



## UNSW Course Outline

# ACCT5961 Reporting for Climate Change and Sustainability - 2024

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## General Course Information

**Course Code :** ACCT5961

**Year :** 2024

**Term :** Term 2

**Teaching Period :** T2

**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

Climate change and sustainability are key challenges for our society and economy today.

Governments and non-governmental organisations around the world have engaged in various climate change and adaptation policy initiatives to ensure survival and prosperity of current and

future generations.

This course explores issues related to climate change and sustainability and the implications for businesses that will lead to better business reporting. Insights on established and proposed policy frameworks will provide students with an overview of the trends in sustainability reporting. Impact of the recent establishment of the International Sustainability Standards Board (ISSB) by the IFRS Foundation will also be covered particularly the release of sustainability standards. Finally, the credibility enhancing mechanisms of sustainability reports will also be considered.

## **Course Aims**

The primary objectives of the course are to provide students with:

- Awareness and understanding of issues related to climate change and sustainability and the opportunities/challenges it presents to businesses.
- Awareness and understanding of voluntary and mandatory reporting frameworks and how these initiatives aim to address climate change and sustainable development issues (e.g. GHG Protocol, SDGs, GRI, TCFD, ISSB).
- Awareness of emission reduction strategies.
- Awareness of Australia's climate policy and legislative framework (e.g. NGER Act).
- Awareness and understanding of the trends in the assurance of sustainability and GHG reports.

## **Relationship to Other Courses**

This course can form part of a Masters program. There are no prerequisites for this course.

# Course Learning Outcomes

Course Learning Outcomes	Program learning outcomes
CLO1 : Identify emerging issues that arise due to climate change and its implications to businesses.	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL02 : Problem Solving</li> <li>• PL04 : Teamwork</li> <li>• PL05 : Responsible Business Practice</li> </ul>
CLO2 : Observe why businesses need to support sustainable development practices.	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL02 : Problem Solving</li> <li>• PL05 : Responsible Business Practice</li> <li>• PL07 : Leadership Development</li> </ul>
CLO3 : Identify strategies to adapt and mitigate the effects of climate change.	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL02 : Problem Solving</li> <li>• PL05 : Responsible Business Practice</li> <li>• PL07 : Leadership Development</li> </ul>
CLO4 : Articulate mandatory and voluntary reporting frameworks on sustainability and be able to identify the costs and benefits of these initiatives (e.g. GHG Protocol, GRI, SDGs, TCFD, ISSB and the NGER Act).	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL02 : Problem Solving</li> <li>• PL03 : Business Communication</li> <li>• PL05 : Responsible Business Practice</li> <li>• PL06 : Global and Cultural Competence</li> <li>• PL07 : Leadership Development</li> </ul>
CLO5 : Interpret the role of assurance in sustainability reporting and GHG reporting.	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL02 : Problem Solving</li> <li>• PL05 : Responsible Business Practice</li> <li>• PL06 : Global and Cultural Competence</li> <li>• PL07 : Leadership Development</li> </ul>
CLO6 : Develop critical thinking, oral and written communication skills and professional approaches to emerging business issues in a competitive and carbon constrained economy.	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL02 : Problem Solving</li> <li>• PL03 : Business Communication</li> <li>• PL04 : Teamwork</li> <li>• PL05 : Responsible Business Practice</li> <li>• PL06 : Global and Cultural Competence</li> <li>• PL07 : Leadership Development</li> </ul>

