

ACCT1511

Accounting & Financial Management 1B

Course Outline
Semester 1, 2017

Part A: Course-Specific Information

**Part B: Key Policies, Student Responsibilities
and Support**

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PART A: COURSE-SPECIFIC INFORMATION

1 STAFF CONTACT DETAILS

The following full-time staff members are assigned to the course:

Course Role:	Staff	Email	Room
Lecturer-in-charge	Dr Per Tronnes	p.tronnes@unsw.edu.au	Quad 3095
Lecturer	Dr Patricia Strong	t.strong@unsw.edu.au	Quad 3067
Lecturer	Mr Brian Burfitt	<u>b.burfitt@unsw.edu.au</u>	Quad 3081

The policies regarding staff contact are as follows:

- The full-time staff will be available for consultation starting from Weeks 2 to 13 and STUVAC.
- Consultation hours will be advised on Moodle in a consolidated timetable. Students are encouraged to consult with staff face-to-face. Consultation will not be provided via email or phone.
- Content questions can **ONLY** be posted to the Discussion Board on Moodle. These questions will not be answered by email.
- Consultation times during Week 13 and STUVAC will likely vary and be posted on Moodle later in the semester.

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 AFM1B staff. Emails from other addresses are not accepted nor replied to.
- You must use appropriate communication level with staff, emails and discussion board posts that use short hand and “Texting” language are not acceptable, and communication must be in English. If your email cannot be understood by staff will not reply.
- **You must identify yourself by your full name, student number and seminar day and time.**

Please be aware that Staff will not necessarily reply to students to inform them if their emails are noncompliant.

Complaints about this the assessment and other aspects of this course should be directed to the Lecturer-in-Charge in the first instance and if unsatisfied with the response should then be directed to the School of Accounting Grievance Officer: <https://www.business.unsw.edu.au/about/schools/accounting/contact>

2 COURSE DETAILS

2.1 Teaching Times and Locations

Lecture, seminar, staff consultation times, and PASS classes are consolidated in a spreadsheet which is posted separately on myUNSW. It is essential that you attend the lecture and seminar in which you are formally enrolled. All lectures and seminar spaces have been allocated. If you attend a different time slot, there may not be a seat available. Students can only undertake assessments of this course in the seminar enrolled in on myUNSW and in the group allocated.

Lectures start in Week 1 and continue to Week 12 (inclusive). Seminars start in Week 3 and are held every second week and continue to Week 13 (inclusive). The time and location are as per myUNSW.

Medical certificates can be provided to cover an absence from a seminar. A student who leaves the 2 hour seminar before the seminar has concluded will be marked as absent. Class conduct must consistent with the UNSW Student Code Policy and students who do not adhere to the class conduct policy will be asked to leave the seminar:

<https://www.gs.unsw.edu.au/policy/documents/studentcodepolicy.pdf>

2.2 Units of Credit

The course is worth 6 units of credit.

2.3 Summary of Course

Accounting and Financial Management 1A and 1B are part of the integrated first-year accounting program designed to give students an understanding of the ways in which financial information is generated within the corporation, and the uses of this information.

- AFM1A is concerned with the analysis and design of a financial accounting system which reflects the activities of an entity in the economic and legal environment, and attempts to meet the information needs of parties in the present institutional and regulatory environment. The assumptions and choices made in the design of such an accounting information system are explored.

- ## 2.4 Course Aims and Relationship to Other Courses

2.5 Student Learning Outcomes

The Learning Outcomes in this course also help you to achieve some of the overall Program Learning Goals and Outcomes for all undergraduate 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').

