



UNSW Course Outline

ACCT3563 Issues in Financial Reporting and Analysis - 2024

Published on the 28 Jan 2024

General Course Information

Course Code : ACCT3563

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 : Undergraduate

Units of Credit : 6

Useful Links

[Handbook Class Timetable](#)

Course Details & Outcomes

Course Description

ACCT3563 extends what students learned in ACCT2542 Corporate Financial Reporting & Analysis. While ACCT2542 dealt with accounting for corporate groups (via consolidation accounting), ACCT3563 takes consolidation accounting as assumed knowledge and then adds

currently controversial financial reporting issues. The focus of ACCT3563 will be on judgement and decision making in financial reporting. To enrol in ACCT3563, students must have passed ACCT2542.

Course Aims

The initial aim of the course is to equip students with the requirements and techniques found in various Australian accounting standards. The primary aim of the course is to develop students' capabilities to analyse and assess financial reporting problems and financial reporting issues using theoretical frameworks. This is achieved by addressing questions about:

- The recognition and measurement of assets, liabilities, revenues or expenses.
- Whether accounting information is useful to investors.
- The role of accounting information in contracting.
- The incentives that managers face to report truthfully versus their incentives to distort financial reports.
- The political and economic forces that shape regulatory and corporate responses to accounting issues.
- Ethical issues related to accounting policy choices.

This course forms a compulsory part of a major or double major in Accounting within the Bachelor of Commerce degree, and can also be taken as part of a disciplinary minor within that degree. ACCT3563 can also be taken as part of a double major in Accounting and Economics as part of the Bachelor of Economics degree. ACCT3563 constitutes part of the core curriculum studies required by CPA Australia and by Chartered Accountants Australia-New Zealand. ACCT3563 provides essential knowledge for the Financial Accounting and Reporting (FIN) Modules offered by CPA Australia and CAANZ in their CPA and CA programmes.

Relationship to Other Courses

The initial aim of the course is to equip students with the requirements and techniques found in various Australian accounting standards. The primary aim of the course is to develop students' capabilities to analyse and assess financial reporting problems and financial reporting issues using theoretical frameworks. This is achieved by addressing questions about:

- The recognition and measurement of assets, liabilities, revenues or expenses.
- Whether accounting information is useful to investors.
- The role of accounting information in contracting.
- The incentives that managers face to report truthfully versus their incentives to distort financial reports.
- The political and economic forces that shape regulatory and corporate responses to accounting issues.

- Ethical issues related to accounting policy choices.

This course forms a compulsory part of a major or double major in Accounting within the Bachelor of Commerce degree, and can also be taken as part of a disciplinary minor within that degree. ACCT3563 can also be taken as part of a double major in Accounting and Economics as part of the Bachelor of Economics degree. ACCT3563 constitutes part of the core curriculum studies required by CPA Australia and by Chartered Accountants Australia-New Zealand. ACCT3563 provides essential knowledge for the Financial Accounting and Reporting (FIN) Modules offered by CPA Australia and CAANZ in their CPA and CA programmes.

Course Learning Outcomes

Course Learning Outcomes	Program learning outcomes
CLO1 : Describe alternative theories that explain accounting practices	<ul style="list-style-type: none"> • PL01 : Business Knowledge • PL02 : Problem Solving • PL05 : Responsible Business Practice
CLO2 : Evaluate measurement issues, for example, fair value versus historical cost, related to the covered topics	<ul style="list-style-type: none"> • PL04 : Global Impact • PL01 : Business Knowledge • PL02 : Problem Solving • PL05 : Responsible Business Practice
CLO3 : Make judgments about measurement and recognition issues in relevant areas of accounting	<ul style="list-style-type: none"> • PL04 : Global Impact • PL01 : Business Knowledge • PL02 : Problem Solving • PL05 : Responsible Business Practice • PL06 : Global and Cultural Competence
CLO4 : Communicate clearly to a professional standard appropriate to an audience of senior accounting executives	<ul style="list-style-type: none"> • PL02 : Academic Excellence • PL01 : Business Knowledge • PL03 : Business Communication • PL04 : Teamwork • PL07 : Leadership Development
CLO5 : Work collaboratively to complete a task	<ul style="list-style-type: none"> • PL02 : Problem Solving • PL04 : Teamwork • PL07 : Leadership Development
CLO6 : Analyse and evaluate current controversial trends in financial accounting	<ul style="list-style-type: none"> • PL04 : Global Impact • PL05 : Social Engagement • PL02 : Problem Solving • PL06 : Global and Cultural Competence

