



## UNSW Business School Course Outline

### TABL3757 Corporate Tax Strategy - 2021

**Study Level**  
Undergraduate

**Term**  
Term 3

**UOC**  
6 Units of Credit

**Location**  
Online

**School**  
Accounting  
Auditing & Tax

# 1. Course Details

***Given the ongoing COVID-19 restrictions in NSW, all Term 3 courses will be delivered online until at least Friday 22nd October and all assessment will be online throughout the term.*** The University remains hopeful that the situation will improve to allow for some on-campus activities later in Term 3 such as lab, practical and studio classes. UNSW will continue to review the situation regularly and keep students updated. For further information on how your study may be affected this term, please see FAQs [here](#). See tab 8. **Policies and Support** in this course outline for tips on online study and assessment.

## Summary of Course

The focus of this course is on areas where corporate and tax law considerations have a significant influence on business decision making. These are:

- the raising of corporate finance
- corporate distributions
- corporate reorganisations
- consolidations
- mergers and demergers

This course does not purport to be an exhaustive analysis of the corporate and tax law considerations relevant to all business decisions. In addition to an analysis of relevant provisions of the Corporations Act 2001, Competition and Consumer Act 2010 and the Income Tax Assessment Act 1936 and the Income Tax Assessment Act 1997 the subject will examine contemporary real life examples of problems and issues that arise in these areas.

## Teaching Times and Locations

Please note that teaching times and locations are subject to change. Students are strongly advised to refer to the Class Timetable website for the most up-to-date teaching times and locations.

[View course timetable](#)

## Course Policies & Support

The Business School expects that you are familiar with the contents of this course outline and the UNSW and Business School learning expectations, rules, policies and support services as listed below:

- Program Learning Outcomes
- Academic Integrity and Plagiarism
- Student Responsibilities and Conduct
- Special Consideration
- Protocol for Viewing Final Exam Scripts
- Student Learning Support Services

Further information is provided in the [Assessment](#) and [Policies and Support](#) sections.

Students may not circulate or post online any course materials such as handouts, exams, syllabi or similar resources from their courses without the written permission of their instructor.

## Course Aims and Relationship to Other Courses

This course builds on the previous studies of students in Business Entities and in Business Taxation. It is concerned with the relationship between corporate law, taxation law and business decision making.

This course aims to:

1. Provide you with an understanding of the key elements of corporate tax strategy;
2. Build on your existing knowledge base by identifying issues and problems and alternative approaches in relation to corporate tax strategy in Australia;
3. Enhance your expertise in reading and understanding primary source material relevant to corporate tax strategy in Australia;
4. Develop your skills in applying relevant primary source materials in the context of case studies of corporate tax strategy in Australia;
5. Develop your abilities in researching issues relating to corporate tax strategy in Australia through the use of secondary source material;
6. Give you more experience in publicly presenting and defending a paper;
7. Raise your awareness of ethical issues arising in corporate tax strategy.

## Student Learning Outcomes

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

CLOs also contribute to your achievement of the Program Learning Outcomes (PLOs), which are developed across the duration of a program for all coursework students in the Business School. More information on PLOs is available under [Policies and Support](#). PLOs are, in turn, directly linked to [UNSW graduate capabilities](#) and the aspiration to develop “globally focussed graduates who are rigorous scholars, capable of leadership and professional practice in an international community”.

The following table shows how the CLOs for this course relate to the overall PLOs and indicates where each CLO and PLO is assessed:

Course Learning Outcomes	Program Learning Outcomes	Course Assessment Item
On successful completion of the course, you should be able to:	This course helps you to develop the following Program Learning Outcomes:	This learning outcome will be assessed in the following items:
Identify key issues relevant to corporate tax strategy in a given fact situation.	PLO 1: Business knowledge PLO 2: Problem solving PLO 3: Business communication	<ul style="list-style-type: none"><li>• Reports of Simulation Game</li><li>• Real World Case Study</li><li>• Final Examination</li></ul>
Identify different outcomes that result when different tax planning strategies are used in relation to corporate tax strategy.	PLO 1: Business knowledge PLO 2: Problem solving PLO 3: Business communication PLO 6: Global and cultural competence	<ul style="list-style-type: none"><li>• Reports of Simulation Game</li><li>• Final Examination</li></ul>

