

# **TABL2751 BUSINESS TAXATION**

## **Course Outline Semester 1, 2017**

**Part A: Course-Specific Information**  
**Part B: Key Policies, Student Responsibilities  
and Support**

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## PART A: COURSE-SPECIFIC INFORMATION

### 1 STAFF CONTACT DETAILS

Lecturer-in-charge: Kathrin Bain  
Room: Quad 2066  
Phone No: 9385 9541  
Email: [k.bain@unsw.edu.au](mailto:k.bain@unsw.edu.au)  
Consultation Times: By appointment

Other lecturers: Ann Kayis-Kumar  
Room: Quad 2064  
Phone No: 9385 3825  
Email: [a.kayis@unsw.edu.au](mailto:a.kayis@unsw.edu.au)  
Consultation Times: By appointment

Tutor names: A full list of tutors will be posted on Course Website.

### 2 COURSE DETAILS

#### 2.1 Teaching Times and Locations

Lectures start in Week 1 (to Week 13). Please note there is **no lecture on Tuesday 25 April** due to the Anzac Day public holiday. (A lecture will be held in Week 13 as a result).

The Time and Location is:  
Tuesday, 12:30pm – 3:00pm, Science Theatre.

Tutorials start in Week 2 (to Week 13). A full list of tutorials, times and tutors will be on the Course Website.

**Please note there are no tutorials in Week 8.**

Please ensure you attend your enrolled tutorial only unless prior arrangements have been made with the lecturer-in-charge.

#### 2.2 Units of Credit

The course is worth 6 units of credit.

#### 2.3 Summary of Course

The complexity and comprehensiveness of the Australian taxation system demands that tax considerations must be taken into account in nearly every business decision.

This course concentrates on income tax law in Australia, and also provides an introduction to fringe benefits tax and goods and services tax. The technical legal rules relating to the taxes discussed are examined against a background of the policy reasons underpinning the rules.

A list of individual topics covered in the course is set out in the Course Schedule. More detailed topic outlines (including required reading) are provided on the Course Website.

## 2.4 Course Aims and Relationship to Other Courses

This course aims to:

1. provide an overview of the Australian taxation system and the basic principles of Australian taxation law
2. examine in detail selected topics in Australian income tax law
3. develop skills in recognising tax issues in factual situations
4. enhance your ability to solve tax problems through the development of skills in interpreting legislation and cases and in finding the applicable law, as well as developing a systematic approach to responding to such problems
5. develop your written presentation and oral skills

TABL2751 is offered as part of the Bachelor of Commerce. It is a core course in the undergraduate taxation major. It is an elective course for other Bachelor of Commerce majors, and is also a requirement for the professional accounting bodies (e.g. CPA Australia, Institute of Chartered Accountants, Institute of Public Accountants).

TABL1710/LEGT1710 Business and the Law (or equivalent LAWS subject) is a pre-requisite for this course.

## 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):

Program Learning Goals and Outcomes		Course Learning Outcomes	Course Assessment Item
<i>This course helps you to achieve the following learning goals for all Business undergraduate students:</i>		<i>On successful completion of the course, you should be able to:</i>	<i>This learning outcome will be assessed in the following items:</i>
1	Knowledge	Explain the structure and key rules of Australian taxation law (including income taxation, fringe benefits taxation and GST)	<ul style="list-style-type: none"> <li>• Tutorial participation</li> <li>• Assignment</li> <li>• Mid-semester exam</li> <li>• Final exam</li> </ul>
2	Critical thinking and problem solving	Identify key income taxation, fringe benefits tax, and GST issues in a given fact situation and correctly apply the relevant taxation law to the issues that you identify	<ul style="list-style-type: none"> <li>• Tutorial participation</li> <li>• Assignment</li> <li>• Mid-semester exam</li> <li>• Final exam</li> </ul>
3a	Written communication	Construct written work which is logically and professionally presented.	<ul style="list-style-type: none"> <li>• Assignment</li> </ul>
3b	Oral communication	Communicate ideas in a succinct and clear manner.	<ul style="list-style-type: none"> <li>• Part of tutorial participation mark but not separately assessed.</li> </ul>
4	Teamwork	Work collaboratively to complete a task.	<ul style="list-style-type: none"> <li>• Part of tutorial participation mark but not separately assessed.</li> </ul>

5a.	Ethical, social and environmental responsibility	Understand the need for anti-avoidance rules in the taxation legislation, and current concerns regarding those rules.	<ul style="list-style-type: none"> <li>Part of tutorial participation mark but not separately assessed.</li> </ul>
5b.	Social and cultural awareness	Not specifically addressed in this course.	

