MNGT5522
Special Topic – Financial Strategy for Mergers & Acquisitions

Course Outline
Session 4, 2015

Part A: Course-Specific Information

Part B: Key Policies, Student Responsibilities and Support
Table of Contents

PART A: COURSE-SPECIFIC INFORMATION 1
  1 STAFF CONTACT DETAILS 1
  2 COURSE DETAILS 1
    2.1 Teaching Times and Topic Schedule 1
    2.2 Class Cancellation Policy 1
    2.3 Units of Credit 1
    2.4 Summary of Course 1
    2.5 Course Aims and Relationship to Other Courses 2
    2.6 Student Learning Outcomes 2
  3 LEARNING AND TEACHING ACTIVITIES 4
    3.1 Approach to Learning and Teaching in the Course 4
  4 ASSESSMENT 5
    4.1 Formal Requirements 5
    4.2 Assessment Details 5
    4.3 Late Submission 6
  5 COURSE RESOURCES 6
  6 COURSE EVALUATION AND DEVELOPMENT 7
  7 COURSE SCHEDULE 7

PART B: KEY POLICIES, STUDENT RESPONSIBILITIES AND SUPPORT 8
  1 PROGRAM LEARNING GOALS AND OUTCOMES 8
  2 ACADEMIC HONESTY AND PLAGIARISM 9
  3 STUDENT RESPONSIBILITIES AND CONDUCT 10
    3.1 Workload 10
    3.2 Attendance 10
    3.3 General Conduct and Behaviour 10
    3.4 Occupational Health and Safety 11
    3.5 Keeping Informed 11
  4 SPECIAL CONSIDERATION AND SUPPLEMENTARY EXAMINATIONS 11
  5 STUDENT RESOURCES AND SUPPORT 12
PART A: COURSE-SPECIFIC INFORMATION

1 STAFF CONTACT DETAILS

Lecturer-in-charge: Associate Professor Jerry Parwada
Room: UNSW Business School 326
Phone No: 9385 7936
Email: j.parwada@unsw.edu.au
Consultation Times – By appointment

2 COURSE DETAILS

2.1 Teaching Times and Topic Schedule

<table>
<thead>
<tr>
<th>Lecture #</th>
<th>Date</th>
<th>Topics</th>
<th>Class activity</th>
<th>Chapter Readings</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>TBA</td>
<td>Introduction to M&amp;A</td>
<td></td>
<td>1, 3, 4</td>
</tr>
<tr>
<td>2</td>
<td>TBA</td>
<td>Strategic considerations in M&amp;A</td>
<td></td>
<td>6, 7</td>
</tr>
<tr>
<td>3</td>
<td>TBA</td>
<td>Corporate governance &amp; takeover regulations</td>
<td></td>
<td>26, 27 (25)</td>
</tr>
<tr>
<td>4</td>
<td>TBA</td>
<td>Basic corporate valuation</td>
<td></td>
<td>8, 9 (10, 14)</td>
</tr>
<tr>
<td>5</td>
<td>TBA</td>
<td>Valuing synergies, liquidity and control</td>
<td></td>
<td>11, 15</td>
</tr>
<tr>
<td>6</td>
<td>TBA</td>
<td>Deal structuring and financing</td>
<td>Case A – Coopers</td>
<td>18, 20 (21, 22)</td>
</tr>
<tr>
<td>7</td>
<td>TBA</td>
<td>Negotiations and takeover strategies</td>
<td>Intro to M&amp;A simulation</td>
<td>30, 31 (35)</td>
</tr>
<tr>
<td>8</td>
<td>TBA</td>
<td>Hostile takeover, defense strategies, merger arbitrage</td>
<td>Case B – HP-Compaq</td>
<td>32, 33</td>
</tr>
<tr>
<td>9</td>
<td>TBA</td>
<td>Going private and leveraged buyouts</td>
<td>Case C – Hilton-ITT</td>
<td>13</td>
</tr>
<tr>
<td>10</td>
<td>TBA</td>
<td></td>
<td>M&amp;A simulation - Live</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>TBA</td>
<td>Cross-border deals, joint ventures, strategic alliances</td>
<td></td>
<td>5, 12</td>
</tr>
<tr>
<td>12</td>
<td>TBA</td>
<td>Pitch-book presentations</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Readings in parentheses are optional

2.2 Class Cancellation Policy

In the event of cancellation, make up classes will be arranged in consultation with students.

2.3 Units of Credit

The course is worth 6 units of credit.

