports  
• Group case study  
• Final exam |
| 3b Oral communication | CLO 1-6  
CLO 9  
CLO 11 | • Seminar engagement with peers, lecturers and guest speakers  
• Group presentation |
| 4 Teamwork | CLO 9-10 | • Group report  
• Group presentation |
| 5a. Ethical, environmental and sustainability responsibility | CLO 1-8  
CLO 11 | • Carbon footprint exercise  
• Individual essay on sustainability reports  
• Group case study  
• Final exam  
• Seminar engagement with peers, lecturers and guest speakers |
| 5b. Social and cultural awareness | CLO 1-8  
CLO 11 | • Seminar engagement with peers, lecturers and guest speakers  
• Individual essay on sustainability reports  
• Group case study |
3 LEARNING AND TEACHING ACTIVITIES

3.1 Approach to Learning and Teaching in the Course

Students should commit to co-learning with instructors, peers and guest lecturers to develop awareness and understanding of the developing issues related to climate change and sustainability. This requires students to read the assigned materials before class and contribute and participate in the class discussions. Given the breadth of disciplines involved in understanding the phenomenon of climate change and its effect on sustainability, it is expected that there will be a myriad of materials available for curious minds. Although the course covers limited parts of the materials available, students should still expect this course to be reading intensive. Students should learn to skim read the suggested reading materials.

All the materials are available in the course website see (https://moodle.telt.unsw.edu.au/login/index.php) and students may print them at their leisure, when (and if) needed.

General references are also suggested for additional reading to allow students to better understand the issues surrounding the climate change and sustainability and therefore allow students to participate in the ongoing debate on these topical issues. Self-reflection questions are also provided at the end of each topic to test students' knowledge of the material in relevant weeks. There are also useful websites that students may peruse to supplement these readings. Some of these are provided in Section 5 of this course outline.

3.2 Learning Activities and Teaching Strategies

The course consists of weekly three-hour seminar style classes. In most classes, the format will include a combination of some of the following activities:

- Powerpoint presentations and class discussions
- Video presentations
- In-class exercises and oral presentations
- Guest lecturers in selected weeks with open forum
- Case study and group discussion in selected weeks
- Formal presentation of a comprehensive case study
- Site visits (e.g. energy efficient work places; sustainable work environment)

At university, the focus is on your self-directed search for knowledge. Reading materials, lectures, presentations by practitioners, assessments and other resources are provided to help you learn. It is up to you to choose how much work you do in each part of the course: preparing for classes; researching on topic covered; attempting assigned questions; completing assignments; studying for exams; or seeking assistance from peers or teaching staff. You must choose an approach that best suits your learning style and goals in this course. The aim is to provide you with a flexible but directed learning approach. It is also important that students seek help on a timely manner by utilising consultation hours during the semester not only during exam period.
4 ASSESSMENT

4.1 Formal Requirements

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

<table>
<thead>
<tr>
<th>Assessment Task</th>
<th>Weighting</th>
<th>Length</th>
<th>Due date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual Essay: Content Analysis and Evaluation of Sustainability Reports</td>
<td>15%</td>
<td>Maximum two-pages (single space font 11)</td>
<td>6 April</td>
</tr>
<tr>
<td>Carbon Footprinting Exercise</td>
<td>10%</td>
<td>Maximum Two-pages (single space font 11)</td>
<td>27 April</td>
</tr>
<tr>
<td>Comprehensive Group Case Study Written Report (R) and Oral Presentation (P)</td>
<td>10%(R) 10%(P)</td>
<td>Maximum 5-pages (single space font 11)</td>
<td>25 May</td>
</tr>
<tr>
<td>Seminar Engagement</td>
<td>5%</td>
<td>Continuing</td>
<td>Continuing</td>
</tr>
<tr>
<td>Final Exam – Open Notes</td>
<td>50%</td>
<td>Two hours plus 10 minutes reading time</td>
<td>TBA</td>
</tr>
</tbody>
</table>

More details of the assessments are provided below.

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

Late assignments will incur 10% penalty per day including weekends.

