



UNSW Course Outline

ACCT5925 ESG Reporting and Enterprise Value Creation - 2024

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General Course Information

Course Code : ACCT5925

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

This course is centred around the drivers of Enterprise Value creation and changes required to business decision making and reporting. We will discuss the importance of Intangible value drivers, including material ESG (Environmental, Social and Governance) matters to Enterprise

value as well as the Integrated Reporting <IR> Framework's growing importance to responsible business decision making and transparent reporting on Enterprise Value creation for the short, medium and long term.

ESG reporting is gaining momentum especially from the investment community which is demanding businesses act responsibly, with purpose and invest in a more sustainable future. While Integrated Reporting is not only an improved way for organisations to report on their performance and future prospects to investors and other key stakeholders, it provides the internal framework for improved decision-making and Integrated Thinking towards more sustainable value creation. This results in business decisions that best utilise all available resources and relationships (not just financial resources, but also their staff, intellectual property, environmental, and supplier and customer relationships) to drive long-term Enterprise Value creation.

This course is co-delivered by UNSW professors and a recently retired KPMG partner, specialising in ESG, broader sustainability and Integrated Reporting advisory and assurance. It is designed to be business focused, highly interactive and includes many illustrations and real business case studies.

Topics include: The drivers of change in business reporting including: the impact of the recent establishment of the International Sustainability Standards Board (ISSB) by the IFRS Foundation at COP26 (Glasgow 2021); the recent ISSB standards and their application in Australia and globally; growing importance of ESG, broader sustainability (including intangibles) and Integrated Reporting to enhance trust and transparency in external reporting; creating value over time through the application of Integrated Thinking; design and implementation of an internal integrated management system geared to support Enterprise value management rather than traditional financial management; and finally considering how organisations ensure that the information in these broader Extended External Reports (EER) (e.g. integrated and ESG reports) are credible and can be relied upon by investors and other stakeholders when making their investment/other decisions.

Course Aims

ACCT5925 aims at equipping students with the knowledge, skills and attitudes needed to work effectively and make more sustainable or responsible business decisions considering the impact of each decision on its likely impact on all underlying business value drivers (key resources and relationships), including ESG dimensions, and then report more holistically on how these

decisions have created or preserved Enterprise value.

An in-depth coverage, including practical case studies, of the ISSB's Integrated Thinking principles and Integrated Reporting framework will benefit students who are or will be required to make business decisions do so in a more sustainable and strategic manner with a focus on longer term Enterprise value creation.

The course reflects the view that Integrated Reporting enables organisations to put sustainable value creation and preservation at the heart of their purpose and strategy. The course also equips students with skills needed to be able to participate effectively in teams planning and coordinating the implementation of Integrated Reporting, including Integrated (systems) Thinking, within an organisation. Finally, the course also aims to help students develop a capacity to critically evaluate the evolving practices of Integrated Reporting and related assurance and the findings of relevant research studies.

Relationship to Other Courses

ACCT5961 titled Reporting for Climate Change and Sustainability is a related course that students could take to increase their knowledge on how businesses are affected by climate change why why businesses need to support sustainable development practices. This course explores trending issues on sustainability that will lead to better business reporting. This is an elective that may be taken concurrently with ACCT5925.