5. Communication: You should be able to:

<p>a. Prepare written documents that are clear and concise, using appropriate style and presentation for the intended audience, purpose and context, and</p> <p>b. Prepare and deliver oral presentations that are clear, focused, well-structured, and delivered in a professional manner.</p>
<p>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.</p>
<p>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 should be able to:</p> <p>a. Identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice, and</p> <p>b. Identify social and cultural implications of business situations.</p>

The following table shows how your Course Learning Outcomes relate to the overall Program Learning Goals and Outcomes, and indicates where these are assessed (they may also be developed in seminars and other activities):

Program Learning Goals and Outcomes		Course Learning Outcomes	Course Assessment Item
<i>This course helps you to achieve the following learning goals for all Business undergraduate students:</i>		<i>On successful completion of the course, you should be able to:</i>	<i>This learning outcome will be assessed in the following items:</i>
1	Knowledge	<ul style="list-style-type: none"> Define, identify, and classify economic transactions into components of the financial statements, such as revenues, expenses, assets (current assets such as inventory, and non-current assets), liabilities, and equity, and be able to explain their inter-relationships. Demonstrate technical competency with journal entries & T-accounts, in order to construct financial statements. Complete the preparation of the Balance Sheet & Income Statement and understand how they articulate through the Statement of Changes in Equity. Prepare a Cash Flow Statement using both the direct and indirect methods, as well as recognise its relationship to the Balance Sheet and Income Statement, and distinguish between three different types of cash flows. Analyse the financial statements in order to determine a corporation's performance as part of the investment decision making process, by calculating and interpreting financial ratios and accounting policies. Prepare management reports including the Cost of Goods Manufactured Statement and Budgets for manufacturing organisations, and understand how these reports are used by managers in their decision making. 	Team quizzes Exit quizzes Final Exam
2	Critical thinking and problem solving	<ul style="list-style-type: none"> Develop critical thinking skills in analysing, communicating and presenting arguments based on accounting information; Develop problem solving skills to find solutions to tasks relating to accounting application in the practice of accounting. 	Team quizzes Exit quizzes Final Exam

		<ul style="list-style-type: none"> To interpret and analyse transaction data, financial statement data and to communicate the findings of these results. Become familiar with the financial media of real-world accounting and its reporting of the public discussion of accounting issues and reporting of financial results of companies 	
3a	Written communication	Construct written work which is logically and professionally presented.	Not specifically assessed
3b	Oral communication	Communicate ideas in a succinct and clear manner during seminars.	Not specifically assessed
4	Teamwork	Not specifically addressed in this course.	Not specifically assessed
5a.	Ethical, social & environmental responsibility	Not specifically addressed in this course.	Not included in this course.
5b.	Social & cultural awareness	Not specifically addressed in this course.	Not included in this course.

3 LEARNING AND TEACHING ACTIVITIES

Successful study of ACCT1511 requires discipline, persistence, 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. Lectures, seminars, online videos, Moodle materials and textbook readings are designed to help you learn. The aim is provide you with a flexible but directed learning approach. The assessment items of team quizzes and exit quizzes will provide you with ongoing feedback on your performance in the course.

3.1 Approach to Learning and Teaching in the Course

In this course there is a 2 hour lecture every week, and a 2 hour seminar every second week. Students are expected to attend both lectures and seminars. In the seminars, students are highly encouraged to interact with their group peers as well as the seminar leader. Students who routinely miss lectures and seminars and/or do not participate actively during the seminars typically fail this course. Speak up during seminars to obtain the maximum benefit. Behaviour during lectures and seminar can be informal but must remain respectful to your fellow students and towards the lecturer and seminar leader.

3.2 Learning Activities and Teaching Strategies

You are expected to attend **one 2-hour lecture stream per week from Week 1 to Week 12** and **one 2-hour seminar every second week from Week 3 to Week 13**.

Lectures:

You are required to enrol into a lecture stream. The purpose of each lecture is to introduce and explain concepts that are critical to the core themes of the course. Overcrowding is a hazard and will not be allowed, so you should attend the lecture stream you have enrolled in. If you arrive at lecture 15 minutes late you may be turned away due to lack of seats. **Summary lecture materials (Handout document) will be available on Moodle to be downloaded before each week's lecture.** Each lecture includes a short workshop at the end in which the lecturer will go through a question selected from a past examination paper to give guidance on how to apply the knowledge introduced in that lecture to answer an examination question.