2.4 Summary of Course

The objective of this course is to introduce students to Mergers and Acquisitions (M&A) and the requisite knowledge for the development and execution of corporate transactions particularly within equity capital markets. Typical transactions include
Takeovers (and Schemes of Arrangement), Acquisitions, Divestments, Initial Public Offerings and Secondary Raisings. Each of these types of transactions will be addressed within the course. Students will utilise common corporate finance tools and knowledge as applied within the context of considering, developing and executing M&A transactions. Participants will apply insights and skills taken from previous courses in finance. The course includes negotiation within the context of M&A. Case studies are used extensively throughout the course – including the use of current or recent transactions involving listed companies. The course is a mixture of lectures, class discussions, case studies and group exercises – all with an emphasis on the practical applications of corporate finance skills and knowledge within the context of M&A.

2.5 Course Aims and Relationship to Other Courses

Students who successfully complete MNGT8522 Financial Strategy for Mergers & Acquisitions will have developed an understanding of how M&A is undertaken in equity capital markets. The course is delivered as a general introduction to M&A. The course provides a platform for extending knowledge obtained from finance and strategy courses for those who intend to pursue careers as corporate finance managers, portfolio managers, commercial bankers, investment bankers or management consultants. This course is complementary to the AGSM MBA electives, including Corporate Finance, Corporate Strategy and Financial Statement Analysis.

2.6 Student Learning Outcomes

The Course Learning Outcomes are what you should be able to DO by the end of this course if you participate fully in learning activities and successfully complete the assessment items.

The Learning Outcomes in this course also help you to achieve some of the overall Program Learning Goals and Outcomes for all undergraduate postgraduate coursework students in the BUSINESS SCHOOL. Program Learning Goals are what we want you to BE or HAVE by the time you successfully complete your degree (e.g. ‘be an effective team player’). You demonstrate this by achieving specific Program Learning Outcomes - what you are able to DO by the end of your degree (e.g. ‘participate collaboratively and responsibly in teams’).
MBA Program Learning Goals and Outcomes

**Learning Goal 1: Business Management Knowledge**
Students should be able to identify and apply current knowledge of disciplinary and interdisciplinary theory and professional practice to general management and business within diverse situations.

**Learning Goal 2: Critical Thinking**
Students should understand and be able to identify, research and analyse complex issues and problems in business and develop appropriate solutions.

**Learning Goal 3: Communication**
Students should be able to produce written documents and oral presentations that communicate effectively complex disciplinary ideas and information for the intended audience and purpose.

**Learning Goal 4: Teamwork**
Students should be able to participate collaboratively and responsibly in teams and to reflect upon their own contribution to the team and on the necessary processes and knowledge within the team to achieve specified outcomes.

**Learning Goal 5: Responsible Business**
Students should be able to appraise ethical, environmental and sustainability considerations in decision making and in practice in business.

Students should be able to consider the social and cultural implications of management practices and of business activities.

**Learning Goal 6: Leadership**
Students should be able to reflect upon their own personal leadership style and the leadership needs of business and of teams.

**Learning Goal 7: International Perspective**
Students should understand the needs of undertaking business within a global context.

Students should be able to apply business management knowledge to business situations within global markets with due recognition for differences in cultural, legal, commercial and other issues.

**Learning Goal 8: Risk Management**
Students should be able to demonstrate an understanding of the limits in precision and the risks associated with business models.

Students should be able to appraise risk and to develop risk mitigation strategies applicable to business undertaken within uncertain and volatile environments.

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 practised in tutorials and other activities):

<table>
<thead>
<tr>
<th>Program Learning Goals and Outcomes</th>
<th>Course Learning Outcomes</th>
<th>Course Assessment Item</th>
</tr>
</thead>
<tbody>
<tr>
<td>This course helps you to achieve the following learning goals for all ASB postgraduate coursework students:</td>
<td>On successful completion of the course, you should be able to:</td>
<td>This learning outcome will be assessed in the following items:</td>
</tr>
<tr>
<td>1 Business Management Knowledge</td>
<td>Explain the assumptions of standard models of M&amp;A valuation. Use basic modelling skills to present data relevant to problems in M&amp;A valuation.</td>
<td>• Case studies and simulation report  • Report  • Case studies and simulation report  • Exam</td>
</tr>
</tbody>
</table>
|   | Critical Thinking | Use the basic models of corporate finance and valuation to interpret and analyse real problems in M&As. | Case studies and simulation report  
Exam  
Pitch book presentation  
Part of in-class case analysis participation mark |
|---|------------------|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|
| 3 | Communication    | Construct written work which is logically and professionally presented.  
Communicate ideas in a succinct and clear manner. | Pitch book presentation  
Part of in-class case analysis participation mark |
| 4 | Teamwork         | Work collaboratively to complete a task.                                                         | Not specifically assessed but underpins success in case analysis and M&A pitchbook. |
| 5 | Responsible Business | Identify and assess sustainable valuation issues and, where applicable, take into account environmental and other social considerations in M&As. | Exam  
Case studies and simulation report |
| 6 | Leadership       | Not specifically addressed in this course.                                                       | Not specifically addressed in this course.                                        |
| 7 | International Perspective | Not specifically addressed in this course.                                                        | Not specifically addressed in this course.                                        |
| 8 | Risk Management  | Not specifically addressed in this course.                                                       | Not specifically addressed in this course.                                        |

