



UNSW

UNSW Course Outline

ACCT2511 Financial Accounting Fundamentals - 2024

Published on the 29 Jan 2024

General Course Information

Course Code : ACCT2511

Year : 2024

Term : Term 1

Teaching Period : T1

Is a multi-term course? : No

Faculty : UNSW Business School

Academic Unit : School of Accounting, Auditing and Taxation

Delivery Mode : In Person

Delivery Format : Standard

Delivery Location : Kensington

Campus : Sydney

Study Level : Undergraduate

Units of Credit : 6

Useful Links

[Handbook Class Timetable](#)

Course Details & Outcomes

Course Description

This course sets the foundations for preparing a company's general purpose financial statements and is the first part of a three-part financial accounting course stream.

In this course, students develop their technical competence in using accounting systems to record economic events, and in preparing and evaluating financial statements. They are also assisted in developing their critical thinking, communication, and research skills, and in developing an appreciation of important issues in accounting theory and practice.

The skills, knowledge and insights developed in this course are valuable to any student wishing to be a business professional who is fluent in the "language of business", and who can understand and add value to the organisations they engage with.

Course Aims

This course aims to equip you with the skills, knowledge and insights required to prepare and interpret the contents of three key external financial statements generated by corporations: the Income Statement; Balance Sheet; and Cash Flow Statement.

Whilst primarily designed for students who are interested in an accounting major, this course is also valuable to students who aspire to be business professionals fluent in the "language of business", who are able to analyse companies' general purpose financial statements, and are able to communicate their insights to their stakeholders in a meaningful fashion.

ACCT2511 Financial Accounting Fundamentals is the first part of a three-part financial accounting stream within the Accounting major, which is within the Bachelor of Commerce. It is offered by the School of Accounting, Auditing & Taxation and is a core course for students enrolled in a major in Accounting. To enrol in this course, the following pre-requisite must have been satisfied: COMM1140 Financial Management.

ACCT2511 is a co-requisite with ACCT2522 Management Accounting for Decision Analysis, in that this course can be taken in the same term as ACCT2522, but not in a term after ACCT2522. This course is part of the core curriculum studies required by CPA Australia and Chartered Accountants Australia & New Zealand (CA ANZ).

Relationship to Other Courses

This course is part of the financial accounting stream within the Accounting major, which is within the Bachelor of Commerce. The knowledge learned from COMM1140 Financial Management is further extended in ACCT2511 Financial Accounting Fundamentals. In this course the preparation of external financial reports is conducted for corporate entities. In COMM1140 students were introduced to financial concepts, financial statements, the double-entry system, record keeping, financial statement analysis, managing cash flows, capital markets and responsible financial management. In ACCT2511 we build on the knowledge of COMM1140 and extend into corporate accounting technical concepts. This course is the first part of a 3-part financial accounting course stream, and prepares you for the next two courses: ACCT2542 Corporate Financial Reporting and Analysis; and ACCT3563 Issues in Financial Reporting and Analysis. The role of ACCT2511 is to lay the foundational knowledge of general-purpose financial statements, which is then further developed in the two remaining courses in the stream. ACCT2542 Corporate Financial Reporting and Analysis extends the knowledge of ACCT2511 beyond the preparation of a single corporate entity, and is focused on the technical knowledge required to prepare consolidated financial statements of a corporate group entity and accounting for associates. The third and final financial accounting stream course is ACCT3563 Issues in Financial Reporting and Analysis. ACCT3563 builds on the knowledge from both ACCT2511 and ACCT2542 to explore accounting theories, ethics, advanced topics in liabilities, employee benefits, share-based payments, revenue recognition, leases, financial instruments, foreign currency transactions, hedging, disclosure and accounting for mineral resources.

This course is offered by the School of Accounting, Auditing & Taxation and is a core course for students enrolled in a major in Accounting. To enrol in this course, the following pre-requisite must have been satisfied: COMM1140 Financial Management. ACCT2511 is a co-requisite with ACCT2522 Management Accounting 1, in that this course can be taken in the same term as ACCT2522, but not in a term after ACCT2522. This course is part of the core curriculum studies required by CPA Australia and Chartered Accountants Australia & New Zealand (CA ANZ).

