



Business School  
**School of Accounting**

Never Stand Still

Business School

**ACCT5943**  
**Advanced Financial Reporting**

**Course Outline**  
**Semester 1, 2015**

**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

Lecturer-in-charge: Dr Andrew Jackson  
Room QUAD3080  
Phone No: 9385 5909  
Email: a.b.jackson@unsw.edu.au  
Consultation Times – Tuesday 12p.m. –2p.m. (or by appointment)

Lecturer: Associate Professor Noel Harding  
Room QUAD3066  
Phone No: 9385 6109  
Email: n.harding@unsw.edu.au  
Consultation Times – TBA (or by appointment)

### 2 COURSE DETAILS

#### 2.1 Teaching Times and Locations

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

Day	Time	Location
Tuesday	9:00 AM to 12:00 PM	Business School 205
Tuesday	2:00 PM to 5:00 PM	CLB 1
Tuesday	6:00 PM to 9:00 PM	Law Th G02
Thursday	1:00 PM to 4:00 PM	Law 303

#### 2.2 Units of Credit

The course is worth 6 units of credit.

#### 2.3 Summary of Course

This course introduces students to special topics relating to Australian Financial reporting with emphasis on recognition and measurement of assets and liabilities. It focuses on the analysis of a range of contemporary accounting issues within theoretical frameworks such as agency theory and from the perspective of the conceptual framework used in setting accounting standards. This course comprehensively covers numerous Australian-International Financial Reporting standards relevant to reporting problems in particular industries (such as the natural resource and agriculture), in particular contexts (such as economies with high inflation and multinational enterprises with diverse operations), and with particular types of assets and liabilities (such as self-generating and regenerating assets and complex financial instruments). In addition, the expanded disclosure is reviewed along with various proposals for strengthening external financial reporting.

#### 2.4 Course Aims and Relationship to Other Courses

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

- knowledge of and practice in using the theoretical frameworks applied in addressing financial reporting issues;
- awareness of and experience in applying the Australian equivalents of international standards that deal with specific industries, contexts and financial statement items;
- an appreciation of the conceptual strengths and weaknesses of required accounting methods and the determinants of the choices made by directors and managers, in those circumstances where some flexibility is allowed in the application of accounting methods; and
- a capacity to critically evaluate controversial issues in external reporting and contribute to debates on usefulness and value relevance of financial reporting.

This course is:

- an elective unit available in the *8409 Master of Professional Accounting* programme
- a disciplinary specialisation unit in the *8404 Master of Commerce (Accounting)* programme and may be made available in other programmes.

ACCT5943 builds on the foundation laid in ACCT5930 Financial Accounting. It also depends on knowledge of certain aspects of ACCT5942 Corporate Accounting and Regulation. So students must either (a) complete ACCT5942 before ACCT5943 or (b) complete ACCT5942 and ACCT5943 concurrently. The sequence of topics in ACCT5943 allows for the earlier completion of relevant material in ACCT5942.

## 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.

The Learning Outcomes in this course also help you to achieve some of the overall Program Learning Goals and Outcomes for all postgraduate coursework 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 Postgraduate Coursework Program Learning Goals and Outcomes, see Part B of the course outline.

### **Business Postgraduate Coursework Program Learning Goals and Outcomes**

**1. Knowledge: Our graduates will have current disciplinary or interdisciplinary knowledge applicable in local and global contexts.**

You should be able to identify and apply current knowledge of disciplinary or interdisciplinary theory and professional practice to business in local and global environments.

**2. Critical thinking and problem solving: Our graduates will have critical thinking and problem solving skills applicable to business and management practice or issues.**

You should be able to identify, research and analyse complex issues and problems in business and/or management, and propose appropriate and well-justified solutions.

**3. Communication: Our graduates will be effective communicators in professional contexts.**

You should be able to:

- Produce written documents that communicate complex disciplinary ideas and information effectively for the intended audience and purpose, and
- Produce oral presentations that communicate complex disciplinary ideas and information effectively for the intended audience and purpose.

**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 ethical, social, cultural and environmental implications of business issues and practice.**  
 You should be able to:

- Identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice, and
- Consider social and cultural implications of business and /or management practice.

