



UNSW

UNSW Course Outline

TABL5580 Contemporary Issues in Taxation - 2024

Published on the 12 May 2024

General Course Information

Course Code : TABL5580

Year : 2024

Term : Term 2

Teaching Period : T2

Is a multi-term course? : No

Faculty : UNSW Business School

Academic Unit : School of Accounting, Auditing and Taxation

Delivery Mode : Online

Delivery Format : Standard

Delivery Location : Distance Education

Campus : Sydney

Study Level : Postgraduate

Units of Credit : 6

Useful Links

[Handbook Class Timetable](#)

Course Details & Outcomes

Course Description

This is a stand-alone research-based course. Students will, with agreement of a supervisor, identify a research topic in taxation that is appropriate to postgraduate level study. (Topics need to suit the expertise of available supervisors). Students will be supported by meeting with a

supervisor when necessary and through the first assignment which will focus their research and research approach. Students will work steadily through the term and produce a final research paper at the end of term.

Course Aims

The course aims to develop research and organisational skills and the ability to communicate research outcomes in a manner suited to academic discourse. Students may be encouraged to publish appropriate research outputs. The course will also build students' capacity to analyse social and business problems associated with taxation and to evaluate and analyse tax measures from a policy perspective.

Relationship to Other Courses

This course is different from the other courses you will do as part of the Master of Taxation degree program. It is a research based course, and as such, study materials are not provided as part of the course. Also, there are no webinars. You are expected to work on your own with minimal support from your research supervisor (see below). If you do need to speak to the supervisor a call or Teams meeting can be arranged.

Once you have submitted your research proposal to the Course Coordinator, a research supervisor will be allocated to you. This person will have particular expertise in the area of your proposed research project, and can be used as a sounding board for ideas and for other guidance that you may require.

Course Learning Outcomes

Course Learning Outcomes	Program learning outcomes
CLO1 : Tax knowledge applied in a business and social context.	<ul style="list-style-type: none"> • PLO1 : Business Knowledge • PLO5 : Responsible Business Practice
CLO2 : Identification of and development of evidence-based solutions to problems by means of rigorous analysis and critical thinking.	<ul style="list-style-type: none"> • PLO2 : Problem Solving • PLO3 : Business Communication
CLO3 : Effective communication of research problems and solutions to them.	<ul style="list-style-type: none"> • PLO3 : Business Communication
CLO4 : Responsible research methods and ethical and sustainable approaches to policy analysis and development.	<ul style="list-style-type: none"> • PLO2 : Problem Solving • PLO6 : Global and Cultural Competence
CLO5 : Awareness of social norms beliefs and values appropriate to Australia and the global business environment as appropriate to the development of tax based reforms.	<ul style="list-style-type: none"> • PLO5 : Responsible Business Practice • PLO6 : Global and Cultural Competence
CLO6 : Development of leadership skills through effective communication of research and evidence-based proposals for tax reform.	<ul style="list-style-type: none"> • PLO3 : Business Communication • PLO7 : Leadership Development

Course Learning Outcomes	Assessment Item
CLO1 : Tax knowledge applied in a business and social context.	<ul style="list-style-type: none"> • Assessment 1: Plan and annotated bibliography • Assessment 2: Research Paper
CLO2 : Identification of and development of evidence-based solutions to problems by means of rigorous analysis and critical thinking.	<ul style="list-style-type: none"> • Assessment 1: Plan and annotated bibliography • Assessment 2: Research Paper
CLO3 : Effective communication of research problems and solutions to them.	<ul style="list-style-type: none"> • Assessment 2: Research Paper
CLO4 : Responsible research methods and ethical and sustainable approaches to policy analysis and development.	<ul style="list-style-type: none"> • Assessment 1: Plan and annotated bibliography • Assessment 2: Research Paper
CLO5 : Awareness of social norms beliefs and values appropriate to Australia and the global business environment as appropriate to the development of tax based reforms.	<ul style="list-style-type: none"> • Assessment 2: Research Paper
CLO6 : Development of leadership skills through effective communication of research and evidence-based proposals for tax reform.	<ul style="list-style-type: none"> • Assessment 2: Research Paper

Learning and Teaching Technologies

Moodle - Learning Management System

Learning and Teaching in this course

If you are new to flexible learning you should carefully read this Course Outline. It contains most of the relevant information about how this course will be run and the expectations of you as a student. You should also refer to the Suggested Study Schedule as a guide to completing your coursework. To get the most out of your study we recommend that you follow this study schedule through the course and fit various time demands into a well-organised diary.