Course Learning Outcomes

Course Learning Outcomes	Program learning outcomes
CLO1 : Define, identify, and classify economic transactions into components of the financial statements (such as revenues, expenses, assets, liabilities and equity), and be able to explain their inter-relationships.	<ul style="list-style-type: none">• PLO1 : Business Knowledge
CLO2 : Explain and apply the accounting methods to record basic transactions and other events for businesses using the principles of double entry accounting.	<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving
CLO3 : Prepare, analyse and interpret the following three general purpose financial statements and related disclosures for a company: income statement; balance sheet; and cash flow statement.	<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving
CLO4 : Evaluate the appropriateness of accounting policies used to prepare financial statements and understand that accounting involves the application of significant professional judgement.	<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving
CLO5 : Demonstrate problem solving and critical thinking skills in relation to accounting applications and practices.	<ul style="list-style-type: none">• PLO2 : Problem Solving
CLO6 : Discuss and synthesise information relating to national and international developments in accounting standard setting, accounting research, and media reports in order to understand how real world companies are impacted by accounting.	<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving• PLO3 : Business Communication• PLO6 : Global and Cultural Competence
CLO7 : Record business transactions using accounting software.	<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving

Course Learning Outcomes	Assessment Item
CLO1 : Define, identify, and classify economic transactions into components of the financial statements (such as revenues, expenses, assets, liabilities and equity), and be able to explain their inter-relationships.	<ul style="list-style-type: none"> • Assessment 1: Virtual Practice Set • Assessment 2: Research Assignment • Assessment 3: Class Participation • Assessment 4: Final Exam
CLO2 : Explain and apply the accounting methods to record basic transactions and other events for businesses using the principles of double entry accounting.	<ul style="list-style-type: none"> • Assessment 1: Virtual Practice Set • Assessment 3: Class Participation • Assessment 4: Final Exam
CLO3 : Prepare, analyse and interpret the following three general purpose financial statements and related disclosures for a company: income statement; balance sheet; and cash flow statement.	<ul style="list-style-type: none"> • Assessment 2: Research Assignment • Assessment 1: Virtual Practice Set • Assessment 4: Final Exam
CLO4 : Evaluate the appropriateness of accounting policies used to prepare financial statements and understand that accounting involves the application of significant professional judgement.	<ul style="list-style-type: none"> • Assessment 2: Research Assignment • Assessment 3: Class Participation • Assessment 1: Virtual Practice Set • Assessment 4: Final Exam
CLO5 : Demonstrate problem solving and critical thinking skills in relation to accounting applications and practices.	<ul style="list-style-type: none"> • Assessment 2: Research Assignment • Assessment 3: Class Participation • Assessment 1: Virtual Practice Set • Assessment 4: Final Exam
CLO6 : Discuss and synthesise information relating to national and international developments in accounting standard setting, accounting research, and media reports in order to understand how real world companies are impacted by accounting.	<ul style="list-style-type: none"> • Assessment 2: Research Assignment • Assessment 3: Class Participation
CLO7 : Record business transactions using accounting software.	<ul style="list-style-type: none"> • Assessment 1: Virtual Practice Set

Learning and Teaching Technologies

Moodle - Learning Management System | Zoom | Echo 360

Learning and Teaching in this course

Successful study of ACCT2511 requires discipline, persistence, and diligence, but most of all your engagement with the teaching and learning activities. At UNSW, the focus is on your self-directed search for knowledge. This course provides you with lectures, tutorials, online videos, textbook readings, and other materials; these are all designed to help you learn the course. The aim of this course structure is to provide you with a flexible but directed learning approach. The assessment items will provide you with ongoing feedback on your performance in the course.

Based on past evidence, students who routinely miss lectures and tutorials and/or do not participate actively during the tutorials typically fail this course. Behaviour during lectures and tutorials can be informal but must remain respectful to your fellow students and towards the lecturer/tutor.