Course Learning Outcomes	Program Learning Outcomes	Course Assessment Item
Explain your response to issues arising in corporate tax strategy through oral and written presentations.	PLO 1: Business knowledge PLO 2: Problem solving PLO 3: Business communication PLO 5: Responsible business practice PLO 7: Leadership development	<ul style="list-style-type: none"> <li>• Reports of Simulation Games</li> <li>• Real World Case Study</li> </ul>
Evaluate ethical considerations arising when alternative tax planning strategies are used in relation to corporate tax strategy.	PLO 1: Business knowledge PLO 2: Problem solving PLO 3: Business communication PLO 5: Responsible business practice PLO 6: Global and cultural competence	<ul style="list-style-type: none"> <li>• Real World Case Study</li> </ul>

## 2. Staff Contact Details

Position	Title	Name	Email	Location	Phone	Consultation Times
Lecturer-in-charge	Ms	Amy Koit	<a href="#">Email</a>	–	–	By appointment. Email preferred
Lecturer	Ms	Claudia Mitchell	<a href="#">Email</a>	–	–	By appointment. Email preferred

### Communication with staff

When you contact staff by email please:

- Use your university email address
- Specify the course TABL3757 as your lecturer may be teaching more than one course.
- Sign off by using your name and zid

### 3. Learning and Teaching Activities

#### Approach to Learning and Teaching in the Course

The teaching philosophy underpinning the course has the following three-fold aims:

1. Promoting deep learning by:

- Discussing detailed technical provisions against the background of the issues and problems underpinning them, of alternative approaches to them and of basic tax policy objectives;
- Limiting the breadth of material dealt with in the course so the above issues are highlighted and significant structural features are examined;
- Involving you in the learning process through class discussions of case studies, and student presentations of real world case studies;
- Raising your awareness of ethical aspects of business decisions.

2. Developing your skills by:

- Requiring you to read and apply primary source materials in the context of practical case study examples;
- Requiring you to find, read and analyse major secondary works relevant to the background issues, problems, alternative approaches and policy underpinnings of relevant provisions in the income tax law;
- Requiring you to make oral and media assisted presentations of real world case studies in class.

3. Recognising the different learning styles of individuals by:

- Using a variety of teaching approaches including: lecturer presentations; in class discussions of case studies, and student presentations of real world case studies;
- Using a variety of types of assessment techniques including: participation in preparation and presentation of a real world case study, and a final examination

#### Learning Activities and Teaching Strategies

The method of teaching in this course will take the form of lectures, simulation games, discussion of case studies, and presentation of real world case studies by students, primarily individually.

The purpose of lectures is to provide you with an outline of the main statutory provisions and case law relevant to the issues discussed in the course. Lectures are not intended to be a substitute for reading and analysing primary source material and opinions of commentators in textbooks and journal articles. To prepare for lectures you should read the references for the week in question in the course Reading Guide before attending the relevant lecture.

The purpose of in class discussion of case studies is to illustrate the application of principles in hypothetical fact situations. It is important that you prepare for case study discussions by reading the references for the week in question in the Reading Guide and by thinking about the possible issues in the case study before attending the relevant class in which the case study is discussed.

Weeks 3 and 7 will involve you working individually on one part of a simulation game. In week 3 the game will involve forming a company. In week 7 the game will involve making and defending a take-over of a company. You will be allocated a role/ task for the Simulation Games during week 2. Each student will be required to write up and present a summary of your conclusions during the class in which the Simulation Game is played. Further information about the Simulation Games will be placed on the Moodle page for the course.

You will be required to research, write up and present in class, in week 10, a Real World Case Study. Details of the requirements for the Real World Case Study are set out later in this Course Outline. This activity has several purposes. These include: (a) building your awareness of the application of the

principles discussed in the course in real world situations; (b) developing your written and oral presentation skills; (c) enhancing your skills in researching current issues in business practice; (d) raising your awareness of ethical issues associated with corporate tax planning strategies.

## 4. Assessment

### Formal Requirements

In order to pass this course, you must:

- achieve a composite mark of at least 50 out of 100;
- meet any additional requirements described in the Assessment Summary section.

You are expected to attempt all assessment requirements in the course.

### Assessment Structure

Assessment Task	Weighting	Length	Due Date
Real World Case Study Paper and Presentation	20% Paper; 10% Presentation	2000 words + executive summary.  5 minutes presentation.	11pm on the day of the Week 10 class.
Reports of Simulation Games	30%	500 words as written individual report. Participation in oral explanation in class.	One week after the week 3 and week 7 classes for written individual report.
Final Examination	40%	2 problem questions.	Take home exam during the UNSW exam period.

