

ACCT3563

Issues in Financial Reporting and Analysis

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

1.1 Staff members and contact details

Position	Name	Email	Room	Phone	Consultation time
Lecturer-in-Charge (LIC)	Associate Professor Richard Morris	Richard.morris@unsw.edu.au	QUAD 3064	9385 5818	Monday 3-5
Seminar Facilitator	Dr Kevin Li	k.li@unsw.edu.au	QUAD 3060	9385 5809	TBA
Seminar Facilitator	Dr Lily Dai	TBA			
Seminar Facilitator	Mr Phuc Nguyen	p.s.nguyen@unsw.edu.au	TBA	TBA	TBA
Seminar Facilitator	Mr Leonard Lau	swan.lau@unsw.edu.au	TBA	TBA	TBA

1.2 Communication and consultation with staff

All enquiries related to the course should be directed in the first instance to your seminar facilitators, the discussion forum on Moodle or the course email acct3563@unsw.edu.au. Enquires that are of generic and administrative nature will be attended to only if they are posted to the discussion forum on Moodle. No separate responses will be provided by staff members if such enquiries are sent to their individual email accounts. In addition, the LIC will monitor the course email account on a daily basis to ensure your enquiries of personal nature will be dealt with efficiently.

Members of staff teaching the course will be available for consultation during their consultation hours or by appointment. Each member of staff will be available for up to two hours per week to conduct consultations on a drop-in basis. You are encouraged to seek help at a time that is convenient to you from any staff member teaching on this course during their regular consultation hours. In special circumstances, an appointment may be made outside regular consultation hours. Staff will not conduct any consultations by e-mail, unless they indicate a personal preference to do so. You may, however, phone staff during their consultation hours.

Please note that common written etiquette must be observed when conducting any written communication with staff members. Shorthand and SMS language are not permitted. Students' UNSW email accounts (e.g., z1234567@student.unsw.edu.au) will be used if staff members wish to email students, for example to notify that they have been granted a supplementary exam. Please check your UNSW email account regularly. If your student email account is full, you will not receive our messages so make sure you have available space. Email addresses such as Hotmail, Yahoo, Optusnet, MSN, Gmail etc. will **not** be used.

2 COURSE DETAILS

2.1 Teaching Times and Locations

Pre-seminar study starts in the O week. The weekly two-hour seminar starts in Week 1 (to Week 13). All seminars will take place in The Place located on the ground floor of the UNSW Business School building. Please check your enrolment details on MyUNSW for the exact location and time of the seminars you are enrolled in. You are expected to have watched the podcast for each particular week and attempted the homework problems before coming to that week's class.

There are no separate lectures and tutorials in this course.

2.2 Units of Credit

The course is worth 6 units of credit.

2.3 Summary of Course

The course begins with an introduction to accounting theories, ethics and cultural influences on accounting practices. The integrated framework of accounting theories, ethics and culture forms the backbone of the course and will be called upon throughout the remainder of the course. A series of contentious issues in financial reporting then follow. These include a refresher on the recognition and measurement of assets, revenues and provisions. The course then introduces several new topics including accounting in the extractive and agricultural industries, leases and financial instruments. Financial instruments are a complex and controversial issue, which are covered over several weeks and students are introduced to compound financial instruments, foreign exchange transactions, derivatives and hedging. The course concludes with the topic of Earnings per Share. The course involves the application of knowledge from each topic to critically evaluate and reflect on: (a) the accounting methods that should have been used; and (b) the economic incentives which led to the accounting choices. It also encourages students to integrate their knowledge across all topics in the course.

2.4 Course Aims and Relationship to Other Courses

ACCT 3563 extends what you learnt in ACCT 2542 Corporate Financial Reporting & Analysis. While ACCT 2542 dealt with accounting for corporate groups (via consolidation accounting and equity accounting), ACCT 3563 takes consolidation accounting and equity accounting as assumed knowledge and then adds currently controversial financial reporting issues. In order to enrol in ACCT 3563, you must have passed ACCT 2542.

