



UNSW Course Outline

ACCT5942 Corporate Accounting and Regulation - 2024

Published on the 25 Aug 2024

General Course Information

Course Code : ACCT5942

Year : 2024

Term : Term 3

Teaching Period : T3

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

ACCT5942 is an advanced course designed to decode the complexities of financial reporting within large, complex corporations, particularly those with subsidiaries, significant investments in other companies and joint venture projects with other entities. It aims to provide you with the

necessary skills to prepare and analyse detailed financial reports, simulating the role of a Chief Financial Officer or financial analyst within a multinational corporation. This course delves into accounting for business combinations, consolidated financial reports, equity accounting, accounting for joint ventures, translation of foreign currency financial statements and the intricacies of accounting for company income tax, making it an essential toolkit for anyone aspiring to excel in the financial domain of complex business structures.

Course Aims

The aim of ACCT5942 is to provide students with a comprehensive understanding of group accounting and financial reporting for corporate groups including accounting for company income tax in accordance with the Corporation Act, 2001 (Cth). The course aims to equip students with the skills and knowledge necessary to prepare accurate and reliable financial reports for corporate groups, which are critical for making informed business decisions and meeting legal and regulatory obligations.

ACCT5942 is likely to have practical applications for students pursuing careers in accounting, finance, management, or related fields. The course provides opportunities for students to work with real-world financial data and prepare financial reports for corporate groups, which can help to develop their analytical, problem-solving, and communication skills. Specifically, ACCT5942 has three high-level aims.

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

The second aim is to instill in students a way of thinking and a way of doing corporate accounting, that is, a structured approach to examining accounting requirements and applying those requirements to problem solving. It is expected that students will develop their technical 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 |
|---|
| CL01 : Describe the financial reporting requirements that apply to Australian corporate groups. |
| CL02 : Account for income tax in accordance with Australian Accounting Standard AASB 112. Accounting for preparing consolidated financial statements including intra-group transactions. |
| CL03 : Explain the main issues involved in the preparation of a general-purpose financial report for complex corporations, particularly those with subsidiaries, significant investments in other companies and joint venture projects with other entities. |
| CL04 : Identify and apply the applications of IFRS for public companies. Approximately 140 nations and reporting jurisdictions permit or require IFRS for their listed companies. |
| CL05 : Analyse the impact of the accounting choices made by directors and think critically about accounting developments at the national and international level in order to take a leadership role and express a public interest viewpoint. |
| CL06 : Prepare accurate and reliable financial reports for corporate groups, analyse consolidated financial statements which are critical for making informed business decisions and meet legal and regulatory obligations. |
| CL07 : Demonstrate the ability to work independently and seek and use feedback to ensure continuing self-improvement in their understanding and application of relevant accounting standards. |

| Course Learning Outcomes | Assessment Item |
|---|--|
| CLO1 : Describe the financial reporting requirements that apply to Australian corporate groups. | • Assessment 1: Group Video Presentation |
| CLO2 : Account for income tax in accordance with Australian Accounting Standard AASB 112. Accounting for preparing consolidated financial statements including intra-group transactions. | • Assessment 2: Technical assignments |
| CLO3 : Explain the main issues involved in the preparation of a general-purpose financial report for complex corporations, particularly those with subsidiaries, significant investments in other companies and joint venture projects with other entities. | • Assessment 3: Final Exam • Assessment 1: Group Video Presentation |
| CLO4 : Identify and apply the applications of IFRS for public companies. Approximately 140 nations and reporting jurisdictions permit or require IFRS for their listed companies. | • Assessment 3: Final Exam • Assessment 1: Group Video Presentation |
| CLO5 : Analyse the impact of the accounting choices made by directors and think critically about accounting developments at the national and international level in order to take a leadership role and express a public interest viewpoint. | • Assessment 3: Final Exam • Assessment 1: Group Video Presentation |
| CLO6 : Prepare accurate and reliable financial reports for corporate groups, analyse consolidated financial statements which are critical for making informed business decisions and meet legal and regulatory obligations. | • Assessment 2: Technical assignments |
| CLO7 : Demonstrate the ability to work independently and seek and use feedback to ensure continuing self-improvement in their understanding and application of relevant accounting standards. | • Assessment 2: Technical assignments • Assessment 3: Final Exam |

Learning and Teaching Technologies

Moodle - Learning Management System

Assessments

Assessment Structure

| Assessment Item | Weight | Relevant Dates | Program learning outcomes |
|--|--------|--|--|
| Assessment 1: Group Video Presentation Assessment Format: Group | 15% | Start Date: 09/09/2024 12:09 AM Due Date: 01/11/2024 05:00 PM | • PLO4 : Teamwork |
| Assessment 2: Technical assignments Assessment Format: Individual | 35% | Start Date: See course outline Due Date: See course outline | • PLO2 : Problem Solving • PLO1 : Business Knowledge |
| Assessment 3: Final Exam Assessment Format: Individual | 50% | Start Date: TBA Due Date: TBA | • PLO2 : Problem Solving • PLO5 : Responsible Business Practice |

Assessment Details

Assessment 1: Group Video Presentation

Assessment Overview

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.