4.2 Assessment Details

Individual Assignment (15%)
Content Analysis of Sustainability Reports

Required:
1. Select and download a sustainability report from the list of organisations provided on moodle.
2. Peruse chosen sustainability report and select three (3) initiatives that address social and/or environmental issues that are relevant to the organisation’s core activities. (e.g. energy efficiency, water savings, recycling, labour, health and safety, equal employment opportunity). You must choose material initiatives.
3. Submit a two-page essay addressing the following tasks:
a. Discuss the organisation’s business, its mission and objectives and how these are linked with their social and environmental goals.

b. Select three unique initiatives that are material to core business (i.e. not green washing initiatives). Describe each initiative and discuss why you chose this initiative arguing why this is core activity or materially significant/important to the organisation and its stakeholders.

c. For each initiative, describe or state the company's performance on each aspect. For example, identify the key performance indicators reported or if not available qualitative discussions provided on this element.

d. Recommend possible improvements in the initiatives chosen in terms of the form and content of the element reported. Are there other performance indicators that are worthwhile to report? For example indicators used by competitors, other companies or those suggested in sustainability reporting guidelines such as the GRI. More marks are given to students who perform additional research.

Note that anything beyond the two-page limit will not be marked. The two-page essay is due 6 pm on 6 April 2016 via Turnitin Assignment on Moodle. Students must submit one file only with filename (zSID#_CSR.pdf).

The individual submission will be assessed as follows:

<table>
<thead>
<tr>
<th>Assessment Criteria</th>
<th>Marks allocated</th>
</tr>
</thead>
<tbody>
<tr>
<td>Discussion of business, mission and goals</td>
<td>2</td>
</tr>
<tr>
<td>Identification and discussion of chosen initiatives</td>
<td>3</td>
</tr>
<tr>
<td>Assessment of each initiative</td>
<td>4</td>
</tr>
<tr>
<td>Suggested recommendations for improvement and its applicability to assigned company</td>
<td>4</td>
</tr>
<tr>
<td>Presentation and organisation</td>
<td>2</td>
</tr>
<tr>
<td><strong>Total marks</strong></td>
<td><strong>15</strong></td>
</tr>
</tbody>
</table>

**Personal Carbon Footprinting Exercise (15%)**
This activity will encourage students to start measuring their carbon footprint with the view that this will persuade them to make a conscious effort to change their wasteful behaviour and reduce their carbon footprint in future.

In Week 5 students will be introduced to several carbon footprinting tools/calculators to attempt to measure the carbon emissions of their current lifestyle (e.g. ISA GHG Calculator; AGHG Calculator EPA Victoria). For example GHG emission may be indirectly calculated using an input output analysis such as the ISA GHG calculator. This allows an individual or household to keep track of their carbon footprint by keeping track of their expenses (or making an estimate) on each line item provided. The dollar amount spent on each item is converted to a kg of CO₂-e using a formula derived by ISA based on averages of different products and producers. The worksheet produced by ISA Calculator is shown below and this
is available for download on the course website or at http://www.isa.org.usyd.edu.au/. Another method is to calculate your personal emissions directly by using emission factors.

**Required:**

1. Keep track of your expenses on each item shown on the calculator. Annualised your expenses so this results into a more meaningful depiction of your emissions.
2. Before you start to calculate your carbon footprint, you must decide on the boundary (e.g. whether you are calculating this for yourself or as part of a household)
3. Complete the ISA worksheet and submit the output produced or derived from the calculator.
4. Two-page report should at minimum cover the following discussion:
   a) Explanation on methodology or processes used to calculate your carbon footprint (e.g. calculator used, information needed and where obtained or how you determined your expenses, etc.)
   b) Activities considered in the calculation and classify this into sources of emissions. For example: your activities that require use of energy or fuel and classify these activities into sources of GHG emissions (i.e. Scope 1, Scope 2 or Scope 3)
   c) Evaluation of the GHG calculator, particularly the sources of uncertainty in measuring your personal GHG emissions. For example, what factors will affect the credibility and accuracy of the GHG level generated by the tool used to calculate your footprint.
   d) Demonstrate a better way to calculate your personal carbon footprint from two activities that will increase accuracy of your carbon footprint. Use NGA factors as reference and the skills you have learnt in prior lectures. This part must relate to b)
   e) List at least 3 significant initiatives that you will undertake in future to reduce your carbon footprint. The discussion should relate to your listed activities in b) and reflect a serious desire to reduce your carbon footprint.

