

THE UNIVERSITY OF  
NEW SOUTH WALES



Australian School of Business

School of Accounting

*ACCT3601*

*GLOBAL FINANCIAL REPORTING  
AND ANALYSIS*

Course Outline  
Session 2, 2007

1. COURSE STAFF .....	3
1.1 Staff Member and Contract Details .....	3
1.2 Communication and Consultation with Staff .....	3
2. INFORMATION ABOUT THE COURSE .....	3
2.1 Teaching Time and Location.....	3
2.2 Units of Credit .....	3
2.3 Relationship of this Course to Other Course Offerings .....	3
2.4 Approach to Learning and Teaching .....	4
3. COURSE AIMS AND OUTCOMES .....	4
3.1 Course Aims .....	4
3.2 Student Learning Outcomes.....	4
3.3 Teaching Strategies.....	5
4. STUDENT RESPONSIBILITIES AND CONDUCT.....	6
4.1 Preparation for and Performance in Class .....	6
4.2 Workload .....	6
4.3 Attendance .....	6
4.4 General Conduct and Behaviour.....	6
4.5 Keeping Informed .....	6
5. LEARNING ASSESSMENT .....	7
5.1 Formal Requirements.....	7
5.2 Assessment Overview .....	7
5.3 Special Consideration and Supplementary Examinations .....	8
6. ACADEMIC HONESTY AND PLAGIARISM.....	9
7. STUDENT RESOURCES .....	10
7.1 Course Resources .....	10
7.2 Course Website .....	10
7.3 Course Resources, Support and Information.....	10
7.4 Useful Internet Websites .....	11
7.5 Reference Books .....	12
8. CONTINUAL COURSE IMPROVEMENT.....	12
9. SCHEDULE OF SEMINARS.....	13
10. ACCA PRIZE FOR ACCT3061.....	14

## 1. COURSE STAFF

### 1.1 Staff Member and Contact Details

<i>Teaching Staff</i>	<i>Room Number</i>	<i>Phone</i>	<i>Email</i>
Associate Professor Malcolm Miller	QUAD 3082	9385-5820	m.miller@unsw.edu.au

Malcolm Miller is an Associate Professor. He is Program Director for the Master of Professional Accounting and the School's Co-ordinator for its two specialisations in the Master of Commerce. He is also an Associate Head of the School of Accounting. He undertakes teaching and research in the area of financial accounting and reporting. In particular, he is interested in issues relating to accounting standards, the regulation of financial reporting and international accounting. In 2003 he was presented with the Outstanding Contribution to Practice Award of the Accounting and Finance Association of Australia and New Zealand (AFAANZ). For three years (2000-2002) he was a Vice-President of the International Association for Accounting Education and Research (IAAER). He was a member of the Consultative Group to the Australian Accounting Standards Board from 1998 to 2003. He was a member of the Australian Accounting Standards Board for four years to 31 March 1995. He was a member of the Public Sector Accounting Standards Board for three years (1987-1989). In 1995 he was a Visiting Scholar at the University of Reading and in 1977-78 and 1983 he was a Visiting Associate Professor at New York University. He held a senior position in the Sydney office of KPMG prior to joining the University in 1971. He has published extensively including research monographs for the Australian Accounting Research Foundation and papers in *The Accounting Review*, *Accounting and Business Research*, *Australian Accounting Review*, *Advances in International Accounting*, *Accounting Forum* and *Charter*.

### 1.2 Communication and Consultation with Staff

Consultation hours: Monday 3-4:30 pm and Wednesday 3-4:30 pm

You can arrange to see me at other times. Feel free to contact me by email. When emailing, always identify yourself by supplying your name and student number. If you are unable to attend a seminar, you may send your assignment by email (provided I receive it before the start of the seminar).

## 2. INFORMATION ABOUT THE COURSE

### 2.1 Teaching Time and Location

<i>Day</i>	<i>Time</i>	<i>Location</i>
Wednesday	11:00 – 2:00	Law 303

### 2.2 Units of Credit

ACCT 3601 is a course of 6 units of credit.