Assessments

Assessment Structure

Assessment Item	Weight	Relevant Dates	Program learning outcomes
Assessment 1: Virtual Practice Set Assessment Format: Individual	20%	Start Date: Not Applicable Due Date: 03/04/2024 05:00 PM	<ul style="list-style-type: none"> • PLO1 : Business Knowledge • PLO2 : Problem Solving • PLO3 : Business Communication
Assessment 2: Research Assignment Assessment Format: Individual	20%	Start Date: Not Applicable Due Date: 15/03/2024 05:00 PM	<ul style="list-style-type: none"> • PLO1 : Business Knowledge • PLO2 : Problem Solving • PLO3 : Business Communication • PLO6 : Global and Cultural Competence
Assessment 3: Class Participation Assessment Format: Individual	10%	Start Date: Not Applicable Due Date: Not Applicable	<ul style="list-style-type: none"> • PLO1 : Business Knowledge • PLO2 : Problem Solving • PLO3 : Business Communication • PLO4 : Teamwork • PLO6 : Global and Cultural Competence
Assessment 4: Final Exam Assessment Format: Individual	50%	Start Date: Not Applicable Due Date: Not Applicable	<ul style="list-style-type: none"> • PLO1 : Business Knowledge • PLO2 : Problem Solving • PLO3 : Business Communication

Assessment Details

Assessment 1: Virtual Practice Set

Assessment Overview

Students will record transactions and generate financial statements using accounting software and conduct an analysis.

Assesses: PL01, PL02, PL03

Course Learning Outcomes

- CLO1 : Define, identify, and classify economic transactions into components of the financial statements (such as revenues, expenses, assets, liabilities and equity), and be able to explain

their inter-relationships.

- CLO2 : Explain and apply the accounting methods to record basic transactions and other events for businesses using the principles of double entry accounting.
- CLO3 : Prepare, analyse and interpret the following three general purpose financial statements and related disclosures for a company: income statement; balance sheet; and cash flow statement.
- CLO4 : Evaluate the appropriateness of accounting policies used to prepare financial statements and understand that accounting involves the application of significant professional judgement.
- CLO5 : Demonstrate problem solving and critical thinking skills in relation to accounting applications and practices.
- CLO7 : Record business transactions using accounting software.

Detailed Assessment Description

The aim of this assessment is to develop your understanding of, and practical skills in computerised book-keeping and preparing financial statements. Students will be working with Xero, which is an accounting software package. This assessment will require two submissions: the first in Week 8 of term and the second in Week 9 of term. Detailed guidelines will be released in Week 1 on the Moodle site.

Assignment submission Turnitin type

Not Applicable

Assessment 2: Research Assignment

Assessment Overview

Group or Individual

Students will work individually or in pairs to research and apply their course knowledge to a real-world company.

Assesses: PLO1, PLO2, PLO3, PLO6

BCom students: myBCom course points for PLO3, PLO6.

Course Learning Outcomes

- CLO1 : Define, identify, and classify economic transactions into components of the financial statements (such as revenues, expenses, assets, liabilities and equity), and be able to explain their inter-relationships.
- CLO3 : Prepare, analyse and interpret the following three general purpose financial statements and related disclosures for a company: income statement; balance sheet; and cash flow statement.

- CLO4 : Evaluate the appropriateness of accounting policies used to prepare financial statements and understand that accounting involves the application of significant professional judgement.
- CLO5 : Demonstrate problem solving and critical thinking skills in relation to accounting applications and practices.
- CLO6 : Discuss and synthesise information relating to national and international developments in accounting standard setting, accounting research, and media reports in order to understand how real world companies are impacted by accounting.

Detailed Assessment Description

This assessment aims to develop students' ability to apply their knowledge to real companies and their financial statements, to develop an appreciation for the multitude of factors that may affect financial reporting in practice, and to introduce students to financial accounting research. This assignment will lay the foundations of knowledge about how a research project might be conducted. This knowledge is extended in the two follow-on financial courses within the accounting major: ACCT2542 and ACCT3563. Critical thinking skills, written communication skills and research skills will be enhanced.

This assessment may be conducted either in teams or pairs. Teamwork in this course is not formally assessed, but working in a team will allow you to access different perspectives and strengths in preparation for the professional accounting environment. Thus students working in pairs will also develop their teamwork and communication skills. You will need course knowledge (topics one to four) and to conduct research in order to analyse components of a company's financial statements. Details will be posted on Moodle under "Assessments" by Week 2. Submissions are due Friday of Week 5 by 5pm Sydney time.