The initial aim of the course is to equip you with the requirements and techniques found in various Australian accounting standards. **The primary aim of the course is to develop your capabilities to analyse and assess financial reporting problems and financial reporting issues using theoretical frameworks.** This is achieved by addressing questions about: (i) the recognition and measurement of assets, liabilities, revenues or expenses; (ii) whether accounting information is useful to investors; (iii) the role of accounting information in contracting; (iv) the incentives managers face to report truthfully versus their incentives to distort financial reports; (v) the political and economic forces that shape regulatory and corporate responses to accounting issues; and (vi) cultural and ethical issues related to accounting policy choices.

The weekly two-hour seminar provides a valuable source for an interactive learning environment in which seminar facilitators and students will be working

together to assist students grasp the challenging and rapidly-changing area of accounting standard settings.

This course forms a compulsory part of a major or double major in Accounting within the Bachelor of Commerce and Bachelor of Economics degrees, and can also be taken as part of a disciplinary minor within those degrees. ACCT3563 constitutes part of the core curriculum studies required by the CPA Australia and by the Chartered Accountants Australia-New Zealand.

2.5 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 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 able to select and apply disciplinary knowledge to business situations'). You demonstrate this by achieving specific Program Learning Outcomes - what you are able to DO by the end of your degree (e.g., 'identify social and cultural implications of business situations').

The following table shows how your Course Learning Outcomes relate to the overall Program Learning Goals and Outcomes, and indicates where these are assessed:

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 coursework 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	Master and apply knowledge of specific accounting topics covered in the course; be able to do necessary journal entries relevant to each topic; understand the theories covered at the start of the course and be able to apply them to specific topics as needed.	<ul style="list-style-type: none"> • Weekly quiz • Group Report • Final exam
2	Critical thinking and problem solving	Analyse and solve accounting problems using accounting standards, the conceptual framework, accounting theories, and theories of culture.	<ul style="list-style-type: none"> • Weekly quiz • Group Report • Final exam
3a	Written communication	Construct written work which is logically and professionally presented.	<ul style="list-style-type: none"> • Individual Report
3b	Oral communication	Communicate ideas in a succinct and clear manner.	<ul style="list-style-type: none"> • Not separately assessed.
4	Teamwork	Work collaboratively to complete a task.	<ul style="list-style-type: none"> • Weekly group quiz

			<ul style="list-style-type: none"> • Group Report
5a.	Ethical, social and environmental responsibility	Identify and assess ethical considerations in accounting choices	<ul style="list-style-type: none"> • Final exam.
5b.	Social and cultural awareness	Understand how financial reporting is influenced by cultural differences across countries.	<ul style="list-style-type: none"> • Group Report

3 LEARNING AND TEACHING ACTIVITIES

3.1 Approach to Learning and Teaching in the Course

You are in third year at UNSW so by now you should have developed your own personal study techniques. However, experience in teaching this course over many years strongly suggests that some students do not adopt the most effective or the most efficient study habits. The following advice is offered to all students. To maximise your learning and marks, do the following:

- (a) Listen to all podcasts and take notes **before coming to each class**. Podcasts and seminar notes will be posted on the course website. Quizzes each week are based directly on that week's podcast and tutorial exercises.
- (b) Read the set textbook readings.
- (c) Read the remainder of the set readings. Do not neglect the readings posted on Moodle because exam questions are often based on them. Also in some topics, e.g., culture, ethics and integrated reporting, the readings on Moodle are the only set readings.
- (d) Study consistently throughout the semester and do not leave it until the last minute to study for the exams. Many topics in the course are intellectually demanding and cannot be crammed successfully in the last few days before the exam.

3.2 Learning Activities and Teaching Strategies

When enrolling for this course, students are required to enrol in a two-hour seminar using the MyUNSW portal. The two-hour seminars will start in week one.

This course adopts a blended learning approach. No formal lectures will be delivered by academic staff; instead all lecture content will be conveyed through podcasts. The seminars will focus on synthesising material relevant to each topic and enhancing students' learning through an interactive approach between seminar facilitators and students, and on creating an environment for peer learning. Students are required to listen to the podcasts and study prescribed readings before attending the seminar.