### 2.3 Relationship of This Course to Other Course Offerings

This course is offered by the School of Accounting and may form part of an accounting major, double major or disciplinary minor within the Bachelor of Commerce or Bachelor of Economics degrees. ACCT2542 Corporate Financial Reporting & Analysis is a prerequisite for this course.

## *2.4 Approach to Learning and Teaching*

At university, the focus is on your self-directed search for knowledge. Seminars, a text, 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; completing assignments; studying for exams; seeking assistance; or preparing for a presentation. You must choose an approach that best suits your learning style and goals in this course. The aim is provide you with a flexible but directed learning approach.

## *3. COURSE AIMS AND OUTCOMES*

### *3.1 Course Aims*

As business operations and financial markets have become more global with reductions in tariff barriers and capital controls, the topic of international accounting has become more exciting and more important. Although huge strides have been made towards the harmonisation of business reporting, there are still significant differences at various levels that need to be understood for effective operation in the global business environment. Many accounting challenges remain especially for multinational enterprises and the parties interested in their financial reports including finance directors, accounting executives, investment analysts, auditors, accounting standard setters, regulators and citizens concerned with the impact of globalisation.

The aim of this course is to provide an understanding of the international dimensions of external business reporting and analysis. Students are introduced to the reporting issues faced by entities with cross-border operations and more than one stock exchange listing. International financial reporting standards are examined along with the diversity at national levels in the adoption of those standards and in the quality of the national assurance and enforcement mechanisms. How users of financial statements deal with the mixed comparability is reviewed. In addition, the skills of students are enhanced in the ways noted below.

### *3.2 Student Learning Outcomes*

#### *Content-Based Learning Outcomes*

As a result of satisfactorily completing this course, you should be able to:

1. Understand the impact of globalisation on financial reporting;
2. Identify the main drivers of divergence and convergence in practice;
3. Explain the various approaches to classifying countries or accounting systems across the world;
4. Explain the work of the IASB in setting international financial reporting standards (IFRS);
5. Understand the context of reporting by listed groups of companies in an economic environment marked by substantial foreign financing and investing;

6. Discuss the effects, benefits and problems of applying IFRS in the consolidated accounts of listed groups;
7. Understand the development of accounting practice in the US and the competition between US GAAP and IFRS as the global benchmark for listed groups;
8. Outline and evaluate the thesis that substantial differences are occurring between countries in the implementation of IFRS given the variations in local factors including the degree of corruption, the corporate governance structures, and the competence and independence of auditors;
9. Appreciate the importance of enforcement agencies and the effects of political lobbying on national and international standards;
10. Understand the context of reporting by individual companies and the need for reports for tax and dividend distribution purposes;
11. Explain the key influences in specific countries along with the relative positions of the countries in the international spectrum of accounting practices (Besides the US, these countries are reviewed: France, Germany, the UK, Poland, Japan and China);
12. Discuss the distinctive dimensions of financial statement analysis in an international setting;
13. Explain the major issues in the financial reporting of multinational enterprises including consolidation, foreign currency translation, and segment reporting.

#### *Desired Skills-Based Outcomes*

As a result of satisfactorily completing this course, you should have the opportunity to:

14. Learn independently and to assume responsibility for the learning process;
15. Conduct applied business and accounting research especially in relation to particular countries, international organisations, and multinational financial reports – acquiring, analysing and presenting knowledge;
16. Think constructively and critically about accounting developments especially those at the transnational level with an ability to see through the rhetoric of the major parties using the language of “convergence” while endeavouring to preserve their territorial positions;
17. Learn within teams – to work with team members, to assume leadership and to manage differences and conflicts.

#### *3.3 Teaching Strategies*

This course is run as a series of seminars. It does not follow the traditional format of lectures followed by tutorials. This is an advanced undergraduate accounting course and it is pointless to have lectures when the course is keyed to an excellent textbook. Students are expected to prepare for each seminar by completing the prescribed reading and an assignment.

Student input and participation is strongly encouraged and will be rewarded. Your active engagement with the course materials is sought; play a part in the class activities.