Assessment Length

TBA

Assignment submission Turnitin type

This assignment is submitted through Turnitin and students do not see Turnitin similarity reports.

Assessment 3: Class Participation

Assessment Overview

Students will be assessed on their active and meaningful contributions to tutorial discussion at both a small group and class level.

Assesses: PL01, PL02, PL03, PL04, PL06

Course Learning Outcomes

- CLO1 : Define, identify, and classify economic transactions into components of the financial statements (such as revenues, expenses, assets, liabilities and equity), and be able to explain their inter-relationships.
- CLO2 : Explain and apply the accounting methods to record basic transactions and other events for businesses using the principles of double entry accounting.
- CLO4 : Evaluate the appropriateness of accounting policies used to prepare financial statements and understand that accounting involves the application of significant professional judgement.
- CLO5 : Demonstrate problem solving and critical thinking skills in relation to accounting applications and practices.
- CLO6 : Discuss and synthesise information relating to national and international developments in accounting standard setting, accounting research, and media reports in order to understand how real world companies are impacted by accounting.

Detailed Assessment Description

The aim of this assessment is to encourage student preparation for tutorials; to improve the quality of discussions; and to develop skills in the areas of critical thinking, problem-solving, group work, and oral communication.

Students must attend the tutorial in which they are enrolled in myUNSW each week to be considered eligible for tutorial participation marks. A high correlation exists between actively participating during tutorials and passing the course. Students will be assessed based on the extent and quality of their contributions to all tutorials throughout the term. Marks are based on constructive participation during tutorials that enhances all students' learning experience and active engagement in all tutorial activities. More information will be provided in the Assessment Summary details document posted to Moodle in Week 1.

Assessment Length

N/A

Assignment submission Turnitin type

Not Applicable

Assessment 4: Final Exam

Assessment Overview

Students will demonstrate their understanding of the material and key concepts introduced throughout the course.

Assesses: PL01, PL02, PL03

BCom students: myBCom course points for PLO2.

Course Learning Outcomes

- CLO1 : Define, identify, and classify economic transactions into components of the financial statements (such as revenues, expenses, assets, liabilities and equity), and be able to explain their inter-relationships.
- CLO2 : Explain and apply the accounting methods to record basic transactions and other events for businesses using the principles of double entry accounting.
- CLO3 : Prepare, analyse and interpret the following three general purpose financial statements and related disclosures for a company: income statement; balance sheet; and cash flow statement.
- CLO4 : Evaluate the appropriateness of accounting policies used to prepare financial statements and understand that accounting involves the application of significant professional judgement.
- CLO5 : Demonstrate problem solving and critical thinking skills in relation to accounting applications and practices.

Detailed Assessment Description

The final exam is held in the formal end-of-session examination period, and is two hours and 10 minutes long. The exam will be invigilated and held on UNSW's Kensington campus. The exam will be conducted on Inspera, an online assessment platform. Details about format, required materials and how to prepare for this exam will be posted on Moodle by Week 10.

The aim of this assessment is to enable students to demonstrate that they have achieved all Program and Course Learning Outcomes for the course, and have acquired an adequate level of technical competency in accounting that can be applied analytically and critically in a business environment. If the examiner is doubtful that this has been achieved, or the student has had a misadventure, an oral examination could be awarded in lieu of a supplementary exam.

Assessment Length

NA

Assignment submission Turnitin type

Not Applicable

General Assessment Information

As a student at UNSW you are expected to display [academic integrity](#) in your work and interactions. Where a student breaches the [UNSW Student Code](#) with respect to academic integrity, the University may take disciplinary action under the Student Misconduct Procedure. To assure academic integrity, you may be required to demonstrate reasoning, research and the process of constructing work submitted for assessment.

To assist you in understanding what academic integrity means, and how to ensure that you do comply with the UNSW Student Code, it is strongly recommended that you complete the [Working with Academic Integrity](#) module before submitting your first assessment task. It is a free, online self-paced Moodle module that should take about one hour to complete.

You are expected to complete all assessment tasks for your courses in the School of Accounting, Auditing & Taxation. In some courses, there will be a minimum pass mark required on the final exam due to the need to assure individual mastery of specific course learning outcomes for accounting accreditation requirements. Where applicable this is explained in the assessment section of this course outline.