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
<i>This course helps you to achieve the following learning goals for all Business School postgraduate coursework students:</i>		<i>On successful completion of the course, you should be able to:</i>	<i>This learning outcome will be assessed in the following items:</i>
1	Knowledge	Have a working knowledge of alternative perspectives on the theorisation of accounting practice.  Articulate measurement issues related to the covered topics  Locate and implement the disclosure requirements related to the covered topics	<ul style="list-style-type: none"> <li>• Tutorial Problems</li> <li>• Group Assignment</li> <li>• Mid-Semester Test</li> <li>• Exam</li> </ul>
2	Critical thinking and problem solving	Exhibit technical competence in the relevant areas of accounting where measurement and recognition judgements need to be made	<ul style="list-style-type: none"> <li>• Tutorial Problems</li> <li>• Group Assignment</li> <li>• Mid-Semester Test</li> <li>• Exam</li> </ul>
3a	Written communication	Construct written work which is logically and professionally presented.	<ul style="list-style-type: none"> <li>• Mid-Semester Test</li> <li>• Exam</li> </ul>
3b	Oral communication	Communicate ideas in a succinct and clear manner.	<ul style="list-style-type: none"> <li>• Group Assignment Presentation</li> </ul>
4	Teamwork	Work collaboratively to complete a task.	<ul style="list-style-type: none"> <li>• Group Assignment</li> </ul>
5a.	Ethical, environmental and sustainability responsibility	Identify and assess environmental and sustainability considerations in firms external reporting.	<ul style="list-style-type: none"> <li>• Group Assignment</li> </ul>
5b.	Social and cultural	Not specifically addressed in this course.	

awareness		
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### 3 LEARNING AND TEACHING ACTIVITIES

At university, the focus is on your self-directed search for knowledge. Lectures, tutorials, texts, exams 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; attempting practice questions; completing assignments; studying for exams; 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.

The teaching staff have put a great deal of thought into the development and presentation of this course so students may experience a flexible but directed introduction to financial reporting.

The fundamental approach to learning in this course can be summarised in the following statements:

***Understand*** rather than ***Memorise***  
***Take responsibility for learning*** rather than ***Blame others for failure***  
***Explore and test ideas*** rather than ***Limit yourself to facts***  
***Work collaboratively with others*** rather than ***Compete with peers***  
***Enjoy the experience and you cannot fail***<sup>1</sup>

#### 3.1 Learning Activities and Teaching Strategies

The course consists of weekly three-hour classes. In most classes, the format will be approximately as follows:

- First hour - Tutorial to review materials on topics introduced in previous week
- Next two hours - Lecture, discussion and activities on new topics for the week

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

Students put themselves at a significant advantage when they do stay up-to-date and make the most of the seminar. As mentioned above, in addition to the three hours of class time, most students need to read materials prior to the start of the seminar.

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

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<sup>1</sup> From “**The First Year Experience**”, Ann Game and Andrew Metcalfe, Federation Press, 2003. This book gives great advice on how to start, stay and succeed at university.

## 4 ASSESSMENT

### 4.1 Formal Requirements

### 4.2 Formal Requirements

In order to pass this course, you must:

- i. Achieve a composite mark of at least 50; and,
- ii. Make a satisfactory attempt at **all** assessment tasks. In particular, you must pass the final examination. This means that you may receive a mark of 50 or more but still be awarded an Unsatisfactory Fail (UF). Unsatisfactory fail means the student must repeat the course.

### 4.3 Assessment Details

Assessment Task	Weighting	Due Date
Quizzes (5)	40%	Week 6
Group Assignment	10%	Week 12
Final Exam	50%	University Exam Period
Total	100%	

Each of the assessment items is explained below.

#### **Mid-Semester Test** **40%**

A mid-semester test will be held in class in Week 6. Details of what will be examined and the format will be announced in class.

#### **Syndicate Research Project** **10%**

You are required to work on this project in syndicate groups of four or five students. Details about the syndicate research project will be announced in Week 1. By week 2 you should be a member of a syndicate. If you have difficulties forming such groups, please contact your lecturer as soon as possible.

#### **Final exam** **50%**

A final exam will be held during the examination period at the end of session. The University exams branch will issue a timetable later in the session. Final exam information can be found at:

<http://www.infonet.unsw.edu.au/academic/exams/>

#### **Quality Assurance**

The ASB 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 ASB programs. All material used for such processes will be treated as confidential and will not be related to course grades.

## 5 COURSE RESOURCES

The textbooks for this course are:

- 1 Deegan, C., **Australian Financial Accounting**, 7<sup>th</sup> ed., McGraw-Hill Irwin, 2012 (abbreviated "Deegan 7th"),
- 2 **Australian Accounting Standards.** Australian Accounting Standards are available for viewing or downloading from the AASB's homepage (see <http://www.aasb.com.au/>). Note that new accounting standards took effect on 1 January 2005. References to standards in this course will be based on newly released standards, hence most references dated prior to 2005 may have been superseded. Students should ensure that they are using appropriate reference materials. These standards are also available in the most recent editions of the Accounting Handbook (CPA Australia) or the Financial Reporting Handbook (ICAA),

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

- Sin, S. & Jones, A., 2003, **Generic Skills in Accounting**, French's Forest, NSW: Pearson Education Australia

The website for this course is on Moodle at: <http://moodle.telt.unsw.edu.au>

The following sites might also be useful:

- <http://www.student.unsw.edu.au> UNSW homepage for students
- <http://www.library.unsw.edu.au> UNSW library (catalogues, info, etc.)
- <http://www.comms.unsw.edu.au> UNSW Communications unit (net access, UDUS, e-mail)

## 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 Course and Teaching Evaluation and Improvement (CATEI) Process ([http://www.ltu.unsw.edu.au/ref4-5-1\\_catei\\_process.cfm](http://www.ltu.unsw.edu.au/ref4-5-1_catei_process.cfm)) is one of the ways in which student evaluative feedback is gathered. Significant changes from past feedback include:

- Changing the allocation of course assessment;
- Adding topics that are important to our stakeholders;
- Reducing the focus on topics that are covered in detail in other courses or those that became less topical; and
- Changing the requirements of the group assignment.



