

UNSW Business School

School of Accounting

ACCT2522 MANAGEMENT ACCOUNTING 1

Course Outline Semester 1, 2017 (Preliminary)

Part A: Course-Specific Information

Part B: Key Policies, Student Responsibilities

and Support



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PART A: COURSE-SPECIFIC INFORMATION

1 STAFF CONTACT DETAILS (Preliminary)

Teaching Staff	Room Number	Telephone	e-mail			
Lecturers	Lecturers					
Dr. Linda Chang (LIC)	Quad 3074	9385 5817	linda.chang@unsw.edu.au			
Dr. Yee Shih Phua	Quad 3062	9385 5812	y.phua@unsw.edu.au			
Lecturer 3 TBA						
Tutors						
To be announced in week 1.						

Students will be notified of staff consultation hours in week 1. You are encouraged to seek help from any staff member teaching on this course during their consultation hours. The lecturers will be available for up to two hours per week to conduct consultations on a drop-in basis or via phone. Staff members will not conduct any extensive consultations by email unless they indicate a personal preference to do so.

Common etiquette must be observed when conducting any written communication with staff members. In the case of email, make sure that you comply with the following:

- (1) Your email is sent from your official UNSW email account;
- (2) Your email contains proper salutations, sign-offs, and your full name and student identification number;
- (3) If your email is in relation to your tutorial, you should identify the tutorial number and the name of your tutor; and
- (4) Your email has been checked for spelling, and does not contain short hand or text/SMS.

If your email does not meet any of the above requirements, **do not expect a response**. Please be aware that staff members will only address email queries that require reasonably short replies during their consultation times after dealing with drop-in students and phone queries.

2 COURSE DETAILS

2.1 Teaching Times and Locations

Lectures start in Week 1(to Week 12): The Time and Location are:

ACCT2522 lecture locations	Lecture	Day	Time
Science Theatre	А	Thursday	9:00 - 11:00
Ainsworth Theatre	В	Thursday	13:00 - 15:00
CLB 8	С	Thursday	18:00 - 20:00

Tutorials start in Week 2 (to Week 13). A full list of tutorials and times can be found here: http://timetable.unsw.edu.au/2017/ACCT2522.html.



Attendance: You should attend the tutorial in which you are enrolled. If, however, you are unable to attend your class due to illness or other extenuating circumstances, please attend another class to ensure that you do not miss out on the material covered. Obtain a note from the tutor of your substitute class to verify attendance, and provide it to your tutor the following week. However, **you must attend your enrolled tutorial for relevant assessments** (see Part A Section 4.2 for details).

2.2 Units of Credit

The course is worth 6 units of credit.

2.3 Summary of Course

This course examines management accounting practices directed towards the effective and efficient use of organisational resources. This includes the design and operation of management accounting systems for planning and control purposes; the use of management accounting practices to support effective resource management and to achieve process improvement; and the study of behavioural implications of management accounting practices and how the latter are shaped by human processes.

2.4 Course Aims and Relationship to Other Courses

This course is offered as part of an accounting major, double major or disciplinary minor in the Bachelor of Commerce or Bachelor of Economics degrees. A pre-requisite for this course is ACCT1511 Accounting and Financial Management 1B. This course also constitutes part of the core curriculum of studies required by CPA Australia and the Institute of Chartered Accountants in Australia and New Zealand.

This course builds on the basic cost accounting knowledge gleaned in ACCT1501 and ACCT1511; and further presents various management accounting practices and techniques that are adopted to ensure that organisational resources are used effectively and efficiently in creating value for customer and shareholders. As part of the course, we explore how the management of customer value parameters (such as cost, quality, and time) is critical to value creation; and how management accounting practices can support value creation. Specifically, students will be informed of three main interrelated themes as follows:

- 1. The technical design and operation of management accounting technologies and systems;
- 2. The role of such technologies and systems in supporting effective resource management and process improvement; and
- 3. The manner in which these technologies and systems affect, and are affected in turn, by human processes within organisations.

