



## UNSW Course Outline

# ACCT5908 Auditing and Assurance Services - 2024

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## General Course Information

**Course Code :** ACCT5908

**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 examines the practice of auditing, the underlying concepts, auditors' responsibilities, and the audit environment. Although the focus of attention is on audits carried out under the provisions of the Corporations Law, reference is also made to other assurance and related non-

assurance services. The course is intended to provide an overview of the audit process as it exists in Australia and internationally.

## **Course Aims**

The focus of the course is on both the conduct of the audit (as an auditor) and interaction with the audit function (as a member of the business community). Topics include: the risk-based auditing approach; assessment of risk; development of audit strategy, internal control evaluation and controls testing; substantive testing; analytical review; auditing in an IT dominated and data rich environment; audit sampling; audit reporting; contractual and common law duties; the critical role of ethics; and an introduction to other assurance and related non-assurance services.

## **Relationship to Other Courses**

This course is offered by the School of Accounting, Auditing and Taxation as part of the Master of Professional Accounting Degree. In order to enroll in this course, you must have passed ACCT5930 and ACCT5942. You will also find it useful to have studied (or are currently studying) ACCT5943.

# Course Learning Outcomes

Course Learning Outcomes	Program learning outcomes
CLO1 : Articulate and apply the ethical, professional, legal, commercial and regulatory framework within which audits and other assurance and related non-assurance services are carried out.	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL02 : Problem Solving</li> <li>• PL05 : Responsible Business Practice</li> </ul>
CLO2 : Describe and analyse the contribution of audit and other assurance and related non-assurance services to the economy and society more broadly.	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL05 : Responsible Business Practice</li> </ul>
CLO3 : Explain and apply the contemporary audit process and the techniques used by auditors to achieve audit objectives.	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> </ul>
CLO4 : Critically evaluate business settings in order to identify audit issues.	<ul style="list-style-type: none"> <li>• PL03 : Business Communication</li> <li>• PL06 : Global and Cultural Competence</li> </ul>
CLO5 : Discuss a broad range of audit techniques and describe the effectiveness and efficiency of each across different audit contexts.	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL06 : Global and Cultural Competence</li> </ul>
CLO6 : Demonstrate competency in the conduct of audit work and effective analysis of the results obtained from that work.	<ul style="list-style-type: none"> <li>• PL02 : Problem Solving</li> <li>• PL06 : Global and Cultural Competence</li> </ul>
CLO7 : Communicate ideas, plans, summaries of work undertaken, conclusions and other relevant audit matters in order to achieve audit objectives.	<ul style="list-style-type: none"> <li>• PL03 : Business Communication</li> </ul>
CLO8 : Display emotional intelligence and self-awareness of own cognitive abilities.	<ul style="list-style-type: none"> <li>• PL02 : Problem Solving</li> </ul>
CLO9 : Learn independently and assume responsibility for the learning process.	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> </ul>
CLO10 : Apply techniques to facilitate the achievement of synergies when working as a team.	<ul style="list-style-type: none"> <li>• PL02 : Problem Solving</li> <li>• PL03 : Business Communication</li> <li>• PL04 : Teamwork</li> <li>• PL07 : Leadership Development</li> </ul>