In the O week, students are required to fill out an online survey posted on the course Moodle site. Survey responses will then be used for team allocation. We will use an optimisation tool called the "Team Machine" to allocate members into a team according to each student's demographic, team and cultural attributes. Each team will be given a unique identity, and the team performance will be assessed through weekly group quizzes. Note that survey responses must be submitted online through Moodle by 11.59pm Friday 3rd March 2017.

Weekly quizzes start in week 1. They are based on the podcast and tutorial work each week. The purpose of weekly quizzes is to ensure that an active and self-learning approach is consistently adopted by students throughout the semester. In Week 1, quizzes will be undertaken on individual basis only. Commencing from week 2, all quizzes will be undertaken by individual students as well as by student teams. The purpose of group quizzes is to encourage peer learning and team bonding.

Seminar facilitators will start the seminar with a brief recap of content covered in the podcasts but NOT going through the entire topic content. They will then guide students to apply the knowledge in solving practical problems from the weekly homework.

Weekly quizzes will be conducted shortly after these learning-enhanced activities to encourage students to keep up with the weekly learning. Each quiz consists of 5 – 10 multiple choice questions. Commencing from week 2, each student will undertake the quiz individually first, followed by a second round undertaken by all members of his/her team. The group-quizzing approach assists students to form peer-learning relationships. The effort each team member contributes to the group quizzes will be evaluated at the end of the semester through the peer evaluation score. **Any student who fails to complete 9 quizzes will be given an “absent fail” (AF) grade.**

4 ASSESSMENT

4.1 Formal Requirements

In order to pass this course, you must:

- complete a minimum of 9 quizzes; **AND**
- achieve a composite mark of at least 50; **AND**
- make a satisfactory attempt at all assessment tasks (see below), **AND**
- achieve a satisfactory performance in the final exam. This usually means a minimum mark of 50% on that exam.

Note that any student who achieves a composite mark of 50 but fails the final exam may be given an “unsatisfactory fail” (UF) grade, which means the student must repeat the course in order to obtain a “pass” (PS) grade. Please note that UNSW no longer awards the grade of Pass Conceded (PC).

4.2 Assessment Details

Assessment	Weighting	Length	Due Date
Individual + Group Quizzes	20% Group quizzes will be weighted by peer evaluation score; see below for explanation	12 quizzes, best 10 of 12 quizzes are counted towards the final mark	Weekly
Individual Report	5%	See requirements posted on Moodle	11.59pm Thursday 13 April 2017 on Moodle
Group Report	20% Group report will be weighted by	See requirements posted on Moodle	11.59pm Monday 8 May 2017 on Moodle; see below for details

	peer evaluation score; see below for explanation		
Final Exam	55%	2 hours	University exam period
Total	100%		

Individual + Group Quizzes (20%)

There are 12 weekly quizzes in total, which will be conducted throughout the semester. The quizzes will examine materials covered in the podcast and learning materials in the week preceding the quiz, for example, Quiz 1 in week 1 covers podcast materials that students are required to study in the O week. Quizzes each contain 5 to 10 multiple choice questions. More details of each quiz's format will be provided in the week preceding the quiz. Commencing from week 1, each student will first undertake the quiz on an individual basis. After submitting the quiz papers to the seminar facilitator, the same quiz will be undertaken on a team basis. The group quiz will be weighted by peer evaluation scores submitted by other students in the same team. Quiz marks for each student are then calculated as the average of the 10 best individual quiz marks and the weighted group quiz marks. Note that different weightings apply: individual quizzes are weighted 70% and group quizzes are weighted 30%.

At the end of the semester, each student will be asked to evaluate their team members by giving a score out of 5 to each team member. The sum of the scores received from team members will be weighted by the total possible score. In a team of 6 (or 7), the total possible score is 25 (or 30). For example, in Team Ninja with 6 members, Leo receives a score of 5 from Member A, 4 from Member B, 3 from Member C, 2 from Member D and 1 from Member E, then his group quiz weighting is 15/25, i.e., 60%. The sum of his best 10 individual quiz marks is 20 and the sum of his best 10 group quiz marks is 25; he will then achieve an aggregate quiz mark of 18.5 out of 20, calculated as $(20 \times 70\%) + (25 \times 30\%)$.