This course will have an invigilated exam held on UNSW's Kensington campus. The exam will be conducted on Inspera, an online assessment platform. It is a mandatory requirement that you attend the exam on-campus (even if you are only attending online classes) and that you come with a fully charged laptop with Safe Exam Browser (SEB) installed. For information about On-Campus Invigilated Exams requirements and conditions please visit [here](#).

Further instructions on how to prepare for this exam will be provided to you during the term.

Grading Basis

Standard

Requirements to pass course

In order to pass this course, you must:

- Achieve a composite mark of at least 50 out of 100;
- Meet any additional requirements described in the Assessment Summary section.

You are expected to attempt all assessment requirements in the course.

Course Schedule

Teaching Week/Module	Activity Type	Content
Week 0 : 5 February - 11 February	Online Activity	Please familiarise yourself with the Moodle site for this course, and key information presented in the "Getting Started Hub" on Moodle.
Week 1 : 12 February - 18 February	Lecture	Topic 1: Record Keeping including ledgers; Accounting Information Systems; and Accounts Receivable
Week 2 : 19 February - 25 February	Lecture	Topic 2: Inventory
	Tutorial	Topic 1: Record Keeping including ledgers; Accounting Information Systems; and Accounts Receivable
Week 3 : 26 February - 3 March	Lecture	Topic 3: Non-Current Assets
	Tutorial	Topic 2: Inventory
Week 4 : 4 March - 10 March	Lecture	Lecture: Topic 4: Liabilities
	Tutorial	Topic 3: Non-current assets
Week 5 : 11 March - 17 March	Lecture	Topic 5: Equity
	Tutorial	Topic 4: Liabilities
	Assessment	Assesssment 2: Research Assignment due
Week 6 : 18 March - 24 March	Other	Flexibility week: No lectures, tutorials, PASS sessions, Moodle discussion forum moderation or staff consultation
Week 7 : 25 March - 31 March	Lecture	Topic 6: Revenue & Expense Recognition
	Tutorial	Topic 5: Equity
Week 8 : 1 April - 7 April	Lecture	Topic 7: Cash Flows - Part 1 Direct Method
	Tutorial	Topic 6: Revenue & Expense recognition
	Assessment	Assessment 1: Virtual Practice Set (Part 1) due
Week 9 : 8 April - 14 April	Lecture	Topic 8: Cash Flows - Part 2 Indirect Method & Analysis
	Tutorial	Topic 7: Cash Flows - Part 1 Direct Method
	Assessment	Assessment 1: Virtual Practice Set (Part 2) due
Week 10 : 15 April - 21 April	Lecture	Topic 9: Future of Accounting
	Tutorial	Topic 8: Cash Flows - Part 2 Indirect Method & Analysis

Attendance Requirements

Students are strongly encouraged to attend all classes and review lecture recordings.

General Schedule Information

Each week students are expected to attend the lecture (two hours duration) and the tutorial in which they are enrolled (one and a half hour duration).

Course Resources

Prescribed Resources

Prescribed Textbook

Textbook

The textbook for the course is “**Fundamentals of Accounting and Financial Management**” by K. Trotman, K. Humphreys, V. Clout and K. Morgan, 8th Edition, 2023. Cengage Learning.

Only the 8th Edition of the textbook is supported in this course, earlier editions are not supported.

This is only available in e-book format. Please use the e-book version. The below links are to purchase the e-book.

E-book:

[Go to https://au.cengage.com/](https://au.cengage.com/) for your Cengage eBook

UNSW Bookshop link:

<https://unswbookshop.vitalsource.com/products/-v9780170292986>

Recommended Resources

See: Prescribed resources for students

Additional Costs

N/A

Course Evaluation and Development

Feedback is regularly sought from students and continual improvements are made based on this feedback. At the end of this course, you will be asked to complete the myExperience survey, which provides a key source of student evaluative feedback. Your input into this quality enhancement process is extremely valuable in assisting us to meet the needs of our students and provide an effective and enriching learning experience. The results of all surveys are carefully considered and do lead to action towards enhancing educational quality.

