

UNSW Business School School of Taxation & Business Law

TABL2756 INTERNATIONAL BUSINESS TAXATION

Course Outline Semester 1, 2017

Part A: Course-Specific Information

Part B: Key Policies, Student Responsibilities

and Support



Table of Contents

PART A: COURSE-SPECIFIC INFORMATION	2
1 STAFF CONTACT DETAILS	2
2 COURSE DETAILS	2
2.1 Teaching Times and Locations2.2 Units of Credit2.3 Summary of Course2.4 Course Aims and Relationship to Other Courses2.5 Student Learning Outcomes	2 2 2 3 3
3 LEARNING AND TEACHING ACTIVITIES	4
3.1 Approach to Learning and Teaching in the Course3.2 Learning Activities and Teaching Strategies	5 5
4 ASSESSMENT	5
4.1 Formal Requirements4.2 Assessment Details4.3 Assessment Format and submission procedures4.4 Assignment Submission Procedure4.5 Late Submission	5 6 6 7 7
5 COURSE RESOURCES	8
6 COURSE EVALUATION AND DEVELOPMENT	8
7 COURSE SCHEDULE	9
PART B: KEY POLICIES, STUDENT RESPONSIBILITIES AND SUPPO	RT 10
8 PROGRAM LEARNING GOALS AND OUTCOMES	10
9 ACADEMIC HONESTY AND PLAGIARISM	11
10 STUDENT RESPONSIBILITIES AND CONDUCT	11
 10.1 Workload 10.2 Attendance 10.3 General Conduct and Behaviour 10.4 Health and Safety 10.5 Keeping Informed 	11 11 12 12 12
11 SPECIAL CONSIDERATION	12
12 STUDENT RESOURCES AND SUPPORT	14



PART A: COURSE-SPECIFIC INFORMATION

1 STAFF CONTACT DETAILS

Lecturer-in-charge: Kathrin Bain

Room: Quad 2066 Phone No: 9385 9541 Email: k.bain@unsw.edu.au

Consultation Times: By appointment.

Other lecturers:

Lecturer: Ann Kayis-Kumar

Room: Quad 2064 Phone No: 9385 3825

Email: a.kayis@unsw.edu.au

Consultation Times: By appointment

2 COURSE DETAILS

2.1 Teaching Times and Locations

Lectures start in Week 1 to Week 7 and Week 9 to Week 13. Please note there is **no lecture on Tuesday 25 April** due to the Anzac Day public holiday.

The lectures are held each Tuesday, from 9:00am – 12:00noon.

The location for the lectures are Mathews 103, with the EXCEPTION of Weeks 3, 5, 12. In Weeks 3, 5, and 12, the lectures will be held in Law G02. To confirm, the lectures are held as follows:

Mathews 103: Weeks 1-2, 4, 6-7, 9-11, 13

Law G02: Weeks 3, 5, 12

This is also noted in the course schedule.

2.2 Units of Credit

The course is worth 6 units of credit.

2.3 Summary of Course

In the world economy barriers to international direct investment are rapidly falling. Of the remaining barriers some of the most significant are differences in legal and tax systems and inadequate co-ordination of different tax systems. In recent years, concerns about multinational companies avoiding taxation through the use of the international tax system has led to increased scrutiny of international transactions.

This course discusses principles relevant to international taxation and uses Australian international tax rules to highlight international tax issues and policy choices. Special emphasis is given to practical tax issues associated with international direct investments



2.4 Course Aims and Relationship to Other Courses

This course aims to:

- 1. Provide students with an overview of principles of Australian international taxation
- 2. Develop students' ability to research issues relating to Australian international taxation
- 3. Illustrate some of the considerations relevant to international tax planning
- 4. Challenge students to think of alternative approaches to structuring international transactions
- 5. Challenge students to think critically about the design of Australian international business taxation rules

This course is offered as part of the taxation major in the Bachelor of Commerce.

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 undergraduate students in the Business School. Program Learning Goals are what we want you to BE or HAVE by the time you successfully complete your degree (e.g. 'be an effective team player'). You demonstrate this by achieving specific Program Learning Outcomes - what you are able to DO by the end of your degree (e.g. 'participate collaboratively and responsibly in teams').

For more information on the Undergraduate Program Learning Goals and Outcomes, see Part B of the course outline.

Business Undergraduate Program Learning Goals and Outcomes

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

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

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

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

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

You should be able to:

- **a.** Prepare written documents that are clear and concise, using appropriate style and presentation for the intended audience, purpose and context, and
- **b.** Prepare and deliver oral presentations that are clear, focused, well-structured, and delivered in a professional manner.
- 4. Teamwork: Our graduates will be effective team participants.