To pass this course, you must complete at least 9 quizzes. Any student who fails to meet this minimum requirement will be given an "absent fail" (AF) grade. There are no supplementary quizzes.

Individual Report (5%)

The due date is 11.59pm Thursday 13 April 2017 on Moodle. Students will be assigned two companies each. One company will be Australian and the other will be from a foreign country. Details of the Individual Report are uploaded separately on Moodle.

Group Report (20%)

The due date is 11.59pm Monday 8 May 2017. Details of the group report are uploaded separately on Moodle. In each class, students allocated to each group at the start of the semester will submit a single group report. Each group member is expected to contribute information for the report from the pair of companies assigned to him/her. The group report assembles, summarises and integrates this information to answer the questions asked in the project.

Electronic copies only are to be submitted (not paper copies). Each group will submit one group report electronically to the Report Submission Box on Moodle.

Each student's group report mark will be his/her group report mark weighted by his peer evaluation score (see section 4.3)

Final Exam (55%)

The final exam will be 2 hours long (plus ten minutes reading time) and will cover the whole course. This assessment will test both technical and analytical skills covering the main components of the course. The final exam is “closed book”. You **MUST** bring pen, pencils, calculator and your student ID card to the final exam and you must ensure that your calculator is University approved. Further information on the format of the exam will be provided on Moodle.

The final exam will be run in the exam period after the end of the semester. It is your responsibility to find out the day, time and location of the final exam from the UNSW website.

4.3 Peer Evaluation Score

All students are required to complete the evaluation of their peers in the same team based on the following criteria by **11.59pm Friday 2 June 2017**. Peer evaluations are submitted to Moodle and all scores are strictly confidential and only accessible by staff. Here is an example for illustration.

When Splinter logs into Moodle, he will see the following tables (his team has 6 members including himself:

Evaluation of team member's effort on Group Quizzes					
<ul style="list-style-type: none"> Attends meetings punctually and is well-prepared. Facilitates team planning, goal setting, task co-ordination and progress (taking turns to assume a leadership role in organising team's work and in monitoring the team's progress and discussing issues). Offers feedback and helps others (possibly coaching some members); is highly motivated and supportive of others; boosts team morale and harmony. Listens actively and communicates respectfully with all members. Prevents or works through conflict effectively. 					
	1	2	3	4	5
Leo					
Mikey					
Donnie					
Raph					
April					

Evaluation of team member's effort on the Group Report					
<ul style="list-style-type: none"> Attends meetings punctually and is well-prepared. Facilitates team planning, goal setting, task co-ordination and progress (taking turns to assume a leadership role in organising team's work and in monitoring the team's progress and discussing issues). Contributes constructively to meetings; shares ideas; builds on other's ideas; generates useful new ideas. Consistently meets deadlines; plans own work well. Produces at least the assigned share and a high quality of work that contributes significantly to team's achievement. 					

<ul style="list-style-type: none"> • Demonstrates a high level of responsibility for and dedication to the assigned task. • Prevents or works through conflict effectively. 					
	1	2	3	4	5
Leo					
Mikey					
Donnie					
Raph					
April					

Splinter will need to check one of the five boxes for each team member according to their effort for each group task during the semester. Splinter's evaluation is strictly confidential, only accessible by staff.

4.4 Report Submission Procedure

Electronic copies of Individual Report and Group Report are submitted to the Submission Box on Moodle. No hard copies are required. Further details can be found on Moodle.

4.5 Submission Penalties

The format of reports must adhere to submission guidelines. Heavy penalties apply to non-compliance. Late submission without adequate reason will receive a penalty of one mark for each day late. Weekends count as 2 days. Refer to Moodle for further details.