The course that you are enrolled in this Term reflects changes that have been made in response to feedback received from students in previous sessions. The virtual practice set has been refreshed based on comments from students studying the course in 2022 and 2023.

Staff Details

Position	Name	Email	Location	Phone	Availability	Equitable Learning Services Contact	Primary Contact
Convenor	Hien Hoang					No	Yes
Lecturer	Andrew Dymocks					No	No

Other Useful Information

Academic Information

COURSE POLICIES AND SUPPORT

The Business School expects that you are familiar with the contents of this course outline and the UNSW and Business School learning expectations, rules, policies and support services as listed below:

- Program Learning Outcomes
- Academic Integrity and Plagiarism
- Student Responsibilities and Conduct
- Special Consideration
- Protocol for Viewing Final Exam Scripts
- Student Learning Support Services

Further information is provided on the [key policies and support](#) page.

Students may not circulate or post online any course materials such as handouts, exams, syllabi or similar resources from their courses without the written permission of their instructor.

STUDENT LEARNING OUTCOMES

The Course Learning Outcomes (CLOs) – under the Outcomes tab – are what you should be able to demonstrate by the end of this course, if you participate fully in learning activities and successfully complete the assessment items.

CLOs also contribute to your achievement of the Program Learning Outcomes (PLOs), which are developed across the duration of a program. PLOs are, in turn, directly linked to [UNSW graduate capabilities](#). More information on Coursework PLOs is available on the [key policies and support](#) page. For PG Research PLOs, including MPDBS, please refer to the [UNSW HDR Learning Outcomes](#).

Academic Honesty and Plagiarism

As a student at UNSW you are expected to display [academic integrity](#) in your work and interactions. Where a student breaches the [UNSW Student Code](#) with respect to academic integrity, the University may take disciplinary action under the Student Misconduct Procedure. To assure academic integrity, you may be required to demonstrate reasoning, research and the process of constructing work submitted for assessment.

To assist you in understanding what academic integrity means, and how to ensure that you do comply with the UNSW Student Code, it is strongly recommended that you complete the [Working with Academic Integrity](#) module before submitting your first assessment task. It is a free, online self-paced Moodle module that should take about one hour to complete.

Submission of Assessment Tasks

SPECIAL CONSIDERATION

You can apply for special consideration when illness or other circumstances beyond your control interfere with your performance in a specific assessment task or tasks, including online exams. Students studying remotely who have exams scheduled between 10pm and 7am local time, are also able to apply for special consideration to sit a supplementary exam at a time outside of these hours.

Special consideration is primarily intended to provide you with an extra opportunity to demonstrate the level of performance of which you are capable. To apply, and for further information, see Special Consideration on the UNSW [Current Students](#) page.

Special consideration applications will be assessed centrally by the Case Review Team, who will update the online application with the outcome and add any relevant comments. The change to the status of the application immediately sends an email to the student and to the assessor with the outcome of the application.

Please note the following:

1. Applications can only be made through Online Services in myUNSW (see the UNSW [Current Students](#) page). Applications will not be accepted by teaching staff. The lecturer-in-charge/course coordinator will be automatically notified when your application is processed.
2. Applying for special consideration does not automatically mean that you will be granted a

- supplementary exam or other concession.
3. If you experience illness or misadventure in the lead up to an exam or assessment, you must submit an application for special consideration, either prior to the examination taking place, or prior to the assessment submission deadline, except where illness or misadventure prevent you from doing so.
 4. If your circumstances stop you from applying before your exam or assessment due date, you must apply within 3 working days of the assessment or the period covered by your supporting documentation.
 5. Under the UNSW Fit To Sit/Submit rule, if you sit the exam/submit an assignment, you are declaring yourself well enough to do so and are cannot subsequently apply for special consideration.
 6. If you become unwell on the day of – or during – an exam, you must stop working on your exam, advise your course coordinator or tutor and provide a medical certificate dated within 24 hours of the exam, with your special consideration application. For online exams, you must contact your course coordinator or tutor immediately via email, Moodle or chat and advise them you are unwell and submit screenshots of your conversation along with your medical certificate and application.
 7. Special consideration requests do not allow the awarding of additional marks to students.