Course Learning Outcomes	Assessment Item
CLO1 : Articulate and apply the ethical, professional, legal, commercial and regulatory framework within which audits and other assurance and related non-assurance services are carried out.	<ul style="list-style-type: none"> <li>• Foundation Knowledge Quiz</li> <li>• Team Topic Quizzes</li> <li>• Final Examination</li> </ul>
CLO2 : Describe and analyse the contribution of audit and other assurance and related non-assurance services to the economy and society more broadly.	<ul style="list-style-type: none"> <li>• Foundation Knowledge Quiz</li> <li>• Team Topic Quizzes</li> <li>• Final Examination</li> </ul>
CLO3 : Explain and apply the contemporary audit process and the techniques used by auditors to achieve audit objectives.	<ul style="list-style-type: none"> <li>• Knowledge Application Quiz</li> <li>• Foundation Knowledge Quiz</li> <li>• Team Topic Quizzes</li> <li>• Final Examination</li> </ul>
CLO4 : Critically evaluate business settings in order to identify audit issues.	<ul style="list-style-type: none"> <li>• Team Topic Quizzes</li> <li>• Final Examination</li> </ul>
CLO5 : Discuss a broad range of audit techniques and describe the effectiveness and efficiency of each across different audit contexts.	<ul style="list-style-type: none"> <li>• Knowledge Application Quiz</li> <li>• Foundation Knowledge Quiz</li> <li>• Team Topic Quizzes</li> <li>• Final Examination</li> </ul>
CLO6 : Demonstrate competency in the conduct of audit work and effective analysis of the results obtained from that work.	<ul style="list-style-type: none"> <li>• Knowledge Application Quiz</li> <li>• Team Topic Quizzes</li> <li>• Final Examination</li> </ul>
CLO7 : Communicate ideas, plans, summaries of work undertaken, conclusions and other relevant audit matters in order to achieve audit objectives.	<ul style="list-style-type: none"> <li>• Team Topic Quizzes</li> <li>• Final Examination</li> </ul>
CLO8 : Display emotional intelligence and self-awareness of own cognitive abilities.	<ul style="list-style-type: none"> <li>• Knowledge Application Quiz</li> <li>• Foundation Knowledge Quiz</li> <li>• Team Topic Quizzes</li> <li>• Final Examination</li> </ul>
CLO9 : Learn independently and assume responsibility for the learning process.	<ul style="list-style-type: none"> <li>• Knowledge Application Quiz</li> <li>• Foundation Knowledge Quiz</li> <li>• Final Examination</li> </ul>
CLO10 : Apply techniques to facilitate the achievement of synergies when working as a team.	<ul style="list-style-type: none"> <li>• Team Topic Quizzes</li> </ul>

## Learning and Teaching Technologies

Moodle - Learning Management System

## Learning and Teaching in this course

Approach to Learning and Teaching in the Course

At University, the focus is on your self-directed search for knowledge. Topic presentations, seminars, textbook material, topic exercises, quizzes, exams and other resources are all provided to help you learn. You need to do all the readings, view the topic presentations, complete all exercises and quizzes, and attend and participate in seminars in order to fully grasp and appreciate the concepts of Auditing and Assurance Services.

It is up to you to choose how much work you do in each part of the course: covering the course material; preparing for seminars; studying for and completing quizzes and exams; and seeking assistance to clarify and extend understanding of course material. You must choose an approach that best suits your learning style and goals in this course.

You are reminded that this is a challenging course. Not keeping up to date with the material in the course has, in the past, been identified as a common reason for not achieving a passing grade in the course. This course lends itself to a sustained effort throughout the entire term rather than an intense period of cramming prior to the final examination.

### **Learning Activities and Teaching Strategies**

This course is presented in a face-to-face study mode. Enrolment in a face-to-face class indicates a commitment and capacity to attend the weekly seminar on the Kensington Campus. All times noted in the course outline and other course documents are Sydney time.

Many years of experience, across all types of students, and across different institutions, highlights that the most effective way to become proficient in auditing is to learn by doing (i.e., experiential learning). The course has been designed with this in mind.

For each topic, you will be expected to have completed the pre-reading from the prescribed textbook, completed the topic exercises (and checked your responses against the published suggested solutions), and prepared for an interactive seminar, all prior to each week's seminar. The seminars provide an opportunity to strengthen your understanding of auditing by applying the pre-seminar materials in simulated audit settings. It is likely that you will also need to meet with your fellow team members. The Foundation Knowledge Quiz, Topic Quizzes, and Knowledge Application Quiz provide you with feedback on your progress toward achieving the learning objectives in this course.

### ***Pre-Workshop Self Study Materials***

Pre-seminar materials include powerpoint slide packages, pre-reading from the prescribed

textbook, topic exercises, topic specific additional readings and videos. Pre-seminar self study materials will be available on the course Moodle website at least one week prior to the seminar. Seminars have been designed, and will be conducted, with the expectation that you have completed all pre-reading, viewed the topic videos, completed the topic exercises. You may also find it useful to meet with other members of your team prior to the seminar to discuss the material to be introduced and how to make an effective contribution to the seminar.

### *Teamwork*

Audit and assurance work, like a lot of business and broader societal and personal activities, is undertaken as a team. Even where audit and assurance work is completed individually by a sole practitioner without any assistance, it is still necessary for the practitioner and the preparer of the subject matter being assured to work together. Working as a team allows you to benefit from the synergies of different perspectives. Effective teams produce outputs that are superior to what would have been achieved by the team members working individually. Ensuring that teams work effectively, however, is the responsibility of all individual team members and requires the commitment to facilitating appropriate interactions as well as motivating, encouraging and supporting all team members. In Auditing and Assurance Services, teamwork is emphasised as a key learning and teaching activity to help you achieve the course and program learning outcomes.