### Assessment Summary

As a student at UNSW you are expected to display [academic integrity](#) in your work and interactions. Where a student breaches the [UNSW Student Code](#) with respect to academic integrity, the University may take disciplinary action under the Student Misconduct Procedure. To assure academic integrity, you may be required to demonstrate reasoning, research and the process of constructing work submitted for assessment.

To assist you in understanding what academic integrity means, and how to ensure that you do comply with the UNSW Student Code, it is strongly recommended that you complete the [Working with Academic Integrity](#) module before submitting your first assessment task. It is a free, online self-paced Moodle module that should take about one hour to complete.

### Reports of Simulation Games

During week 2 you will be allocated a question for each of the Simulation Games that will be played during weeks 3 and 7. The games will involve you contributing to a class plan for: forming a company (w3) and launching and defending a take-over of a company (w7). You will be provided with information on Moodle that you will be required to take into account in developing your plans. By the end of each of these



Simulation Games class representatives will be expected to present a summary of the plan that the class has developed in that class. Each student will be expected to submit a 500 word report of the discussions in the Simulation Game. Your report should take into account any written materials that were discussed during that class. Your report should also contain your reflections on why any decisions that were made in the Game that evening were made. Your report should also contain reflections on what (if anything) you think you learnt through preparation for and through playing the Simulation Game. Your report should also document your involvement in the discussions in the Simulation Game. Individual reports on the Simulation Game will be submitted via Moodle one week after the Simulation Game has been played.

## **Real World Case Studies – Paper and Presentation**

You will be required to write up a Case Study of a recent event (such as a takeover, a buy back, a demutualisation) that has actually happened that is relevant to taxation or corporate law aspects of the three major topics (raising corporate finance, corporate distributions, or corporate reorganisations) dealt with in this course. The Case Study can either be based on events that are a matter of public record or can be based on matters that you have encountered in your working life that are not matters of public record. Students will have an opportunity to plan their Case Study during the class in Week 5.

The account of the Case Study should be not more than 2000 words in length. Students will also be required to present their Real World Case Study in class. Students should circulate a synopsis of their presentation of their Real World Case Study when making the presentation. Presentations are not to exceed 5 minutes in length and should be in the form of an executive summary that highlights the key points from the Case Study.

The due date for submission of Real World Case Studies is 11pm on the day of the Week 10 class.

Marks will be awarded for:

- The relevance of the Real World Case Study to issues dealt with in the course
- The technical accuracy of the student's account of the Real World Case Study
- Clarity of written and oral expression
- The adequacy of the student's response to questions by the lecturer and other students
- Awareness of the ethical issues associated with the strategies used by the participants in the Real World Case Study

## **Final Examination**

The Final Examination will be a take home examination posted on Moodle on a date during the Final Examination period to be agreed with students. Normally the Final Exam will be posted on Moodle by 9am on a Friday morning and students will be expected to submit their responses via Turnitin by 5pm on the next Monday. There will be two problem type questions in the Final Examination.

Marks will be awarded for technical accuracy, and clarity of analysis and expression.

## **Assignment Submission Procedure**

Assignments are to be submitted via the Turnitin link on Moodle by 11pm on the due date for the assignment.

## **Assessment Feedback**

Feedback on student performance from formative and summative assessment tasks will be provided to students in a timely manner. Assessment tasks completed within the teaching period of a course, other than a final assessment, will be assessed and students provided with feedback, with or without a

provisional result, within 10 working days of submission, under normal circumstances. Feedback on continuous assessment tasks (e.g. laboratory and studio-based, workplace-based, weekly quizzes) will be provided prior to the midpoint of the course.

## Special Consideration

You can apply for special consideration when illness or other circumstances beyond your control interfere with your performance in a specific assessment task or tasks, including online exams. Special consideration is primarily intended to provide you with an extra opportunity to demonstrate the level of performance of which you are capable. To apply, and for further information, see Special Consideration on the UNSW [Current Students](#) page.

Special consideration applications will be assessed centrally by the Case Review Team, who will update the online application with the outcome and add any relevant comments. The change to the status of the application immediately sends an email to the student and to the assessor with the outcome of the application.

