



**UNSW**

## UNSW Course Outline

# ACCT5907 International Financial Statement Analysis - 2024

Published on the 29 Jan 2024

## General Course Information

**Course Code :** ACCT5907

**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 :** Postgraduate

**Units of Credit :** 6

### Useful Links

[Handbook Class Timetable](#)

## Course Details & Outcomes

### Course Description

This course introduces the analytics tools used in the analysis of financial statements. It extends beyond the accounting process to enable you to identify and understand the economic reality behind the accounting numbers used in financial statements. Focusing on real world examples,

you will comprehensively examine the quality of financial statement information to detect and correct any distortions necessary to improve the economic content of the financial statements, including their comparability.

You will then use quantitative analytical tools are then used to conduct detailed financial analysis of corporate profitability and risk. The accounting and financial analysis skills you will acquire in this course are essential in making successful decisions in numerous business contexts, including the evaluation of financial performance, the identification of sources of value creation, risk and credit assessment, and in assessing the achievement of financial targets and strategic goals. Relevant topics include: the national and international framework for financial accounting; the accrual concept and financial reporting and earnings quality; long-lived assets, income taxes, and off-balance sheet activities, stock compensations, pensions and other employee benefits, financial assets and derivatives, inter-corporate investments, business combinations and multinational operations.

## **Course Aims**

This course aims to provide students with an advanced perspective on how to analyse, adjust and interpret financial statement information in order to understand the economic reality underlying the firm.

Students will acquire the tools and techniques necessary to analyze major categories of assets, liabilities and equity within the financial statements. Students will also learn how analytical adjustments to financial information provided by firms can affect financial ratio relationships. This course supplements the content for Level I and Level II Chartered Financial Analyst (CFA) examinations.

## **Relationship to Other Courses**

The aim of ACCT5907 is to provide students with an advanced perspective on how to analyse, adjust and interpret financial statement information in order to understand the economic reality underlying the firm. Students will acquire the tools and techniques necessary to analyze major categories of assets, liabilities and equity within the financial statements. Students will also learn how analytical adjustments to financial information provided by firms can affect financial ratio relationships. This course supplements the content for Level I and Level II Chartered Financial Analyst (CFA) examinations.

# Course Learning Outcomes

Course Learning Outcomes	Program learning outcomes
CLO1 : Develop an understanding of Financial Reporting and Earnings Quality	<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO2 : Problem Solving</li></ul>
CLO2 : Apply financial statement analysis techniques to current corporate actions, business trends, and regulatory filings of companies from the US, Europe, and Asia	<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO2 : Problem Solving</li></ul>
CLO3 : Identify and infer red flags of company performance from financial statements and other public sources such as news articles	<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO3 : Business Communication</li><li>• PLO5 : Responsible Business Practice</li></ul>
CLO4 : Respond appropriately to conclusions from financial statement analysis and adjustments, such as by developing questions to pose to management in conference calls, and making investment decisions or recommendations.	
CLO5 : Gather information from company investor relations webpages, and filings from regulatory sources (such as US SEC EDGAR)	<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li></ul>
CLO6 : Present results of analysis and adjusted financial results, to an informed investor audience, in writing and/or in oral presentations with visual aids	<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO3 : Business Communication</li></ul>

Course Learning Outcomes	Assessment Item
CLO1 : Develop an understanding of Financial Reporting and Earnings Quality	<ul style="list-style-type: none"> <li>Assessment 1: 3 Quizzes</li> <li>Assessment 2: Final examination</li> <li>Assessment 3: Class presentation</li> </ul>
CLO2 : Apply financial statement analysis techniques to current corporate actions, business trends, and regulatory filings of companies from the US, Europe, and Asia	<ul style="list-style-type: none"> <li>Assessment 1: 3 Quizzes</li> <li>Assessment 2: Final examination</li> <li>Assessment 3: Class presentation</li> </ul>
CLO3 : Identify and infer red flags of company performance from financial statements and other public sources such as news articles	<ul style="list-style-type: none"> <li>Assessment 1: 3 Quizzes</li> <li>Assessment 2: Final examination</li> <li>Assessment 3: Class presentation</li> </ul>
CLO4 : Respond appropriately to conclusions from financial statement analysis and adjustments, such as by developing questions to pose to management in conference calls, and making investment decisions or recommendations.	<ul style="list-style-type: none"> <li>Assessment 1: 3 Quizzes</li> <li>Assessment 2: Final examination</li> </ul>
CLO5 : Gather information from company investor relations webpages, and filings from regulatory sources (such as US SEC EDGAR)	<ul style="list-style-type: none"> <li>Assessment 3: Class presentation</li> <li>Assessment 1: 3 Quizzes</li> <li>Assessment 2: Final examination</li> </ul>
CLO6 : Present results of analysis and adjusted financial results, to an informed investor audience, in writing and/or in oral presentations with visual aids	<ul style="list-style-type: none"> <li>Assessment 3: Class presentation</li> <li>Assessment 1: 3 Quizzes</li> <li>Assessment 2: Final examination</li> </ul>