Course Learning Outcomes	Assessment Item
CLO1 : Identify emerging issues that arise due to climate change and its implications to businesses.	<ul style="list-style-type: none"> <li>• Assessment 1: Case Study</li> <li>• Assessment 2: Carbon Accounting</li> <li>• Assessment 3: Group Case Study (Climate Financial Disclosures)</li> <li>• Assessment 4: Seminar Engagement</li> </ul>
CLO2 : Observe why businesses need to support sustainable development practices.	<ul style="list-style-type: none"> <li>• Assessment 1: Case Study</li> <li>• Assessment 2: Carbon Accounting</li> <li>• Assessment 3: Group Case Study (Climate Financial Disclosures)</li> <li>• Assessment 4: Seminar Engagement</li> </ul>
CLO3 : Identify strategies to adapt and mitigate the effects of climate change.	<ul style="list-style-type: none"> <li>• Assessment 1: Case Study</li> <li>• Assessment 2: Carbon Accounting</li> <li>• Assessment 3: Group Case Study (Climate Financial Disclosures)</li> <li>• Assessment 4: Seminar Engagement</li> </ul>
CLO4 : Articulate mandatory and voluntary reporting frameworks on sustainability and be able to identify the costs and benefits of these initiatives (e.g. GHG Protocol, GRI, SDGs, TCFD, ISSB and the NGER Act).	<ul style="list-style-type: none"> <li>• Assessment 1: Case Study</li> <li>• Assessment 2: Carbon Accounting</li> <li>• Assessment 3: Group Case Study (Climate Financial Disclosures)</li> <li>• Assessment 4: Seminar Engagement</li> </ul>
CLO5 : Interpret the role of assurance in sustainability reporting and GHG reporting.	<ul style="list-style-type: none"> <li>• Assessment 3: Group Case Study (Climate Financial Disclosures)</li> <li>• Assessment 4: Seminar Engagement</li> </ul>
CLO6 : Develop critical thinking, oral and written communication skills and professional approaches to emerging business issues in a competitive and carbon constrained economy.	<ul style="list-style-type: none"> <li>• Assessment 1: Case Study</li> <li>• Assessment 2: Carbon Accounting</li> <li>• Assessment 3: Group Case Study (Climate Financial Disclosures)</li> <li>• Assessment 4: Seminar Engagement</li> </ul>

## Learning and Teaching Technologies

Moodle - Learning Management System

## Learning and Teaching in this course

Students should commit to co-learning with instructors, peers and guest lecturers to develop awareness and understanding of the developing issues related to climate change and sustainability. This requires students to read the assigned materials before class and contribute and participate in the class discussions. Given the breadth of disciplines involved in understanding the phenomenon of climate change and its effect on sustainability, it is expected that there will be a myriad of materials available for curious minds. Although the course covers limited parts of the materials available, students should still expect this course to be reading intensive. Students should learn to skim read the suggested reading materials.

All the materials are available in the course website on [Moodle](#) and students may print them at their leisure, when (and if) needed.

General references are also suggested for additional reading to allow students to better understand the issues surrounding the climate change and sustainability and therefore allow students to participate in the ongoing debate on these topical issues. Self-reflection questions are also provided at the end of each topic to test students' knowledge of the material in relevant weeks. There are also useful websites that students may peruse to supplement these readings. These are provided in the lecture notes and the section titled "Resources".

## Other Professional Outcomes

Not applicable.

## Additional Course Information

The course consists of weekly three-hour seminar style classes. In most classes, the format will include a combination of some of the following activities:

- Powerpoint presentations and seminar discussions
- Video presentations
- In-class exercises and oral presentations
- Guest lecturers in selected weeks with open forum

At university, the focus is on your self-directed search for knowledge. Reading materials, lectures, presentations by practitioners, assessments and other resources are provided to help you learn. It is up to you to choose how much work you do in each part of the course: preparing for classes; researching on topic covered; attempting assigned questions; completing assignments; or seeking assistance from peers or teaching staff. You must choose an approach that best suits your learning style and goals in this course. The aim is to provide you with a flexible but directed learning approach.