Seminars:

You are also expected to attend one 2-hour seminar every second week **starting Week 3** which will cover materials introduced in the lectures in the two weeks before. Prior to each seminar you should have attended the lectures and watched the course videos on Moodle relevant to the topics covered in the seminar. The course videos are a necessary online component of the course for preparation for each seminar but are not a substitute for lecture and seminar attendance. Complete the preparation questions as directed from section 7 of this course outline prior to class, where these questions are from the textbook. During the seminar there are questions that will be worked through as a group in order to complete the team quizzes and the individual exit quizzes. These seminar questions will be posted together with the lecture material on the course Moodle site and must be printed and brought to seminar each week. Each seminar provides you with the opportunity to test your knowledge – the seminar leader may direct you to present some of your group's answer from time to time. Active participation during the seminars is vital for you to get the most out of the seminar.

In order to obtain feedback on content questions you should in the first instance ask your seminar leader during the seminar. As your group prepares an answer to a seminar question the seminar leader will be providing feedback to the group as a whole and to individuals where needed. Students must take notes during the seminars in order to obtain the full benefit of the seminar. Notes should be made on paper where possible and templates for questions printed from Moodle and brought to the seminars. In order to be able to answer seminar questions during class students need to come to the seminar prepared – i.e. having attended lectures and watched the videos on the Active Learning Platform (ALP) that can be accessed through Moodle, completed the preparation questions (listed in section 7 of this course outline and contained in the textbook) and printed out the Seminar Questions from Moodle.

This course will use the smart student response system Socrative to (i) conduct team quizzes and (ii) individual exit quizzes in seminar. It is important that all students have access to Socrative, therefore, students are encouraged to bring their web-enabled devices to lectures and seminars (e.g. smart phones, tablets, and laptops). The Socrative app is available in Google Play and iTunes stores or login to www.socrative.com from a browser on a wifi capable device. In the event that a web-enabled device is not available, students may be given traditional paper-based quizzes/feedback forms.

In addition, Moodle will be used to facilitate online discussions, post videos, as well as general announcements. Students are responsible for checking Moodle on a regular basis.

Staff Consultation: from week 2

Staff consultation times provide a friendly opportunity to meet with one of the lecturing team in a different environment in which to address your general areas of difficulty in the course. This is a face-to-face opportunity to have your questions answered. Specific questions are welcome. Staff consultation can also be used to ask general questions, like “I’m having real difficulty in applying the definition and recognition criteria of assets. Can you please help me?” The full-time teaching staff of 1B are available for consultation whether you take 5 or 50 minutes. As such, you are wasting resources by NOT attending. However, note that during busy times staff will try to accommodate as many students as possible. The staff will be available during the STUVAC week for consultation prior to the final exam (details will be provided on Moodle).

Peer Assisted Study Sessions (PASS): from week 2

PASS is an integral component of ACCT1511. They are alternative consultations sessions in a more informal setting. Feel free to walk-in and walkout anytime or stay for the entire 2 hours. PASS leaders are third year students who have gone through a similar experience and can understand and empathise with your situation.

In these sessions your PASS leader will help you revise seminar materials from previous weeks, and answer any questions (whether general or specific) that you may have.

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 (see below).

In accordance with the university policy, you are expected to attend at least 80% of seminars.

Please note that there will only be ONE supplementary exam that will be held on 11 July 2017. It is the student's responsibility to ensure that he or she is available on the date of the supplementary exam (see Part B.11 of this course outline for supplementary exam information).

Note that the "pass conceded" (PC) grade will no longer be granted from semester 1, 2016 onwards.