Assesses: PLO1, PLO3, PLO7

Course Learning Outcomes

- CLO1 : Describe the financial reporting requirements that apply to Australian corporate groups.
- CLO3 : Explain the main issues involved in the preparation of a general-purpose financial report for complex corporations, particularly those with subsidiaries, significant investments in other companies and joint venture projects with other entities.
- CLO4 : Identify and apply the applications of IFRS for public companies. Approximately 140 nations and reporting jurisdictions permit or require IFRS for their listed companies.
- CLO5 : Analyse the impact of the accounting choices made by directors and think critically about accounting developments at the national and international level in order to take a leadership role and express a public interest viewpoint.

Detailed Assessment Description

Your lecturer 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.

No special consideration is available for this assessment.

A marking rubric and the presentation topics will be provided on course Moodle site.

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.

Assessment Length

Maximum length of video is 15 minutes

Assessment information

A syndicate of 5 students for each seminar stream is required to submit a pre-recorded 15-minute video presentation. The presentation will be about a discussion question based on relevant accounting standards, reporting regulations, 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. It is required that the student's face appear on the screen while delivering the presentation.

Assignment submission Turnitin type

Not Applicable

Generative AI Permission Level

Simple Editing Assistance

In completing this assessment, you are permitted to use standard editing and referencing functions in the software you use to complete your assessment. These functions are described below. You must not use any functions that generate or paraphrase passages of text or other media, whether based on your own work or not.

If your Convenor has concerns that your submission contains passages of AI-generated text or media, you may be asked to account for your work. If you are unable to satisfactorily demonstrate your understanding of your submission you may be referred to UNSW Conduct & Integrity Office for investigation for academic misconduct and possible penalties.

For more information on Generative AI and permitted use please see [here](#).

Assessment 2: Technical assignments

Assessment Overview

The first technical assignment will assess students' knowledge and understanding of company income tax where students will solve practical tax calculation cases. The second technical assignment will assess students' overall understanding of the consolidated financial statements including intragroup transactions and non-controlling interests. Students are expected to apply their understanding of the key readings and concepts on company income tax and consolidations.

Assesses: PLO1, PLO2

Course Learning Outcomes

- CL02 : Account for income tax in accordance with Australian Accounting Standard AASB 112. Accounting for preparing consolidated financial statements including intra-group transactions.
- CL06 : Prepare accurate and reliable financial reports for corporate groups, analyse consolidated financial statements which are critical for making informed business decisions and meet legal and regulatory obligations.
- CL07 : Demonstrate the ability to work independently and seek and use feedback to ensure continuing self-improvement in their understanding and application of relevant accounting

standards.

Detailed Assessment Description

There are two (2) technical assignments for you. The first one is based on "Topic 1: Company income tax " and worth 15%. The second one is based on "Topic 5: Consolidation Non-controlling Interest" and worth 20%. 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:

The First Technical Assignment is based on Topic 1: Company Income Tax (15 Marks)

Technical Assignment 1: Due on Friday 27 September 5:00-7:00 PM (AEST)

The Second Technical Assignment is based on Topic 4: Intra-group transactions (20 Marks)

Technical Assignment 2: Due on Friday 27 October, 5:00-7:00 PM (ADST)

Each student will receive a set of randomly assigned technical questions and be required to 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 information

Technical Assignments (2): 35%

You have to answer questions sequentially and a no go back option has been applied. Once you move on to a new question, you cannot go back and change your answers to any of the earlier questions and you cannot go back and answer a question that you skipped. There are 25 questions, a mix of MCQs, Journal entries, and calculations and you have 50 minutes to complete the quiz.

1. Ensure that your answers are rounded correctly **up or down to the nearest dollar**.
 - E.g. 12000.5 will be rounded to 12001
 - E.g. 12000.49 will be rounded to 12000
2. Ensure that your answers do not include **spaces, dollar signs, commas or other special characters**

Please make sure no other web browser(s), video chat, etc. are opened while you are attempting your quiz as this may slow down your internet connection and create problems. Before you start, ensure you have suitable WiFi (if you are using Laptop, try to connect with a cable) to complete your quiz. Also, make sure that no one on the same premise is using the internet while you are completing the quiz as this may slow down your internet connection.

This quiz is timed and at the end of the time, if you haven't already submitted your quiz, it will be submitted automatically regardless of where you are up to.

UNSW *Exam Rules* apply to this assessment. Making or keeping a copy, in any form, is prohibited.

Assignment 1 (15%): Topic 1: Company Income Tax [15%].

Due on Friday 27 September: 5:00-7:00 PM (AEST)

Assignment 2 (20%): Topic 4: Intra-group transactions [20%].