### 3 LEARNING AND TEACHING ACTIVITIES

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

Australian taxation law is complex and, for many of you, this subject may appear daunting. However, in your future careers, you will need to have at least a basic understanding of the operation of the Australian tax system.

Our approach to learning and teaching in this course is one of problem based learning. Students will be encouraged to apply tax law principles in the context of hypothetical situations raised in lectures, tutorial problems and a problem based assignment.

We will also encourage students to examine the reasons why the tax law principles exist rather than merely examining the content of rules. This will assist in your understanding of how the rules operate as well as giving you a broader perspective of taxation law.

Students will be encouraged to read widely and think critically about whether Australia's taxation laws are consistent with tax policy objectives expressed by successive governments.

#### 3.2 Learning Activities and Teaching Strategies

The course will be conducted as a weekly 2.5 hour lecture and a weekly 1.5 hour tutorial.

Lectures will:

- Provide an overview of the key principles of taxation law;
- Highlight the reasons why particular rules in taxation law were developed;
- Critically discuss key cases and legislative provisions against a background of recognised tax policy criteria;
- Use examples to illustrate the operation of tax rules.

Tutorials will:

- Discuss the application of tax law rules to specific fact situations through the use of problems;
- Provide an opportunity for you to present your understanding of the application of tax law rules in specific fact situations through the use of in-class student discussions;
- Provide an opportunity for you to discuss the reasons behind tax law rules and their consistency or otherwise with recognised tax policy criteria;
- Provide an opportunity for you to clarify your understanding of topics.

### 4 ASSESSMENT

#### 4.1 Formal Requirements

In order to pass this course, you must:

- achieve a composite mark of at least 50; and
- complete all assessment tasks; and
- achieve a mark of at least 40% (i.e. 20/50) in the final exam; and
- attend at least 80% of tutorials.

## 4.2 Assessment Details

Assessment Task	Weighting	Length	Due Date
Tutorial Participation	10%	See 4.3 below	Ongoing
Mid-semester exam	20%	40 minutes	Week 6 Friday, 7 April 2017, 5:00pm
Assignment	20%	2,000 words	Week 10 Tuesday, 9 May, 6:00pm
Final Exam	50%	2 hours	University Exam Period
Total	100%		

## 4.3 Assessment Format

### 4.3.1 Tutorial Participation

#### Brief description of assessment

You are expected to actively participate in tutorials. A tutorial program will be placed on the Course Website prior to the first tutorial.

This assessment is based on *participation* – not mere attendance. This will be demonstrated by responding to the general discussion questions included in the tutorial program (to be provided on the Course Website prior to the first tutorial), responding to questions raised by your tutor, and actively listening to other student's comments and views.

Additionally, during the first tutorial, each student will be assigned a week where they are expected to thoroughly prepare an answer for the tutorial problem(s) 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 tutor will continue to lead the tutorial, but will expect the students who are allocated the tutorial problem(s) for the week to have prepared an answer they can discuss, and answer questions that the tutor raises about the problem.

Up to 10 marks will be allocated for tutorial participation. There is equal weighting given to general tutorial participation and the response to the allocated tutorial problem(s).

There is usually time remaining in each tutorial after the assigned questions have been completed – this should be used to clarify your understanding of issues (i.e. to raise questions you have regarding the course material).

#### Due Date

This assessment item is ongoing throughout the semester.

#### Absence from tutorials

Attendance will be taken at tutorials, and as per UNSW policy, students who fail to attend at least 80% of tutorials may be refused final assessment (refer to point 10.2 in Part B of the course outline). Failure to attend at least 80% of tutorials (this equates to 9 out of 11 tutorials) will result in you not satisfactorily completing this component of assessment; and therefore not satisfactorily completing the course.

You MUST attend the tutorial in which you are enrolled or your attendance will not be counted (unless prior arrangements have been made with the lecturer-in-charge).

If you are absent from a tutorial due to medical reasons, you should provide your tutor with a medical certificate at your next tutorial. If you are absent from the tutorial in which you are allocated the tutorial problem(s) due to exceptional circumstances (such as illness), (and provide appropriate documentary evidence such as a medical certificate), you will be re-allocated a tutorial question. It is YOUR responsibility to contact your tutor if you miss the tutorial where you have been allocated the tutorial problem(s).

### **4.3.2 Mid-semester Exam**

#### Brief description of assessment

The mid-semester Examination is a 20 question, multiple choice exam, and will cover topics covered in lectures in Weeks 1 to 5 and Tutorials from Weeks 2 to 6.