## 7 COURSE SCHEDULE

### Tutorial Schedule

Tutorials start in Week 2 and finish in Week 13.

COURSE SCHEDULE			
Week Beginning	Lecture Topic	Reading	Practice Questions
Week 1 2 March	Accounting Theories	Deegan Chapter 3 (D3)	D3: 9, 10, 11, 19, 20, 21, 22, 31, 33
Week 2 9 March	Accounting for Employee Benefits	D12 AASB 119	D12: 1, 2, 6, 11, 13, 17, 18, 20
Week 3 16 March	Share-based Payments	D17 AASB 2	D17: 1, 2, 4, 6, 7, 9, 14, 16
Week 4 23 March	Accounting for Biological Assets	D9.2 AASB 141	D9: 10, 11, 13, 14, 21
Week 5 30 March	Accounting for Natural Resource Industries	D20 AASB 6	D20: 1, 2, 3, 5, 7, 11, 13, 14
Mid-Semester break: Friday 3 April – Sunday 12 April inclusive			
Week 6 13 April	<b>Mid-Session Test</b>		
Week 7 20 April	Financial Instruments (Part A)	D14, D33 AASB 7, AASB 132, AASB 139	D14: 1, 2, 3, 5, 24, 32, 36
Week 8 27 April	Financial Instruments (Part B)		D14: 8, 27, 31, 35, 38, 40, 41, 42
Week 9 4 May	Translation of Foreign Operations	D34 AASB 121	D34: 1, 2, 3, 6, 7
Week 10 11 May	Earnings Per Share	D26 AASB 133	D26: 1, 2, 13, 14
Week 11 18 May	Events Occurring After Balance Date	D23, AASB 110	D23: 1, 2, 3, 7
	Segment Reporting	D24, AASB 8	D24: 1, 16, 18
Week 12 25 May	<b>Group Assignment: Corporate Social Responsibility</b>		

# 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 after 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 Postgraduate Coursework Program Learning Goals and Outcomes**

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You should be able to:

- a. Produce written documents that communicate complex disciplinary ideas and information effectively for the intended audience and purpose, and
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**5. Ethical, social and environmental responsibility: Our graduates will have a sound awareness of ethical, social, cultural and environmental implications of business issues and practice.**

You should be able to:

- a. Identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice, and
- b. Consider social and cultural implications of business and /or management practice.

## 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 [Business Referencing and Plagiarism](#) webpage (Business >Students>Learning support> Resources>Referencing and plagiarism).

For information for staff on how UNSW defines plagiarism, the types of penalties that apply and the protocol around handling plagiarism cases, see:  
<https://www.gs.unsw.edu.au/policy/documents/plagiarismpolicy.pdf>  
<https://www.gs.unsw.edu.au/policy/documents/plagiarismprocedure.pdf>  
<https://www.gs.unsw.edu.au/policy/studentmisconductprocedures.html>

## 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 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 Occupational 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://www.ohs.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.

## 12 STUDENT RESOURCES AND SUPPORT

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

- **Business School Education Development Unit (EDU)**  
<https://www.business.unsw.edu.au/students/resources/learning-support>  
 The EDU provides 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 5584; Email: [edu@unsw.edu.au](mailto: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](mailto:itservicecentre@unsw.edu.au); Phone: 9385 1333.
- **UNSW Learning Centre** [www.lc.unsw.edu.au](http://www.lc.unsw.edu.au)  
 Provides academic skills support services, including workshops and resources, for all UNSW students. See website for details.
- **Library training and search support services**  
<http://info.library.unsw.edu.au/web/services/services.html>
- **IT Service Centre:** Provides technical support for problems logging in to websites, downloading documents etc. <https://www.it.unsw.edu.au/students/index.html> Office: UNSW Library Annexe (Ground floor). Ph: 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.
- **Student Equity & Disabilities Unit** <http://www.studentequity.unsw.edu.au>  
 Provides advice regarding equity and diversity issues, and support for students who have a disability or disadvantage that interferes with their learning. Office: Ground Floor, John Goodsell Building; Phone: 9385 4734; Email: [seadu@unsw.edu.au](mailto:seadu@unsw.edu.au)