Course Learning Outcomes	Assessment Item
CLO1 : Describe alternative theories that explain accounting practices	<ul style="list-style-type: none"> • Assessment 1: Online Quiz • Assessment 2: Tutorial Participation • Assessment 3: Assignment • Assessment 4: Final Exam
CLO2 : Evaluate measurement issues, for example, fair value versus historical cost, related to the covered topics	<ul style="list-style-type: none"> • Assessment 1: Online Quiz • Assessment 2: Tutorial Participation • Assessment 4: Final Exam
CLO3 : Make judgments about measurement and recognition issues in relevant areas of accounting	<ul style="list-style-type: none"> • Assessment 3: Assignment • Assessment 1: Online Quiz • Assessment 2: Tutorial Participation • Assessment 4: Final Exam
CLO4 : Communicate clearly to a professional standard appropriate to an audience of senior accounting executives	<ul style="list-style-type: none"> • Assessment 3: Assignment • Assessment 2: Tutorial Participation
CLO5 : Work collaboratively to complete a task	<ul style="list-style-type: none"> • Assessment 3: Assignment • Assessment 2: Tutorial Participation
CLO6 : Analyse and evaluate current controversial trends in financial accounting	<ul style="list-style-type: none"> • Assessment 1: Online Quiz • Assessment 4: Final Exam • Assessment 3: Assignment • Assessment 2: Tutorial Participation

Learning and Teaching Technologies

Moodle - Learning Management System

Learning and Teaching in this course

The course consists of weekly two-hour lectures and one and half hour tutorials (either online or face-to-face). Lectures will be delivered face-to-face but will also be live-streamed and recorded on Echo360 with the latter being available for students throughout the Term. Tutorials begin in week 2. The format will be approximately as follows:

- In the two-hour lectures, the lecturer teaches the theoretical/ conceptual contents of a topic. During the teaching, examples will be used to facilitate students' learning.
- In tutorials, the tutor will first briefly summarize what has been taught in each lecture and then provide guidance in students' application of theories/concepts in solving problems.

You are urged to learn as much as possible in class time. Try to stay up-to-date and do not hesitate to ask questions if you do not understand. Student input and participation are strongly encouraged. Your active engagement in the course is sought; you are urged to play a part in the class activities.

Students benefit most when they do stay up-to-date and make the most of the class time.

It is important that students continue to improve their communication skills. Therefore, students should strive to actively participate in class discussions.

Additional Course Information

Teaching comprises a weekly 2 hour lecture and a weekly 90 minute tutorial. Lectures commence in week 1 and tutorials commence in week 2. Lectures introduce new topics to students and are presented in an engaging way aimed at attracting student interest in the topics. In-lectures polls are aimed at checking whether students have understood the material being taught. Tutorials cover interesting practical exercises on the lecture topics and allow students to ask questions and participate in class discussion.

Assessments

Assessment Structure

Assessment Item	Weight	Relevant Dates	Program learning outcomes
Assessment 1: Online Quiz Assessment Format: Individual	15%		
Assessment 2: Tutorial Participation Assessment Format: Individual	10%		
Assessment 3: Assignment Assessment Format: Group	25%		<ul style="list-style-type: none">• PL04 : Teamwork• PL07 : Leadership Development• PL01 : Business Knowledge• PL02 : Problem Solving
Assessment 4: Final Exam Assessment Format: Individual	50%		

Assessment Details

Assessment 1: Online Quiz

Assessment Overview

You will be required to take one online quiz during the trimester. This task requires students to demonstrate their understanding of the key concepts studied throughout the course and their ability to apply those concepts.