4.2 Assessment Details

Assessment Task	Weighting	Length	Due Date
Team Quizzes	20%	10 to 20 minutes	Best 4 out of 5 weeks, start week 5, held during seminars
Exit Quizzes	20%	10 to 20 minutes	Best 4 out of 5 weeks, start week 5, held at the end of the seminar
Final Exam	60%	2 hours 10 minutes perusal	University Exam Period
Total	100%		

Public Holidays: Where a lecture or seminar is affected by a public holiday, students may attend another lecture or seminar for their own learning (see Moodle for the timetable)

Team Quizzes (20%)

Pre-reading for the team quizzes is specified in section 7 of this course outline. Attending lectures, watching the course videos on Moodle and engaging with the textbook and

attempting preparation question should be completed prior to attending the seminar as preparation for these quizzes. Team quizzes are based on the Team-based Learning approach – a collaborative learning teaching strategy. In each team quiz you will work collaboratively with your group to solve quiz questions administered through the smart student response system Socrative.

Each team quiz is worth a total of 5 marks. Quizzes will have 5 questions and be 10 min in length. However, within each topic in a given seminar week, each team quiz will be similar in terms of format and difficulty, but different versions will be administered.

Marks will be awarded for correct answers, and no marks will be awarded where there is no answer or an incorrect answer.

In the first seminar (week 3) there will be a test team quiz to make the students familiar with the format of this assessment task. The team quizzes that will count towards the total course assessment start in the second seminar (week 5). The marks of the best 4 out of 5 team quizzes will count towards the total course assessment. A student must be been physically present in a seminar in their officially enrolled seminar and working with their allocated group in order to obtain a mark for a team quiz. **There is no supplementary opportunity to take the team quiz at a different day or time, nor will any alternative arrangements be made.**

Exit Quizzes (20%)

Towards the end of each seminar students will answer an **individual** exit quiz through Socrative. The exit quiz will be based on the topic relevant to that seminar. You will need to understand the seminar question answers that your group has derived in order to be able to answer the exit quizzes. No help can be obtained from other students in the same seminar and no help from students in seminars earlier in the week.

Each exit quiz is worth a total of 5 marks. Quizzes will have 5 questions and be 10 min in length. However, within each topic in a given seminar week, each exit quiz will be similar in terms of format, difficulty, but different versions will be administered.

Marks will be awarded for correct answers, and no marks will be awarded where there is no answer or an incorrect answer.

In the first seminar (week 3) there will be a practice exit quiz in order to familiarise you with the format of this assessment task. The exit quizzes that will count towards the total course assessment will start in the second seminar (week 5). The marks of the best 4 out of 5 exit quizzes will count towards the total course assessment (highest 4 marks). A student must be been physically present in their officially enrolled seminar in order to obtain a mark for an exit quiz. **There is no supplementary opportunity to take the exit quiz at a different day or time, nor will any alternative arrangements be made.**

Final Examination (60%)

The final examination will be held during the formal end-of-session examination period. The duration of the examination will be 2 hours and 10 minutes perusal. **The final examination will cover Topics 1 to 6 as per section 7 of the course outline. Further details will be provided in the Final Exam information document to be posted later in the semester on Moodle.**

The aim of the final exam is to enable you to demonstrate to the examiner that you have achieved all the Program Learning goals and outcomes for this course and acquired an adequate level of technical competency in accounting so as to apply it analytically and critically in a business environment.

You will need to bring a university-approved calculator, blue or black pens, and 2B pencils to the exam. Please make sure to get your calculator approved by the university prior to the exam, details at the link below:

(<https://my.unsw.edu.au/student/academiclife/assessment/examinations/Calculator.html>).

The examination may consist of several written questions or a set of multiple-choice questions, or a combination of written questions and multiple choice questions. Details on the exact format of the exam will be posted on Moodle as soon as the final exam is finalised.

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

Videos and other materials will be provided on the course website. The website for this course is on Moodle at: <http://moodle.telt.unsw.edu.au>

The Prescribed Textbook is:

Trotman, K., Gibbins, M. and Carson, E. (2016) *Financial Accounting: An Integrated Approach*, 6th edition, Cengage Learning.

You should have a copy of the above textbook as it was used in AFM1A previously. There are many second-hand copies available and we use textbook questions as preparation and PASS questions. The textbook is also available as an e-book from Cengage.