Due on Friday 25 October: 5:00-7:00 PM (ADST)

Technical assignments will be available for a 2-hour window, and you must complete and submit the assignment within the assigned timeframe.

No special consideration is available for this assessment.

Assignment submission Turnitin type

Not Applicable

Generative AI Permission Level

Simple Editing Assistance

In completing this assessment, you are permitted to use standard editing and referencing functions in the software you use to complete your assessment. These functions are described below. You must not use any functions that generate or paraphrase passages of text or other media, whether based on your own work or not.

If your Convenor has concerns that your submission contains passages of AI-generated text or media, you may be asked to account for your work. If you are unable to satisfactorily demonstrate your understanding of your submission you may be referred to UNSW Conduct &

Integrity Office for investigation for academic misconduct and possible penalties.

For more information on Generative AI and permitted use please see [here](#).

Assessment 3: 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, PLO6

Course Learning Outcomes

- CLO3 : Explain the main issues involved in the preparation of a general-purpose financial report for complex corporations, particularly those with subsidiaries, significant investments in other companies and joint venture projects with other entities.
- CLO4 : Identify and apply the applications of IFRS for public companies. Approximately 140 nations and reporting jurisdictions permit or require IFRS for their listed companies.
- CLO5 : Analyse the impact of the accounting choices made by directors and think critically about accounting developments at the national and international level in order to take a leadership role and express a public interest viewpoint.
- CLO7 : Demonstrate the ability to work independently and seek and use feedback to ensure continuing self-improvement in their understanding and application of relevant accounting standards.

Detailed Assessment Description

TBA

Assignment submission Turnitin type

Not Applicable

Generative AI Permission Level

No Assistance

This assessment is designed for you to complete without the use of any generative AI. You are not permitted to use any generative AI tools, software or service to search for or generate information or answers.

For more information on Generative AI and permitted use please see [here](#).

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 0 : 2 September - 8 September | Other | Review Self Study_Week 1_Journal Revision |
| Week 1 : 9 September - 15 September | Seminar | Topic_01: Accounting for company income tax CHAPTER 18: Accounting for Income Tax |
| Week 2 : 16 September - 22 September | Seminar | Topic_02: Business Combinations & Consolidations Part 1: Control Chapter 25, sections 25.1- 25.6 |
| Week 3 : 23 September - 29 September | Seminar | Topic_03: Consolidation Part 2: Accounting for Business Combinations and Wholly Owned Subsidiaries Chapter 25, sections 25.7-25.13 Technical Assignment 1: Due on Friday 27 September 5:00-7:00 PM (AEST) |
| Week 4 : 30 September - 6 October | Seminar | Topic_04: Consolidations Part 3: Intragroup Transactions Chapter 26 |
| Week 5 : 7 October - 13 October | Seminar | Topic_05: Consolidations Part 4: Accounting for Non-Controlling Interests (NCI) Chapter 27 |
| Week 6 : 14 October - 20 October | Other | Recharge Week: No Teaching |
| Week 7 : 21 October - 27 October | Seminar | Topic_06: Consolidations Part 5: Accounting for Indirect Ownership Interests Chapter 28 Technical Assignment 2: Due on Friday 25 October, 5:00-7:00 PM (ADST) |
| Week 8 : 28 October - 3 November | Seminar | Topic_07: Accounting for Associates and Joint Ventures Chapter 29 Group video presentation: Must be submitted: Friday 1 November by 5:00 PM (AEST). No late submission will be accepted. |
| Week 9 : 4 November - 10 November | Seminar | Topic_08: Translating the Financial Statements of Foreign Operations Chapter 31 |
| Week 10 : 11 November - 17 November | Seminar | Topic_9: Introduction to Financial Statement Analysis including Analysis of Consolidated Financial Statements and Financial Statements with Associates Resources will be provided |

Attendance Requirements

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

Course Resources

Prescribed Resources

Prescribed Textbook

Print text

Title: Financial Accounting, 9th Edition Authors: Craig Deegan Publisher: McGraw Hill

The textbook is available for purchase from the UNSW Bookshop

They can also supply digital: <https://unswbookshop.vitalsource.com/products/-v9781743767399>

Alternatively, it can be purchased direct from the publisher:

<https://www.bookshop.unsw.edu.au/details.cgi?ITEMNO=9781743767382&12334729>

The E-Text version is available from the publisher's website representing a significant cost saving.

Copies of the textbook are also available in the high use section of the UNSW library

Staff Details

| Position | Name | Email | Location | Phone | Availability | Equitable Learning Services Contact | Primary Contact |
|----------|-----------------|-------|-----------|-------|--------------|-------------------------------------|-----------------|
| Convenor | Sarowar Hossain | | QUAD 3083 | | | No | Yes |
| Lecturer | Hanghang Tu | | | | | 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>