Assesses: PL01, PL02, PL05, PL06

BCom students: myBCom course points for PL05

Course Learning Outcomes

- CL01 : Describe alternative theories that explain accounting practices
- CL02 : Evaluate measurement issues, for example, fair value versus historical cost, related to the covered topics
- CL03 : Make judgments about measurement and recognition issues in relevant areas of accounting
- CL06 : Analyse and evaluate current controversial trends in financial accounting

Detailed Assessment Description

The online quiz will be held on Friday 15th March (Friday of week 5). The quiz will be 60 minutes duration and is worth 15 marks. It will consist of a number of multiple choice questions. The quiz will cover topics 1, 2, 3 and 4. The exact timing of the quiz on this date and further details will be communicated via Moodle.

Assessment 2: Tutorial Participation

Assessment Overview

Students are encouraged to actively participate in tutorials throughout the term. This will allow students to consolidate their understanding of course materials and practice critical thinking about the course concepts.

Assesses: PLO1, PLO2, PLO3, PLO4, PLO5, PLO6, PLO7

Course Learning Outcomes

- CL01 : Describe alternative theories that explain accounting practices
- CL02 : Evaluate measurement issues, for example, fair value versus historical cost, related to the covered topics
- CL03 : Make judgments about measurement and recognition issues in relevant areas of accounting
- CL04 : Communicate clearly to a professional standard appropriate to an audience of senior accounting executives
- CL05 : Work collaboratively to complete a task
- CL06 : Analyse and evaluate current controversial trends in financial accounting

Detailed Assessment Description

Your participation mark is based on attendance at tutorials and contributing to discussion in tutorials

Assessment 3: Assignment

Assessment Overview

The group assignments will allow students to demonstrate their understanding of course

concepts and materials. In addition, students will practice teamwork, writing skills and critical analysis.

You will work as a team to analyse a relevant problem on the financial reporting space. Together you will present your analysis.

Assesses: PLO1, PLO2, PLO4, PLO5, PLO6, PLO7

BCom students: myBCom course points for PLO4 and PLO7

Course Learning Outcomes

- CL01 : Describe alternative theories that explain accounting practices
- CL03 : Make judgments about measurement and recognition issues in relevant areas of accounting
- CL04 : Communicate clearly to a professional standard appropriate to an audience of senior accounting executives
- CL05 : Work collaboratively to complete a task
- CL06 : Analyse and evaluate current controversial trends in financial accounting

Detailed Assessment Description

Further details of the group assignment will be given on Moodle

Assessment 4: Final Exam

Assessment Overview

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 which has the Safe Exam Browser (SEB) installed.

Assesses: PLO1, PLO2, PLO5, PLO6

BCom students: myBCom course points for PLO6

Course Learning Outcomes

- CL01 : Describe alternative theories that explain accounting practices
- CL02 : Evaluate measurement issues, for example, fair value versus historical cost, related to the covered topics
- CL03 : Make judgments about measurement and recognition issues in relevant areas of accounting
- CL06 : Analyse and evaluate current controversial trends in financial accounting