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

- 5. Ethical, social and environmental responsibility: Our graduates will have a sound awareness of the ethical, social, cultural and environmental implications of business practice.
- You should be able to:
 - a. Identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice, and
 - b. Identify social and cultural implications of business situations.



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):

Pro	gram Learning Goals and Outcomes	Course Learning Outcomes	Course Assessment Item
This course helps you to achieve the following learning goals for all Business undergraduate students:		On successful completion of the course, you should be able to:	This learning outcome will be assessed in the following items:
1	Knowledge	Identify and explain the key rules of Australian international taxation law. Compare the Australian approach to selected international taxation design issues with that taken in other OECD countries.	Class participationTax planning assignmentExam
2	Critical thinking and problem solving	Locate and use resources that will assist you in developing a response to international business taxation issues. Identify key international taxation issues in a given fact situation and correctly apply the relevant laws to the issues that you identify. Identify different outcomes that result when different international tax planning strategies are used.	 Class participation Playtax Tax planning assignment Exam
3a	Written communication	Explain your response to international business taxation issues in written work which is logically and professionally presented.	 Playtax (critical reflection) Tax planning assignment
3b	Oral communication	Explain your response to international business taxation issues verbally in a succinct and clear manner.	Class participation
4	Teamwork	Work collaboratively to complete a task.	Part of general class participation mark but not separately assessed
5a.	Ethical, social and environmental responsibility	Identify different outcomes that result when different international tax planning strategies are used.	Tax planning assignment
5b.	Social and cultural awareness	Identify features of other countries tax systems and tax culture relevant to international tax planning.	Tax planning assignment

3 LEARNING AND TEACHING ACTIVITIES



3.1 Approach to Learning and Teaching in the Course

The philosophy of learning and teaching underpinning this course is one of problem based learning. Students will be encouraged to apply international tax law principles in the context of case studies, simulation games and a tax planning assignment. The aim is to promote deep learning by examining alternative approaches to achieving outcomes in particular fact situations. Students will be encouraged to read widely and think critically about Australia's approaches to the design of its international tax law.

3.2 Learning Activities and Teaching Strategies

The course will be conducted by weekly 3 hour classes. One focus of the course is on principles applicable to the income taxation of international transactions. Emphasis will be placed on taxation principles relevant to international direct investment. At relevant points a comparison will be made with the legislation of other jurisdictions as other possible responses to these issues. Another focus of the course is on international tax planning. Here the course examines general principles and objectives of international tax planning. Students are then required to apply these general principles to hypothetical fact situations involving Australia and other specific jurisdictions.

The classes will be a blend of lecturer presentations and lecturer-led discussions of case studies (problems that will be discussed in class to illustrate the relevant concepts). Extensive written course materials will be placed on Moodle at the beginning of the semester. Students will be required to read the relevant materials on Moodle before the class in which those materials are discussed. The materials on Moodle will often contain problems and discussion questions. Students are required to attempt the problems and discussion questions before the class in which those materials are discussed. Lecturer presentations will be supplemented by in class discussion of these questions and problems.

Students will develop an understanding of general principles of international tax planning through participation in the on-line game/simulation called *Playtax: Adventures in International Tax Planning.* The game will be demonstrated and used in class throughout the semester. Students are also encouraged to use this game during their own private study to assist in the preparation of their international tax planning assignment.

4 ASSESSMENT

4.1 Formal Requirements

In order to pass this course, you must:

- Attend a minimum of 80% of classes:
- Achieve a composite mark of at least 50; and
- Make a satisfactory attempt at all assessment tasks.



4.2 Assessment Details

Assessment Task	Weighting	Length	Due Date
In-class participation	20%	N/A	Ongoing
Tax planning assignment	35%	3,500 words	Synopsis: 9am, Tuesday 21 March (Wk 4) Report: 9am, Tuesday 16 May (Wk 11)
Playtax: Participation and critical reflection	15%	1,000 words	Participation: Ongoing Critical reflection: 9am, Tuesday 23 May (Wk 12)
Final Exam	30%	Take-home	University Exam Period
Total	100%		

4.3 Assessment Format and submission procedures

4.3.1 Class participation

You are expected to actively participate in classes. Your weekly class is run as a seminar, <u>not</u> purely as a lecture.

This assessment is based on *participation* – not mere attendance. This will be demonstrated by participating in class discussions, responding to questions raised by the lecturer, and actively listening to other student's comments and views.

Additionally, during the first class, each student will be assigned a week where they are expected to thoroughly prepare an answer for the case study to be discussed for that week. Multiple students will be assigned to each week, but this is assessed individually. It is not an oral presentation per se (i.e. students are not expected to stand in front of the class presenting their answer). The lecture will continue to lead the tutorial, but will expect the students who are allocated the case study for the week to have prepared an answer they can discuss, and answer questions that the lecturer raises about the problem.