# Assessments

## Assessment Structure

Assessment Item	Weight	Relevant Dates	Program learning outcomes
Assessment 1: Case Study Assessment Format: Individual	25%	Start Date: Not Applicable Due Date: Week 5: 24 June - 30 June	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL02 : Problem Solving</li> <li>• PL03 : Business Communication</li> <li>• PL04 : Teamwork</li> <li>• PL05 : Responsible Business Practice</li> <li>• PL06 : Global and Cultural Competence</li> <li>• PL07 : Leadership Development</li> </ul>
Assessment 2: Carbon Accounting Assessment Format: Individual	20%	Start Date: Not Applicable Due Date: Week 7: 08 July - 14 July	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL02 : Problem Solving</li> <li>• PL03 : Business Communication</li> <li>• PL06 : Global and Cultural Competence</li> <li>• PL07 : Leadership Development</li> </ul>
Assessment 3: Group Case Study (Climate Financial Disclosures) Assessment Format: Group	30%	Start Date: Not Applicable Due Date: Week 10: 29 July - 04 August	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL02 : Problem Solving</li> <li>• PL03 : Business Communication</li> <li>• PL04 : Teamwork</li> <li>• PL05 : Responsible Business Practice</li> <li>• PL06 : Global and Cultural Competence</li> <li>• PL07 : Leadership Development</li> </ul>
Assessment 4: Seminar Engagement Assessment Format: Individual	25%	Start Date: Not Applicable Due Date: Not Applicable	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL02 : Problem Solving</li> <li>• PL03 : Business Communication</li> <li>• PL04 : Teamwork</li> <li>• PL05 : Responsible Business Practice</li> <li>• PL06 : Global and Cultural Competence</li> <li>• PL07 : Leadership Development</li> </ul>

# Assessment Details

## Assessment 1: Case Study

### Assessment Overview

This assessment aims for students to gain knowledge of information typically provided in sustainability reports. A case company will be allocated to each student. As part of this assessment, students will identify the company's approach to sustainability, identify the company's initiatives with regards to its environmental, social and governance (ESG) practices and critically evaluate the outcome of these initiatives.

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

### Course Learning Outcomes

- CLO1 : Identify emerging issues that arise due to climate change and its implications to businesses.
- CLO2 : Observe why businesses need to support sustainable development practices.
- CLO3 : Identify strategies to adapt and mitigate the effects of climate change.
- CLO4 : Articulate mandatory and voluntary reporting frameworks on sustainability and be able to identify the costs and benefits of these initiatives (e.g. GHG Protocol, GRI, SDGs, TCFD, ISSB and the NGER Act).
- CLO6 : Develop critical thinking, oral and written communication skills and professional approaches to emerging business issues in a competitive and carbon constrained economy.

### Detailed Assessment Description

#### Assessment Overview

This assessment aims for students to gain knowledge of information typically provided in sustainability reports. A company will be allocated to each student to perform a content analysis of a sustainability report. As part of this assessment, students will identify the company's approach to sustainability, identify the company's initiatives with regards to social and environmental impacts of the company's business operations and then critically evaluate the company's initiatives on how well they manage their social and environmental impacts.

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

#### Assessment Description

This assessment aims for students to gain knowledge of information typically provided in sustainability reports. A case company will be allocated to each student. As part of this assessment, students will identify the company's approach to sustainability, identify the

company's initiatives with regards to its environmental, social and governance (ESG) practices and critically evaluate the outcome of these initiatives.

### **Assessment Length**

2-3 page individual report

### **Submission notes**

Individual assignments must be submitted in pdf format through Turn-it-in on due date. Each submission must be submitted with a cover sheet (excluded from page count). The assignments will be checked using a plagiarism software, so it is the responsibility of the student to ensure that no plagiarism occurs, and quoted text is properly cited. Penalties apply for late submissions and if plagiarism is detected.

### **Assessment information**

See course website for more details.

### **Assignment submission Turnitin type**

This assignment is submitted through Turnitin and students do not see Turnitin similarity reports.

## **Assessment 2: Carbon Accounting**

### **Assessment Overview**

This activity aims to demonstrate ability of students to perform carbon accounting and propose emission reduction strategies.