#### *4. STUDENT RESPONSIBILITIES AND CONDUCT*

##### *4.1 Preparation for and Performance in Class*

It is a requirement of this course that all students attempt the prescribed weekly reading and the assignment questions *prior* to attending class. The importance of adequate preparation prior to each seminar cannot be overemphasised, as the effectiveness and usefulness of the seminar depends to a large extent on students' active participation during the seminar.

##### *4.2 Workload*

It is expected that you will spend at least *ten hours* per week studying this course. This time should be made up of reading, research, working on questions, and attending classes. In periods where you need to make a presentation 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.

##### *4.3 Attendance*

Your regular and punctual attendance at 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.

##### *4.4 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: [www.my.unsw.edu.au](http://www.my.unsw.edu.au)

##### *4.5 Keeping Informed*

You should take note of all announcements made in seminars or on the course website. 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.

#### *5. LEARNING ASSESSMENT*

##### *5.1 Formal Requirements*

To be eligible for a passing grade in this course, students must achieve composite mark of at least 50%.

### *5.2 Assessment Overview*

<i>Assessment Item</i>	<i>Marks</i>	<i>Item Assesses Learning Outcomes</i>
Mid-session test	30	1-9, 14, 16
Final examination	50	10-13, 14, 16
Team presentation	10	15, 16, 17
Class participation	<u>10</u>	14, 15, 16
Total	<u>100</u>	

#### *Mid-Session Test (30%)*

The mid-session test will be held in Week 9 on Wednesday, 19 September 2007 from 11 to 2 pm. It will cover the topics scheduled for Weeks 1 to 6. There will be a number of questions requiring short answers. More information will be provided later.

#### *Final Examination (50%)*

The final examination concentrates on the topics covered in Seminars 7A, 7B, 8A, 8B, 10A, 10B, 11, 12, 13 and 14. Students will be advised of the general format and content of the final examination in Week 13.

#### *Team Presentation (10%)*

This in-class presentation is a group based presentation. Students are expected to form groups of 3 by Week 3. Each group will be assigned to make a 40 minute presentation on the week's reading and a related case/exercise, plus a 5 minutes response to questions from the audience. Presentations will commence in Week 3 or 4. A further handout will be supplied to provide more guidance.

The presentation is an important opportunity for students to demonstrate their ability to make a professional presentation, assess a body of written material and respond to questions on it. For your future professional career it is important that you become more comfortable in communicating to a group and dealing with questions.

*All members of the group must participate in the presentation.*

#### *Mark for Class Participation (10%)*

Each student may earn up to 10 marks. The aims of the participation mark are: (a) to provide students with an incentive to participate in class discussions and (b) to provide instant feedback to students by the distribution of cards in the seminars for good questions, answers or comments. *In order to facilitate the administration of class participation assessment, you should provide me with a recent, passport sized photograph no later than Week 3. Put your name and student number on the back of the photograph.* For Weeks 1 to 8 (8 seminars) and Weeks 10 to 13 (4 seminars), students will have the opportunity to be awarded one card per seminar. Students receiving a high number of cards will be awarded a high class participation mark.

Students who fail to participate during the seminar will receive a mark out of 10 for this component of the assessment based on 75% of their performance in the mid-session and final.

### *5.3 Special Consideration and Supplementary Examinations*

The School of Accounting follows the UNSW policy and process for Special Consideration (see <https://my.unsw.edu.au/student/atoz/SpecialConsideration.html>). Specifically:

- Applications for special consideration (including supplementary examinations) *must go through UNSW Central administration* (within 3 working days of the assessment to which it refers) – applications will *not* be accepted by staff in the School of Accounting;
- Applying for special consideration does *not* automatically mean that you will be granted additional assessment or that you will be awarded an amended result;
- If you are making an application for special consideration (through UNSW Central Administration) please send details of your special consideration application to the Lecturer-in-Charge;
- Notification of supplementary exams will be sent via email by the Lecturer-in-Charge. Please do not contact the School Office.