We aim to encourage critical thinking about issues that may arise as these themes are covered, and to improve students' abilities to address such issues with confidence and creativity in a professional and work-based context. This course draws upon business practices, contemporary and international research, and cases to explore issues that are raised. In addition, the course will also prepare you for ACCT3583 Management Accounting 2.



2.5 Student Learning Outcomes

The Course Learning Outcomes are what you should be able to DO by the end of this course if you participate fully in learning activities and successfully complete the assessment items.

- 1. Describe and adopt a processual and dynamic view of organisations.
- 2. Understand the importance of accurate costing, and apply different costing techniques and systems to achieve this aim.
- 3. Explain how management accounting technologies can be used to constructively drive and support process improvement in order to reduce cost, reduce time, improve quality, and support innovation.
- 4. Identify, evaluate, and utilise relevant management accounting information in making various operational, investment, and pricing decisions.
- Recognise how management control systems can influence behaviour, and apply this knowledge in designing performance measurement systems and incentive packages that motivate the achievement of organisational goals.
- 6. Appreciate how the technical and social contexts of organisations affect value generation.
- 7. Learn independently and assume responsibility for your learning process.
- 8. Demonstrate an understanding of the organisational context and a tolerance for ambiguity when applying knowledge and problem-solving skills to specific cases.

The Course Learning Outcomes also help you to achieve some of the overall Program Learning Goals and Outcomes for all undergraduate students in the Business School. Program Learning Goals are what we want you to BE or HAVE by the time you successfully complete your degree (e.g. 'be an effective team player'). You demonstrate this by achieving specific Program Learning Outcomes - what you are able to DO by the end of your degree (e.g. 'participate collaboratively and responsibly in teams'). For more information on the Undergraduate Program Learning Goals and Outcomes, see Part B of the course outline.

The following table shows how your Course Learning Outcomes relate to the overall Program Learning Goals and Outcomes, and indicates where these are assessed (they may also be developed in tutorials and other activities):

Program Learning Goals and Outcomes		Course Learning Outcomes	Course Assessment Item	
achi goal	course helps you to eve the following learning is for all Business School ergraduate students:	On successful completion of the course, you should be able to:	This learning outcome will be assessed in the following items:	
1	Knowledge	Have the requisite knowledge and skills as captured under Course Learning Outcomes 1 to 8.	All assessment items	
2	Critical thinking and problem solving	Apply the knowledge and skills gleaned to identify, interpret and analyse problems in the real world context.	All assessment items	
3a	Written communication	Construct short answers or longer reports that are clear, comprehensive, succinct, and logically structured.	All assessments with the exception of Online Quizzes	
3b	Oral communication	Communicate ideas in a succinct and clear manner.	Not specifically assessed, but such skills are gleaned during tutorials	
4	Teamwork	Work collaboratively to complete a task.	Not specifically assessed	
5a.	Ethical, environmental and sustainability responsibility	Not specifically addressed in this course.		
5b.	Social and cultural awareness	Not specifically addressed in this course.		



3 LEARNING AND TEACHING ACTIVITIES

3.1 Approach to Learning and Teaching in the Course

At university, the focus is on your self-directed search for knowledge, and the assessments in this course are designed with this in mind. Lectures, tutorials, textbooks, assessments and other resources are all provided to help you fully comprehend and appreciate the concepts of this subject.

It is up to you to choose how much work you do in each part of the course: preparing for classes; completing assessments; studying for exams; and seeking assistance or extra work to extend and clarify your understanding. You must choose an approach that best suits your learning style and goals in this course. Tutorial questions and self-study questions are provided to guide your learning process. It is important to keep up-to-date as the material covered in each week builds on the material covered in prior weeks.

3.2 Learning Activities and Teaching Strategies

Lectures

The purpose of lectures is to introduce and explain concepts that are critical to the core themes of the course, and to provide a logical structure for the topics. Each lecture will provide a short overview of the topic and then focus on explaining key concepts, frameworks, and issues. In order to maximise the benefits of attending lectures, students are encouraged to read the relevant study materials thoroughly before attending lectures. Lecture notes will be posted on Moodle by Monday of the week the lecture is held.