Detailed Assessment Description

Further details of the final exam will be given on Moodle

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	Lecture	Introduction to the course Topic 1 Ethics in Accounting The lecture briefly introduces the structure of the course and the assessments. Most time is spent covering ethical theories of self interest maximisation, utilitarianism, Kantianism and Aristotelian virtue ethics, showing how these can be applied to accounting problems. The purpose is to show that ethical issues must be considered alongside compliance with accounting standards in solving financial reporting problems. Reading: Ethics readings on Moodle
Week 2 : 19 February - 25 February	Lecture	Topic 2: Theories in accounting including positive accounting theory Reading: • Deegan Chapter 3. • Readings on Moodle, including Deegan Financial Accounting Theory (5th edition) Chapter 8.
	Tutorial	Topic 1: Ethics in accounting • Tutorial participation.
Week 3 : 26 February - 3 March	Lecture	Topic 3: Earnings management and accounting policy choice Reading: • Deegan Chapter 16, sections 16.1-16.5. • Readings on Moodle, including Deegan Financial Accounting Theory (5th edition) Chapter 8 (pages 399-406).
	Tutorial	Topic 2 Theories in accounting including positive accounting theory • Tutorial participation
Week 4 : 4 March - 10 March	Lecture	Topic 4 Accounting for Leases Reading: Deegan Ch 11
	Tutorial	Topic 3: Earnings management and accounting policy choice • Tutorial participation.
Week 5 : 11 March - 17 March	Lecture	Topic 5: Accounting for Mineral Resources Reading: Deegan Ch 20
	Tutorial	Topic 4: Accounting for leases • Tutorial participation. • Online Quiz (15%) due on Friday, 15 March on Moodle (covers Topics 1 to 4).
Week 6 : 18 March - 24 March	Other	This is a class free week. It is recommended that you use the week to prepare for your assignment
Week 7 : 25 March - 31 March	Lecture	Topic 6: Financial instruments Reading: Deegan Chapter 14; Deegan Chapter 20
	Tutorial	Topic 5: Accounting for Mineral Resources • Group Assignment (25%) due on Friday, 29 March at 11:59 PM. Online submission through Turn-it-in. • Tutorial participation.
Week 8 : 1 April - 7 April	Lecture	Topic 7: Accounting for financial instruments (Part 2) and Alternative measurement approaches in accounting Reading: • Deegan Chapter 14, section 14.14. • Deegan Chapter 30, sections 30.1-30.3, 30.5. • Readings on Moodle, including Deegan Financial Accounting Theory (5th edition) Chapter 6 (but only read for material covered in the lecture).
	Tutorial	Topic 6: Accounting for financial instruments (Part 1) • Tutorial participation.
Week 9 : 8 April - 14 April	Lecture	Topic 8: Capital market response to accounting reports Reading: • Readings on Moodle, including Deegan Financial Accounting Theory (5th edition) Chapters 4 and 11 (but only read for material covered in the lecture).
	Tutorial	Topic 7: Accounting for financial instruments (Part 2) and Alternative measurement approaches in accounting • Tutorial participation.
Week 10 : 15 April - 21 April	Lecture	Topic 9 Sustainability and corporate social responsibility reporting Reading: Deegan Ch 32 plus other readings on Moodle
	Tutorial	Topic 8 Capital market response to accounting reports

Attendance Requirements

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

General Schedule Information

Lectures will be delivered face to face but will be recorded so that students can revise the material later. Lecture slides will be uploaded on Moodle

Course Resources

Prescribed Resources

The textbooks for this course are:

C. Deegan, Financial Accounting, 9th ed., McGraw Hill Education (Australia) Pty Ltd, 2020 (abbreviated "Deegan"), ISBN: 978-1743767672 (e-copy) or ISBN: 978-1743767382 (paper)

Australian Accounting Standards. Australian Accounting Standards are available for viewing or downloading from the AASB's homepage. Which accounting standards should be looked at will be conveyed to students during lectures

Deegan is the current required textbook for ACCT2542 so you should have a copy of the book if you have recently taken ACCT2542.

Although not required for this course, you may find it useful to read the following by Sin and Jones, which describes and assists with acquiring the skills required of accounting graduates.

Sin, S. & Jones, A., 2003, Generic Skills in Accounting, Frenchs Forest, NSW: Pearson Education Australia

The website for this course is on Moodle.

Recommended Resources

See prescribed resources

Additional Costs

Apart from the normal fees, there are no additional costs to take this course

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.

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. Significant changes from past feedback include:

Changing the course delivery mode from a weekly 3 hour seminar to a weekly 2 hour lecture and a separate 90 minute tutorial

Adding topics that are important to our stakeholders;

Reducing the focus on topics that are covered in detail in other courses or those that have become less topical;

Tying the assignment more directly into topics covered in weekly classes;

Illustrating practical examples in lectures step-by-step;

Providing weekly lecture recordings on Moodle;

Providing solutions to homework questions at the end of each week; and

Increasing the assignment mark and adjusting the weight of the individual mark in the assignment.

Staff Details

Position	Name	Email	Location	Phone	Availability	Equitable Learning Services Contact	Primary Contact
Head lecturer	Richard Morris		Quad 3064	02 9065 5021	Monday 3-4pm	No	Yes
Tutor	Phuc Nguyen		to be advised	to be advised	to be advised	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.
- 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>