The two-page report is due 6 pm on 27 April 2016 via Turnitin on Moodle. Worksheet output are excluded from the page count. Students must submit one file only with filename (zSID#_FOOTPRINT.pdf).

The individual submission will be assessed as follows:

<table>
<thead>
<tr>
<th>Assessment Criteria</th>
<th>Marks allocated</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carbon Footprint Discussion of Methodology</td>
<td>2</td>
</tr>
<tr>
<td>Discussion of Activities &amp; Appropriate Classification or sources of emissions</td>
<td>1</td>
</tr>
<tr>
<td>Sources of Uncertainty</td>
<td>2</td>
</tr>
<tr>
<td>Demonstrate alternative methods to improve accuracy</td>
<td>2</td>
</tr>
<tr>
<td>Initiatives to undertake in future</td>
<td>2</td>
</tr>
<tr>
<td>Presentation and organisation</td>
<td>1</td>
</tr>
<tr>
<td><strong>Total marks</strong></td>
<td><strong>10</strong></td>
</tr>
</tbody>
</table>
Comprehensive Case Study (20%)

The case study is expected to develop critical thinking and problem solving skills in students. This case will also provide students the opportunity to apply the knowledge learnt from the course.

The case study is a group effort hence students should work together for a common purpose and also take this opportunity to develop their teamwork skills. There is a peer assessment in this case study. Members of the group will generally be awarded a common mark based on the quality of the written assignment and the quality of class presentation. However, if there are material inconsistencies in the contribution of group members, the lecturer reserves the right to vary the group mark after consultation with the group members.

In brief, the case requirements include:
A. **A written group report** of no more 5 pages; single space; using minimum font 11 addressing all questions required in the case study. This report should be handed to the lecturer just before the group presentation.
B. **Group presentation** on a specific question to be allocated by the lecturer.

More details of the case and its requirements will be available for download from Moodle.

The five-page written report is due 6 pm on 25 May 2016 to be handed in class prior to the class presentation. All students must be present during the presentation. If a student is unable to attend and present, the presentation mark will be zero.

This case study mark is worth a total of 20 marks and allocated as follows:

<table>
<thead>
<tr>
<th>Assessment Criteria</th>
<th>Marks allocated</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Technical Component of written report</strong></td>
<td>8</td>
</tr>
<tr>
<td>- Demonstrates ability to address all questions</td>
<td></td>
</tr>
<tr>
<td>- Clarity, conciseness and quality of responses to all questions</td>
<td></td>
</tr>
<tr>
<td>- Concise (i.e. Not repetitive)</td>
<td></td>
</tr>
<tr>
<td>- Report is well structured and cohesive</td>
<td></td>
</tr>
<tr>
<td><strong>Presentation and organisation of written report</strong></td>
<td>2</td>
</tr>
<tr>
<td>- Report has a summary, introduction and conclusion.</td>
<td></td>
</tr>
<tr>
<td>- Report has a nice layout and uses section headings when appropriate</td>
<td></td>
</tr>
<tr>
<td>- Report is within word/page limit</td>
<td></td>
</tr>
<tr>
<td>- Report is well written (i.e. careful with use of grammar and no spelling errors).</td>
<td></td>
</tr>
<tr>
<td>- Report is appropriately referenced.</td>
<td></td>
</tr>
<tr>
<td><strong>Group presentation</strong></td>
<td>10</td>
</tr>
<tr>
<td>- Organisation and participation of all group members</td>
<td></td>
</tr>
<tr>
<td>- Quality of presentation slides (readable and interesting)</td>
<td></td>
</tr>
<tr>
<td>- Engaging presentation</td>
<td></td>
</tr>
<tr>
<td><strong>Total marks</strong></td>
<td>20</td>
</tr>
</tbody>
</table>
Seminar Engagement (5%)

Key aims of the seminar engagement are two-fold, that is, to encourage timely and active independent learning and facilitate peer-based knowledge sharing.