Tutorials

Tutorials constitute the core learning experience of this course. During tutorials, students will be encouraged to discuss and critique accounting concepts in a group environment, present their findings in front of the class, and apply their knowledge to solve problems via homework questions and class exercises. It is essential that you read the relevant course materials and prepare written responses to tutorial questions prior to the tutorial each week. <u>Tutorial questions</u> will be posted on Moodle on the Monday of the week prior to the tutorial being held.

Self-study

Self-study is a key element of the learning design of this course. From time to time, self-study materials will be posted on Moodle to facilitate deeper learning of core elements of the course. The aim of these self-study questions is to encourage students to assume responsibility for the learning process, and to make the tutorials more effective. Thus onus is on students to review and complete these materials. Staff will be available in consultation hours to assist with difficulties experienced with self-study materials.



4 ASSESSMENT

4.1 Formal Requirements

All assessment tasks are compulsory to ensure that you have every opportunity to illustrate your knowledge of the course material. Failure to complete an assessment task may result in students being refused permission to sit the final examination, and being given an "Unsatisfactory Fail" (UF) grade for this course.

In order to pass this course, students must satisfy the following criteria:

- (a) Achieve a composite mark of at least 50%; and
- (b) Attempt all assessment tasks (see below).

Supplementary final exam: organised by the Business School panel and will be held on **11 July 2017**. There will only be **ONE** supplementary final exam. It is the student's responsibility to ensure that he or she is available on the date of the supplementary exam (see Part B Section 11 for special considerations and supplementary exam information).

4.2 Assessment Details

The composite mark for **ACCT2522** will be calculated as follows:

Assessment Task	Weighting	Length	Due Date
1. Homework Preparation	5%	N/A	Beginning of tutorial
2. Online Feedback Quizzes I – IV	9%	30 minutes (recommended)	As detailed below
3. In-class test	26%	45 minutes	During Week 6 tutorials
4. Final Examination	60%	2 hours + reading time	TBA
Total	100%		

Important note: The use of short hand or "SMS" language is not permitted in any of the assessment tasks. Students who need assistance with their writing skills are strongly advised to contact the Learning Centre or the Education Development Unit (EDU) as writing skills are taken into account when marking all assessments.

4.3 Homework Preparation (5%) (preliminary)

In order to encourage students to prepare for tutorials each week and facilitate discussion, your tutor will choose three weeks <u>at random</u> to review your written answers to the assigned tutorial homework questions (not self-study questions).

Your final tutorial preparation mark will comprise the two best reviews. Each review is worth a maximum of two marks (this will be scaled to a proportion of 5% at the end of the semester). The answers do not need to be completely correct, but you are expected to make a significant attempt at all of the homework questions and to be able to discuss your answers to receive full marks.

Marking g	Marking guidelines:			
2 marks	Significant attempt at all homework questions AND is able to explain/discuss the homework answers in class if called upon to do so.			
1 mark	Reasonable attempt at all homework questions			
0 mark	Insignificant attempt or no attempt			

Please note:

- Answers must be on paper i.e. documents on laptop screens will not accepted.
- Your homework will only be reviewed in your enrolled tutorial. It will not be reviewed if you are more than **ten minutes** late for your tutorial. Other tutors cannot review your work.
- Plagiarism will be dealt with accordingly (see Part B Section 9 for details).
- If you know in advance that you will be absent from your assigned tutorial, you may email a copy of your homework to your tutor <u>prior to your tutorial</u>.
- No special consideration will be granted for this assessment. Only two out of three reviews are counted toward your final tutorial preparation mark. As such, students who encounter misadventure, sickness or any other circumstance that causes them to miss a review are not expected to be unfairly disadvantaged.

4.4 Online Feedback Quizzes (9%) (preliminary)

Three online quizzes will be held throughout the semester (see table below). The aim of these quizzes is to provide you with on-going feedback relating to your understanding and learning progress within the course. They will also test your ability to think critically and to apply what you have learnt, and assist in your preparation for the in-class test and final examination.