*Please note: There is only one opportunity to sit the Supplementary. The preliminary date for the ACCT3601 Supplementary is Monday, 10 December 2007.*

## 6. ACADEMIC HONESTY AND PLAGIARISM

The University regards plagiarism as a form of academic misconduct, and has very strict rules regarding plagiarism. For full information regarding policies, penalties and information to help you avoid plagiarism see:

<http://www.lc.unsw.edu.au/plagiarism/index.html>

Plagiarism is the presentation of the thoughts or work of another as one's own.\* Examples include:

- direct duplication of the thoughts or work of another, including by copying work, or knowingly permitting it to be copied. This includes copying material, ideas or concepts from a book, article, report or other written document (whether published or unpublished), composition, artwork, design, drawing, circuitry, computer program or software, web site, Internet, other electronic resource, or another person's assignment without appropriate acknowledgement;
- paraphrasing another person's work with very minor changes keeping the meaning, form and/or progression of ideas of the original;
- piecing together sections of the work of others into a new whole;
- presenting an assessment item as independent work when it has been produced in whole or part in collusion with other people, for example, another student or a tutor; and,
- claiming credit for a proportion a work contributed to a group assessment item that is greater than that actually contributed.†

Submitting an assessment item that has already been submitted for academic credit elsewhere may also be considered plagiarism.

The inclusion of the thoughts or work of another with attribution appropriate to the academic discipline does *not* amount to plagiarism.

Students are reminded of their Rights and Responsibilities in respect of plagiarism, as set out in the University Undergraduate and Postgraduate Handbooks, and are encouraged to seek advice from academic staff whenever necessary to ensure they avoid plagiarism in all its forms.

The Learning Centre website is the central University online resource for staff and student information on plagiarism and academic honesty. It can be located at:

[www.lc.unsw.edu.au/plagiarism](http://www.lc.unsw.edu.au/plagiarism)

The Learning Centre also provides substantial educational written materials, workshops, and tutorials to aid students, for example, in:

- correct referencing practices;
- paraphrasing, summarising, essay writing, and time management;
- appropriate use of, and attribution for, a range of materials including text, images, formulae and concepts.

Individual assistance is available on request from The Learning Centre.

Students are also reminded that careful time management is an important part of study and one of the identified causes of plagiarism is poor time management. Students should allow sufficient time for research, drafting, and the proper referencing of sources in preparing all assessment items.

\* Based on that proposed to the University of Newcastle by the St James Ethics Centre. Used with kind permission from the University of Newcastle

† Adapted with kind permission from the University of Melbourne.

## 7. STUDENT RESOURCES

### 7.1 Course Resources

#### REQUIRED TEXT

- Nobes, C., and R. Parker, *Comparative International Accounting*, 9<sup>th</sup> ed., Financial Times Prentice Hall (Pearson), 2006. (Abbreviated "NP")
- Bring your text to each scheduled class as there will be reference to various exhibits, questions, and other material in the text during class.

This textbook is available from the UNSW Bookshop.

#### RECOMMENDED SUPPLEMENTARY TEXT

- Roberts, C., P. Weetman and P. Gordon, *International Financial Reporting*, 3<sup>rd</sup> ed., Financial Times Prentice Hall (Pearson), 2005. (Abbreviated "RWG")
- This is an excellent text but students are not expected to buy it. There is a copy in the MyCourse (Reserve) Section of the UNSW Library. The UNSW Bookshop has three or four copies.

### 7.2 Course Website

A course website will be maintained within the WebCT Vista environment. You are required to have a Unipass and Unipin to access this website. In addition, you must be enrolled in the course to access the website. The website will contain the course outline, answers for the assignment questions from the text, announcements and other material. I cannot place any material on the website that involves the use of student IDs or that raises issues with respect to privacy.

### 7.3 Other Resources, Support and Information

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

- Learning and study support;
- Counselling support;
- Library training and support services;
- Disability support services;

In addition, it is important that all students are familiar with policies and procedures in relation to such issues as:

- Examination procedures and advice concerning illness or misadventure;
- Special Consideration including Supplementary Examinations;
- Occupational Health and Safety policies and expectations;

For information and links relating to the above services and policies, please see School of Accounting website ([www.accounting.unsw.edu.au](http://www.accounting.unsw.edu.au)).

