



UNSW Course Outline

ACCT2542 Corporate Financial Reporting and Analysis - 2024

Published on the 07 Dec 2023

General Course Information

Course Code : ACCT2542

Year : 2024

Term : Summer

Teaching Period : U1

Is a multi-term course? : No

Faculty : UNSW Business School

Academic Unit : School of Accounting, Auditing and Taxation

Delivery Mode : In Person

Delivery Format : Standard

Delivery Location : Kensington

Campus : Sydney

Study Level : Undergraduate

Units of Credit : 6

Useful Links

[Handbook Class Timetable](#)

Course Details & Outcomes

Course Description

This course prepares students within the topic area of reporting the performance and financial status of group entities where investees are either controlled, significantly influenced, or jointly controlled entities. Students consider where a consolidated financial report is necessary, before

learning how to prepare a consolidated financial report, including the treatment of goodwill and intra-group transactions. Aspects of consolidated reports, such as equity accounting, segment disclosures, related party disclosures and foreign currency translation are also considered. This course further explores complex financial reporting topics and current issues in accounting regulation and practice, as well as the politics of the standard-setting process. Students develop their communication and critical-thinking skills through analysis of corporate group activities, with a focus on the role of professional judgement, related outputs and the potential impacts on users.

Course Aims

This course requires the study of generally accepted accounting practices. The purpose of this course is to equip students with the necessary understanding and complex reasoning to undertake reporting on the performance and financial status of a group of entities using IFRS. This course has three high-level aims.

The first aim is to provide students with the concepts and experiences necessary for understanding the preparation and use of company financial statements in their future careers, whether as financial accountants, company executives, taxation officers, auditors, financial analysts, or actuaries, or legal advisors or academics.

The second aim is to instil in students' minds about the accounting data-generating process including ways of thinking and the practice of the corporate financial accountant through a structured approach to examining accounting requirements and applying those requirements to problem-solving. It is expected that students will develop their technical financial accounting knowledge through course training and individual practice.

The third aim is to challenge students to think critically about corporate financial reporting by fostering an appreciation of both the rationale of financial accounting techniques and the issues that arise in their practical application.

ACCT2542 is a required course for students considering a position in the accounting profession. ACCT2542 is included in the core curriculum studies required by CPA Australia and Chartered Accountants Australia and New Zealand (CAANZ).

The perquisite course for ACCT2542 is ACCT2511 (or ACCT1511) and builds on this knowledge. ACCT2542 is itself a prerequisite for the 300 level courses ACCT3563 Issues in Financial Reporting and Analysis, ACCT3601 Global Financial Reporting and Analysis, and ACCT3610

Business Analysis and Valuation. ACCT3563 is another core course forming part of an accredited accounting major by the professional bodies. ACCT3601 and ACCT3610 are elective courses and build further knowledge of the financial reporting environment.

Relationship to Other Courses

This course requires the study of generally accepted accounting practices. We educate students in the preparation of external financial reporting, so students develop an understanding of how to prepare financial statements and notes to the statements for listed public companies. This course has three high-level aims.

The first aim is to provide students with the concepts and experiences necessary for them to understand the preparation and use of company financial statements in their future careers, whether as financial accountants, company executives, taxation officers, auditors, financial analysts, or actuaries, or legal advisors or academics.

The second aim is to instill in students the way of thinking and the practice of the corporate financial accountant through a structured approach to examining accounting requirements and applying those requirements to problem-solving. It is expected that students will develop their technical financial accounting knowledge through course training and individual practice.

The third aim is to challenge students to think critically about corporate financial reporting by fostering an appreciation of both the rationale of financial accounting techniques and the issues that arise in their practical application.