On selected weeks the lecturer will assign some students to do a mini-presentation of topics previously covered to increase students’ understanding and the material and to engage other students to participate in class discussion. This will also allow students (particularly the quiet ones) to increase their engagement marks.

Seminar engagement will be determined using the following guidelines:

<table>
<thead>
<tr>
<th>Attendance of most seminars and attentive participation* and informative and constructive contribution to seminars and Moodle Forum activities</th>
<th>Attendance of most seminars and attentive participation*</th>
<th>Frequent absentee and no participation at all when in-class</th>
</tr>
</thead>
<tbody>
<tr>
<td>2-5</td>
<td>1</td>
<td>0</td>
</tr>
</tbody>
</table>

Participation in site visits will also form part of seminar engagement.

*Students who find it difficult to attend most seminars should inform the lecturer of their situation.

Final exam (50%)

The exam is of two-hour duration and is an open book exam. You may bring to the examination any study notes and calculators. However, laptop and other electronic devices are prohibited.

More information regarding the final exam (e.g. coverage, date and time) will be announced closer to the date.

Students should be aware that they must obtain a pass in the final exam to pass this course.

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

The website for this course is on UNSW Moodle at:

Reading materials used are listed in the weekly seminar schedule of this course outline. Some of these materials are available from the course website (Moodle) but other materials may need to be downloaded from other websites as indicated. Handouts will also be distributed during the seminar as appropriate.

Useful general reading references:


The following websites are also useful references:

- www.ipcc.ch
- http://www.csiro.au
- http://www.globalreporting.org
- http://www.sustainability.com
- www.accssr.com.au
- www.ethics.org.au
- https://www.cdpproject.net
- http://www.accountingforsustainability.org
- http://www.ifac.org
- http://www.kpmg.com/AU/
- http://www.ceem.unsw.edu.au
- http://www.theiirc.org/
6 COURSE EVALUATION AND DEVELOPMENT
This course was introduced in 2009 and is expected to develop in time with international and national developments. Each year feedback is sought from students and other stakeholders about the courses offered in the School and continual improvements are made based on this feedback. As a major stakeholder, your feedback is important and you will be able to contribute to this process by participating in UNSW’s Course and Teaching Evaluation and Improvement (CATEI) Process later in the semester.
# 7 COURSE SCHEDULE

Below is a summary of the schedule and the weekly course details follow.

<table>
<thead>
<tr>
<th>Seminar topic/Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Week 1 &amp; 2 2 &amp; 9 March</td>
</tr>
<tr>
<td>Week 3 16 March</td>
</tr>
<tr>
<td>Week 4 23 March</td>
</tr>
<tr>
<td>25 March – 3 April</td>
</tr>
<tr>
<td>6 April</td>
</tr>
<tr>
<td>Week 5 6 April</td>
</tr>
<tr>
<td>Week 6 13 April</td>
</tr>
<tr>
<td>Week 7 20 April (MB)</td>
</tr>
<tr>
<td>Week 8 27 April</td>
</tr>
<tr>
<td>27 April</td>
</tr>
<tr>
<td>Week 9 4 May</td>
</tr>
<tr>
<td>Week 10-11 11 &amp; 18 May</td>
</tr>
<tr>
<td>Week 12 25 May</td>
</tr>
</tbody>
</table>
Learning Objectives:

- **a)** Awareness of issues on climate change and role of human activities in this phenomenon;
- **b)** Understand that the world is too dependent on fossil fuels and introduce other sustainable sources of energy (e.g. renewable energy such as wind, hydro and solar power);
- **c)** Understanding the concepts of sustainability and sustainable development
- **d)** Awareness of the megatrends this century
- **e)** Understanding opportunities and challenges that face businesses this century; and,
- **f)** Awareness of international and government initiatives to address climate change and sustainability issue.