Please note the following:

1. Applications can only be made through Online Services in myUNSW. Applications will not be accepted by teaching staff. The lecturer-in-charge/course coordinator will be automatically notified when your application is processed.
2. Applying for special consideration does not automatically mean that you will be granted a supplementary exam or other concession.
3. If you experience illness or misadventure in the lead up to an exam or assessment, you must submit an application for special consideration, either prior to the examination taking place, or prior to the assessment submission deadline, except where illness or misadventure prevent you from doing so.
4. If your circumstances stop you from applying before your exam or assessment due date, you must apply within 3 working days of the assessment or the period covered by your supporting documentation.
5. Under the UNSW Fit To Sit/Submit rule, if you sit the exam/ submit an assignment, you are declaring yourself well enough to do so and are cannot subsequently apply for special consideration.
6. If you become unwell on the day of – or during – an exam, you must stop working on your exam, advise your course coordinator or tutor and provide a medical certificate dated within 24 hours of the exam, with your special consideration application. For online exams, you must contact your course coordinator or tutor immediately via email, Moodle or chat and advise them you are unwell and submit screenshots of your conversation along with your medical certificate and application.
7. If your online assessment is scheduled at a specific time in Sydney, Australian Eastern Standard Time (AEST), you must make yourself available at the time advised. Special consideration will not be awarded on the grounds that you are in a different time zone.
8. Special consideration requests do not allow the awarding of additional marks to students.

Further information on Business School policy and procedure can be found under “Special Consideration” on the [Policies and Support](#) page.

## Protocol for Viewing Final Exam Scripts

UNSW students have the right to view their final exam scripts, subject to a small number of very specific exemptions. The UNSW Business School has set a [protocol](#) under which students may view their final exam script. Individual schools within the Faculty may also set up a local process for viewing final exam scripts, so it is important that you check with your School. Further school-specific information may be included below.

## 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

### Texts:

Students are required to have access to:

- a current edition of the Corporations Act 2001
- a current edition of the Competition and Consumer Act 2010
- a current edition of the Income Tax Assessment Act 1936 and the Income Tax Assessment Act 1997

### Background Reading:

No one text adequately deals with the topics in this course. Reference to the following texts will provide useful background reading for the topics dealt with in the course outline. References to appropriate paragraphs of these texts will be found throughout the course outline. Students should read these references as background preparation for class discussions:

- Chapters 11 and 12 of Gilders, Taylor, Walpole, Burton and Ciro, Understanding Taxation Law, Lexis Nexis 2021
- Chapters 18 to 20 and 22 of Woellner, Barkoczy, Murphy and Evans, Australian Taxation Law, 29th edition, OUP, 2019.
- Hanrahan, Ramsay and Stapleton, Commercial Applications of Company Law, OUP, latest edition.
- Harris, Hargovan and Adams, Australian Corporate Law, latest edition, Lexis Nexis

Legislation and case law is constantly developing in this area. Updated references will be placed on Moodle throughout the course.

### Additional Reading:

The following texts discuss in some depth many of the topics dealt with in this course. Unfortunately, some of the texts are now several years old and only contain references to ITAA97. Students need not read these references prior to classes on the topic but should find reference to these texts to be useful follow-up reading to classes. Students should exercise care in using older texts as both the legislation and case law may have changed since the text was written. Reference should always be made to the latest version of the relevant Statute and to current commentaries to check the current position. Additional references and suggested readings may be placed on Moodle throughout the course.

- HAJ Ford, R P Austin and I Ramsay, Ford, Austin and Ramsay's Principles Of Corporations Law (Available online through Lexis Nexis [Australia] website via UNSW Library)
- R Levy, Takeovers: Law And Strategy, Thomson Reuters, latest edition
- Baxt, Black and Hanrahan, Securities and Financial Services Law, Lexis Nexis, 9th edition, 2016.

Reference should also be made to commentary on relevant provisions in:

- CCH Australian Federal Tax Reporter (available online through the UNSW Library Website)
- ATP Commentary ITAA 1997 (available online through the UNSW Library Website)
- Internet Resources

The following internet sites will be useful in this course:

- [ACCC](#)
- [ASIC](#)
- [ASX](#)
- [ATO](#)
- [Australian Legal Information Institute](#)
- [Board of Taxation](#)
- [Federal Register of Legislation](#)
- [Treasurer](#)
- [Treasury](#)

## Electronic Databases:

The UNSW library subscribes to several electronic [databases](#).