Course Learning Outcomes

Course Learning Outcomes	Program learning outcomes
CLO1 : Describe the financial reporting requirements that apply to Australian corporate groups.	<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving
CLO2 : Explain the main issues involved in the preparation of a general-purpose financial report for a group of related companies and their associated entities.	<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving
CLO3 : Apply selected Australian Accounting Standard Board requirements to the preparation of a general-purpose financial report for a group of related companies and their associated entities.	<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving
CLO4 : Critically think about how responsible and ethical accounting policy choices impact the usefulness of financial reports and the welfare of stakeholders.	<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving• PLO5 : Responsible Business Practice
CLO5 : Combine financial accounting concepts and communication skills to effectively address a specific audience and purpose.	<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO3 : Business Communication
CLO6 : Demonstrate the ability to work independently and seek and use feedback to ensure continuing self-improvement.	<ul style="list-style-type: none">• PLO7 : Leadership Development

Course Learning Outcomes	Assessment Item
CLO1 : Describe the financial reporting requirements that apply to Australian corporate groups.	<ul style="list-style-type: none"> • Group Video Presentation • Technical Assignments • Final Exam
CLO2 : Explain the main issues involved in the preparation of a general-purpose financial report for a group of related companies and their associated entities.	<ul style="list-style-type: none"> • Group Video Presentation • Technical Assignments • Final Exam
CLO3 : Apply selected Australian Accounting Standard Board requirements to the preparation of a general-purpose financial report for a group of related companies and their associated entities.	<ul style="list-style-type: none"> • Group Video Presentation • Technical Assignments • Final Exam
CLO4 : Critically think about how responsible and ethical accounting policy choices impact the usefulness of financial reports and the welfare of stakeholders.	<ul style="list-style-type: none"> • Group Video Presentation • Technical Assignments
CLO5 : Combine financial accounting concepts and communication skills to effectively address a specific audience and purpose.	<ul style="list-style-type: none"> • Final Exam • Group Video Presentation • Technical Assignments
CLO6 : Demonstrate the ability to work independently and seek and use feedback to ensure continuing self-improvement.	<ul style="list-style-type: none"> • Final Exam • Group Video Presentation • Technical Assignments

Learning and Teaching Technologies

Moodle - Learning Management System | Echo 360

Learning and Teaching in this course

Successful study of ACCT2542 requires your engagement with the teaching and learning activities. Engagement with all lecture and tutorial materials and activities and diligent completion of homework are key elements of this.

Other Professional Outcomes

Not applicable.

Additional Course Information

N/A

Assessments

Assessment Structure

Assessment Item	Weight	Relevant Dates	Program learning outcomes
Group Video Presentation Assessment Format: Group	20%	Start Date: Not Applicable Due Date: 26/01/2024 05:00 PM	<ul style="list-style-type: none">PLO1 : Business KnowledgePLO2 : Problem SolvingPLO5 : Responsible Business PracticePLO3 : Business CommunicationPLO7 : Leadership Development
Technical Assignments Assessment Format: Individual	30%	Start Date: Not Applicable Due Date: Not Applicable	<ul style="list-style-type: none">PLO1 : Business KnowledgePLO2 : Problem SolvingPLO3 : Business CommunicationPLO5 : Responsible Business PracticePLO7 : Leadership Development
Final Exam Assessment Format: Individual	50%	Start Date: University Exam Period Due Date: University Exam Period	<ul style="list-style-type: none">PLO1 : Business KnowledgePLO2 : Problem SolvingPLO3 : Business CommunicationPLO7 : Leadership Development

Assessment Details

Group Video Presentation

Assessment Overview

A group presentation on a discussion question based on relevant accounting standards, reporting regulation, or current affairs related to a course topic. All members of the syndicate must show up in the video presentation and speak for around 3 minutes each.

Assesses: PLO1, PLO2, PLO3, PLO4, PLO5, PLO7

(BCom students: myBCom course points for PLO4 and PLO5)

Course Learning Outcomes

- CLO1 : Describe the financial reporting requirements that apply to Australian corporate groups.
- CLO2 : Explain the main issues involved in the preparation of a general-purpose financial report for a group of related companies and their associated entities.