Quiz #	Topics Tested	Start	End
Quiz I	Topics: 1-3	Week 4 Wednesday 8am	Week 5 Wednesday 11pm
Quiz II	Topics: 5-7	Week 8 Wednesday 8am	Week 9 Wednesday 11pm
Quiz III	Topics: 8-10	Week 11 Wednesday 8am	Week 12 Wednesday 11pm

Each quiz comprises 15 multiple choice questions which can be numerical or conceptual in nature. The questions are drawn at random from a larger set of questions. You may attempt each quiz as many times as you wish (we strongly recommend that you attempt each quiz more than once). Your score will be displayed upon each submission of the quiz, and you can re-login to check the correct answers which will be provided when the quiz period has ended.



- Mark allocation for each quiz is 3%:
 - 1.5 marks will be awarded based solely on the successful completion and submission of the quiz (regardless of your quiz mark). You must make at least one valid submission to be awarded 1.5 marks. A valid submission is defined as answering all 15 questions, completing and submitting them into the system within the specified period (see table on previous page).
 - o 1.5 marks will be awarded based on the highest mark you get for the quiz. You are encouraged to complete the quiz multiple times to increase your ability to get a higher mark. For example, if you took a quiz three times and received 6/15, 10/15 and 15/15 for your attempts, your final mark will be 1.5.
- **Duration and submission:** While quizzes are not timed, for learning purposes, you should aim to complete each quiz within 30 minutes. In addition, you are expected to take the quiz independently without any aids (without the textbook or any online resources). Please be aware that closing a quiz before submitting will not constitute a successful submission. All attempts must be submitted.

Please note:

- It is your responsibility to arrange your schedule to do the quizzes. Ensure to take the quiz early in the allocated period rather than attempting to take it at the last minute to accommodate any potential internet delays.
- If you are unable to take the quiz within the specified period, you will receive a mark of zero (0) for that quiz. There will NOT be a make-up quiz if you miss a quiz.
- No special consideration will be granted for this assessment.

4.5 In-class test (26%) (preliminary)

The in-class test duration is 45 minutes and will be held in Week 6 during your enrolled tutorial. The in-class test will commence at the start of the tutorial. The aim of this assessment is to evaluate and provide feedback on your comprehension of, and your ability to apply and integrate, various topics studied in this course.

The in-class test will be based on material covered in topics 1-5. The in-class test will incorporate calculative and conceptual multiple choice questions, and discursive and calculative questions. Further information regarding the content and duration of the in-class test will be provided in a separate announcement and posted on Moodle.

Marking guidelines:				
Multiple Choice Questions	One mark will be awarded for each correct answer, and no marks will be deducted for wrong answers.			
Calculative	Marks are awarded based on: (i) the degree of accuracy in the selection and application of formulas to problems; and (ii) clear, logical and comprehensive working that reflects the student's understanding of the concepts underlying the calculation. Marks will not necessarily be awarded for writing down a formula without any application. In addition, the student will not be penalised for the same error twice if the incorrect answer is required to be incorporated in a later part of the question.			
Discursive	Marks are awarded based on the student's ability to demonstrate: (i) comprehension of the problem; (ii) understanding of the relevant concepts; and (iii) the ability to apply the relevant concepts correctly to the specific context of the problem. Marks will also be awarded based on the formulation and writing of a clear and comprehensive answer that reflects the student's ability to think logically.			
Note: Marks may be deducted for answers that show a complete lack of understanding of core concepts.				

In-class test papers will generally be returned to students in two weeks (not including the midsemester break). The papers will be re-marked only in exceptional circumstances. Also, remark requests must be made directly to the tutor within **10 working days** of the in-class test mark being released. **No query on in-class test marks will be entertained after this time.**

Please note that:

- You must bring your student card in order to sit the in-class test.
- You will only be allowed to sit the in-class test in the tutorial that you are enrolled in. It is your responsibility to keep the day free of other commitments as you have been notified well in advance. However, if you are aware of extenuating circumstances that prevent you from sitting the in-class test, you must contact the lecturer-in-charge at least 10 working days in advance to make alternative arrangements.
- If you are unable to attend the in-class test for medical reasons, or other extenuating circumstances, you are required to lodge a special consideration application (see Part B Section 11 for more information).