Students can obtain free access to electronic databases relevant to this course via the UNSW Library Web Site. Some of the legal databases more relevant to this course are:

- AGIS (the catalogue of the Federal Attorney General's Department Library)
- CCH Library
- First Point (Thomson Reuters)
- Lexis Nexis (Australian version)
- Checkpoint (Thomson Reuters)

## Moodle:

Throughout the course materials will progressively be placed on [Moodle](#). These materials will include case studies and notes on various topics dealt with in the course, additional references relevant to topics dealt with in the course and references to recent statutory and case law developments relevant to the course. Students should check Moodle regularly throughout the course.

## 6. Course Evaluation & Development

Feedback is regularly sought from students and continual improvements are made based on this feedback. At the end of this course, you will be asked to complete the [myExperience survey](#), which provides a key source of student evaluative feedback. Your input into this quality enhancement process is extremely valuable in assisting us to meet the needs of our students and provide an effective and enriching learning experience. The results of all surveys are carefully considered and do lead to action towards enhancing educational quality.

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 via end of Term myExperience responses and informal mid-course paper surveys. Feedback from previous students indicated that most students found the course interesting, challenging and engaging. Nonetheless a significant number of students indicated that:

- More information was needed about assessments and marking criteria in the course;
- The assessment workload was too great; and
- The course content was detailed with long readings which were hard to cover in a 12 week semester.

As a result of this feedback the following changes have been made:

- Simulation Games have been redesigned to accommodate learning in an online environment.
- A more detailed rubric has been developed in relation to the Real World Case Study. This rubric has been placed on the course Website.
- Providing examples of Real World Case Studies from previous years on the course Website.
- The course content has been reviewed with the number of topics covered being reduced.

The School of Taxation & Business Law's quality enhancement process involves regular review of its courses and study materials by content and educational specialists, combined with feedback from students. Towards the end of the Term, you will be asked to complete an online myExperience survey via Moodle to evaluate the effectiveness of your course lecturer and the actual course content. Your input into this quality enhancement process through the completion of these surveys is extremely valuable in assisting us in meeting the needs of our students and in providing an effective and enriching learning experience. The results of all surveys are carefully considered and do lead to action towards enhancing the quality of course content and delivery.

## 7. Course Schedule

Note: for more information on the UNSW academic calendar and key dates including study period, exam, supplementary exam and result release, please visit: <https://student.unsw.edu.au/new-calendar-dates>

Week	Activity	Topic	Assessment/ Other
Week 1: 13 Sept: class on 14 Sept	Lecture/ Tutorial	Raising Corporate Finance <ul style="list-style-type: none"> <li>• Corporate law aspects</li> <li>• Prospectus provisions</li> <li>• Listing rules</li> </ul>	–
Week 2: 20 Sept: class on 21 Sept	Lecture/ Tutorial	Raising Corporate Finance – Tax Aspects <ul style="list-style-type: none"> <li>• Equity finance</li> <li>• Debt finance</li> </ul>	–
Week 3: 27 Sept: class on 28 Oct	online discussion	Simulation Game 1: forming a company	15%
Week 4: 4 Oct: class on 5 Oct	online class	Corporate Reorganisations – Corporate Law Aspects <ul style="list-style-type: none"> <li>• Takeovers</li> <li>• Insider trading</li> <li>• Administration</li> </ul>	–
Week 5: 11 Oct: class on 12 Oct	Lecture/ Tutorial	Corporate Reorganisations – Tax Aspects <ul style="list-style-type: none"> <li>• Consolidations</li> <li>• Scrip for scrip</li> <li>• Mergers</li> <li>• Demergers</li> </ul>	Discussion of Real World Case Study plans
Week 6: 18 October	Reading Week	No class.	We suggest you use this time to decided on a situation to study in depth for your Real World Case Study.
Week 7: 25 Oct: class on 26 Oct	Flipped	Simulation Game 2: Launching and defending a takeover.	15%
Week 8: 1 Nov: class on 2 Nov	online lecture	Corporate Distributions – Corporate Law Aspects <ul style="list-style-type: none"> <li>• Dividends</li> </ul>	–