*IE: The mid-semester exam will cover topics up to and including general deductions.*

Each question in the mid-semester examination will be worth 1 mark.

#### Due date

The mid-semester examination will be held in Week 6 of semester, on Friday 7 April at 5:00pm. The location will be advised on the course website and in lectures.

#### Absence from mid-semester exam

If there are exceptional circumstances that cause you to be absent from the mid- semester exam, the lecturer-in-charge may grant you a supplementary exam.

Aside from religious commitments or illness, it is hard to envisage students having exceptional circumstances for missing the class test. The main reason for this is that ample notice has now been given (by this Course Outline and in the first lecture) to you of the mid-semester exam date and approximate time.

Note, no staff member of The University of New South Wales (aside from the lecturer-in-charge) has the discretion or authority to grant any student another mid-semester exam, or an alternate piece of assessment in this course.

### **4.3.3 Assignment**

#### Brief description of assessment



The assignment is a 2,000 word response to a problem type question, and will cover topics covered in Lectures in Weeks 1 to 7 (i.e. up to and including all aspects of deductions). Although this is not a research assignment per se (i.e. you will not be awarded a separate mark for a research component), the assignment may raise issues that may have not necessarily been discussed in depth in lectures.

The assignment is worth a total of 20 marks.

#### Due date

The due date for the assignment is 6:00pm, Tuesday 9 May.

Student responses to the assignment are required to be submitted electronically via Moodle. You are also required to submit a hard copy of the assignment in the assignment boxes located in the School of Taxation and Business Law, Level 2, Quad Building (South Wing). The assignment boxes are located to the left of Quad 2055.

(If you are facing the Taxation and Business Law School Office, that is Quad 2056. If you turn around, you will be facing Quad 2055. The assignment boxes are to the left and are painted blue).

#### 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](mailto: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. Late assignments are to be handed in to the School Office (Quad 2056) and also submitted on Moodle.

### 4.3.4 Final Examination

#### Brief description of assessment

The final exam is an open-book, written exam. There will be **no restrictions** on the written materials that students are permitted to take into the examination room in the Final Examination. All questions in the Final Examination will be of a problem type. That is, you will be given a series of facts and will be required to appropriately identify from these facts the relevant tax issue, and provide an explanation/analysis of these issues.

The final exam can cover all aspects of the course.

The final exam is worth a total of 50 marks.

**You MUST receive a minimum of 40% on the final exam (i.e. 20 marks out of 50) in order to pass the course.**

#### Due date

The Final Examination will be held on a date and at locations to be advised in the UNSW Examination Timetable. The duration of the Final Examination will be two hours plus 10 minutes reading time.

#### Absence at the final exam

Please refer to Section 11 in Part B of the Course Outline.

#### **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>

#### **Prescribed texts**

The textbooks for this course are:

1. Gilders, Taylor, Walpole, Burton and Ciro, *Understanding Taxation Law 2017*, Lexis Nexis Butterworths, (hereafter referred to as UTL); AND
2. *Concise Tax Legislation 2017*, Lexis Nexis Butterworths.

You will require a copy of BOTH of these books. They are usually available to purchase together in a Study Pack in the University Bookshop.

Subject to one overriding comment, **do not** purchase or use an old edition of any of the prescribed materials. The overriding comment is that you should only use old editions if you are prepared to do the detailed (and time consuming) work of incorporating amendments, etc, since the date of the old editions.

#### **Recommended text**

Barkoczy, *Australian Tax Casebook (CCH)* (13<sup>th</sup> Edition, 2016)

During the semester, we will be looking at a large number of cases. This book provides a summary of a number of the major cases in Australian tax law. If you do not have access to this book it will be necessary for you to use other resources (such as the CCH Database via the Library website) to access cases.

(Please note that the 13<sup>th</sup> Edition was released in January 2016. The 12<sup>th</sup> Edition, released in 2014, would still be a useful resource.

#### **Websites**

The following websites are also useful sources:

The following sites will be useful resources:

- Austlii: [www.austlii.edu.au](http://www.austlii.edu.au)
- Australian Taxation Office: [www.ato.gov.au](http://www.ato.gov.au) (Use the Legal Database – good for Rulings)
- CCH Database (via UNSW Library)
- Treasury: [www.treasury.gov.au](http://www.treasury.gov.au)
- Treasurer: [www.treasurer.gov.au](http://www.treasurer.gov.au) (good for Press Releases)
- Board of Taxation: [www.taxboard.gov.au](http://www.taxboard.gov.au) (major reports on particular topics)
- Parliament House: [www.aph.gov.au](http://www.aph.gov.au) (good for bills, EMs, and 2<sup>nd</sup> reading speeches)

## 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 surveys is one of the ways in which student evaluative feedback is gathered. In this course 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.