### 3 LEARNING AND TEACHING ACTIVITIES

#### 3.1 Approach to Learning and Teaching in the Course

This course aims to engage students, to encourage them to practise the methods of analysis outlined in the teaching process that is part of the course. While class participation is not graded, it is expected that all members of the class will be part of the on-going discussion of content, especially after the foundation ideas are laid and the superstructure of examples and concepts is being built up.

It is essential that before attending class students undertake the Pre Reading as specified in the Course Schedule. The course uses a combination of lectures and class discussions based on specific exercises and cases. The lectures will convey the required methods and principles. However, the formulation of inputs and interpretation of outputs will require students to apply insights from other classes and/or experience, with an aim to offer a reasoned opinion on the topic under discussion. Students will need to think about and share with other course participants their views on companies' broader goals, resources and strategic challenges and how these translate into an estimate of the scope for value creation and how to develop and implement effective strategies for the execution of M&A transactions.

The course is taught in intensive mode comprising 12 units of approximately three hours each. The scheduling of units is as set out in the course timetable. Students are required to attend all 12 units.
4 ASSESSMENT

4.1 Formal Requirements
In order to pass this course, you must:
- achieve an aggregate mark of at least 50%; and
- make a satisfactory submission for each assessment element.

4.2 Assessment Details

<table>
<thead>
<tr>
<th>Assessment Task</th>
<th>Weighting</th>
<th>Learning Outcomes assessed</th>
<th>Business School Graduate Attributes assessed</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participation</td>
<td>10%</td>
<td>1, 2, 5</td>
<td>1, 2, 3, 4, 5</td>
<td>Ongoing</td>
</tr>
<tr>
<td>Simulation</td>
<td>25%</td>
<td>1, 2, 5</td>
<td>1, 2, 3, 4, 5</td>
<td>TBA</td>
</tr>
<tr>
<td>Simulation Personal Reflection</td>
<td>10%</td>
<td>1, 2, 5</td>
<td>1, 2, 3, 4, 5</td>
<td>TBA</td>
</tr>
<tr>
<td>M&amp;A pitch (group work)</td>
<td>35%</td>
<td>3, 4</td>
<td>1, 2, 3, 4, 5</td>
<td>TBA</td>
</tr>
<tr>
<td>Case analysis</td>
<td>20%</td>
<td>1, 2, 3, 4, 5</td>
<td>1, 2, 3, 4, 5</td>
<td>TBA</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Simulation and Personal Reflection Report 35%

- Students will participate in the Harvard on-line simulation (M&A in Wine Country). The simulation presents an M&A scenario involving three firms. Multiple streams of the game will occur simultaneously as each student is randomly assigned to a stream and to one of the hypothetical firms.

- The simulation will occur in two stages. In the first stage, each student will gather background information and develop valuation models of his or her assigned firm at home. In the second stage, students will try to negotiate deals with each other in a scheduled class (see below).

- At the conclusion of the game, the members of each stream will meet to discuss the results of the game. You will be then asked to write a brief report based on the simulation. Your assessment will be based on both: (1) your performance in terms of delivering shareholder value during the M&A simulation, and (2) your analysis of the game and its results. Individual performance will form a small part of the assessment. The most important outcome is the analysis of the results. Any mistakes made during the simulation can be ameliorated with a strong post-game analysis. More details will be made available during the course.

Group Project – M&A Pitch 35%

- You are required to form a group of 3 students (at the beginning of the course. Your group will be given the responsibility for coming up with a potential M&A not currently under active discussion. The task is to prepare and submit a pitch book (30%) and to present it to the class.
A pitch book is an M&A investment banker's proposal to a potential bidder or target to consider participating in the deal. The pitch should: develop a deal concept, form a rationale to compel firms to participate, design a deal structure, and consider the potential challenges to its completion.