Week	Activity	Topic	Assessment/ Other
		<ul style="list-style-type: none"> <li>• Buy-backs</li> <li>• Returns of capital</li> </ul>	
Week 9: 8 Nov: class on 9 Nov	Lecture/ Tutorial	Corporate Distributions – Tax Aspects <ul style="list-style-type: none"> <li>• Dividends</li> <li>• Buy-backs</li> <li>• Returns of capital</li> <li>• Liquidations</li> </ul>	–
Week 10: 15 Nov: class on 16 Nov	online presentatio ns	Student presentations of Real World Case Studies.	5 minute presentations by individual students  30% allocated between: <ul style="list-style-type: none"> <li>• presentation 10%, and</li> <li>• one-page synopsis 20%</li> </ul>
Exam period: TBA	Final exam	–	Take home exam 40%



## 8. Policies and Support

Information about UNSW Business School program learning outcomes, academic integrity, student responsibilities and student support services. For information regarding special consideration and viewing final exam scripts, please go to the [key policies and support](#) page.

### Program Learning Outcomes

The Business School places knowledge and capabilities at the core of its curriculum via seven Program Learning Outcomes (PLOs). These PLOs are systematically embedded and developed across the duration of all coursework programs in the Business School.

PLOs embody the knowledge, skills and capabilities that are taught, practised and assessed within each Business School program. They articulate what you should know and be able to do upon successful completion of your degree.

Upon graduation, you should have a high level of specialised business knowledge and capacity for responsible business thinking, underpinned by ethical professional practice. You should be able to harness, manage and communicate business information effectively and work collaboratively with others. You should be an experienced problem-solver and critical thinker, with a global perspective, cultural competence and the potential for innovative leadership.

All UNSW programs and courses are designed to assess the attainment of program and/or course level learning outcomes, as required by the [UNSW Assessment Design Procedure](#). It is important that you become familiar with the Business School PLOs, as they constitute the framework which informs and shapes the components and assessments of the courses within your program of study.

#### PLO 1: Business knowledge

Students will make informed and effective selection and application of knowledge in a discipline or profession, in the contexts of local and global business.

#### PLO 2: Problem solving

Students will define and address business problems, and propose effective evidence-based solutions, through the application of rigorous analysis and critical thinking.

#### PLO 3: Business communication

Students will harness, manage and communicate business information effectively using multiple forms of communication across different channels.

#### PLO 4: Teamwork

Students will interact and collaborate effectively with others to achieve a common business purpose or fulfil a common business project, and reflect critically on the process and the outcomes.

#### PLO 5: Responsible business practice

Students will develop and be committed to responsible business thinking and approaches, which are underpinned by ethical professional practice and sustainability considerations.

#### PLO 6: Global and cultural competence

Students will be aware of business systems in the wider world and actively committed to recognise and respect the cultural norms, beliefs and values of others, and will apply this knowledge to interact, communicate and work effectively in diverse environments.

#### PLO 7: Leadership development

Students will develop the capacity to take initiative, encourage forward thinking and bring about innovation, while effectively influencing others to achieve desired results.

These PLOs relate to undergraduate and postgraduate coursework programs. Separate PLOs for honours and postgraduate research programs are included under 'Related Documents'.

Business School [course outlines](#) provide detailed information for students on how the course learning outcomes, learning activities, and assessment/s contribute to the development of Program Learning Outcomes.

## RELATED DOCUMENTS

- [Undergraduate Honours Program Learning Goals and Outcomes \(pdf\)](#)
- [Master of Philosophy Program Learning Goals and Outcomes \(pdf\)](#)
- [Doctor of Philosophy Program Learning Goals and Outcomes \(pdf\)](#)

## UNSW Graduate Capabilities

The Business School PLOs also incorporate [UNSW graduate capabilities](#), a set of generic abilities and skills that all students are expected to achieve by graduation. These capabilities articulate the University's institutional values, as well as future employer expectations.