Assesses: PL01, PL02, PL03, PL05, PL06, PL07

### **Course Learning Outcomes**

- CL01 : Identify emerging issues that arise due to climate change and its implications to businesses.
- CL02 : Observe why businesses need to support sustainable development practices.
- CL03 : Identify strategies to adapt and mitigate the effects of climate change.
- CL04 : Articulate mandatory and voluntary reporting frameworks on sustainability and be able to identify the costs and benefits of these initiatives (e.g. GHG Protocol, GRI, SDGs, TCFD, ISSB and the NGER Act).
- CL06 : Develop critical thinking, oral and written communication skills and professional approaches to emerging business issues in a competitive and carbon constrained economy.

### **Detailed Assessment Description**

#### **Assessment Overview**



This activity aims to demonstrate ability of students to perform GHG calculations and propose emission reduction strategies.

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

### **Assessment Description**

This activity aims to demonstrate ability of students to perform GHG calculations.

#### **Assessment Length**

2-3 page individual report

#### **Submission notes**

See Moodle site for details.

#### **Assessment information**

Details of this assessment will be provided on the course Moodle site. The report is due via Turn-it-in before class in Week 7.

#### **Assignment submission Turnitin type**

This assignment is submitted through Turnitin and students do not see Turnitin similarity reports.

### **Assessment 3: Group Case Study (Climate Financial Disclosures)**

#### **Assessment Overview**

The case study aims to develop critical thinking and problem-solving skills in students. This case will also provide students the opportunity to apply the knowledge learnt from the course and to develop their team building skills. For example, students will be asked to evaluate a case organisation's climate-related financial disclosures.

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

#### **Course Learning Outcomes**

- CLO1 : Identify emerging issues that arise due to climate change and its implications to businesses.
- CLO2 : Observe why businesses need to support sustainable development practices.
- CLO3 : Identify strategies to adapt and mitigate the effects of climate change.
- CLO4 : Articulate mandatory and voluntary reporting frameworks on sustainability and be able to identify the costs and benefits of these initiatives (e.g. GHG Protocol, GRI, SDGs, TCFD, ISSB and the NGER Act).

- CLO5 : Interpret the role of assurance in sustainability reporting and GHG reporting.
- CLO6 : Develop critical thinking, oral and written communication skills and professional approaches to emerging business issues in a competitive and carbon constrained economy.

### **Detailed Assessment Description**

#### **Assessment Overview**

The case study aims to develop critical thinking and problem-solving skills in students. This case will also provide students the opportunity to apply the knowledge learnt from the course and to develop their team building skills. For example, students will be asked to evaluate a case organisation's climate change disclosures.

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

#### **Assessment Description**

The case study is expected to develop critical thinking and problem solving skills in students. This case will also provide students the opportunity to apply the knowledge learnt from the course. Specifically, students will be asked to evaluate the extent the case organisation is complying with the recommendations of the task force on climate- related financial disclosures (TCFD).

#### **Assessment Length**

5-page group report

#### **Submission notes**

See Moodle site for details.

#### **Assessment information**

Details of the case and its requirements will be provided on the Course Moodle site.

#### **Assignment submission Turnitin type**

This assignment is submitted through Turnitin and students do not see Turnitin similarity reports.

## **Assessment 4: Seminar Engagement**

#### **Assessment Overview**

Key aims of the seminar engagement are two-fold, that is, to encourage timely and active independent learning and to facilitate peer-based knowledge sharing.

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

### **Course Learning Outcomes**

- CLO1 : Identify emerging issues that arise due to climate change and its implications to businesses.
- CLO2 : Observe why businesses need to support sustainable development practices.
- CLO3 : Identify strategies to adapt and mitigate the effects of climate change.
- CLO4 : Articulate mandatory and voluntary reporting frameworks on sustainability and be able to identify the costs and benefits of these initiatives (e.g. GHG Protocol, GRI, SDGs, TCFD, ISSB and the NGER Act).
- CLO5 : Interpret the role of assurance in sustainability reporting and GHG reporting.
- CLO6 : Develop critical thinking, oral and written communication skills and professional approaches to emerging business issues in a competitive and carbon constrained economy.