Further information on Business School policy and procedure can be found under “Special Consideration” on the [key policies and support](#) page.

LATE SUBMISSION PENALTIES

For assessments other than examinations, late submission will incur a penalty of 5% per day or part thereof (including weekends) from the due date and time. An assessment will not be accepted after 5 days (120 hours) of the original deadline unless special consideration has been approved. An assignment is considered late if the requested format, such as hard copy or electronic copy, has not been submitted on time or where the ‘wrong’ assignment has been submitted.

For assessments which account for 10% or less of the overall course grade, and where answers are immediately discussed or debriefed, the LIC may stipulate a different penalty. Details of such late penalties will be available on the course Moodle page.

FEEDBACK ON YOUR ASSESSMENT TASK PERFORMANCE

Feedback on student performance from formative and summative assessment tasks will be provided to students in a timely manner. Assessment tasks completed within the teaching period of a course, other than a final assessment, will be assessed and students provided with

feedback, with or without a provisional result, within 10 working days of submission, under normal circumstances. Feedback on continuous assessment tasks (e.g. laboratory and studio-based, workplace-based, weekly quizzes) will be provided prior to the midpoint of the course.

Faculty-specific Information

PROTOCOL FOR VIEWING FINAL EXAM SCRIPTS

UNSW students have the right to view their final exam scripts, subject to a small number of very specific exemptions. The UNSW Business School has set a [protocol](#) under which students may view their final exam script. Individual schools within the Faculty may also set up additional local processes for viewing final exam scripts, so it is important that you check with your School.

If you are completing courses from the following schools, please note the additional school-specific information:

- Students in the **School of Accounting, Auditing & Taxation** who wish to view their final examination script should also refer to [this page](#).
- Students in the **School of Banking & Finance** should also refer to [this page](#).
- Students in the **School of Information Systems & Technology Management** should also refer to [this page](#).

COURSE EVALUATION AND DEVELOPMENT

Feedback is regularly sought from students and continual improvements are made based on this feedback. At the end of this course, you will be asked to complete the [myExperience survey](#), which provides a key source of student evaluative feedback. Your input into this quality enhancement process is extremely valuable in assisting us to meet the needs of our students and provide an effective and enriching learning experience. The results of all surveys are carefully considered and do lead to action towards enhancing educational quality.

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.

TEACHING TIMES AND LOCATIONS

Please note that teaching times and locations are subject to change. Students are strongly advised to refer to the [Class Timetable website](#) for the most up-to-date teaching times and locations.

School Contact Information

The policies regarding staff contact in the School of Accounting, Auditing and Taxation are as follows:

- All questions regarding course administration should be directed to the Lecturer-in-charge.
- The full-time staff will be available for consultation starting from Weeks 2 to 10 and STUVAC period.
- Consultation hours will be advised on the course Moodle page in a consolidated timetable.
- Students are encouraged to consult with staff during online consultation sessions.
Consultation will not be provided via email or phone.
- Consultation times during STUVAC period will likely vary to the regular consultation during Term and be posted on the course webpage later in the Term.

While emails to staff should be a rare occurrence as noted above, in instances where it is warranted, please make sure that:

- You use your UNSW email address when corresponding with the teaching staff on this course. Emails from other addresses (such as Hotmail, Gmail, Yahoo, 126, QQ, etc.) are not accepted and will not be replied to.
- You must use an appropriate communication level with staff. Emails and discussion forum posts that use short-hand and “Texting” language are not acceptable, and communication must be in English. If your email cannot be understood then staff will not reply.
- You must identify yourself by your full name, student ID and tutorial day and time.
- Please be aware that Staff will not necessarily reply to students to inform them if their emails are non-compliant.
- Full-time teaching staff only answer emails during regular working hours of Monday to Friday 9am-5pm. Tutoring staff often have other jobs and require 48 hours within regular business office hours to reply to emails.

Complaints about the assessment and other aspects of this course should be directed in the first instance to the Lecturer-in-Charge (or Course Convenor) and if still unsatisfied with the response received then you are directed to contact the School of Accounting, Auditing & Taxation Grievance Officer, details available here: <https://www.unsw.edu.au/business/our-schools/accounting-auditing-taxation/contact-us>