- CLO3 : Apply selected Australian Accounting Standard Board requirements to the preparation of a general-purpose financial report for a group of related companies and their associated entities.
- CLO4 : Critically think about how responsible and ethical accounting policy choices impact the usefulness of financial reports and the welfare of stakeholders.
- CLO5 : Combine financial accounting concepts and communication skills to effectively address a specific audience and purpose.
- CLO6 : Demonstrate the ability to work independently and seek and use feedback to ensure continuing self-improvement.

Detailed Assessment Description

Assessment Overview

A group presentation on a discussion question based on relevant accounting standards, reporting regulation, or current affairs related to a course topic. All members of the syndicate must show up in the video presentation and speak for around 3 minutes each.

Assesses: PLO1, PLO2, PLO3, PLO4, PLO5, PLO7

(BCom students: myBCom course points for PLO4 and PLO5)

Assessment Description

Group video presentation allows students to practice collaboration and communication skills, providing opportunities for creativity and innovation, and allowing students to demonstrate their understanding of a topic in a dynamic and engaging way. It is expected that the video presentation is well organized and well communicated using concise, accurate language throughout and shows natural interaction with the camera. The Lecturer-in-Charge will allocate you to a team with other students by the end of Week 2, and each team will be assigned a topic in the presentation schedule. A marking rubric and the presentation topics will be provided on course Moodle site.

No special consideration is available for this assessment.

Assessment Length

Not Applicable

Submission notes

Not Applicable

Assessment information

You must upload your video to Moodle under the **group video presentation**. You should use the Title of your presentation using seminar time and team number (e.g., TUES10_TEAM01; TUES10_TEAM02, etc.).

Video production resources

There are many tools available to record video presentations. We recommend using Zoom to record your video presentations. A tutorial can be found through the link below.

<https://www.youtube.com/watch?v=0G75BsbpWLI>

The easiest way to submit your video presentation is to record your group presentation using Zoom's record function. You may choose 'Record on this computer' if your presentation will require further editing, or 'Record to the cloud' if your presentation is well-rehearsed and no editing will be required.

If your video recording requires editing, you may use OpenShot (<https://www.openshot.org>), a free software that is sufficient for our purpose. There are many video tutorials available online.

Of course, you may use any other recording and/or editing software that is more accessible to you.

Assignment submission Turnitin type

This is not a Turnitin assignment

Technical Assignments

Assessment Overview

There will be technical assignments on the topics of income tax accounting, consolidation for wholly-owned subsidiaries, and accounting for associates. Each student will receive a set of randomly assigned technical questions and be required to complete the assignments within a set time period. While maintaining the same difficulty levels, the questions will involve individualized variations, such that any two students will receive questions that differ in terms of not only numerical quantities and dates but also critical contextual information.

Assesses: PLO1, PLO2, PLO3, PLO5, PLO7

Course Learning Outcomes

- CLO1 : Describe the financial reporting requirements that apply to Australian corporate groups.
- CLO2 : Explain the main issues involved in the preparation of a general-purpose financial report for a group of related companies and their associated entities.
- CLO3 : Apply selected Australian Accounting Standard Board requirements to the preparation of a general-purpose financial report for a group of related companies and their associated entities.
- CLO4 : Critically think about how responsible and ethical accounting policy choices impact the usefulness of financial reports and the welfare of stakeholders.
- CLO5 : Combine financial accounting concepts and communication skills to effectively address a specific audience and purpose.
- CLO6 : Demonstrate the ability to work independently and seek and use feedback to ensure continuing self-improvement.

Detailed Assessment Description

Assessment Overview

There will be technical assignments on the topics of income tax accounting, consolidation for wholly-owned subsidiaries, and accounting for associates. Each student will receive a set of randomly assigned technical questions and be required to complete the assignments within a set time period. While maintaining the same difficulty levels, the questions will involve individualized variations, such that any two students will receive questions that differ in terms of not only numerical quantities and dates but also critical contextual information.

Assesses: PL01, PL02, PL03, PL05, PL07

Assessment Description

The first technical assignment will assess students' knowledge and understanding of company income tax where students will solve practical tax calculation case. The second technical assignment will assess students overall understanding of the consolidated financial statements using a comprehensive real-life case. Students are expected to apply their understanding of the key readings and concepts on company income tax and consolidations. All technical assignments across the student cohort will have a standardised difficulty level, the questions will involve individualized variations, as a result any two students will receive questions that differ in terms of not only numerical quantities and dates but also critical contextual information. Further details will be provided on the Moodle site.