Quality Assurance

The Business School is actively monitoring student learning and quality of the student experience in all its programs. A random selection of completed assessment tasks may be used for quality assurance, such as to determine the extent to which program learning goals are being achieved. The information is required for accreditation purposes, and aggregated findings will be used to inform changes aimed at improving the quality of Business School programs. All material used for such processes will be treated as confidential.

5 COURSE RESOURCES

5.1 Text Book

Students are expected to have copies of the following:

1. Deegan, C., ***Australian Financial Accounting***, 8th edition (2016), McGraw-Hill Irwin. This is the main text for ACCT 3563.
2. ***ACCT 3563 Supplementary Materials***, (*Individual readings are posted on the course website on Moodle. NOTE: Printed copies of the Supplementary materials will NOT be available.*)
3. **ACCOUNTING STANDARDS** – Most weeks' readings contain references to accounting standards. You are not expected to know all the details in these standards, only those details highlighted by your LIC. However, for accounting majors, some familiarity with accounting standards is essential. The standards themselves can be downloaded free of charge from the AASB's website at: www.aasb.gov.au.

5.2 Course Website

The website for this course is on UNSW Moodle at:
<https://moodle.telt.unsw.edu.au/login/index.php>.

The course website contains all course materials. During the semester, seminar notes, handouts, frequently asked questions (FAQs) and various announcements will be posted progressively on the website, together with a selection of exam practice questions.

5.3 Useful Websites

The Australian Accounting Standards Board: www.aasb.gov.au

The Chartered Accountants Australia-New Zealand:
www.charteredaccountants.com.au

Australian Society of CPAs: <http://www.cpaaustralia.com.au/cps/rde/xchg>

The International Accounting Standards Board: www.ifrs.org

Australian Securities and Investments Commission: www.asic.gov.au

Australian Stock Exchange: www.asx.com.au

Financial Accounting Standards Board: www.fasb.org

Australian company annual reports are available from the Connect 4, Datanalysis and Mergent Online databases on Sirius in the UNSW library website
<http://info.library.unsw.edu.au>, and also from www.EquitiesInfo.com.au

Students may wish to become student members of the International Association for Accounting Education and Research (IAAER) (cost US\$20.00 per year). Student membership entitles you to unlimited access to eIFRS which covers all IFRS and educational materials of the IASB. Further details at: www.iaaer.org and
<https://members.iaaer.org/Join/RegistrationStudent.aspx>.

5.4 Are You Adequately Prepared for ACCT 3563?

Since ACCT2542 is the prerequisite for this course, it is assumed that you know about the standard setting framework, financial statement preparation, consolidation accounting and equity accounting. Students who do not feel confident about their knowledge of these topics should revise the relevant parts of the prescribed textbook of ACCT2542. In addition, it is assumed that you are fluent in written and spoken English. If that is not the case, you are strongly advised to take urgent remedial action because no allowance will be made for your inability to communicate clearly in English in exams and in written assessments.

5.5 Reference Books

Students should not purchase these as all are held on Open Reserve, Main Library:

Arthur, N., L. Luff, P. Keet, *Accounting for Corporate Combinations and Associations* 7th ed., Pearson Prentice-Hall 2011 or 6th edition by Arthur, Campbell and Luff (2008).

Brealey, R.A. and S.C. Myers, *Principles of Corporate Finance* (latest edition), McGraw Hill, chapters on leasing and hedging.

Godfrey, J., Hodgson, A., Tarca, A., Hamilton, J., and Holmes, S., (2010) *Accounting Theory*, 7th edition, John Wiley.

Henderson, S., G. Peirson, K. Herbohn, *Issues in Financial Accounting*, Longman, 14th ed edition 2011 or latest edition available.

Henderson, S., G. Peirson, K. Harris, *Financial Accounting Theory*, Pearson Prentice-Hall, latest edition available.

IASB *International Financial Reporting Standards*, latest edition.

Leo, K., J. Knapp, S. McGowan, J. Sweeting, *Company Accounting* 10th ed. 2014 John Wiley.

Nobes, C., and R. Parker (eds), *Comparative International Accounting*, latest edition, Prentice Hall.