4.6 Final Examination (60%) (preliminary)

The final examination will be of 2 hours duration and will be held during the formal end-of-session examination period. University administration will issue a final examination timetable later in the session, which will provide the date, time and location(s) of the exam. The final examination will cover **ALL TOPICS** in this course. The aim of the final examination is to enable you to demonstrate that you have achieved all the Learning Objectives for this course, your comprehension of the topics in this course, and your ability to integrate and apply the topics analytically and critically in a business environment.

The examination will comprise several written questions and a set of multiple choice questions. Each written question will have multiple parts which may be calculative and/or discursive. Further details of the examination will be posted on Moodle in Week 12.

Marking guidelines: See marking guidelines for In-class test (above).

In addition, it is important that all students are familiar with University policies and procedures in relation to **examination procedures** and advice concerning illness or misadventure: https://my.unsw.edu.au/student/academiclife/assessment/examinations/examinationrules.html

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.



5 COURSE RESOURCES

Langfield-Smith, K., H. Thorne, D. Smith and R. W. Hilton (2015). *Management Accounting 7e: Information for Managing and Creating Value*, 7th ed, McGraw-Hill Australia Pty Ltd.

- This text is available from the UNSW Bookshop. Please advise the Lecturer-in-Charge immediately if you have difficulty in obtaining the text from the bookshop. Copies of the text will also be available through Open Reserve at UNSW library.
- In addition to the prescribed text, supplementary reading materials may be issued during the session as required.

Other suggested textbooks in the library that can be referred to if you should wish to conduct further self-study in the topics covered by this course are:

- Briers, M., J. Macmullen, M. Dyball, & H. Mahama (eds.) (2004). *Management Accounting for Change: Process Improvement and Innovation* (4th Edition).
- Horngren, C.T., Wynder, M., Maguire, W., Tan, R., Datar, S.M., Foster, G., Rajan, M.V., & C. Ittner (2011). Cost Accounting: A Managerial Emphasis (1st Australian Edition). Pearson Australia.

Course website: UNSW Moodle at: https://moodle.telt.unsw.edu.au/login/index.php

Please note that students are responsible for updating themselves on any information that is posted on Moodle. Information provided on Moodle may include:

- Course Outline:
- Supplementary reading material;
- PowerPoint lecture notes (which may include announcements made in lectures);
- Brief solutions to numerical tutorial questions;
- Assessment results;
- · Contact and consultation details of staff; and
- Course-related announcements and other administrative matters.

Library information and subject guides etc. are available at:

http://subjectguides.library.unsw.edu.au/business

6 COURSE EVALUATION AND DEVELOPMENT

Each year feedback is sought from students and other stakeholders about the courses offered in the School and continual improvements are made based on this feedback. UNSW's myExperience survey is one of the ways in which student evaluative feedback is gathered. In this course, we will seek your feedback through end of semester myExperience responses. As a result of previous feedback provided for this course and in our efforts to provide a rich and meaningful learning experience, we have continued to evaluate and modify our course content in 2017.