Up to 20 marks will be awarded for class participation. There is equal weighting given to general class participation and the response to the allocated case study.

4.3.2 Tax planning assignment

Students will be required to complete a tax planning assignment, due at the start of the Week 11 class. The assignment is set out on Moodle and will be discussed in the first class.

In order to ensure students understand the requirements of the tax planning assignment, you will be required to submit a synopsis/outline of your assignment at the start of the Week 4 class. Further details of the synopsis are set out on Moodle, and will be discussed in the first class.

Both the synopsis and tax planning assignment are to be submitted via Moodle.

The length of the synopsis is 500 words and is worth 5%. The length of the final report is 3,000 words and is worth 30%.



4.3.3 Playtax: Participation and critical reflection

To assist you in completing the Tax Planning Assignment, you will be required to participate in the on-line game *Playtax* during the semester. The link to the game will be on Moodle. The game will be demonstrated in Week 2 and will be used during the semester to demonstrate various concepts discussed in the course.

Students will be required to write a critical reflection of their experience of using the game. Further details of the requirements of the critical reflection will be available on Moodle and discussed in the first class.

The critical reflection is due at the beginning of the Week 12 class and has a length of 1,000 words. Participation in the on-line game is worth 5 marks and the critical reflection is worth 10 marks.

4.3.4 Take-home exam

Students are required to undertake an end of session take-home examination worth 30 marks. The take-home exam will consist of two problem style questions (each worth 15 marks). The take-home exam will be held in the University Examination period.

4.4 Assignment Submission Procedure

All assignments are to be submitted in electronic form via Turnitin on Moodle. Submission links are contained on Moodle. Do not submit a hard copy of any assignments. Attempts to submit hard copies of assignments will not be accepted.

4.5 Late Submission

In exceptional circumstances, the lecturer-in-charge may grant an extension for the assignment. Please refer to Part B under Special Consideration. You should also contact the Lecturer-in-Charge (**k.bain@unsw.edu.au**) by email.

If you hand in the assignment after the due date without a valid reason, you will receive a 10% penalty (calculated as 10% of the available marks for the assignment) for each day late (or part thereof). Assignments submitted more than 5 days late (without an extension being granted) will not be accepted and you will receive zero marks.

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

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

The "textbook" for this course is:

TABL2756 Course Materials (available via Moodle). If students choose, they are able to print these materials at their own expense.

Students should also have access to either:

Gilders, Taylor, Walpole, Burton and Ciro, Understanding Taxation Law 2016, Lexis Nexis

Or

Woellner, Barkoczy, Murphy, Evans and Pinto, Australian Taxation Law, 26th Edition, 2016, CCH

Online resources

- Students will be required to access the relevant taxation legislation throughout the semester. This can be accessed via the CCH database (via the UNSW library), or via Austlii: www.austlii.edu.au
- Students will also need to refer to the Australian Treasury Website which contains a list of Australian Income Tax Treaties with hypertext links to texts of each treaty. The relevant URL is:
 - http://www.treasury.gov.au/Policy-Topics/Taxation/Tax-Treaties/HTML/Income-Tax-Treaties
- The IBFD database (available through the UNSW library) provides an invaluable source of data in relation to overseas tax jurisdictions, and will be demonstrated in the first class.

6 COURSE EVALUATION AND DEVELOPMENT

Each year feedback is sought from students and other stakeholders about the courses offered in the School and continual improvements are made based on this feedback. UNSW's myExperience survey is one of the ways in which student evaluative feedback is gathered. In this course, we will seek your feedback through the end of semester myExperience responses.

Feedback from previous students indicated:

- Lack of a specific textbook makes studying the course difficult;
- Use of 'simulation games' as a form of assessment took up too much class time and did not help in developing an understanding of key concepts;
- Students were unsure of the requirements of the tax planning assignment.

As a result of this feedback:

- Extensive online materials have been developed for the course and will be available on Moodle before the beginning of the semester;
- Simulation games have been removed as part of the course:
- Students will be required to submit a synopsis/plan of their tax planning assignment in Week 4, so early feedback can be provided.