Pre reading:


Useful Websites:

- [www.ipcc.ch](http://www.ipcc.ch)
- [http://www.pwc.co.uk/issues/megatrends.html](http://www.pwc.co.uk/issues/megatrends.html)
- [http://aries.mq.edu.au](http://aries.mq.edu.au)
Seminar content:
1. Overview of climate change and its implications
2. Mitigation and adaptation strategies
3. Australian and International initiatives to tackle climate change
4. Current Energy System (uses and sources)
5. Opportunities to businesses and households
6. Concept of Sustainability
7. Contrast between sustainable development and sustainability
8. Mega Trends: Risks and Opportunities to Business

Self-reflection questions:
1. Why should we worry about warming global temperatures?
2. What is the role of human activities in the climate change debate?
3. What are the climate change risks brought about by climate change to industry sectors (e.g. Banks, Financial Institutions, Mining, Agricultural)
4. Reflect on your lifestyle and compare your generation’s energy consumption with that of your parents’ generation. Identify at least three major differences.
5. What is sustainability to you?
6. Imagine that you are a CEO of a technology firm manufacturing computers. You want to get serious about sustainability in your firm, where would you start?

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Week 3 and 4
Corporate Social Responsibility Reporting

Learning Objectives:
1. Understand the corporate social responsibility reporting landscape;
2. Identify the potential benefits and challenges of producing a sustainability report.
3. Gain knowledge of a sustainability reporting framework, in this case the Global Reporting Initiative;
4. Awareness of other guidance on sustainability reporting (e.g. SASB)
5. Gain knowledge of common business indicators to assess company performance, particularly social and environmental indicators

Pre reading:
**Additional readings/resources:**

**Useful Websites:**
- [http://www.globalreporting.org](http://www.globalreporting.org)
- [http://integratedreporting.org](http://integratedreporting.org)
- [http://www.sasb.org](http://www.sasb.org)

**Seminar content:**
1. What is corporate social responsibility (CSR) reporting
2. Evolution of CSR reporting
3. Benefits and challenges of producing a sustainability report
4. GRI Reporting Framework- Reporting Principles and Standard Disclosures
5. Performance Indicators
6. Future of sustainability reporting: An introduction to integrated reporting
7. Case Study: Novo Nordisk “A Commitment to Sustainability”

**Self-reflection questions:**
1. What is the purpose of a sustainability report?
2. Why do firms prepare a sustainability report?
3. What disclosures are typically included in a sustainability report?
4. Consider the costs and benefits of preparing a sustainability report.
5. How are CSR practices assessed? (e.g. environmental performance)
6. Provide examples of how CSR indicators that may be integrated to an organisation’s key performance indicators.

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**Week 5**

**Greenhouse Gas (GHG) Accounting**

**Learning Objectives:**
- Introduction to various tools used in carbon footprinting
- Key elements in establishing a GHG inventory using the Greenhouse Gas Protocol (Protocol);
- Understanding and reporting of elements covered in the Protocol; and
- Awareness of issues that arise in the application of the Protocol.

**Pre reading:**
Additional readings/resources:

Useful Websites:
- [www.ghgprotocol.org](http://www.ghgprotocol.org)
- [www.wbcsd.org](http://www.wbcsd.org)
- [http://www.footprintnetwork.org](http://www.footprintnetwork.org)

Links to Greenhouse gas Calculators
- [http://www.ghgprotocol.org/calculation-tools](http://www.ghgprotocol.org/calculation-tools)
- [http://www.ghgprotocol.org/calculation-tools/all-tools](http://www.ghgprotocol.org/calculation-tools/all-tools)

Seminar content:
1. Direct and indirect calculation of carbon emissions (e.g. GHG calculators)
2. Establish GHG inventory
3. Identify organisational boundaries
4. Identify operational boundaries
5. Report elements in a GHG statement (e.g. Typico plc)
6. Available Protocols to establish GHG inventory
7. Use of carbon offsets to reduce emissions
8. Sources of uncertainty in measuring GHG
9. Case Study and Exercises

Self reflection questions:
1. What is a carbon footprint? What is an ecological footprint? Compare these types of footprints.
2. Consider an organisation that is undertaking to establish its GHG inventory for the first time. What factors should management consider to ensure the accuracy of the organisation’s GHG inventory? (Note: the list could be endless, think of at least 5 items)
3. Who are the likely users of a GHG statement?
4. GHG inventory is not visible. How reliable are GHG statements?
5. What issues could arise in determining organisational boundaries? Operational boundaries? How are these issues resolved?
6. What uncertainties are likely to be unavoidable in accounting for GHG emissions? How are these matters resolved in the current methodology?
7. What is a carbon offset? What are the factors considered when undertaking to buy carbon offsets?
### Week 6

**Reporting requirements under the NGER Act**

**Learning Objectives:**
- a) Overview of the policy context in which the NGER Act is situated.
- b) Gain knowledge of a mandatory policy to disclose GHG emissions.
- c) Understand how the NGER Act and subordinate legislation fit together under the NGER framework.
- d) Gain knowledge of the reporting requirements under the NGER Act.
- e) Gain knowledge of the enforcement and administration provisions under the NGER Act.