There are two (2) technical assignments for you. The first one is based on "Company Income

"Tax" and worth 15%. The second one is based on "Consolidation Accounting" and worth 15%. Technical assignments will be available for 2-hour window and you must complete and submit those assignments within the assigned timeframe. The details are below:

Assignment 1: Available on Friday 12 January 2024: 5:00-7:00PM (AEST)

Assignment 2: Available on Friday 2 February 2024, 5:00-7:00PM (AEST)

Each student will receive a set of randomly assigned technical questions and be required complete the assignments within 2 hours. While maintaining the same difficulty levels, the questions will involve individualized variations, such that any two students will receive questions that differ in terms of not only numerical quantities and dates but also critical contextual information.

No special consideration is available for this assessment.

Assessment Length

Not applicable

Submission notes

Submission to the Moodle site.

Assignment submission Turnitin type

This is not a Turnitin assignment

Final Exam

Assessment Overview

The final exam requires students to demonstrate their understanding of critical thinking and problem-solving skills learned throughout the course and their ability to apply those concepts.

Assesses: PLO1, PLO2, PLO3, PLO7

(BCom students: myBCom course points for PLO2)

Course Learning Outcomes

- CLO1 : Describe the financial reporting requirements that apply to Australian corporate groups.
- CLO2 : Explain the main issues involved in the preparation of a general-purpose financial report for a group of related companies and their associated entities.
- CLO3 : Apply selected Australian Accounting Standard Board requirements to the preparation

of a general-purpose financial report for a group of related companies and their associated entities.

- CLO5 : Combine financial accounting concepts and communication skills to effectively address a specific audience and purpose.
- CLO6 : Demonstrate the ability to work independently and seek and use feedback to ensure continuing self-improvement.

Detailed Assessment Description

Assessment Overview

The final exam requires students to demonstrate their understanding of critical thinking and problem-solving skills learned throughout the course and their ability to apply those concepts.

Assesses: PL01, PL02, PL03, PL07

(BCom students: myBCom course points for PL02)

Assessment Description

This final exam will be a paper based assessment. The timing of the exam will be during the formal university examination period at the end of the term. The exam will be of 2 hours + 10 minutes perusal time duration. Further details will be provided during the term and this exam will be organised by the university Exams Unit.

This course will have an invigilated exam held on UNSW's Kensington campus.

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

Assessment Length

2 hours + 15 mins perusal time

Submission notes

None

Assessment information

The final exam requires students to demonstrate their understanding of critical thinking and problem-solving skills learned throughout the course and their ability to apply those concepts.

Assignment submission Turnitin type

This is not a Turnitin assignment

General Assessment Information

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 in traditional pen and paper format. It is a mandatory requirement that you attend the exam on-campus. For more information on Invigilated Pen and Paper Exams 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 : 1 January - 7 January	Lecture	Introduction to the course; Consolidations and the concept of control
	Reading	Chapter 25: Sections 25.1-25.8 (inclusive) - from Deegan "Financial Accounting" 9th Edition McGrawHill publishers.
	Lecture	Tax effect accounting
	Reading	Chapter 18
Week 2 : 8 January - 14 January	Lecture	Principles of consolidation and the consolidation process
	Reading	Chapter 25: Sections 25.9-25.13 (inclusive)
	Lecture	Intragroup transactions (borrowing and inventory)
	Reading	Chapter 26 – Sections 26.1-26.3
Week 3 : 15 January - 21 January	Lecture	Intragroup transactions (non-current assets)
	Reading	Chapter 26 – section 26.4
Week 4 : 22 January - 28 January	Lecture	Translating the financial statements of foreign operations
	Reading	Chapter 31
	Lecture	Accounting for associates and joint ventures – the equity method
	Reading	Chapter 29
Week 5 : 29 January - 4 February	Lecture	Segments and related party disclosures
	Reading	Chapter 22; Chapter 23; and readings provided on the Moodle site
	Lecture	Issues in consolidation; Accounting standard setting process and Accounting Policy Choice
	Reading	Chapter 1 sections 1.8; 1.11-1.14; Chapter 2 sections 2.2.10-2.12; Deegan Financial Accounting Theory 5th edition – Chapter 9 (provided on the Moodle site). And readings provided on the Moodle site.