7 COURSE SCHEDULE

Week / date /	Seminar Content/Topic	Other activities/ Assessment
Week 1	Introduction	
28 February	General framework of Australian international	
MAT103	tax rules	
Week 2		Demonstration of PlayTay
	Principles of international tax planning	Demonstration of PlayTax
7 March		
MAT103	Decidency	
Week 3	Residency	
14 March		
LAW G02	Course miles (4)	Company in days for the
Week 4	Source rules (1)	Synopsis due for tax
21 March	- Business profits	planning assignment
MAT103	- Sales	Case study: Corporate
	- Personal / professional services	residency
\\\ \ \- \- \-	- Property	On a setudio On
Week 5	Source rules (2)	Case study: Source rules
28 March	- Passive income	
LAW G02	Taxation of foreign source income of residents:	
	- Methods of relieving double taxation	
	(overview)	
Week 6	Taxation of foreign source income of residents:	Case study/activity: Methods of
4 April	- Exemptions	relieving double taxation
MAT103	 Foreign income tax offsets 	
Week 7	Taxation of foreign source income of residents:	Case study: FITO / exemptions
11 April	- Attribution rules (CFCs)	
MAT103		
	Mid-semester break: Friday 14 – Saturday 22	April inclusive
Week 8	No Class- Anzac Day Public Holiday	No class
25 April	, ,	
Week 9	Taxation of non-residents:	Debrief of online game
2 May	Withholding taxes (passive income)	Case study: CFCs
MAT103	vitariolaring taxes (passive meeting)	Case study. Of Os
Week 10	Taxation of non-residents:	Case study: Withholding tax
9 May	- Capital gains	Case study. Withholding tax
MAT103	- Other income	
IVIATIOS	Anti-avoidance (1):	
	- Overview of BEPs /Part IVA	
Week 11	Anti-avoidance	Case study: Non-resident
16 May		capital gains
MAT103	- Thin cap	Tax planning assignment due
Week 12	Anti avoidance: (2)	
	Anti-avoidance: (2)	Case study: Thin cap
23 May	- Transfer pricing DTAs: Introduction	Playtax critical reflection due
LAW G02		Coop study Transfer prising
Week 13	DTAs	Case study: Transfer pricing
30 May		
MAT103		



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 Undergraduate Program Learning Goals and Outcomes

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

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

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

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

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

You should be able to:

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

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

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

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

You will be able to:

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



9 ACADEMIC HONESTY AND PLAGIARISM

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

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

In presenting written work for assessment in this course you must use an appropriate and consistent style for referencing and citation. TABL2751 uses the Australian Guide to Legal Citation (Melbourne University Law Review Association & Melbourne Journal of International Law, 3rd ed, 2010). This is free to download and is the citation style guide used by the majority of Australian legal journals. Available from http://mulr.law.unimelb.edu.au/go/aglc. (Print copies can be purchased from UNSW Bookshop.)

10 STUDENT RESPONSIBILITIES AND CONDUCT

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

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

10.1 Workload

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

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

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

10.2 Attendance

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



10.3 General Conduct and Behaviour

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

10.4 Health and Safety

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

10.5 Keeping Informed

You should take note of all announcements made in lectures, tutorials or on the course web site. From time to time, the University will send important announcements to your university email 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

For UG and PG courses:

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 final exam special considerations), **not** by tutors.
- 5. Applying for special consideration **does not** automatically mean that you will be granted a supplementary exam or other concession.
- 6. Special consideration requests **do not allow** lecturers-in-charge to award students additional marks.



Business School Protocol on requests for Special Consideration for Final Exams:

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

- Does the medical certificate contain all relevant information? For a medical certificate
 to be accepted, the degree of illness, and impact on the student, must be stated by
 the medical practitioner (severe, moderate, mild). A certificate without this will not
 be valid.
- Has the student performed satisfactorily in the other assessment items? Satisfactory
 performance would require at least submission of all assessment tasks <u>and</u> meeting
 the obligation to have attended 80% of classes.
- 3. Does the student have a history of previous applications for special consideration? A history of previous applications may preclude a student from being granted special consideration.

Special Consideration and the Final Exam in undergraduate and postgraduate courses:

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

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

Tuesday 11 July 2017 Wednesday 12 July 2017 Exams for the School of Accounting, Marketing Exams for the School of Banking and Finance, Management, Risk and Actuarial Studies

Thursday 13 July 2017

Exams for the School of Economics, Taxation and Business Law, Information Systems

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

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

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



Special Consideration and assessments other than the Final Exam in undergraduate and postgraduate courses:

Refer to Part A of the Course Outline for information regarding extensions for the assignments.

If special consideration is required for assessment tasks worth 20% or over, please go through the online system in myUNSW and e-mail the lecturer-in-charge as noted in Part A of the Course Outline. If assessment tasks worth less than 20%, please only email the lecturer-in-Charge.

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

Business Student Centre

https://www.business.unsw.edu.au/students/resources/student-centre Provides advice and direction on all aspects of admission, enrolment and graduation. Office: Level 1, Room 1028 in the Quadrangle Building; Phone: 9385 3189.

Moodle eLearning Support

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

UNSW Learning Centre

www.lc.unsw.edu.au

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

• Library services and facilities for students

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

• IT Service Centre:

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

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

UNSW Counselling and Psychological Services

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

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

• Disability Support Services

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

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