UNSW Graduate Capabilities	Business School PLOs
<b>Scholars</b> capable of independent and collaborative enquiry, rigorous in their analysis, critique and reflection, and able to innovate by applying their knowledge and skills to the solution of novel as well as routine problems.	<ul style="list-style-type: none"><li>• PLO 1: Business knowledge</li><li>• PLO 2: Problem solving</li><li>• PLO 3: Business communication</li><li>• PLO 4: Teamwork</li><li>• PLO 7: Leadership development</li></ul>
<b>Entrepreneurial leaders</b> capable of initiating and embracing innovation and change, as well as engaging and enabling others to contribute to change	<ul style="list-style-type: none"><li>• PLO 1: Business knowledge</li><li>• PLO 2: Problem solving</li><li>• PLO 3: Business communication</li><li>• PLO 4: Teamwork</li><li>• PLO 6: Global and cultural competence</li><li>• PLO 7: Leadership development</li></ul>
<b>Professionals</b> capable of ethical, self-directed practice and independent lifelong learning	<ul style="list-style-type: none"><li>• PLO 1: Business knowledge</li><li>• PLO 2: Problem solving</li><li>• PLO 3: Business communication</li><li>• PLO 5: Responsible business practice</li></ul>
<b>Global citizens</b> who are culturally adept and capable of respecting diversity and acting in a socially just and responsible way.	<ul style="list-style-type: none"><li>• PLO 1: Business knowledge</li><li>• PLO 2: Problem solving</li><li>• PLO 3: Business communication</li><li>• PLO 4: Teamwork</li><li>• PLO 5: Responsible business practice</li><li>• PLO 6: Global and cultural competence</li></ul>

While our programs are designed to provide coverage of all PLOs and graduate capabilities, they also provide you with a great deal of choice and flexibility. The Business School strongly advises you to choose a range of courses that assist your development against the seven PLOs and four graduate capabilities, and to keep a record of your achievements as part of your portfolio. You can use a portfolio as evidence in employment applications as well as a reference for work or further study. For support with selecting your courses contact the UNSW Business School [Student Services team](#).

## Academic Integrity and Plagiarism

Academic Integrity is honest and responsible scholarship. This form of ethical scholarship is highly valued at UNSW. Terms like Academic Integrity, misconduct, referencing, conventions, plagiarism, academic practices, citations and evidence based learning are all considered basic concepts that successful university students understand. Learning how to communicate original ideas, refer sources, work independently, and report results accurately and honestly are skills that you will be able to carry beyond your studies.

The definition of academic misconduct is broad. It covers practices such as cheating, copying and using another person's work without appropriate acknowledgement. Incidents of academic misconduct may have serious consequences for students.

### Plagiarism

UNSW regards plagiarism as a form of academic misconduct. UNSW has very strict rules regarding plagiarism. Plagiarism at UNSW is using the words or ideas of others and passing them off as your own. All Schools in the Business School have a Student Ethics Officer who will investigate incidents of plagiarism and may result in a student's name being placed on the Plagiarism and Student Misconduct Registers.

**Below are examples of plagiarism including self-plagiarism:** **Copying:** Using the same or very similar words to the original text or idea without acknowledging the source or using quotation marks. This includes copying materials, ideas or concepts from a book, article, report or other written document, presentation, composition, artwork, design, drawing, circuitry, computer program or software, website, internet, other electronic resource, or another person's assignment, without appropriate acknowledgement of authorship.

**Inappropriate Paraphrasing:** Changing a few words and phrases while mostly retaining the original structure and/or progression of ideas of the original, and information without acknowledgement. This also applies in presentations where someone paraphrases another's ideas or words without credit and to piecing together quotes and paraphrases into a new whole, without appropriate referencing.

**Collusion:** Presenting work as independent work when it has been produced in whole or part in collusion with other people. Collusion includes:

- Students providing their work to another student before the due date, or for the purpose of them plagiarising at any time
- Paying another person to perform an academic task and passing it off as your own
- Stealing or acquiring another person's academic work and copying it
- Offering to complete another person's work or seeking payment for completing academic work

Collusion should not be confused with academic collaboration (i.e., shared contribution towards a group task).

**Inappropriate Citation:** Citing sources which have not been read, without acknowledging the 'secondary'

source from which knowledge of them has been obtained.

**Self-Plagiarism:** 'Self-plagiarism' occurs where an author republishes their own previously written work and presents it as new findings without referencing the earlier work, either in its entirety or partially. Self-plagiarism is also referred to as 'recycling', 'duplication', or 'multiple submissions of research findings' without disclosure. In the student context, self-plagiarism includes re-using parts of, or all of, a body of work that has already been submitted for assessment without proper citation.

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

## Cheating

The University also regards cheating as a form of academic misconduct. Cheating is knowingly submitting the work of others as their own and includes **contract cheating** (work produced by an external agent or third party that is submitted under the pretences of being a student's original piece of work). Cheating is not acceptable at UNSW.

If you need to revise or clarify any terms associated with academic integrity you should explore the 'Working with Academic Integrity' self-paced lessons available at: <https://student.unsw.edu.au/aim>.

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>. For information on student conduct see: <https://student.unsw.edu.au/conduct>.