### **Detailed Assessment Description**

#### **Assessment Overview**

Key aims of the seminar engagement are two-fold, that is, to encourage timely and active independent learning and facilitate peer-based knowledge sharing.

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

#### **Assessment Description**

Key aims of the seminar engagement are two-fold, that is, to encourage timely and active independent learning and facilitate peer-based knowledge sharing.

#### **Assessment Length**

Continuing (Weeks 1-10)

#### **Submission notes**

Not Applicable

#### **Assessment information**

The facilitator will observe students' participation on a weekly basis. Attendance is also carefully taken to ensure that active students have ample time to participate.

#### **Assignment submission Turnitin type**

Not Applicable

## **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 information below.

### **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 : 20 May - 26 May	Seminar	Students should check the course website and start reading reference materials.
Week 1 : 27 May - 2 June	Seminar	Introduction to Climate Change and Sustainability Seminar Engagement - Class activities
Week 2 : 3 June - 9 June	Seminar	Sustainability Reporting Frameworks (e.g.GRI, SDGs) Seminar Engagement - Class activities
Week 3 : 10 June - 16 June	Seminar	Sustainability Reporting (continued) Integrated Reporting and Climate Disclosures Seminar Engagement - Class activities Guest Speakers
Week 4 : 17 June - 23 June	Seminar	Carbon Accounting Seminar Engagement - Class activities Guest speaker
	Assessment	Assessment 1: Individual Case Study See Moodle site for details.
Week 5 : 24 June - 30 June	Seminar	Climate Disclosures Australian Sustainability Reporting Standards Seminar Engagement - Class activities
Week 7 : 8 July - 14 July	Seminar	Reporting requirements under the NGER Act International Sustainability Standards Board Seminar Engagement - Class activities Guest speaker
	Assessment	Assessment 2: Individual Carbon Accounting Exercise: See Moodle site for details.
Week 8 : 15 July - 21 July	Seminar	Carbon Markets and Accounting for Carbon Emission Permits Seminar Engagement - Class activities
Week 9 : 22 July - 28 July	Seminar	Sustainability and GHG Assurance Seminar Engagement - Class activities
Week 10 : 29 July - 4 August	Seminar	Other emerging topics - Circular Economy Seminar Engagement - Class activities Group Case Study due Course wrap-up
	Assessment	Assessment 3: Group Case Study (Climate Disclosures): See Moodle site for details.

## 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 actively participate during class. Students should commit to co-learning with instructors, peers and guest lecturers to develop awareness and understanding of the developing issues related to climate change and sustainability. This requires students to read the assigned materials before class and contribute and participate in the class discussions.

# Course Resources

## Prescribed Resources

The website for this course is on UNSW [Moodle](#) and it contains all the reference materials that will be used in this course.

## Recommended Resources

Not applicable. See Moodle site for all course resources.

## Additional Costs

Not applicable.

## Course Evaluation and Development

Feedback obtained from last offering of this course was incorporated in this year's offering to improve content and delivery of the course and overall experience of students enrolled in this course. Furthermore, as a result of continuing course development, the topics covered has been updated to reflect the current trends and developments in business reporting particularly the inclusion of proposed standards issued by the newly established International Sustainability Standards Board (ISSB) in 2021.

## Staff Details

Position	Name	Email	Location	Phone	Availability	Equitable Learning Services Contact	Primary Contact
Facilitator in charge	Maria Balabhat		Room 3061A, Quadrangle building - Ref E15	+61 2 9385 5808	TBA - See Moodle site	Yes	Yes
Facilitator	Peter Hunt		Business School	contact by e-mail	Tuesdays (Weeks 1-10) 4-5pm (see Website for on-line link)	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>