## Learning and Teaching Technologies

Moodle - Learning Management System | Zoom

## Learning and Teaching in this course

Student engagement and in learning by doing and explaining

- It is my belief that students engage if they are presented with the latest material that is interesting and relevant to their desired career path.
- Students are required to read the relevant textbook content before seminars, as the seminar will focus on the application of this content to the recent material.
- Students are encouraged to make class presentations that will help to crystallise their own understanding of the material.

## Additional Course Information

You may contact the lecturer via email on course enrolment and attendance matters. In email communication, please use your university @unsw.edu.au emails and give your full name and zID.

Course related content questions will only be addressed during consultation or on the discussion forum and not by emails.

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 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 seminar 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>

# Assessments

## Assessment Structure

Assessment Item	Weight	Relevant Dates	Program learning outcomes
Assessment 1: 3 Quizzes Assessment Format: Individual	45%		<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO2 : Problem Solving</li><li>• PLO3 : Business Communication</li><li>• PLO6 : Global and Cultural Competence</li></ul>
Assessment 2: Final examination Assessment Format: Individual	55%		<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO2 : Problem Solving</li><li>• PLO3 : Business Communication</li><li>• PLO6 : Global and Cultural Competence</li></ul>
Assessment 3: Class presentation Assessment Format: Individual	0%		<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO2 : Problem Solving</li><li>• PLO3 : Business Communication</li><li>• PLO5 : Responsible Business Practice</li><li>• PLO6 : Global and Cultural Competence</li></ul>

## Assessment Details

### Assessment 1: 3 Quizzes

#### Assessment Overview

3 Quizzes (15% each)

This task requires students to gather information from relevant sources and demonstrate their understanding of the key readings and concepts including Financial Reporting Earnings Quality.

Assesses: PLO1, PLO2, PLO3, PLO6

#### Course Learning Outcomes

- CLO1 : Develop an understanding of Financial Reporting and Earnings Quality
- CLO2 : Apply financial statement analysis techniques to current corporate actions, business trends, and regulatory filings of companies from the US, Europe, and Asia
- CLO3 : Identify and infer red flags of company performance from financial statements and other public sources such as news articles
- CLO4 : Respond appropriately to conclusions from financial statement analysis and adjustments, such as by developing questions to pose to management in conference calls, and making investment decisions or recommendations.
- CLO5 : Gather information from company investor relations webpages, and filings from

- regulatory sources (such as US SEC EDGAR)
- CLO6 : Present results of analysis and adjusted financial results, to an informed investor audience, in writing and/or in oral presentations with visual aids

#### **Detailed Assessment Description**

Each Quiz will be an open-book/internet test, consisting of multiple choice questions or written short answer type questions. You will be required to analyse a case, applying the Financial Reporting and Earnings Quality framework introduced in week 1. As a rule of thumb in this course, 3 minutes is allowed for each assessment mark. As such this Quiz should have 45 minutes allocated to it. However, as it is the first significant assessment which students encounter for this course, additional time is allowed for it.

### **Assessment 2: Final examination**

#### **Assessment Overview**

This task requires students to demonstrate their understanding of the key readings and concepts studied throughout the course and their ability to apply financial statement analysis techniques.

Assesses: PLO1, PLO2, PLO3, PLO6

#### **Course Learning Outcomes**

- CLO1 : Develop an understanding of Financial Reporting and Earnings Quality
- CLO2 : Apply financial statement analysis techniques to current corporate actions, business trends, and regulatory filings of companies from the US, Europe, and Asia
- CLO3 : Identify and infer red flags of company performance from financial statements and other public sources such as news articles
- CLO4 : Respond appropriately to conclusions from financial statement analysis and adjustments, such as by developing questions to pose to management in conference calls, and making investment decisions or recommendations.
- CLO5 : Gather information from company investor relations webpages, and filings from regulatory sources (such as US SEC EDGAR)
- CLO6 : Present results of analysis and adjusted financial results, to an informed investor audience, in writing and/or in oral presentations with visual aids

#### **Detailed Assessment Description**

The final examination will include multiple choice questions and written short answer type questions. More information on the format of the final examination will be provided later on Moodle. It is important that you study the lecture notes and read and understand the case studies in the weblinks, in order to do well in the final examination. This test has 120 minutes plus 10 minutes reading time, giving a total of 2 hours 10 minutes. It is the university norm to allow only 10 minutes reading time for 2 or 3 hour final examinations.