For information on how to acknowledge your sources and reference correctly, see: <https://student.unsw.edu.au/referencing>. If you are unsure what referencing style to use in this course, you should ask the lecturer in charge.

## 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 on the '[Managing your Program](#)' website.

## Workload

It is expected that you will spend at least **ten to twelve hours per week** studying for a course except for Summer Term courses which have a minimum weekly workload of **twenty to twenty four hours**. 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.

[View more information on expected workload](#)

## Attendance

Your regular and punctual attendance at lectures and seminars or in online learning activities is

expected in this course. The Business School reserves the right to refuse final assessment to those students who attend less than 80% of scheduled classes where attendance and participation is required as part of the learning process (e.g., tutorials, flipped classroom sessions, seminars, labs, etc.).

[View more information on attendance](#)

## 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.

[View more information on student conduct](#)

## 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.

[View more information on Health and Safety](#)

## 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.

## Student Support and Resources

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

### [Business School Learning Support Tools](#)

Business School provides support a wide range of free resources and services to help students in-class and out-of-class, as well as online. These include:

- [Academic Communication Essentials](#) – A range of academic communication workshops, modules and resources to assist you in developing your academic communication skills.
- [Learning consultations](#) – Meet learning consultants who have expertise in business studies, literacy, numeracy and statistics, writing, referencing, and researching at university level.
- [PASS classes](#) – Study sessions facilitated by students who have previously and successfully completed the course.
- [Textbook access scheme](#) – To support the inclusion and success of students from equity groups enrolled at UNSW Sydney in first year undergraduate Business programs.

### [The Nucleus - Business School Student Services team](#)

The Nucleus Student Services team provides advice and direction on all aspects of enrolment and graduation. Level 2, Main Library, Kensington 02 8936 7005 / <https://nucleus.unsw.edu.au/en/contact-us>

### [Business School Equity, Diversity and Inclusion](#)

The Business School Equity, Diversity and Inclusion Committee strives to ensure that every student is empowered to have equal access to education. The Business School provides a vibrant, safe, and equitable environment for education, research, and engagement that embraces diversity and treats all

people with dignity and respect. [Email](#)

#### [UNSW Learning & Careers Hub](#)

The UNSW Learning & Careers Hub provides academic skills and careers support services—including workshops, individual consultations and a range of online resources—for all UNSW students. See their website for details.

Lower Ground Floor, North Wing Chancellery Building.

[Email](#)

02 9385 2060

#### [Student Support Advisors](#)

Student Support Advisors work with all students to promote the development of skills needed to succeed at university, whilst also providing personal support throughout the process.

John Goodsell Building, Ground Floor.

[Email](#)

02 9385 4734

#### [International Student Support](#)

The International Student Experience Unit (ISEU) is the first point of contact for international students. ISEU staff are always here to help with personalised advice and information about all aspects of university life and life in Australia.

[Advisors](#) can support you with your student visa, health and wellbeing, making friends, accommodation and academic performance.

[Email](#)

02 9385 4734

#### [Equitable Learning Services](#)

Equitable Learning Services (formerly Disability Support Services) is a free and confidential service that provides practical support to ensure that your health condition doesn't adversely affect your studies.

[Register with the service](#) to receive educational adjustments.

Ground Floor, John Goodsell Building.

[Email](#)

02 9385 4734

#### [UNSW Counselling and Psychological Services](#)

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.

Level 2, East Wing, Quadrangle Building.

[Email](#)

02 9385 5418

#### [Library services and facilities for students](#)

The UNSW Library offers a range of collections, services and facilities both on-campus and online.

Main Library, F21.

02 9065 9444

#### [Moodle eLearning Support](#)

Moodle is the University's learning management system. You should ensure that you log into Moodle regularly.

[Email](#)

02 9385 3331

#### [UNSW IT](#)

UNSW IT provides support and services for students such as password access, email services, wireless services and technical support.

UNSW Library Annexe (Ground floor).

## Support for Studying Online

The Business School and UNSW provide a wide range of tools, support and advice to help students achieve their [online learning](#) goals.

The UNSW [Guide to Online Study](#) page provides guidance for students on how to make the most of online study.

We recognise that completing quizzes and exams online can be challenging for a number of reasons, including the possibility of technical glitches or lack of reliable internet. We recommend you review the [Online Exam Preparation Checklist](#) of things to prepare when sitting an online exam.