Course Learning Outcomes

Course Learning Outcomes	Program learning outcomes
CLO1 : Describe the drivers of change in business reporting.	<ul style="list-style-type: none"> • PL02 : Academic Excellence • PL01 : Business Knowledge • PL03 : Business Communication
CLO2 : Develop awareness of ESG, other intangible value drivers and Integrated Reporting and its relevance to business decision making and Enterprise Value creation.	<ul style="list-style-type: none"> • PL01 : Business Knowledge • PL05 : Responsible Business Practice • PL07 : Leadership Development
CLO3 : Develop awareness of the Integrated Reporting Framework and its requirements for the preparation of an Integrated Report.	<ul style="list-style-type: none"> • PL01 : Business Knowledge • PL03 : Business Communication
CLO4 : Develop awareness of the changes required in a business to change the underlying systems, processes and behaviours to implement 'investor grade' Integrated Reporting and embed Integrated Thinking across the organisation.	<ul style="list-style-type: none"> • PL01 : Business Knowledge • PL02 : Problem Solving • PL04 : Teamwork • PL05 : Responsible Business Practice • PL07 : Leadership Development
CLO5 : Critically evaluate examples of integrated reports, case situations and the related academic research.	<ul style="list-style-type: none"> • PL01 : Research Excellence • PL02 : Academic Excellence • PL01 : Business Knowledge • PL03 : Business Communication • PL04 : Teamwork
CLO6 : Communicate effectively in written contexts for the intended audience and purpose.	<ul style="list-style-type: none"> • PL01 : Research Excellence • PL02 : Academic Excellence • PL03 : Business Communication • PL04 : Teamwork
CLO7 : Communicate orally in a professional manner.	<ul style="list-style-type: none"> • PL05 : Social Engagement • PL03 : Business Communication • PL04 : Teamwork
CLO8 : Work as an effective member of a team.	<ul style="list-style-type: none"> • PL03 : Leadership • PL04 : Teamwork
CLO9 : Develop awareness of ethical, environmental and sustainability considerations in business reporting.	<ul style="list-style-type: none"> • PL05 : Social Engagement • PL01 : Business Knowledge • PL05 : Responsible Business Practice

Course Learning Outcomes	Assessment Item
CLO1 : Describe the drivers of change in business reporting.	<ul style="list-style-type: none"> • Assessment 1: Quizzes • Assessment 2: Case Study • Assessment 3: Seminar Engagement
CLO2 : Develop awareness of ESG, other intangible value drivers and Integrated Reporting and its relevance to business decision making and Enterprise Value creation.	<ul style="list-style-type: none"> • Assessment 1: Quizzes • Assessment 2: Case Study • Assessment 3: Seminar Engagement
CLO3 : Develop awareness of the Integrated Reporting Framework and its requirements for the preparation of an Integrated Report.	<ul style="list-style-type: none"> • Assessment 1: Quizzes • Assessment 2: Case Study • Assessment 3: Seminar Engagement
CLO4 : Develop awareness of the changes required in a business to change the underlying systems, processes and behaviours to implement 'investor grade' Integrated Reporting and embed Integrated Thinking across the organisation.	<ul style="list-style-type: none"> • Assessment 1: Quizzes • Assessment 2: Case Study • Assessment 3: Seminar Engagement
CLO5 : Critically evaluate examples of integrated reports, case situations and the related academic research.	<ul style="list-style-type: none"> • Assessment 1: Quizzes • Assessment 2: Case Study • Assessment 3: Seminar Engagement
CLO6 : Communicate effectively in written contexts for the intended audience and purpose.	<ul style="list-style-type: none"> • Assessment 1: Quizzes • Assessment 2: Case Study • Assessment 3: Seminar Engagement
CLO7 : Communicate orally in a professional manner.	<ul style="list-style-type: none"> • Assessment 2: Case Study • Assessment 3: Seminar Engagement
CLO8 : Work as an effective member of a team.	<ul style="list-style-type: none"> • Assessment 2: Case Study • Assessment 3: Seminar Engagement
CLO9 : Develop awareness of ethical, environmental and sustainability considerations in business reporting.	<ul style="list-style-type: none"> • Assessment 1: Quizzes • Assessment 2: Case Study • Assessment 3: Seminar Engagement

Learning and Teaching Technologies

Moodle - Learning Management System

Learning and Teaching in this course

ACCT5925 places emphasis on the development of a conceptual understanding of Intangibles, ESG and Integrated Reporting using the International Integrated Reporting Framework and the application of this understanding through experiential learning activities. Seminar discussions are professionally relevant, grounded in current practices and guided by concepts and research. The course is designed to equip participants to become leaders or team members in the preparation of integrated reports and driving change towards more integrated business decision

making focused on delivery of longer term Enterprise value, thereby in general terms and generally to add value to their organisations.