In Auditing and Assurance Services, teams of five will work together throughout the term to make team-based contributions to the discussion in the seminars and. You may also want to leverage off being part of an effective team to form a study group, and may find the relationships formed and networks developed to be useful in your future career.

You will be given the opportunity to form your own teams. Students who do not find themselves in a team will be randomly assigned to a team. Members in each team will discuss and commit to provisions contained in a group contract.

### *Seminars*

Seminars are the key learning activity in this course. It is in the seminars that you will reinforce, clarify and learn to apply the knowledge that you have generated from pre-seminar activities. Seminars will allow you the opportunity to apply topic material in simulated audit and business settings. Each seminar will be a combination of short lecture segments and interactive problem solving segments.

Except in pre-approved exceptional circumstances, you must attend the seminar in which you have formally enrolled. Non attendance at the seminar not only disadvantages you, but can negatively impact on your other team members. You should not enrol in the face-to-face seminar unless you wish to, and are able to, attend the seminar conducted at the Kensington Campus.

### *Consultation*

Individual consultation is available should you encounter any difficulty with the course material. You are reminded, however, that consultation is a complement to, rather than a substitute for, engagement with the other learning and teaching activities.

## Assessments

### Assessment Structure

Assessment Item	Weight	Relevant Dates	Program learning outcomes
Foundation Knowledge Quiz Assessment Format: Individual	10%	Start Date: Week 3 Due Date: Week 3	<ul style="list-style-type: none"> <li>• PLO1 : Business Knowledge</li> <li>• PLO2 : Problem Solving</li> </ul>
Team Topic Quizzes Assessment Format: Group	30%	Start Date: Throughout the term Due Date: Throughout the term	<ul style="list-style-type: none"> <li>• PLO1 : Business Knowledge</li> <li>• PLO2 : Problem Solving</li> <li>• PLO3 : Business Communication</li> <li>• PLO4 : Teamwork</li> <li>• PLO7 : Leadership Development</li> </ul>
Knowledge Application Quiz Assessment Format: Individual	10%	Start Date: Week 9 Due Date: Week 9	<ul style="list-style-type: none"> <li>• PLO1 : Business Knowledge</li> <li>• PLO2 : Problem Solving</li> </ul>
Final Examination Assessment Format: Individual	50%	Start Date: University exam period Due Date: University exam period	<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

## Foundation Knowledge Quiz

### Assessment Overview

This task requires students to demonstrate their understanding of the key readings and concepts studied in the first two seminars.

Assesses: PLO1, PLO2

### Course Learning Outcomes

- CL01 : Articulate and apply the ethical, professional, legal, commercial and regulatory framework within which audits and other assurance and related non-assurance services are carried out.
- CL02 : Describe and analyse the contribution of audit and other assurance and related non-assurance services to the economy and society more broadly.
- CL03 : Explain and apply the contemporary audit process and the techniques used by auditors to achieve audit objectives.
- CL05 : Discuss a broad range of audit techniques and describe the effectiveness and efficiency of each across different audit contexts.
- CL08 : Display emotional intelligence and self-awareness of own cognitive abilities.
- CL09 : Learn independently and assume responsibility for the learning process.

### Detailed Assessment Description

Reflecting the importance of the foundation material introduced in the first two seminars, and to provide you with feedback on your understanding of this material, a Foundation Knowledge Quiz is to be completed individually.

Further detail on the Foundation Knowledge Quiz, and how the mark for this component of the assessment structure will be determined.

### Assessment Length

20 minutes

### Assignment submission Turnitin type

Not Applicable

## Team Topic Quizzes

### Assessment Overview

This task requires students to work as a team to facilitate the achievement of synergies and demonstrate their understanding of the key readings and concepts studied throughout the



course and their ability to apply those concepts.

Assesses: PLO1, PLO2, PLO3, PLO4, PLO7

### **Course Learning Outcomes**

- CLO1 : Articulate and apply the ethical, professional, legal, commercial and regulatory framework within which audits and other assurance and related non-assurance services are carried out.
- CLO2 : Describe and analyse the contribution of audit and other assurance and related non-assurance services to the economy and society more broadly.
- CLO3 : Explain and apply the contemporary audit process and the techniques used by auditors to achieve audit objectives.
- CLO4 : Critically evaluate business settings in order to identify audit issues.
- CLO5 : Discuss a broad range of audit techniques and describe the effectiveness and efficiency of each across different audit contexts.
- CLO6 : Demonstrate competency in the conduct of audit work and effective analysis of the results obtained from that work.
- CLO7 : Communicate ideas, plans, summaries of work undertaken, conclusions and other relevant audit matters in order to achieve audit objectives.
- CLO8 : Display emotional intelligence and self-awareness of own cognitive abilities.
- CLO10 : Apply techniques to facilitate the achievement of synergies when working as a team.