As a result of previous feedback:

- To further test students' problem solving skills, a greater number of problem type and calculation questions have been included in the mid-semester examination.
- More examples and problems are used in lectures.
- We discuss FBT and GST as topics in the lectures (rather than solely in tutorials).
- We have allocated more time in lectures to focus on 'core' topics such as income and deductions, and less time on more specialised topics.
- Lecture recordings will be released on a weekly basis rather than at the end of semester. (Please note that listening to lecture recordings is NOT a substitute for attending lectures).

## 7 COURSE SCHEDULE

COURSE SCHEDULE		
Week	Topic	Tutorial topic
Week 1 27 February	Introduction to Australian taxation system; jurisdictional issues and the tax 'formula'	NO TUTORIALS
Week 2 6 March	Income	Analysing and answering a tax problem
Week 3 13 March	Income (cont) Tax accounting	Tax calculations Income
Week 4 20 March	Capital gains tax	Income (cont) Tax accounting
Week 5 27 March	Deductions - general	Capital gains tax
Week 6 03 April	Deductions – specific Trading stock	Deductions – general
Week 7 10 April	Deductions – capital allowances / capital works	Deductions – specific Trading stock
<b>Mid-semester break: Friday 14 – Saturday 22 April inclusive</b>		
Week 8 24 April	No Lectures	No Tutorials
Week 9 1 May	Taxation of partnerships Taxation of trusts	Deductions – capital allowances / capital works
Week 10 8 May	Taxation of trusts (cont) Taxation of companies	Taxation of partnerships Taxation of trusts
Week 11 15 May	Taxation of companies and shareholders (imputation system)	Taxation of trusts (cont) Taxation of companies
Week 12 22 May	Fringe Benefits Tax (FBT) Anti-Avoidance	Taxation of companies and shareholders (imputation system)
Week 13 29 May	Goods and services tax (GST)	Fringe benefits tax

## 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:

- 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.

## 9 ACADEMIC HONESTY AND PLAGIARISM

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

To see if you understand plagiarism, do this short quiz:

<https://student.unsw.edu.au/plagiarism-quiz>

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 e-mail address without providing you with a paper copy. You will be deemed to have received this information. It is also your responsibility to keep the University informed of all changes to your contact details.

# 11 SPECIAL CONSIDERATION

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:

1. Does the medical certificate contain all relevant information? For a medical certificate to be accepted, the degree of illness, and impact on the student, must be stated by the medical practitioner (severe, moderate, mild). A certificate without this will not be valid.
2. Has the student performed satisfactorily in the other assessment items? Satisfactory performance would require at least submitting all assessment items, receiving no less than 40% on each assessment item (this requirement may be waived in exceptional circumstances if you have discussed your performance with the lecturer-in-charge during the semester), and meeting the obligation to have attended 80% of tutorials.
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:

<b>Tuesday 11 July 2017</b>	Exams for the School of Accounting, Marketing
<b>Wednesday 12 July 2017</b>	Exams for the School of Banking and Finance, Management, Risk and Actuarial Studies
<b>Thursday 13 July 2017</b>	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 assignment and alternative mid-semester exam arrangements.

If special consideration is required for the mid-semester exam or the assignment, please go through the online system in myUNSW and e-mail the lecturer-in-charge as noted in Part A of the Course Outline.

## **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](mailto:edu@unsw.edu.au).
- **Business Student Centre**  
<https://www.business.unsw.edu.au/students/resources/student-centre>  
 Provides advice and direction on all aspects of admission, enrolment and graduation. Office: Level 1, Room 1028 in the Quadrangle Building; Phone: 9385 3189.
- **Moodle eLearning Support**  
 For online help using Moodle, go to: <https://student.unsw.edu.au/moodle-support>. For technical support, email: [itservicecentre@unsw.edu.au](mailto:itservicecentre@unsw.edu.au); Phone: 9385 1333.
- **UNSW Learning Centre**  
[www.lc.unsw.edu.au](http://www.lc.unsw.edu.au)  
 Provides academic skills support services, including workshops and resources, for all UNSW students. See website for details.
- **Library 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](mailto: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](mailto:disabilities@unsw.edu.au)