Systematic study through the Term is the key to success in a flexible learning program.

Assessments

Assessment Structure

Assessment Item	Weight	Relevant Dates	Program learning outcomes
Assessment 1: Plan and annotated bibliography Assessment Format: Individual	10%		<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving• PLO3 : Business Communication• PLO5 : Responsible Business Practice
Assessment 2: Research Paper Assessment Format: Individual	90%		<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving• PLO3 : Business Communication• PLO5 : Responsible Business Practice• PLO6 : Global and Cultural Competence• PLO7 : Leadership Development

Assessment Details

Assessment 1: Plan and annotated bibliography

Assessment Overview

This task requires students to demonstrate their understanding of the key readings and concepts underlying the research problem. They will also demonstrate their ability to organise their research in a manner that clearly communicates the issue and the solution based on the literature available.

Assesses: PLO1, PLO2, PLO3, PLO5

Course Learning Outcomes

- CLO1 : Tax knowledge applied in a business and social context.
- CLO2 : Identification of and development of evidence-based solutions to problems by means of rigorous analysis and critical thinking.
- CLO4 : Responsible research methods and ethical and sustainable approaches to policy analysis and development.

Detailed Assessment Description

Annotated Reading List identifying by annotation at least 4 main sources for the research as well as a list of other resources. Annotations should demonstrate what that source will contribute to the research and how. Length of paper to be 1,000 - 2,000 words.

Assessment Length

1,000 - 2,000 words.

Assessment 2: Research Paper

Assessment Overview

This task requires students to demonstrate their understanding of the key issues concerning their chosen topic and to apply appropriate tax-based solutions/responses that are appropriate, rigorous, and defensible. It also requires effective scholarly communication of the issues and proposed responses.

Assesses: PLO1, PLO2, PLO3, PLO5, PLO6, PLO7

Course Learning Outcomes

- CLO1 : Tax knowledge applied in a business and social context.
- CLO2 : Identification of and development of evidence-based solutions to problems by means of rigorous analysis and critical thinking.
- CLO3 : Effective communication of research problems and solutions to them.
- CLO4 : Responsible research methods and ethical and sustainable approaches to policy analysis and development.
- CLO5 : Awareness of social norms beliefs and values appropriate to Australia and the global business environment as appropriate to the development of tax based reforms.
- CLO6 : Development of leadership skills through effective communication of research and evidence-based proposals for tax reform.

Detailed Assessment Description

Research paper up to 10,000 words including any lengthy footnote content.

Assessment Length

Up to 10,000 words.

General Assessment Information

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.

You are expected to complete all assessment tasks for your courses in the School of Accounting, Auditing & Taxation. In some courses, there will be a minimum pass mark required on the final exam due to the need to assure individual mastery of specific course learning outcomes for accounting accreditation requirements. Where applicable this is explained in the assessment section of this course outline.

Grading Basis

Standard

Requirements to pass course

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.

Course Schedule

Teaching Week/Module	Activity Type	Content
Week 1 : 27 May - 2 June	Tutorial	Initial meeting with research supervisor
Week 2 : 3 June - 9 June	Homework	Research proposal submitted for approval.
Week 3 : 10 June - 16 June	Homework	Reading and Research
Week 4 : 17 June - 23 June	Assessment	Plan and Annotated Reading List Submission
Week 5 : 24 June - 30 June	Homework	Reading and Research
Week 6 : 1 July - 7 July	Homework	Reading and Research
Week 7 : 8 July - 14 July	Homework	Reading and Research
Week 8 : 15 July - 21 July	Tutorial	Discussion with supervisor suggested.
Week 9 : 22 July - 28 July	Tutorial	Presubmission meeting with supervisor suggested
Week 10 : 29 July - 4 August	Assessment	Submit final research paper

Attendance Requirements

Not Applicable - as no class attendance is required

Course Resources

Prescribed Resources

Library and Resources

To help you with your academic and research goals we suggest that you access:

- The UNSW Library catalogue, online databases and e-journals
- The UNSW Learning Centre for online academic skills resources (e.g., essay and assignment writing, plagiarism), and
- 'Gateway links to legislation, case law, tax and accounting organisations and international tax agencies.