#### 7.4 Useful Internet Websites

1. [www.AccountingEducation.com](http://www.AccountingEducation.com) (register your name and email address via the Register option to receive a weekly update on accounting developments around the world)
2. [www.iasb.org.uk](http://www.iasb.org.uk) (International Accounting Standards Board)
3. [www.iasplus.com](http://www.iasplus.com) (IAS Plus is a site providing news and commentary on international accounting standards – service of Deloitte Touche Tohmatsu)
4. [www.aasb.com.au](http://www.aasb.com.au) (Australian Accounting Standards Board)
5. [www.icaa.org.au](http://www.icaa.org.au) (Institute of Chartered Accountants in Australia). You can email [ca\\_technica@icaa.org.au](mailto:ca_technica@icaa.org.au) to be put on the distribution list for a weekly email of ANT (Accounting & Auditing News Today).
6. [www.fasb.org](http://www.fasb.org) (Financial Accounting Standards Board –US)
7. [www.sec.gov](http://www.sec.gov) (Securities and Exchange Commission – US)
8. [www.iosco.org](http://www.iosco.org) (International Organisation of Securities Commissions)
9. [www.asx.com.au](http://www.asx.com.au) (Australian Stock Exchange)
10. [www.fortune.com/fortune/global500/](http://www.fortune.com/fortune/global500/) (Fortune Global 500)
11. Websites of multinational enterprises with their head offices in different countries: [www.DaimlerChrysler.com](http://www.DaimlerChrysler.com), [www.nestle.com](http://www.nestle.com), [www.hoechst.com](http://www.hoechst.com), [www.gsk.com](http://www.gsk.com) (GlaxoSmithKline), [www.electrolux.com](http://www.electrolux.com), [www.philips.com](http://www.philips.com), [www.nokia.com](http://www.nokia.com).
12. [www.bhpbilliton.com/bb/aboutUs/annualReport.jsp](http://www.bhpbilliton.com/bb/aboutUs/annualReport.jsp) (BHP Billiton)
13. [www.microsoft.com/msft/tools.htm#alternate](http://www.microsoft.com/msft/tools.htm#alternate) (Microsoft annual financial statements in a number of national GAAPs)
14. Websites of the Big 4: [www.deloitte.com.au](http://www.deloitte.com.au), [www.ey.com/au](http://www.ey.com/au), [www.kpmg.com.au](http://www.kpmg.com.au), and [www.pwc.com/au](http://www.pwc.com/au).
15. [www.economist.com/countries](http://www.economist.com/countries) and [www.economist.com/research](http://www.economist.com/research)
16. [www.carol.co.uk](http://www.carol.co.uk) (Carol – Company Annual Reports Online is an online service offering direct links to the financial pages of listed companies in Europe and the US, providing direct access to companies' balance sheets, income statements, financial highlights, etc. Access is free of charge, but they ask you to register for access to annual reports.)
17. [www.annualreportservice.com](http://www.annualreportservice.com) (This is the oldest and largest free annual report service providing fast online access to company financial information. Currently the directory lists over 3,400 annual reports and 10-K Filings for online viewing.)

### 7.5 Reference Books

- Backman, M., *The Asian Insider: Unconventional Wisdom for Asian Business*, Revised ed., Palgrave Macmillan, 2006.
- Benston, G.J., M. Bromwich, R.E. Litan and A. Wagenhofer, *Worldwide Financial Reporting*, Oxford University Press, 2006.
- Choi, F.D.S., ed., *International Accounting and Finance Handbook*, 3<sup>rd</sup> ed., Wiley, 2003.
- Choi, F.D.S., and G.K. Meek, *International Accounting*, 5<sup>th</sup> ed., Prentice Hall, 2005.
- Doupnik, T., and H. Perera, *International Accounting*, McGraw-Hill Irwin, 2007
- Flower, J., and G. Ebbers, *Global Financial Reporting*, Palgrave, 2002.
- Gittins, R., *Gittins' Guide to Economics*, Allen & Unwin, 2006.
- Godfrey, J.M. and K. Chalmers, *Globalisation of Accounting Standards*, Elgar, 2007.
- Hartford, T., *The Undercover Economist*, Abacus, 2006.
- International Financial Reporting Standards (IFRSs) 2007*, International Accounting Standards Board, 2007.
- Iqbal, M.Z., *International Accounting: A Global Perspective*, 2<sup>nd</sup> ed., South-Western, 2002.
- Radebaugh, L., and S.J. Gray, *International Accounting and Multinational Enterprises*, 6<sup>th</sup> ed., Wiley, 2006.
- Roberts, C., P. Weetman, and P. Gordon, *International Financial Reporting: A Comparative Approach*, 3<sup>rd</sup> edition, Prentice Hall (Pearson), 2005.
- Solomon, J., *Corporate Governance and Accountability*, 2<sup>nd</sup> ed., Wiley, 2007
- Walton, P., A. Haller, and B. Raffournier, eds., *International Accounting*, 2<sup>nd</sup> ed., Thomson Learning, 2003.