Peirson, G, R. Brown, S. Easton and P. Howard, *Peirson and Bird's Business Finance*, McGraw-Hill latest edition, chapters on leasing, futures contracts, options, and international financial management.

Scott, W.R., *Financial Accounting Theory*, Prentice Hall 6th ed. 2012.

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. In this course, we will seek your feedback through end of semester myExperience responses and informal survey on Moodle.

7 COURSE SCHEDULE

Week	Podcast (watch before each class)	Readings	In Class Assessments	Other Activities/ Assessment
Week 1 27 February	Introduction; theories of accounting	Deegan: Chapter 2, Chapter 3; additional required readings on Moodle	Quiz 1: Theories of accounting	<ul style="list-style-type: none"> Online survey of team allocation. Students who fail to submit survey responses by 11.59pm Friday 3 March 2017 will not be allocated into teams and will undertake quizzes on an individual basis until team allocation can be finalised. Weekly homework: Theories
Week 2 6 March	Cultural and ethical influences on accounting	Required readings on Moodle	Quiz 2: Ethics and Culture	<ul style="list-style-type: none"> Weekly homework: Ethics and culture
Week 3 13 March	Accounting for assets	Deegan chapters 6 & 8; Accounting standards: AASB 116, AASB 123, AASB 136, AASB 138	Quiz 3: Assets	<ul style="list-style-type: none"> Weekly homework: Assets
Week 4 20 March	Accounting for revenue	Deegan: Chapter 15; Accounting standards: AASB 118, AASB 111, AASB 15	Quiz 4: Revenue	<ul style="list-style-type: none"> Weekly homework: Revenue
Week 5 27 March	Accounting for provisions	Deegan: Chapter 10 pages 345 - 358, Chapter 12 pages 428-437; Accounting standards: AASB 119, AASB 137	Quiz 5: Provisions	<ul style="list-style-type: none"> Weekly homework: Provisions
Week 6 03 April	Share-based payments	Chapter 17; Accounting standard: AASB 2	Quiz 6: Share-based payments	<ul style="list-style-type: none"> Weekly homework: share based payments
Week 7 10 April	<p>Friday 14 April is Good Friday public holiday.</p> <p>No seminars this week.</p> <p>Individual Report due by 11.59pm Thursday 13 April on Moodle</p>			
Week 8 24 April	Leases	Deegan: Chapter 11; Accounting Standard: AASB 117	Quiz 7: Leases	<ul style="list-style-type: none"> Weekly homework: leases

Week 9 1 May	Accounting for the extractive industry	Deegan: Chapter 20; Accounting Standard: AASB 6	Quiz 8: Extractive industry	<ul style="list-style-type: none"> Weekly homework: Extractive industries
Week 10 8 May	Accounting for agricultural assets	Deegan: Chapter 9 pages 320-336; Accounting Standard: AASB 141	Quiz 9: Agricultural assets	<ul style="list-style-type: none"> Group report due 11.59pm Monday 8 May 2017 Weekly homework: Agricultural assets
Week 11 15 May	Financial instruments and foreign currency transactions	Deegan: Chapter 14 pages 482-492 and 535-537, Chapter 28 pages 1009-1018; Accounting Standards: AASB 7, AASB 9, AASB 121, AASB 132	Quiz 10: Financial instruments and foreign currency transactions	<ul style="list-style-type: none"> Weekly homework: financial instruments and foreign transactions
Week 12 22 May	Hedging	Deegan: Chapter 14 pp. 512-529, Chapter 28, pages 1018-1019; Accounting standard: AASB 9.	Quiz 11: Hedging	<ul style="list-style-type: none"> Weekly homework: hedging
Week 13 29 May	Earnings per share	Deegan: Chapter 24	Quiz 12: Earnings per share	<ul style="list-style-type: none"> Weekly homework: EPS <p>Peer Evaluation Scores due by 5pm Friday 2 June 2017 on Moodle</p>

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 after by employers.