### **Detailed Assessment Description**

There will be five Team Topic Quizzes throughout the term, worth 6 marks each. Each team works together to prepare a single submission. Each quiz will require teams to answer four multiple choice questions and provide reasons why the answer selected is correct and why the answer not selected is incorrect.

Further detail on the Topic Quizzes, and how the mark for this component of the assessment structure will be determined.

### **Assessment Length**

Not applicable

## **Knowledge Application Quiz**

### **Assessment Overview**

This task requires students to reflect the importance of being able to apply material introduced throughout the course, and to facilitate a mindset that will assist students in preparing for the final examination.

Assesses: PLO1, PLO2

### **Course Learning Outcomes**

- CL03 : Explain and apply the contemporary audit process and the techniques used by auditors to achieve audit objectives.
- CL05 : Discuss a broad range of audit techniques and describe the effectiveness and efficiency of each across different audit contexts.
- CL06 : Demonstrate competency in the conduct of audit work and effective analysis of the results obtained from that work.
- CL08 : Display emotional intelligence and self-awareness of own cognitive abilities.
- CL09 : Learn independently and assume responsibility for the learning process.

### **Detailed Assessment Description**

Reflecting the importance of being able to apply material introduced throughout the course (rather than just memorising material), and to facilitate a mindset that will assist you in preparing for the final examination, a Knowledge Application Quiz is to be completed individually.

Further details of the Knowledge Application Quiz, and how the mark for this component of the assessment structure will be determined.

### **Assessment Length**

20 Minutes

### **Assignment submission Turnitin type**

Not Applicable

## **Final Examination**

### **Assessment Overview**

This task requires students to demonstrate their understanding of the key concepts studied throughout the course and their ability to apply those concepts.

Assesses: PLO1, PLO2, PLO3, PLO5, PLO6

### **Course Learning Outcomes**

- CL01 : Articulate and apply the ethical, professional, legal, commercial and regulatory framework within which audits and other assurance and related non-assurance services are carried out.
- CL02 : Describe and analyse the contribution of audit and other assurance and related non-assurance services to the economy and society more broadly.
- CL03 : Explain and apply the contemporary audit process and the techniques used by auditors to achieve audit objectives.
- CL04 : Critically evaluate business settings in order to identify audit issues.
- CL05 : Discuss a broad range of audit techniques and describe the effectiveness and

efficiency of each across different audit contexts.

- CLO6 : Demonstrate competency in the conduct of audit work and effective analysis of the results obtained from that work.
- CLO7 : Communicate ideas, plans, summaries of work undertaken, conclusions and other relevant audit matters in order to achieve audit objectives.
- CLO8 : Display emotional intelligence and self-awareness of own cognitive abilities.
- CLO9 : Learn independently and assume responsibility for the learning process.

### Detailed Assessment Description

Students are required to sit for a final examination paper in this course. The exam will be of two hours duration and will cover the entire course. Details about the content and structure of the exam will be provided.

### Assessment Length

2 hours

## 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 Inspira, an online assessment platform. It is a mandatory requirement that you attend the exam on-campus (even if you are only attending online classes) and that you come with a fully charged laptop with Safe Exam Browser (SEB) installed. For information about On-Campus Invigilated Exams requirements and conditions please visit [here](#).

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

### Grading Basis

Standard

### Requirements to pass course

In order to pass this course, you must:

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

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

## Course Schedule

Teaching Week/Module	Activity Type	Content
Week 1 : 12 February - 18 February	Seminar	Topic 1 - Overview of the Audit Function and the Importance of Ethical Judgment
Week 2 : 19 February - 25 February	Seminar	Topic 2 - The Audit Process
	Assessment	Team Contracts
Week 3 : 26 February - 3 March	Seminar	Topic 3 - Understand the Entity and Assessing Business Risk and Inherent Risk
	Assessment	Foundation Knowledge Quiz
Week 4 : 4 March - 10 March	Seminar	Topic 4 - Understanding and Assessing Internal Control (Control Risk)
	Assessment	Team Topic Quiz Number 1
Week 5 : 11 March - 17 March	Seminar	Topic 5 - Auditor's Response to Assessed Risk of Material Misstatement - Audit Strategy
	Assessment	Team Topic Quiz Number 2
Week 6 : 18 March - 24 March	Other	No seminar - Recharge week
Week 7 : 25 March - 31 March	Seminar	Topic 6 - Test of Controls
	Assessment	Team Topic Quiz Number 3
Week 8 : 1 April - 7 April	Seminar	Topic 7 - Substantive Tests of Transactions and Balances
	Assessment	Team Topic Quiz Number 4
Week 9 : 8 April - 14 April	Seminar	Topic 8 - Auditing in an Automated and Data Rich Environment
	Assessment	Team Topic Quiz Number 5
	Assessment	Knowledge Application Quiz
Week 10 : 15 April - 21 April	Seminar	Topic 9 - Audit Completion, Audit Communication and Other Assurance Services

## Attendance Requirements

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

## General Schedule Information

Note: for more information on the UNSW academic calendar and key dates including study period, exam, supplementary exam and result release, please visit: <https://>

# Course Resources

## Prescribed Resources

The website for this course is on UNSW Moodle.1. Prescribed Textbook

G. Gay and S. Simnett "Auditing and Assurance Services in Australia", McGraw-Hill, 7th Edition, 2018.

This textbook is available in both print and e-book versions.

### 2. Australian Standards on Auditing

Australian Standards on Auditing may be accessed (and downloaded) from the Australian Auditing and Assurance Standards Board website ([www.auasb.gov.au](http://www.auasb.gov.au)).

## 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.

Based on feedback provided by students in 2023, the way in which material in the seminars is delivered has been changed, and the assessment structure has been modified in the course structure.

## Staff Details

Position	Name	Email	Location	Phone	Availability	Equitable Learning Services Contact	Primary Contact
Lecturer	Yitang (Jenny) Yang		Quad 3099	+61 2 9065 1922	To be advised	No	Yes

# Other Useful Information

## Academic Information

### COURSE POLICIES AND SUPPORT

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

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

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

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

### STUDENT LEARNING OUTCOMES

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

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

## Academic Honesty and Plagiarism

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

process of constructing work submitted for assessment.

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

## Submission of Assessment Tasks

### SPECIAL CONSIDERATION

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

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

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

Please note the following:

1. Applications can only be made through Online Services in myUNSW (see the UNSW [Current Students](#) page). Applications will not be accepted by teaching staff. The lecturer-in-charge/course coordinator will be automatically notified when your application is processed.
2. Applying for special consideration does not automatically mean that you will be granted a supplementary exam or other concession.
3. If you experience illness or misadventure in the lead up to an exam or assessment, you must submit an application for special consideration, either prior to the examination taking place, or prior to the assessment submission deadline, except where illness or misadventure prevent you from doing so.
4. If your circumstances stop you from applying before your exam or assessment due date, you must apply within 3 working days of the assessment or the period covered by your supporting documentation.

5. Under the UNSW Fit To Sit/Submit rule, if you sit the exam/submit an assignment, you are declaring yourself well enough to do so and are cannot subsequently apply for special consideration.
6. If you become unwell on the day of – or during – an exam, you must stop working on your exam, advise your course coordinator or tutor and provide a medical certificate dated within 24 hours of the exam, with your special consideration application. For online exams, you must contact your course coordinator or tutor immediately via email, Moodle or chat and advise them you are unwell and submit screenshots of your conversation along with your medical certificate and application.
7. Special consideration requests do not allow the awarding of additional marks to students.

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

## **LATE SUBMISSION PENALTIES**

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

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

## **FEEDBACK ON YOUR ASSESSMENT TASK PERFORMANCE**

Feedback on student performance from formative and summative assessment tasks will be provided to students in a timely manner. Assessment tasks completed within the teaching period of a course, other than a final assessment, will be assessed and students provided with feedback, with or without a provisional result, within 10 working days of submission, under normal circumstances. Feedback on continuous assessment tasks (e.g. laboratory and studio-based, workplace-based, weekly quizzes) will be provided prior to the midpoint of the course.

## **Faculty-specific Information**

## **PROTOCOL FOR VIEWING FINAL EXAM SCRIPTS**



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

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

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

## **COURSE EVALUATION AND DEVELOPMENT**

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

## **QUALITY ASSURANCE**

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

## **TEACHING TIMES AND LOCATIONS**

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

## School Contact Information

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

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

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

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

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