Attendance Requirements

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

General Schedule Information

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

Successful study of ACCT2542 requires discipline, persistence, and diligence, but most of all your engagement with the teaching and learning activities. At UNSW, the focus is on your self-directed search for knowledge. This course provides you with lectures, tutorials, online videos, textbook readings, and other materials; these are all designed to help you learn the course. The aim of this course structure is to provide you with a flexible but directed learning approach. The assessment items will provide you with ongoing feedback on your performance in the course. Based on past evidence, students who routinely miss lectures and tutorials and/or do not participate actively during the tutorials typically fail this course. Behaviour during lectures and tutorials can be informal but must remain respectful to your fellow students and towards the lecturer/tutor.

Course Resources

Prescribed Resources

Prescribed Textbook:

Deegan, C. (2020) Financial Accounting, 9th edition, McGraw-Hill Education.

ISBN: 978-1743767672

The textbook is available for purchase from the UNSW Bookshop or the e-book version can be purchased online using the link in the course's Moodle site.

Recommended Resources

Moodle eLearning Support

A course website will be maintained on Moodle. You must be enrolled in the course to access the website. The website will contain announcements, lecture slides, assigned tutorial work for each week, homework solutions for each week and other independent study resources. To access the Moodle online support site, follow the links from www.elearning.unsw.edu.au to UNSW Moodle Support/Support for Students. For additional technical support, email: itservicecentre@unsw.edu.au; Phone: 02-9385-1333.

Useful Internet Websites:

- www.aasb.gov.au (Australian Accounting Standards Board - all the AASB's current pronouncements can be downloaded from this site along with pending standards based on IASB standards and Exposure Drafts of proposed standards and other documents)
- www.iasb.org.uk (International Accounting Standards Board - IASB standards can be downloaded from this site)
- www.iasplus.com (IAS Plus is a site providing news and commentary on international accounting standards - service of Deloitte Touche Tohmatsu)
- www.deloitte.com.au (provides model set of financial statements applying AIFRS)
- www.cpaaustralia.com.au (CPA Australia)
- www.asx.com.au (Australian Stock Exchange)
- www.asic.gov.au (Australian Securities and Investments Commission)

Additional Costs

None

Course Evaluation and Development

For ACCT2542 the teaching team have responded specifically to the following feedback for the Term 2, 2023 offering of this course:

- Provide more context about the 'why' and context of consolidated accounting rather than just jumping in at the deep end. We have responded to this by reshaping the weekly format to incorporate more of the 'why' and context elements as we are performing each topic. We start with a week 1 that is more conceptual rather than starting with a highly technical topic.
- Give a depth of consideration for the topic sequence and course narrative flow week-by-week. We have responded to this feedback by taking the time to craft a more logical and consistent course narrative flow for each week.
- Continue to use the technical assignments (Excel based) developed in 2022 but make further improvements such as feedback turnaround times.
- Remove the tutorial participation grade as this is not perceived as beneficial for learning. We have responded to this feedback by removing the tutorial participation grade and redistributing the percentage to the other assessments.

A quote about this course that highlights the benefits of studying ACCT2542: "*The best thing about the course is probably that this course is definitely one of the cruxes in financial accounting, hence I believe it is an incredibly important course to learn. It is interesting to learn how to account for M&A, and learning this is such a fundamental skill for any sort of accounting/finance job in the pipeline.*"

Staff Details

Position	Name	Email	Location	Phone	Availability	Equitable Learning Services Contact	Primary Contact
Convenor	Damian Bridge				TBA	Yes	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>