Access to the Management Accounting Supplements for the 6th edition is via the instructions provided with the textbook MAC card (not the other card that is about general resources). The supplementary chapters can be purchased individually using the details provided on Moodle. The Supplement will not be made available by staff due to copyright restrictions.

Highly Recommended resources:

- Trotman, Carson, and Gibbins (2016) *Financial Accounting Student Study Guide*, Cengage, (copies available in the UNSW Library).
- Australian Accounting Standards available at the AASB's website:
<http://www.aasb.gov.au/Pronouncements/Current-standards.aspx>
Note: relevant standards are indicated where appropriate in the weekly lecture materials.

Course Website:

This course has a Moodle site. You are required to have a student number and zpass to access this website at: <http://moodle.telt.unsw.edu.au> In addition, you must be enrolled in the course to access the course Moodle site. The Moodle site will contain important announcements, copies of seminar questions, videos for each topic, the solutions to the weekly seminar questions and preparation questions, in addition to other material deemed suitable by the Lecturer-in-charge from time to time. If you need help getting started or using Moodle then go to <https://teaching.unsw.edu.au/elearning>

6 COURSE EVALUATION AND DEVELOPMENT

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. UNSW's myExperience survey is one of the ways in which student evaluative feedback is gathered. Changes to this course will benefit subsequent cohorts of students.

The teaching team responsible for ACCT1511 is dedicated to improving the learning resources available to students and seeks to offer insights into real world accounting issues. The current teaching format which encompasses lectures, online materials and videos, and a blended-learning team-based learning approach is inspired by the feedback from previous students of this course. Notably, since semester 2, 2016 by popular demand of students we have re-introduced the lecture and lecture notes to this course.

7 COURSE SCHEDULE

Lecture Schedule

Lectures start in Week 1 and continue to Week 12 (inclusive).

TOPIC	Lecture Topic	WK	Sub-topics within the week	TGC reading sections^
1	Assets	Week 1 27 Feb.	1.1 Asset essential characteristics and recognition criteria 1.2 Depreciation of non-current assets 1.3 Non-current asset disposals	6.3; 10.1-10.5
		Week 2 6 March	1.4 Measurement methods for assets 1.5 Revaluation model 1.6 Impairment 1.7 Intangible assets and goodwill	6.4; 10.6-10.9
2	Liabilities	Week 3 13 March	2.1 Liabilities essential characteristics and recognition criteria 2.2 Bonds	11.1-11.6
		Week 4 20 March	2.3 Provisions 2.4 Contingent liabilities	11.8-11.9
3	Financial statements	Week 5 27 March	3.1 Share capital 3.2 Reserves 3.3 Retained profits and dividends 3.4 Bonus issues and share splits	12.1-12.8
		Week 6 03 April	3.5 Revenue recognition 3.6 Expense recognition 3.7 Income statement 3.8 Statement of changes in equity 3.9 What if analysis	13.1-13.6
4	Cash flow statement & cash flow analysis	Week 7 10 April	4.1 Cash flow components 4.2 Direct method estimation cash flow statement	14.1-14.3
		Mid-semester break: Friday 14 – Saturday 22 April inclusive		
		Week 8 24 April	4.3 Indirect method estimation cash flows in operating activities 4.4 Decision usefulness of cash flows 4.5 How to analyse cash flow information 4.6 Lifecycle of firms 4.7 Cash Flow ratios 4.8 Analysis of risk of bankruptcy	14.4-14.6
5	Accounting Policy Choice	Week 9 1 May	5.1 Financial Statements background 5.2 Financial Statement Analysis	15.1-15.10
		Week 10 8 May	5.3 Accounting policy choices overview 5.4 Accounting policy choice effects on financial statements.	16.1-16.7
6	Management Accounting	Week 11 15 May	6.1 Cost measurement and cost assignment 6.2 Job-order and process costing 6.3 Actual and normal costing 6.4 Normal costing – applied Overhead 6.5 Cost flow through the manufacturing cycle	M3*
		Week 12 22 May	6.6 Budgeting in a manufacturing organisation 6.7 Behavioural Dimension of Budgeting	M5*

Note: ^ sections are taken to be inclusive of all sections indicated.