**Pre reading:**

**Links to Legislation**


**Seminar content:**

1. The evolving climate change policy context in Australia
2. The NGER Act aims, scope and key terms
3. NGER Act Reporting requirements
4. Enforcement of the NGER Act
Self reflection questions:

1. What steps do companies need to take to determine if they need to report under the NGER Act?
2. What is the significance of the tiered measurement system adopted under the NGER Act?
3. What are the consequences for a company and for CEOs of failure to comply with the requirements of the NGER Act?
4. What is the role of GEDO in the administration of the NGER Act?
5. What are the commercial implications of the NGER framework for companies?
6. What types of issues do companies need to be abreast of in order to achieve compliance with the reporting requirements under the NGER Act?
7. How does the Clean Energy Legislation (CEL) fit with the NGERs Act?
8. What reporting and assurance requirements does the CEL impose?

Week 7
Carbon Markets and Accounting for Carbon Emission Permits

Learning Objectives:

a) Awareness of the Australia’s emission profile and its Carbon Policy;
b) Awareness of the trends in carbon markets and lessons learnt
c) Understand how emission permits arise and how to account and report this instrument in the financial reports;
d) Explore implications to financial reporting of current accounting treatments for emission permits.

Pre reading:


Additional readings/resources:


Useful Websites:

- www.iasb.org
- www.aasb.gov.au
- www.ieta.org
- www.carbonmarketinstitute.org
Seminar content:
1. Introduction to Carbon Markets and lessons learnt
2. Background on Carbon Markets and Australia's Clean Energy Policy
3. Update on Paris Negotiation
4. Accounting for carbon emission permits (allowances)
5. Accounting and reporting issues on carbon trading

Self Reflection questions:
1. Contrast a carbon tax from a cap-and-trade scheme? (See Krugman, 2010)
2. Describe the features of a cap-and-trade scheme.
3. Explore possible accounting treatments for carbon emission permits.
4. What are the effects on the financial report of different accounting policies adopted by companies in accounting for carbon emission permits?

Week 8
Socially Responsible and Ethical Investing

Learning Objectives:
- a) Awareness of what is responsible investing;
- b) Understand metrics/frameworks used to evaluate responsible investing;
- c) Awareness of the purpose and objectives of the carbon disclosure project (CDP);
- d) Gain knowledge of the disclosures contained in CDP;
- e) Awareness of trends and quality of ESG disclosures; and
- f) Understand the benefits of integrating socially responsible practices in business operations.

Pre reading:

Additional readings/resources:
- https://www.cdproject.net
- http://www.responsibleinvestment.org/
- http://www.eurosif.org/

Seminar content:
1. Introduction to socially responsible investing (SRI)
2. Emerging reporting practices and frameworks on ESG integration
3. Metrics used to assess/measure responsible investing?
4. Carbon Disclosure Project (CDP), its uses and benefits
5. Lessons learnt and improvements to be made in the SRI space
Self reflection questions:
1. What is your understanding of a socially responsible corporation?
2. Consider how an investor could assess whether an organisation is socially responsible?
3. What is the carbon disclosure project (CDP)?
4. What are the objectives of the CDP project?
5. What aspects of climate change issues are covered in CDP?
6. Why do firms participate in this survey? (Consider the implications of not participating in this survey.)
7. What role do institutional investors play in the participation of firms in CDP?

Week 9
Energy Efficiency and Environmental Management Systems

Learning objectives:
- a) To introduce energy efficiency opportunities and challenges as a means to reducing the environmental impact of company activities.
- b) Learn from practical energy efficiency initiative case studies.
- d) Gain knowledge of what is covered in ISO 50001.
- e) Gain knowledge on how to develop and implement an energy policy.