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

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

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

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/plagiarism> as well as the guidelines in the online ELISE tutorials for all new UNSW students: <http://subjectguides.library.unsw.edu.au/elise>

To see if you understand plagiarism, do this short quiz:
<https://student.unsw.edu.au/plagiarism-quiz>

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

For the *Business School Harvard Referencing Guide*, see the [Business Referencing and Plagiarism](#) webpage (Business >Students>Learning support> Resources>Referencing and plagiarism).

For information for staff on how UNSW defines plagiarism, the types of penalties that apply and the protocol around handling plagiarism cases, see:
<https://www.gs.unsw.edu.au/policy/documents/plagiarismpolicy.pdf>
<https://www.gs.unsw.edu.au/policy/documents/plagiarismprocedure.pdf>
<https://www.gs.unsw.edu.au/policy/studentmisconductprocedures.html>

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, including class time. This time should be made up of reading, research, working on exercises and problems, online activities and attending seminars. In periods where you need to complete assignments or prepare for examinations, the workload may be greater. Over-commitment elsewhere 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 **O 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 seminars, as well as 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 seminars or on the course website. From time to time, the University will send important announcements to your university email 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. Please check your university student email address frequently.

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

Business School policy on requests for special consideration for Final Exams in undergraduate courses: The lecturer-in-charge will need to be satisfied on each of the following before supporting a request for special consideration:

1. Does the medical certificate contain all relevant information? For a medical certificate to be accepted, the degree of illness, and impact on the student, must be stated by the medical practitioner (severe, moderate, mild). A certificate without this will not be valid.
2. Has the student performed satisfactorily in the other assessment items? Satisfactory performance would require at least meeting the obligation of having completed all assessment tasks and having completed a minimum of 8 out of 11 weekly quizzes.
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 date for School of Accounting supplementary exams for Semester 1, 2017 is **11 July 2017**.
2. If a student lodges a special consideration for the final exam, they are stating they will be available on the above date. **Supplementary exams will not be held at any other time.**
3. Where a student is granted a supplementary examination as a result of a request for special consideration, the student's original exam (if completed) will be ignored and only the mark achieved in the supplementary examination will count towards the final grade. Failure to attend the supplementary exam will not entitle the student to have the original exam paper marked and may result in a zero mark for the final exam.

If you attend the regular final exam, you are extremely unlikely to be granted a supplementary exam. Hence if you are too ill to perform up to your normal standard in the regular final exam, you are strongly advised not to attend. However, granting of a supplementary exam in such cases is not automatic. You would still need to satisfy the criteria stated above.

The Business School's Special Consideration and Supplementary Examination Policy and Procedures for Final Exams for Undergraduate Courses are available at:

www.business.unsw.edu.au/Students-Site/Documents/supplementary_exam_procedures.pdf.

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

Weekly quizzes No special consideration requests are permitted as only the best 10 out of 12 quizzes are counted towards the final mark; and students are required to complete 9 quizzes only in order to achieve a satisfactory performance in this assessment.

Individual Report Applications must be made for special consideration through the myUNSW site within 3 working days of the assessment due date.

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**
www.lc.unsw.edu.au Provides academic skills support services, including workshops and resources, for all UNSW students. See website for details.
- **Library training and search support services**
<http://info.library.unsw.edu.au/web/services/services.html>
- **IT Service Centre**
Provides technical support for problems logging in to websites, downloading documents etc. <https://www.it.unsw.edu.au/students/index.html> Office: UNSW Library Annexe (Ground floor). Ph: 9385 1333.
- **UNSW Counselling and Psychological Services**
<https://student.unsw.edu.au/wellbeing> Provides support and services if you need help with your personal life, getting your academic life back on track or just want to know how to stay safe, including free, confidential counselling. Office: Level 2, East Wing, Quadrangle Building; Phone: 9385 5418; Email: counselling@unsw.edu.au
- **Student Equity & Disabilities Unit**
<http://www.studentequity.unsw.edu.au> Provides advice regarding equity and diversity issues, and support for students who have a disability or disadvantage that interferes with their learning. Office: Ground Floor, John Goodsell Building; Phone: 9385 4734; Email: seadu@unsw.edu.au