* the readings with this symbol come from the Management Accounting Supplement to the TGC textbook, where these chapters are accessible online as an e-book using your MAC card that came with the textbook, otherwise without the card you will need to purchase the e-chapters in addition to the TGC

textbook.

Seminar Schedule

Seminars start in Week 3 and finish in Week 13 (inclusive). They are held every second week. There are no seminars in Week 1, 2, 4, 6, 8, 10, and 12.

TOPIC	Seminar Topic	WK	Preparation and Seminar Questions	TGC reading sections [^]
1	Assets	Week 3 13 March	P 6.12, 10.19, 10.21, 10.23, 10.24, 10.25 10.26; Case 9B Seminar questions provided on Moodle.	6.3-6.4; 10.1-10.9 plus lecture material
2	Liabilities	Week 5 27 March	PP A; P11.11, 11.12, 11.15, 11.16, 11.20, 11.21, 11.22 Seminar questions provided on Moodle	11.1-11.9 plus lecture material
3	Financial statements	Week 7 10 April	Ch 12 DQ 5, 6, 7, 9, 13, 14; P12.10, 12.11, 12.14, 12.16; Ch 13 PP B, D Seminar questions provided on Moodle.	12.1-12.8; 13.1-13.6 plus lecture material
4	Cash flow statement & cash flow analysis	Week 9 1 May	Ch 14 DQ 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11; PP 14.1, 14.2, 14.3, 14.4, 14.6, 14.7, 14.8, 14.9, 14.10, 14.14, 14.15, 14.16; 14.17 Seminar questions provided on Moodle.	14.1-14.6 plus lecture material
5	Accounting Policy Choice	Week 11 15 May	Case 15B 15D; P16.6: Case 16D; P9.13 Seminar questions provided on Moodle.	15.1-15.10; 16.1-16.7 plus lecture material
6	Management Accounting	Week 13 29 May	Ch M3* PP A*, B*; P M5.9* Seminar questions provided on Moodle.	M3*; M5* plus lecture material

Notes:

1. ^ sections are taken to be inclusive of all sections indicated.

2. * the readings with this symbol come from the Management Accounting Supplement to the TGC textbook, where these chapters are accessible online as an e-book using your MAC card that came with the textbook, otherwise without the card you will need to purchase the e-chapters in addition to the TGC textbook.

3. PP = Practice Problem; P = Problem; DQ = Discussion Question, Cases can be found in the textbook at the end of each chapter. *These questions can be found in the Management Accounting Supplement.

The above question in the table can be found at the end of the chapters in the Trotman, Carson and Gibbins, 6th edition textbook. For example, P6.16 is problem question 16 in chapter 6, Case 9B is found at the end of chapter 9, case B.

Seminar Questions will be provided on Moodle on a weekly basis and may be from the textbook or past exam papers.

If you seek out past exam papers from the library, please take note that this course has significantly changed and previous exam papers may not be relevant to the current course curriculum. We will provide you with ample opportunity to practise exam type questions throughout the semester to ensure you are exam ready and enabled to be successful in this course.

PART B: KEY POLICIES, STUDENT RESPONSIBILITIES AND SUPPORT

8 PROGRAM LEARNING GOALS AND OUTCOMES

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

You can demonstrate your achievement of these goals by the specific outcomes you achieve by the end of your degree (e.g. be able to analyse and research business problems and propose well-justified solutions). Each course contributes to your development of two or more program learning goals/outcomes by providing opportunities for you to practise these skills and to be assessed and receive feedback.

Program Learning Goals for undergraduate and postgraduate students cover the same key areas (application of business knowledge, critical thinking, communication and teamwork, ethical, social and environmental responsibility), which are key goals for all Business students and essential for success in a globalised world. However, the specific outcomes reflect different expectations for these levels of study.

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

Business Undergraduate Program Learning Goals and Outcomes

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.