Seminar content:

1. Importance of Energy Efficiency
2. Energy Efficiency Drivers: Risks and Opportunities
3. Case Studies: Developing the Business Case for Energy Efficiency
4. Introduction to Energy Management
5. Developing Energy Management Systems (EMS)
6. Role of Measurement and Verification (M&V)
7. Energy Audits
8. Understanding how energy data can be used: “Low hanging fruit”
9. Understanding how energy data can be used to inform decision making

Pre reading:
- Lau, W., 2012. From ISO 14001 to 50001, EMS to EnMS, Hong Kong Engineer, March, 16-17.

Other resources:
Self-reflection questions:

1. What are some simple measures I could take to reduce my personal energy use?
2. Can I inform a friend, family member or colleague of ways to reduce their business energy use?
3. How could the UNSW decrease its energy consumption? What have I seen on campus that could be improved or changed to achieve this?

Week 10-11
Sustainability and GHG Assurance

Learning Objectives:

a) Overview of assurance principles.
b) Overview of sustainability and GHG assurance.
c) Understand the differences between financial and sustainability/GHG assurance.
d) Understand the framework for undertaking sustainability and GHG assurance engagements.
e) Understand the process for the development of, and the current status of the International GHG Assurance Standard.
f) Gain knowledge of the assurance requirements under the NGER Act.

Pre reading:

Additional readings/resources:

Seminar content:

1. Overview of the benefits of assurance
2. The assurance framework.
3. The IAASB/AUASB 3410 Greenhouse Gas assurance standard
4. Global trends in demand for and supply of GHG and sustainability assurance.
5. Current assurance practice
6. Research on assurer quality and the assurance market.

**Self-reflection questions:**
1. Why do companies have their sustainability or GHG disclosures assured?
2. What types of companies engage this work?
3. What are the key features of GHG emissions statements and their assurance?
4. How is the market for GHG assurance developing?
5. Which factors are important for a quality assurer?
8 GUEST SPEAKERS IN PRIOR YEARS

Dr Warwick Armstrong, Department of Climate Change and Energy Efficiency
Crosbie Baulch, Rio Tinto
Pablo Berrutti, Perpetual
Dr Martin Blake, Blake Advisory
Richard Boele, Banarra
Paul Dobson, Deloitte
Alison Ewings, Westpac
Keryn Hassall, Carbon Capability
Lisa Kent, The GPT Group
Tim Jordan, Deutsche Bank
Nicky Landsbergen, Ernst & Young
Ross Lum, Department of Climate Change and Energy Efficiency
Desiree Luchesse, CitySwitch
Dr Neil Marshman, Rio Tinto
Jenny Merckley, KPMG
Bruce Precious, The GPT Group
Vanessa Piercey, Banarra
Paul O’Brien, Sydney Theatre Company
Dr Paul Osmond, UNSW Built Environment
Joe Pryor, Department of Climate Change and Energy Efficiency
Hazel Rowley, UNSW Water Research Centre
Joe Santangelo, UNSW Facilities
Dr Alex Sen Gupta, UNSW Climate Change Institute
Mark Spicer, KPMG
Lee Stewart, Fujitsu
Dr Paul Twomey, Centre for Energy and Environmental Markets, UNSW
Dr Haydn Washington, Institute of Environmental Science, UNSW
Stella Whitaker, Manidis Perdis
Victoria Whitaker, GRI
Dr Nick Wood, KPMG

(Note: A list of speakers will be provided at the start of the session but may change without notice)

9 SITE VISITS IN PRIOR YEARS

GPT Office at MLC Place, Sydney
Sydney Opera House
Sydney Theatre Company, Sydney Wharf
Tyree Energy Technologies Building, UNSW
## 10 SUMMARY OF COMMON ABBREVIATIONS