7 COURSE SCHEDULE (PRELIMINARY)

	COURSE SCHEDULE					
Week	Lecture Topic (Lecturer)	References: Lecture Topics	Tutorial Topic	Assessment Activities		
Week 1 27 Feb	Topic 1: Introduction and Understanding Processes & Value Creation (Linda Chang)	LS Ch. 1 LS Ch. 16 p.705-714 + Additional Reading	No tutorials			
Week 2 6 March	Topic 2: Cost Basics and Management Accounting Research (Linda Chang)	LS Ch. 2 LS Ch. 3	Topic 1			
Week 3 13 March	Topic 3: Managing Costs I- Overhead Costs (Linda Chang)	LS Ch. 7	Topic 2			
Week 4 20 March	Topic 4: Managing Costs II- Activity Based Costing. (Linda Chang)	LS Ch. 8 + Additional Reading	Topic 3	Quiz I (Topics 1 - 3)		
Week 5 27 March	Topic 5: Standard Costs and Variance Analysis (Linda Chang)	LS Ch. 10	Topic 4			
Week 6 3 April	Topic 6: Costing and Tactical Decisions (Yee Shih Phua)	LS Ch. 19 LS Ch. 16 p.745-751	In-class test (Topics 1 – 5)			
Week 7 10 April	Topic 7: Transfer Pricing (Yee Shih Phua)	LS Ch. 12	Topic 6			
	Mid-semester break: Friday	14 April – Saturday 22	April inclusive			
Week 8 24 April	Topic 8: Managing Quality (Yee Shih Phua)	Additional Reading	Topic 7	Quiz II (Topics 5-7)		
Week 9 1 May	Topic 9: Managing Time- The Theory of Constraints (Yee Shih Phua)	LS Ch. 16 p.751-754 + Additional Reading	Topic 8			
Week 10 8 May	Topic 10: Capital Expenditure Decisions (TBA)	LS Ch. 21	Topic 9			
Week 11 15 May	Topic 11: Projects (TBA)	LS Ch. 16 p.754-760 + Additional Reading	Topic 10	Quiz IV (Topics 8-10)		
Week 12 22 May	Topic 12: Performance Evaluation & Management Control (Linda Chang)	LS Ch. 13 p. 618-623 + Additional Reading	Topic 11			
Week 13 29 May	No Lectures		Topic 12			

PART B: KEY POLICIES, STUDENT RESPONSIBILITIES AND SUPPORT

8 PROGRAM LEARNING GOALS AND OUTCOMES

The Business School Program Learning Goals reflect what we want all students to BE or HAVE by the time they successfully complete their degree, regardless of their individual majors or specialisations. For example, we want all our graduates to HAVE a high level of business knowledge, and a sound awareness of ethical, social, cultural and environmental implications of business. As well, we want all our graduates to BE effective problem-solvers, communicators and team participants. These are our overall learning goals for you and are sought by employers.

You can demonstrate your achievement of these goals by the specific outcomes you achieve by the end of your degree (e.g. be able to analyse and research business problems and propose well-justified solutions). Each course contributes to your development of two or more program learning goals/outcomes by providing opportunities for you to practise these skills and to be assessed and receive feedback.

Program Learning Goals for undergraduate and postgraduate students cover the same key areas (application of business knowledge, critical thinking, communication and teamwork, ethical, social and environmental responsibility), which are key goals for all Business students and essential for success in a globalised world. However, the specific outcomes reflect different expectations for these levels of study.

We strongly advise you to choose a range of courses which assist your development of these skills, e.g., courses assessing written and oral communication skills, and to keep a record of your achievements against the Program Learning Goals as part of your portfolio.

Business Undergraduate Program Learning Goals and Outcomes

1. Knowledge: Our graduates will have in-depth disciplinary knowledge applicable in local and global contexts.

You should be able to select and apply disciplinary knowledge to business situations in a local and global environment.

2. Critical thinking and problem solving: Our graduates will be critical thinkers and effective problem solvers.

You should be able to identify and research issues in business situations, analyse the issues, and propose appropriate and well-justified solutions.

3. Communication: Our graduates will be effective professional communicators.

You should be able to:

- **a.** Prepare written documents that are clear and concise, using appropriate style and presentation for the intended audience, purpose and context, and
- **b.** Prepare and deliver oral presentations that are clear, focused, well-structured, and delivered in a professional manner.

4. Teamwork: Our graduates will be effective team participants.

You should be able to participate collaboratively and responsibly in teams, and reflect on your own teamwork, and on the team's processes and ability to achieve outcomes.

5. Ethical, social and environmental responsibility: Our graduates will have a sound awareness of the ethical, social, cultural and environmental implications of business practice.

You will be able to:

- Identify and assess ethical, environmental and/or sustainability considerations in business decisionmaking and practice, and
- b. Identify social and cultural implications of business situations.