Class Participation 10%

- An important learning objective of the course is to facilitate open dialogue and discussion among students and between students and the lecturer about important issues covered in the course. Class activities will be structured around either (1) prescribed questions related to a particular lecture topic, or (2) case specific questions. Active participation in the discussion of these questions (and not mere attendance of class) is essential to obtain a good mark for this assessment component. Also note that quality is far more important than quantity. Students are required to participate during the in-class discussions.
- Overall participation quality will account for 10% of the final grade, conditional upon the submission of at least one summary case report (see below).
- Case discussions will be assigned to students in advance.
  - Case A: Coopers Brewery - Publisher: Harvard
  - Case B: The Merger of Hewlett-Packard and Compaq (A): Strategy and Valuation - Publisher: Darden
  - Case C: The Hilton-ITT Wars - Publisher: University of Virginia Darden School Foundation

Case Analysis 20%

A take-home assignment based on a case (to be provided).

4.3 Late Submission

AGSM MBA Programs applies a daily penalty of 5% to late assignments.

Quality Assurance

The Business School is actively monitoring student learning and quality of the student experience in all its programs. A random selection of completed assessment tasks may be used for quality assurance, such as to determine the extent to which program learning goals are being achieved. The information is required for accreditation purposes, and aggregated findings will be used to inform changes aimed at improving the quality of Business School programs. All material used for such processes will be treated as confidential and will not be related to course

5 COURSE RESOURCES

The prescribed text for this course is Bruner, R. Applied Mergers and Acquisitions, University Edition, 2004 (John Wiley & Sons).

Students are expected to have access to a standard Corporate Finance text (such as Brealey, Myers, Partington and Robinson, Principles of Corporate Finance, (McGraw Hill).

More specialised texts may be useful for reference:
- Koller, Goedhart and Wessels, Valuation: Measuring and Managing the Value of Companies, 5th edition 2010 (Wiley)
Case materials will be provided during the course.

Students should be comfortable enough with spreadsheet software, (EXCEL is the preferred choice) to construct their own valuation spreadsheets. The course will also involve a simulation exercise required basic computing skills.

6 COURSE EVALUATION AND DEVELOPMENT
Mid and end of course feedback is sought from students about the courses offered in the School and continual improvements are made based on this feedback. Significant changes to courses and programs within the School are communicated to subsequent cohorts to students.

7 COURSE SCHEDULE
See 2.1
PART B: KEY POLICIES, STUDENT RESPONSIBILITIES AND SUPPORT

1 PROGRAM LEARNING GOALS AND OUTCOMES

The Australian School of Business 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.

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 ASB 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.
MBA Program Learning Goals and Outcomes

Learning Goal 1: Business Management Knowledge
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Students should be able to demonstrate an understanding of the limits in precision and the risks associated with business models.
Students should be able to appraise risk and to develop risk mitigation strategies applicable to business undertaken within uncertain and volatile environments.

2 ACADEMIC HONESTY AND PLAGIARISM

The University regards plagiarism as a form of academic misconduct, and has very strict rules regarding plagiarism. For UNSW policies, penalties, and information to help you avoid plagiarism see: http://www.lc.unsw.edu.au/plagiarism/index.html as well as the guidelines in the online ELISE and ELISE Plus tutorials for all new UNSW students: http://info.library.unsw.edu.au/skills/tutorials/InfoSkills/index.htm.
To see if you understand plagiarism, do this short quiz: http://www.lc.unsw.edu.au/plagiarism/plagquiz.html
For information on how to acknowledge your sources and reference correctly, see: http://www.lc.unsw.edu.au/onlib/ref.html

For the BUSINESS SCHOOL Harvard Referencing Guide, see the BUSINESS SCHOOL Referencing and Plagiarism webpage (BUSINESS SCHOOL > Learning and Teaching > Student services > Referencing and plagiarism)
3 STUDENT RESPONSIBILITIES AND CONDUCT

Students are expected to be familiar with and adhere to university policies in relation to class attendance and general conduct and behaviour, including maintaining a safe, respectful environment; and to understand their obligations in relation to workload, assessment and keeping informed.

AGSM MBA Programs and UNSW policies
In general, UNSW policies apply to staff and students of AGSM MBA Programs. Where there are additional points or procedures which apply specifically to AGSM MBA Programs they are set out on the AGSM website:
http://www.asb.unsw.edu.au/currentstudents/agsmmc/studentresources/studentsright
sandresponsibilities/Pages/default.aspx

If students are in doubt about the policy or procedure relating to a particular matter they should seek advice from the Student Experience.


3.1 Workload
It is expected that you will spend at least ten hours per week studying this course. This time should be made up of reading, research, working on exercises and problems, 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.