This course has an invigilated exam held on campus. The exam will be conducted on Inspera. A requirement for this exam is that you come to your exam with a fully charged laptop with Safe Exam Browser installed.

## Assessment 3: Class presentation

### Assessment Overview

This is a non-compulsory bonus assessment worth up to 5% of the final course mark.

This voluntary task requires students to demonstrate their understanding of the key readings including weblinks and concepts and their ability to apply those concepts in oral presentation with visual aids.

Assesses: PLO1, PLO2, PLO3, PLO6

### Course Learning Outcomes

- CLO1 : Develop an understanding of Financial Reporting and Earnings Quality
- CLO2 : Apply financial statement analysis techniques to current corporate actions, business trends, and regulatory filings of companies from the US, Europe, and Asia
- CLO3 : Identify and infer red flags of company performance from financial statements and other public sources such as news articles
- CLO5 : Gather information from company investor relations webpages, and filings from regulatory sources (such as US SEC EDGAR)
- CLO6 : Present results of analysis and adjusted financial results, to an informed investor audience, in writing and/or in oral presentations with visual aids

## 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 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 tasks section.

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

## **Course Schedule**

Teaching Week/Module	Activity Type	Content
Week 1 : 12 February - 18 February	Seminar	Framework
Week 2 : 19 February - 25 February	Seminar	Income statement
Week 3 : 26 February - 3 March	Seminar	Balance sheet Quiz 1
Week 4 : 4 March - 10 March	Seminar	Cash flow statements
Week 5 : 11 March - 17 March	Seminar	Long-lived assets
Week 6 : 18 March - 24 March	Seminar	Income tax Quiz 2
Week 7 : 25 March - 31 March	Seminar	Investments (passive)
Week 8 : 1 April - 7 April	Seminar	Employee compensation
Week 9 : 8 April - 14 April	Seminar	Overseas exposure Quiz 3
Week 10 : 15 April - 21 April	Seminar	Investments (active)

## **Attendance Requirements**

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

# Course Resources

## Prescribed Resources

The website for this course is on [Moodle](#).

Course resources are news articles and corporate filings which are referenced in the lecture slides via weblinks.

Students without a background in financial statement analysis may find the following reference materials useful (the electronic versions may be available from the UNSW Library):

- Robinson, T., 2020, International Financial Statement Analysis, 4th Edition, John Wiley & Sons Inc., New Jersey.
- Robinson, T., 2020, International Financial Statement Analysis Workbook, 4th Edition, John Wiley & Sons Inc., New Jersey.

## 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. As a result of this feedback over a period of time, we have made the following changes:

1. We have adopted a different textbook which focuses on financial statement analysis in an international setting. This textbook is also a required text for the CFA Level I and Level II examinations, which will help with obtaining the CFA qualifications. Additional case study questions have been included in the lectures to help students acquire the skills to enhance students' skills in handling analytical problems and to handle such questions during formal assessments
2. Previously there was a student request for a special analysis on derivatives, which was not part of the course content at that time. A special case study on derivatives was included in the topic "Investments Passive" in that semester and has been part of this course since then.
3. As a result of the case study developed for derivatives, in subsequent terms all topics were converted to focus on case studies to assist students to learn how to apply the concepts learnt in this course.
4. As students initially found the subject topical approach of the textbook difficult to apply to the cases, a 5-point Financial Reporting and Earnings Quality framework was developed to give students a structure in which to organise their analytical approach.

5. In developing the case studies, the contemporaneous material utilised at that time was very well received by students who liked the idea of analysing issues of companies almost as it was happening. This contemporaneity was incorporated into the course by updating the material with recent news and corporate filings the week before the lectures.

## Staff Details

Position	Name	Email	Location	Phone	Availability	Equitable Learning Services Contact	Primary Contact
Convenor	Youngdeok Lim		Quad 3069			No	Yes
Lecturer	Swan Lau					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.
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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>