9 ACADEMIC HONESTY AND PLAGIARISM

The University regards plagiarism as a form of academic misconduct, and has very strict rules regarding plagiarism. For UNSW policies, penalties, and information to help you avoid plagiarism see: https://student.unsw.edu.au/plagiarism as well as the guidelines in the online ELISE tutorials for all new UNSW students: http://subjectguides.library.unsw.edu.au/elise

To see if you understand plagiarism, do this short quiz: https://student.unsw.edu.au/plagiarism-quiz

For information on how to acknowledge your sources and reference correctly, see: https://student.unsw.edu.au/harvard-referencing

For the *Business School Harvard Referencing Guide*, see the <u>Business Referencing and Plagiarism</u> webpage (Business > Students > Learning support > Resources > Referencing and plagiarism).

10 STUDENT RESPONSIBILITIES AND CONDUCT

Students are expected to be familiar with and adhere to university policies in relation to class attendance and general conduct and behaviour, including maintaining a safe, respectful environment; and to understand their obligations in relation to workload, assessment and keeping informed.

Information and policies on these topics can be found in UNSW Current Students 'Managing your Program' webpages: https://student.unsw.edu.au/program.

10.1 Workload

It is expected that you will spend at least **nine to ten hours** per week studying this course. This time should be made up of reading, research, working on exercises and problems, online activities and attending classes. In periods where you need to complete assignments or prepare for examinations, the workload may be greater. Over-commitment has been a cause of failure for many students. You should take the required workload into account when planning how to balance study with employment and other activities.

We strongly encourage you to connect with your **Moodle course websites** in the **first week of semester**. Local and international research indicates that students who engage early and often with their course website are more likely to pass their course.

Information on expected workload: https://student.unsw.edu.au/uoc

10.2 Attendance

Your regular and punctual attendance at lectures and seminars or in online learning activities is expected in this course. University regulations indicate that if students attend less than 80% of scheduled classes they may be refused final assessment. For more information, see: https://student.unsw.edu.au/attendance

10.3 General Conduct and Behaviour

You are expected to conduct yourself with consideration and respect for the needs of your fellow students and teaching staff. Conduct which unduly disrupts or interferes with a class, such as ringing or talking on mobile phones, is not acceptable and students may be asked to leave the class. More information on student conduct is available at: https://student.unsw.edu.au/conduct



10.4 Health and Safety

UNSW Policy requires each person to work safely and responsibly, in order to avoid personal injury and to protect the safety of others. For more information, see http://safety.unsw.edu.au/.

10.5 Keeping Informed

You should take note of all announcements made in lectures, tutorials or on the course web site. From time to time, the University will send important announcements to your university e-mail address without providing you with a paper copy. You will be deemed to have received this information. It is also your responsibility to keep the University informed of all changes to your contact details.

11 SPECIAL CONSIDERATION

You must submit all assignments and attend all examinations scheduled for your course. You should seek assistance early if you suffer illness or misadventure which affects your course progress.

General Information on Special Consideration for Undergraduate and Postgraduate courses:

- 1. All applications for special consideration must be lodged online through myUNSW within 3 working days of the assessment (Log into myUNSW and go to My Student Profile tab > My Student Services > Online Services > Special Consideration). You will then need to submit the originals or certified copies of your completed Professional Authority form (pdf download here) and other supporting documentation to Student Central. For more information, please study carefully in advance the instructions and conditions at:
 - https://student.unsw.edu.au/special-consideration
- 2. Please note that documentation may be checked for authenticity and the submission of false documentation will be treated as academic misconduct. The School may ask to see the original or certified copy.
- 3. Applications will **not** be accepted by teaching staff. The lecturer-in-charge will be automatically notified when you lodge an online application for special consideration.
- 4. Decisions and recommendations are only made by lecturers-in-charge (or by the Faculty Panel in the case of UG final exam special considerations), **not** by tutors.
- 5. Applying for special consideration **does not** automatically mean that you will be granted a supplementary exam or other concession.
- 6. Special consideration requests **do not allow** lecturers-in-charge to award students additional marks.