3.2 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.
http://www.asb.unsw.edu.au/currentstudents/agsmmc/academicinformation/enrolment
information/Pages/default.aspx#class attendance

3.3 General Conduct and Behaviour
You are expected to conduct yourself with consideration and respect for the needs of your fellow students and teaching staff. Conduct which unduly disrupts or interferes with a class, such as ringing or talking on mobile phones, is not acceptable and students may be asked to leave the class. More information on student conduct is available at: https://my.unsw.edu.au/student/atoz/BehaviourOfStudents.html
3.4 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/.

3.5 Keeping Informed
You should take note of all announcements made in lectures, tutorials or on the course web site. From time to time, the University will send important announcements to your university e-mail address without providing you with a paper copy. You will be deemed to have received this information. It is also your responsibility to keep the University informed of all changes to your contact details.

4 SPECIAL CONSIDERATION AND SUPPLEMENTARY EXAMINATIONS
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. For both general and specific information on ‘special considerations’ contact Student Experience and the lecturer-in-charge: Also see http://www.asb.unsw.edu.au/currentstudents/agsmmba/academicinformation/assessmentsandexaminations/Pages/default.aspx#exams and myUNSW


General Information on Special Consideration:
1. All applications for special consideration must be lodged online through myUNSW within 3 working days of the assessment due date (Log into myUNSW and go to My Student Profile tab > My Student Services channel > 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 the instructions and conditions at: https://my.unsw.edu.au/student/atoz/SpecialConsideration.html.
2. Please note that documentation may be checked for authenticity and the submission of false documentation will be treated as academic misconduct.
3. Applications will not be accepted by teaching staff. Student Experience will be automatically notified when you lodge an online application for special consideration.
4. Decisions and recommendations are only made by Student Experience, not by tutors.
5. Applying for special consideration does not automatically mean that you will be granted a supplementary exam or other concession.
Special Consideration and the Final Exam:
Applications for special consideration in relation to the final exam are considered by an AGSM Student Experience panel to which lecturers-in-charge provide their recommendations for each request.

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.

5 STUDENT RESOURCES AND SUPPORT

UNSW and the Business School provide a wide range of support services for students, including:

- **AGSM @ UNSW Business School Student Experience**
  Advice and direction on all aspects of enrolment, timetables and graduation.
  Ground Floor – Red Counter, AGSM Building (G27),
  Phone: (02) 9931 9400
  Email: studentexperience@agsm.edu.au

- **eLearning Support**: For online help using Moodle, follow the links from http://teaching.unsw.edu.au/moodle-students
  **For login issues**
  Contact the **UNSW IT Service Centre**:
  - **Hours**: Monday – Friday, 8am – 8pm
    Saturday – Sunday, 11am – 2pm
  - **Email**: ITServiceCentre@unsw.edu.au
  - **Phone**: (02) 9385 1333 - **International**: +61 2 9385 1333

  **For assistance in using Moodle, including how to upload assessments**
  Contact the **AGSM @ UNSW Business School Elearning Coordinator**:
  - **Hours**: Monday – Friday, 9am – 5pm
  - **Email**: elearning@agsm.edu.au
  - **Phone**: (02) 9931 9541 - **International**: +61 2 9931 9541

  **For help with technical issues and problems**
  Contact the **External TELT Service Centre**:
  - **Hours**: Monday – Friday, 7.30am – 9.30pm
    Saturday – Sunday, 8.30am – 4.30pm
  - **Email**: externalteltsupport@unsw.edu.au
  - **Phone**: (02) 9385 3331 - **International**: +61 2 9385 3331

- **UNSW Business School Education Development Unit (EDU)**
  https://www.business.unsw.edu.au/
Academic writing, study skills and maths support specifically for UNSW Business School students. Services include workshops, online and printed resources, and individual consultations. EDU Office: Room GO7, Ground Floor, UNSW Business School Building (opposite Student Centre); Phone: (02) 9385 5584; Email: edu@unsw.edu.au.
Consultation online booking: https://booking.online.unsw.edu.au/booking/asb_consultation.login
Visit us on Facebook: www.facebook.com/educationdevelopmentunit

- UNSW Learning Centre (www.lc.unsw.edu.au)
  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: Technical support for problems logging in to websites, downloading documents etc. https://www.it.unsw.edu.au/students/index.html
  UNSW Library Annexe (Ground floor)

- UNSW Counselling and Psychological Services (http://www.counselling.unsw.edu.au)
  Free, confidential service for problems of a personal or academic nature; and workshops on study issues such as ‘Coping With Stress’ and ‘Procrastination’.
  Office: Level 2, Quadrangle East Wing; Phone: (02) 9385 5418

- Student Equity & Disabilities Unit (http://www.studentequity.unsw.edu.au)
  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: (02) 9385 4734.