### 8. Continual Course Improvement

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:

- Allocation of a higher mark for class participation;
- Finding a less uncomfortable class room;
- Selection of a new text to reduce the reliance on handouts to update and enrich the course content; and
- Varying the approach to the assignments.

9. SCHEDULE OF SEMINARS

<i>Date</i>	<i>Seminar</i>	<i>Topic</i>
25 July	1	Introduction
1 Aug.	2A	Globalisation and its impact on markets, business and accounting. The nature and growth of multinational enterprises (MNEs).
	2B	Cultural, institutional and external influences on national accounting standards, regulation and assurance practices (the reasons for the persistence of reporting differences for different types of reporting entities in different countries). Examples of international differences.
8 Aug.	3A	Classification of accounting systems across countries.
	3B	Harmonisation and convergence to reduce the diversity. The structure and workings of the International Accounting Standards Board (IASB).
15 Aug.	4A	The context of reporting by listed groups – foreign listing and investment. The competition between IFRS (International Financial Reporting Standards) and US GAAP.
	4B	A closer look at IFRS – What are the key rules and do they provide a sufficient base for high-quality reporting by listed groups worldwide?
	4C	The United States – its economic might, institutions and financial reporting. Is the US accounting model suitable for the rest of the world or is it only appropriate in that country's circumstances?
22 Aug.	5	Will there be substantial differences between countries in the implementation of IFRS? Professor R. Ball's premise that most political and economic influences on financial reporting <i>practice</i> remain local. Impact of the degree of corruption, the structure of corporate governance, and the competence and independence of auditors.
29 Aug.	6A	The importance of enforcement bodies and the international variations in enforcement processes.
	6B	Political lobbying on financial reporting - the national and IASC/IASB experiences to date. Can the negative effects of lobbying be reduced?
5 Sept.	7A	Harmonisation within the economically developed countries of the European Union. The transition in Central and Eastern Europe from command to market-oriented economies with the re-orientation of the accounting systems.
	7B	The context of financial reporting by individual companies.
12 Sept.	8A	Non-listed individual companies in Europe: How the rules are made and applied in France, Germany and the UK.
	8B	IFRS for SMEs (Small and Medium-sized Entities)
19 Sept.	9	Mid-session test (on Seminars 1 to 6)
<i>Mid-session recess (22 September to 1 October)</i>		

9. SCHEDULE OF SEMINARS (CONT'D)

<i>Date</i>	<i>Seminar</i>	<i>Topic</i>
3 Oct.	10A	Key topics in the financial reporting of MNEs.
	10B	Variations in consolidation concepts and techniques.
10 Oct.	11	The vexed issue of foreign currency translation.
17 Oct.	12	Comparison of two very different Asian countries (Japan and China) and their continuing transition from national to international standards.
24 Oct.	13	International financial analysis (including the need for and use of segment reports).
31 Oct.	14	Review of main themes and topics.
<i>Final Examination (During the official UNSW examinations period from 9 to 27 November 2007)</i>		

10. ACCA PRIZE FOR ACCT 3601

The Association of Chartered Certified Accountants (ACCA) is the sponsor of a prize of \$400 for this course with the following title: "ACCA Prize for best student in Global Financial Reporting & Analysis (ACCT3601)".

Further information on the sponsor is available at: <http://australia.accaglobal.com>