Other Professional Outcomes

None

Additional Course Information

None

Assessments

Assessment Structure

Assessment Item	Weight	Relevant Dates	Program learning outcomes
Assessment 1: Quizzes Assessment Format: Individual	40%	Start Date: Not Applicable Due Date: Not Applicable Post Date: 02/08/2024 05:00 PM	<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving• PLO3 : Business Communication• PLO5 : Responsible Business Practice• PLO2 : Academic Excellence
Assessment 2: Case Study Assessment Format: Group	35%	Start Date: Not Applicable Due Date: Not Applicable Post Date: 02/08/2024 05:00 PM	<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving• PLO3 : Business Communication• PLO4 : Teamwork• PLO5 : Responsible Business Practice• PLO1 : Research Excellence• PLO2 : Academic Excellence
Assessment 3: Seminar Engagement Assessment Format: Individual	25%	Start Date: Not Applicable Due Date: Not Applicable Post Date: 02/08/2024 05:00 PM	<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving• PLO3 : Business Communication• PLO4 : Teamwork• PLO5 : Responsible Business Practice• PLO1 : Research Excellence• PLO2 : Academic Excellence

Assessment Details

Assessment 1: Quizzes

Assessment Overview

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

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

Course Learning Outcomes

- CLO1 : Describe the drivers of change in business reporting.
- CLO2 : Develop awareness of ESG, other intangible value drivers and Integrated Reporting and its relevance to business decision making and Enterprise Value creation.
- CLO3 : Develop awareness of the Integrated Reporting Framework and its requirements for the preparation of an Integrated Report.
- CLO4 : Develop awareness of the changes required in a business to change the underlying systems, processes and behaviours to implement 'investor grade' Integrated Reporting and embed Integrated Thinking across the organisation.
- CLO5 : Critically evaluate examples of integrated reports, case situations and the related academic research.
- CLO6 : Communicate effectively in written contexts for the intended audience and purpose.
- CLO9 : Develop awareness of ethical, environmental and sustainability considerations in business reporting.

Detailed Assessment Description

Each quiz will comprise of multiple choice and short answer questions. This will be an online quiz to be taken in class (supervised exam) prior to seminar in designated weeks. Students should ensure that they have their laptop computers in class.

Assessment Length

2 on-line tests - 20 multiple choice questions - weeks 4 and 8

Submission notes

on-line tests done in class in weeks 4 and 8

Assessment information

None - automated testing software used

Assignment submission Turnitin type

Not Applicable

Assessment 2: Case Study

Assessment Overview

Group assessment - 25%

Individual assessment - 10%

This task provides students with a hands-on experience of what it is like to work on an integrated reporting consulting engagement, apply the concepts learnt throughout the course and also an opportunity to assess how well a selected company is currently reporting and then report their findings back to management in a presentation.

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

Course Learning Outcomes

- CL01 : Describe the drivers of change in business reporting.
- CL02 : Develop awareness of ESG, other intangible value drivers and Integrated Reporting and its relevance to business decision making and Enterprise Value creation.
- CL03 : Develop awareness of the Integrated Reporting Framework and its requirements for the preparation of an Integrated Report.
- CL04 : Develop awareness of the changes required in a business to change the underlying systems, processes and behaviours to implement 'investor grade' Integrated Reporting and embed Integrated Thinking across the organisation.
- CL05 : Critically evaluate examples of integrated reports, case situations and the related academic research.
- CL06 : Communicate effectively in written contexts for the intended audience and purpose.
- CL07 : Communicate orally in a professional manner.
- CL08 : Work as an effective member of a team.
- CL09 : Develop awareness of ethical, environmental and sustainability considerations in business reporting.

Detailed Assessment Description

Assessment Overview

The case study will have the following weightings.

Group assessment - 25%

Individual assessment - 10%

More information will be available in the course website.

Assessment Length

Management report (20 pages max); Video presentation (2 mins per student)

Submission notes

Management Reports and Video presentations lodged by groups in week 10

Assessment information

More information on Course Website

Assignment submission Turnitin type

Not Applicable

Assessment 3: Seminar Engagement

Assessment Overview

This task aims to encourage students to timely and actively participate in independent learning and facilitate peer-based knowledge sharing.

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

Course Learning Outcomes

- CL01 : Describe the drivers of change in business reporting.
- CL02 : Develop awareness of ESG, other intangible value drivers and Integrated Reporting and its relevance to business decision making and Enterprise Value creation.
- CL03 : Develop awareness of the Integrated Reporting Framework and its requirements for the preparation of an Integrated Report.
- CL04 : Develop awareness of the changes required in a business to change the underlying systems, processes and behaviours to implement 'investor grade' Integrated Reporting and embed Integrated Thinking across the organisation.
- CL05 : Critically evaluate examples of integrated reports, case situations and the related academic research.
- CL06 : Communicate effectively in written contexts for the intended audience and purpose.
- CL07 : Communicate orally in a professional manner.
- CL08 : Work as an effective member of a team.
- CL09 : Develop awareness of ethical, environmental and sustainability considerations in business reporting.