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.

3. Communication: Our graduates will be effective professional communicators.

You should be able to:

- a. Prepare written documents that are clear and concise, using appropriate style and presentation for the intended audience, purpose and context, and

- b. Prepare and deliver oral presentations that are clear, focused, well-structured, and delivered in a professional manner.

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 the ethical, social, cultural and environmental implications of business practice.

You will be able to:

- a. Identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice, and
- b. Identify social and cultural implications of business situations.

9 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/plagiarismmm> 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).

10 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>.

10.1 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>

10.2 Attendance

Your regular and punctual attendance at lectures and seminars, and in online activities, 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>

10.3 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>

10.4 Health and Safety

UNSW Policy requires each person to work safely and responsibly, in order to avoid personal injury and to protect the safety of others. For more information, see <http://safety.unsw.edu.au/>

10.5 Keeping Informed

You should take note of all announcements made in lectures, seminars 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.

11 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 seminar leaders.
5. Applying for special consideration **does not** automatically mean that you will be granted a supplementary exam or other concession.
6. Special consideration requests **do not allow** lecturers-in-charge to award students additional marks.

Business School Policy on requests for Special Consideration for Final Exams in Undergraduate Courses:

The lecturer-in-charge will need to be satisfied on each of the following before supporting a request for special consideration:

1. Does the medical certificate contain all relevant information? For a medical certificate to be accepted, the degree of illness, and impact on the student, must be stated by the medical practitioner (severe, moderate, mild). A certificate without this will not be valid.
2. Has the student performed satisfactorily in the other assessment items? Satisfactory performance would require at least all assessment items of the course attempted and a satisfactory result for each assessment item and meeting the obligation to have attended 80% of seminars.
3. Does the student have a history of previous applications for special consideration? A history of previous applications may preclude a student from being granted special consideration.

Special Consideration and the Final Exam in undergraduate courses:

Applications for special consideration in relation to the final exam are considered by a Business School Faculty panel to which lecturers-in-charge provide their recommendations for each request. If the Faculty panel grants a special consideration request, this will entitle the student to sit a supplementary examination. No other form of consideration will be granted. The following procedures will apply:

1. Supplementary exams will be scheduled centrally and will be held approximately two weeks after the formal examination period. The dates for Business School supplementary exams for Semester 1, 2017 are:

11th July – exams for the School of Accounting

If a student lodges a special consideration for the final exam, they are stating they will be available on the above dates. **Supplementary exams will not be held at any other time.**

2. Where a student is granted a supplementary examination as a result of a request for special consideration, the student's original exam (if completed) will be ignored and only the mark achieved in the supplementary examination will count towards the final grade. Absence from a supplementary exam without prior notification does not entitle the student to have the original exam paper marked, and may result in a zero mark for the final exam.

The Supplementary Exam Protocol for Business School students is available at:
<http://www.business.unsw.edu.au/suppexamprotocol>

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

There are no supplementary opportunities to take the team quizzes and/or the individual exit quiz at a different day or time. Students must be physically present during the seminar and working with their allocated group in order to achieve the team quiz mark for that week. Students must be physically present during the seminar to undertake the individual exit quiz. For team quizzes students receive the 4 best out of 5 team quiz marks for which they are present. For individual exit quizzes students receive the best 4 out of 5 exit quiz marks.

12 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**
<http://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://www.library.unsw.edu.au/>
 - **IT Service Centre**
Provides technical support for problems logging in to websites, downloading documents etc. <https://www.it.unsw.edu.au/students/index.html>
Office: UNSW Library Annexe (Ground floor). Ph: 9385 1333.
- Wellbeing, Health and Safety** <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. Phone: 9385 5418.
- **Disability Services**
<https://student.unsw.edu.au/disability> Provides support for students who are trying to manage the demands of university as well as a health condition, learning disability or have personal circumstances that are having an impact on their studies. Office: Ground Floor, John Goodsell Building; Phone: 9385 4734; Email: disabilities@unsw.edu.au