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>AASB</td>
<td>Australian Accounting Standards Board</td>
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<tr>
<td>CDLI</td>
<td>Carbon Disclosure Leadership Index</td>
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<tr>
<td>CDP</td>
<td>Carbon Disclosure Project</td>
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<tr>
<td>CDM</td>
<td>Clean Development Mechanism</td>
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<tr>
<td>CDSB</td>
<td>Climate Disclosure Standards Board</td>
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<tr>
<td>CERs</td>
<td>Certified Emission Reductions</td>
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<tr>
<td>CEO</td>
<td>Chief Executive Officer</td>
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<tr>
<td>CFO</td>
<td>Chief Financial Officer</td>
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<tr>
<td>CO$_2$</td>
<td>Carbon dioxide</td>
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<tr>
<td>CO$_2$-e</td>
<td>Carbon dioxide equivalent</td>
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<tr>
<td>CPM</td>
<td>Carbon Pricing Mechanism</td>
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<td>CSR</td>
<td>Corporate Social Responsibility</td>
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<tr>
<td>ESG</td>
<td>Environmental, Social and Governance</td>
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<tr>
<td>ERUs</td>
<td>Emission Reduction Units</td>
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<tr>
<td>ETS</td>
<td>Emissions Trading Scheme</td>
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<tr>
<td>EU</td>
<td>European Union</td>
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<td>GEDO</td>
<td>Greenhouse and Energy Data Officer</td>
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<td>GHG</td>
<td>Greenhouse Gas</td>
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<td>GRI</td>
<td>Global Reporting Initiative</td>
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<tr>
<td>IASB</td>
<td>International Accounting Standards Board</td>
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<tr>
<td>IAASB</td>
<td>International Auditing and Assurance Standard Board</td>
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<tr>
<td>IFRIC</td>
<td>International Financial Reporting and Interpretations Committee</td>
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<td>IIRC</td>
<td>International Integrated Reporting Committee</td>
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<tr>
<td>&lt;IR&gt;</td>
<td>Integrated Reporting</td>
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<td>ISO</td>
<td>International Standards Organization</td>
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<td>JI</td>
<td>Joint Implementation</td>
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<tr>
<td>LCA</td>
<td>Life Cycle Assessment</td>
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<td>LCT</td>
<td>Life Cycle Thinking</td>
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<tr>
<td>MRET</td>
<td>Mandatory Renewable Energy Target</td>
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<td>NGER</td>
<td>National Greenhouse and Energy Reporting</td>
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<tr>
<td>OSCAR</td>
<td>Online System for Comprehensive Activity Reporting</td>
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<tr>
<td>P&amp;L</td>
<td>Profit and Loss</td>
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<tr>
<td>R&amp;D</td>
<td>Research and Development</td>
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<tr>
<td>RECs</td>
<td>Renewable Energy Certificates</td>
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<tr>
<td>SRR</td>
<td>Social responsibility reporting</td>
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<tr>
<td>SIGMA</td>
<td>Sustainability Integrated Guidelines for Management</td>
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<tr>
<td>TBLR</td>
<td>Triple bottom line reporting</td>
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<tr>
<td>UNIPCC</td>
<td>United Nations International Panel for Climate Change</td>
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<tr>
<td>WBCSD</td>
<td>World Business Council for Sustainable Development</td>
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<tr>
<td>WRI</td>
<td>World Research Institute</td>
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PART B: KEY POLICIES, STUDENT RESPONSIBILITIES AND SUPPORT

11 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>
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<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>
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<tr>
<td>3. Communication: Our graduates will be effective professional communicators. You should be able to:</td>
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<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>
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<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>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>
<tr>
<td>a. Identify and assess ethical, environmental and/or sustainability considerations in business</td>
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</tbody>
</table>
decision-making and practice, and
b. Identify social and cultural implications of business situations.

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 information effectively for the intended audience and purpose, and
   b. Produce oral presentations that communicate complex disciplinary ideas and information effectively for the intended audience and purpose.

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

5. Ethical, social and environmental responsibility: Our graduates will have a sound awareness of ethical, social, cultural and environmental implications of business issues and practice.
   You should be able to:
   a. Identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice, and
   b. Consider social and cultural implications of business and/or management practice.
12 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).

13 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.

13.1 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

13.2 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

13.3 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

13.4 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/.

13.5 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.
14 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.

15 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 into websites, downloading documents etc. [https://www.it.unsw.edu.au/students/index.html](https://www.it.unsw.edu.au/students/index.html) Office: UNSW Library Annexe (Ground floor). Ph: 9385 1333.

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

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