Detailed Assessment Description

Individual assessment based on class attendance; class participation; weekly group question feedback/ participation. Tracked by lecturer each week.

Assessment Length

Not applicable

Submission notes

Individual assessment based on class attendance; class participation; weekly group question feedback/ participation. Tracked by lecturer each week

Assessment information

None

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 section of this course outline.

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 Structure section

You are expected to attempt all assessment requirements in the course. It is expected that students should pass the case study component to demonstrate that the course aims were achieved.

Course Schedule

Teaching Week/Module	Activity Type	Content
Week 1 : 27 May - 2 June	Seminar	History of business reporting and drivers of change • Seminar engagement • Group activities
Week 2 : 3 June - 9 June	Seminar	Recent history and Integrated Reporting Framework • Seminar engagement • Group activities
Week 3 : 10 June - 16 June	Seminar	The growing importance of Intangibles including ESG matters to Enterprise Value • Seminar Engagement • Group activities • Peer assessment
Week 4 : 17 June - 23 June	Seminar	The Integrated Reporting Framework (continued) • Quiz 1 • Seminar Engagement • Group activities
Week 5 : 24 June - 30 June	Seminar	Guiding Principles • Seminar Engagement • Group activities
Week 6 : 1 July - 7 July	Seminar	Content elements & preparation of an integrated report • Seminar Engagement • Group activities • Self-assessment
Week 7 : 8 July - 14 July	Seminar	Business leadership and integrated thinking • Seminar Engagement • Group activities
Week 8 : 15 July - 21 July	Seminar	Implementing an / ESG management system & embedding integrated thinking – below the line • Quiz 2 • Seminar Engagement • Group activities
Week 9 : 22 July - 28 July	Seminar	The annual reporting process to report on value creation – above the line

		<ul style="list-style-type: none"> • Seminar Engagement • Group activities
Week 10 : 29 July - 4 August	Seminar	Credibility, Trust and Assurance Course Wrap Up <ul style="list-style-type: none"> • Case Study report and video due • Seminar Engagement • Group activities

Attendance Requirements

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

General Schedule Information

N/A

Course Resources

Prescribed Resources

The website for this course is on [Moodle](#).

There is no textbook for this course. Required readings and videos will be provided each week as appropriate to each seminar's topic. There are also suggested reference readings and useful websites below.

Reference readings:

- International Integrated Reporting Framework 2021 Revised Edition. (also available [Online](#))
- Integrate: Doing business in the 21st Century by Mervyn King and Leigh Roberts, Juta and Company Ltd, Claremont South Africa (limited copies available at UNSW Library)

Other readings:

Creating value: A practical guide for boards and directors by David Walters and Mark Rainbird, 2016, Australian Institute of Company Directors, Sydney (limited copies available at UNSW Library)

Useful Websites:

- <https://www.valuereportingfoundation.org/>
- [IFRS - Home](#) (focus on ISSB)

Integrated Reports:

- [Integrated Reports | OGL Website \(oceana.co.za\)](https://oceana.co.za) - see 2023 Oceana Integrated Report

Note: Additional reading materials will be provided on a weekly basis and these will be available on the course website.

Recommended Resources

See Course website.

Additional Costs

N/A

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. This survey 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 are carefully considered and do lead to action towards enhancing educational quality

Staff Details

Position	Name	Email	Location	Phone	Availability	Equitable Learning Services Contact	Primary Contact
Facilitator in charge	Nick Ridehalgh		Business School	see e-mail	Thursdays (Week 1-9) 4:30pm - 5.30pm (See website for On-line link)	Yes	Yes
Lecturer	Irene Ge		Business School	see e-mail	Wednesdays (Week 1-9) 4pm - 5pm (See website for On-line link)	No	No
Facilitator	Maria Balatbat		QUAD3061a	0293855808	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>