Business School Policy on requests for Special Consideration for Final Exams in Undergraduate Courses:

The lecturer-in-charge will need to be satisfied on each of the following before supporting a request for special consideration:

- Does the medical certificate contain all relevant information? For a medical certificate to be accepted, the degree of illness, and impact on the student, must be stated by the medical practitioner (severe, moderate, mild). A certificate without this will not be valid.
- 2. Has the student performed satisfactorily in the other assessment items? Satisfactory performance would require at least satisfactory completion of each assessment item specified in Part A Section 4 (or the submission of appropriate documentation relating to the student's failure to complete an assessment to the Lecturer-in-charge), and meeting the obligation to have attended 80% of tutorials.
- Does the student have a history of previous applications for special consideration?
 A history of previous applications may preclude a student from being granted special consideration.

Special Consideration and the Final Exam in undergraduate courses:

Applications for special consideration in relation to the final exam are considered by a Business School Faculty panel to which lecturers-in-charge provide their recommendations for each request. If the Faculty panel grants a special consideration request, this will entitle the student to sit a supplementary examination. No other form of consideration will be granted. The following procedures will apply:

1. Supplementary exams will be scheduled centrally and will be held approximately two weeks after the formal examination period. The dates for Business School supplementary exams for Semester 1, 2017 are:

Tuesday 11 July 2017 Exams for the School of Accounting, Marketing
Wednesday 12 July 2017 Exams for the School of Banking and Finance,
Management, Risk and Actuarial Studies
Thursday 13 July 2017 Exams for the School of Economics, Taxation and
Business Law, Information Systems

If a student lodges a special consideration for the final exam, they are stating they will be available on the above dates. **Supplementary exams will not be held at any other time**.

2. Where a student is granted a supplementary examination as a result of a request for special consideration, the student's original exam (if completed) will be ignored and only the mark achieved in the supplementary examination will count towards the final grade. Absence from a supplementary exam without prior notification does not entitle the student to have the original exam paper marked, and may result in a zero mark for the final exam.



The Supplementary Exam Protocol for Business School students is available at: http://www.business.unsw.edu.au/suppexamprotocol

Special consideration and assessments other than the Final exam:

More details are provided in Part A Section 4.3.

12 STUDENT RESOURCES AND SUPPORT

The University and the Business School provide a wide range of support services for students, including:

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Business School Education Development Unit (EDU)

https://www.business.unsw.edu.au/students/resources/learning-support

The EDU offers academic writing, study skills and maths support specifically for Business students. Services include workshops, online resources, and individual consultations. EDU Office: Level 1, Room 1033, Quadrangle Building. Phone: 9385 7577 or 9385 4508; Email: edu@unsw.edu.au.

• Business Student Centre

https://www.business.unsw.edu.au/students/resources/student-centre

Provides advice and direction on all aspects of admission, enrolment and graduation. Office: Level 1, Room 1028 in the Quadrangle Building; Phone: 9385 3189.

• Moodle eLearning Support

For online help using Moodle, go to: https://student.unsw.edu.au/moodle-support. For technical support, email: itservicecentre@unsw.edu.au; Phone: 9385 1333.

• UNSW Learning Centre

www.lc.unsw.edu.au

Provides academic skills support services, including workshops and resources, for all UNSW students. See website for details.

• Library services and facilities for students

https://www.library.unsw.edu.au/study/services-for-students

• IT Service Centre:

https://www.it.unsw.edu.au/students/index.html

Provides technical support to troubleshoot problems with logging into websites, downloading documents, etc. Office: UNSW Library Annexe (Ground floor). Phone: 9385 1333.

• UNSW Counselling and Psychological Services

https://student.unsw.edu.au/wellbeing

Provides support and services if you need help with your personal life, getting your academic life back on track or just want to know how to stay safe, including free, confidential counselling. Office: Level 2, East Wing, Quadrangle Building; Phone: 9385 5418; Email: counselling@unsw.edu.au

• Disability Support Services

https://student.unsw.edu.au/disability

Provides assistance to students who are trying to manage the demands of university as well as a health condition, learning disability or have personal circumstances that are having an impact on their studies. Office: Ground Floor, John Goodsell Building; Phone: 9385 4734; Email: disabilities@unsw.edu.au