UNSW Library

UNSW Library provides information, resources, services and research support that can assist UNSW students complete their course requirements. Online library resources such as online databases, e-books and e-journals are available 24 hours a day via the [Library Homepage](#). Information about your borrowing rights for hardcopy resources is available from the Library Homepage. All students can use the InterLibrary Loan service to access resources not held within UNSW Library.

Library Subject Guides

The UNSW Library has developed Subject Guides which identify major electronic resources in

specific subject areas and are the ideal starting point for research.

Subject Guides

There are a range of Subject Guides in Business and Law topics, and a guide specific to electronic Taxation resources in the Taxation Subject Guide.

Getting Library help

The Help Zones are where you can find library staff to help you. They are located just inside the entrance to each library. See opening hours for staffed hours of library Help Zones. See Contact Us for telephone numbers of the Help Zones. Help Zone staff can assist you with:

- locating journal articles, cases and legislation
- searching on-line databases and e-journals
- loans of books

You can also use the Ask Us icon on the Library Homepage to ask the Library a question online.

For library related queries you can also contact the Faculty Outreach Librarian to the UNSW Business School.

Tax-Specific Information

For more tax specific information, you should access the [Taxation subject guide](#) or the [Business subject guides](#).

UNSW Library staff will assist you with:

- locating journal articles, cases and legislation
- searching on-line databases and e-journals through Sirius
- loans of books
- photocopies of articles, cases etc which can be arranged free of charge.

You can contact Library staff via the Library website or by telephone on [+61 \(2\) 9385 2650](#).

Additionally, contact information for the [Faculty Outreach Librarians](#).

A GUIDE TO TAX RESEARCH

Students undertaking postgraduate studies in taxation will usually be?familiar with local publications dealing with taxation such as textbooks, loose-leaf services, journals and seminar papers. However,?students may or may not be familiar with many unpublished papers, or

overseas publications which may be useful in enhancing your research.

Where to start

Once your topic of study has been approved, what next? You will most likely concentrate on postgraduate taxation studies adopting an accounting, economics or legal perspective. You may integrate some of these perspectives. With this in mind this guide is divided into:

- Accounting
- Economics
- Legal

Some researchers often pursue research by following footnotes from either a book or a journal article or seminar paper. Is this good enough? What if the original writer missed some important learned article or case or section of legislation? A good place to start is the Library catalogue. If unsure of a particular title, use the options of either Course or Keywords. Using the Course option assumes you know the course headings used by a particular library. Often the Keyword option is better as words used in the title or contents will be indexed. Australian library catalogues may be found by using the [Australian Libraries Gateway](#). Another useful place to start is the Australian National Bibliography which listed most books and journals published in Australia. This ceased at the end of 1996 and to find out the same information you can search the [National Library of Australia catalogue](#). If a title is missing from the shelves, there is often a good chance, recent publications in particular, are sometimes available electronically via the Internet and elsewhere eg cases, legislation, government reports. Some full text journals are available on the Internet, however many are not indexed in journal indexes. The UNSW Online library resources such as online databases, e-books and e-journals are available 24 hours a day via the [Library Homepage](#).

Accounting Accounting Journal Indexes

The ones useful for tax research and available in hard copy and electronically include:

- ABI/InformSome articles are in full text. Primarily overseas materials.
- Primarily US focus and available as CD ROM as Accounting & Tax Database and online as Accounting & Tax Online.
- APAISAustralian Public Affairs Information Service. Compiled by the National Library of Australia and indexes and abstracts local and overseas articles received by the library.
- Australian Accounting and Taxation Database.
- Australian Business Index (ABIX)This indexes business articles from newspapers and magazines.
- Business Periodicals Index (BPI)
- Financial Journals Index (UK)

- International Taxation Issues Database (INTAX)
- PAIS (Public Affairs Information Services)Focuses primarily on US materials.
- Social Sciences IndexFocuses primarily on US materials.
- TaxabsAustralian Taxation Abstracts is an Australian index of Australian taxation materials.
- Taxindex 19891995Was a useful index produced by Enterprise Information Management but has not been updated since the end of 1995.
- Taxtrace is an Australian index produced by the Taxation Institute of Australia (TIA). This is available via the Internet and indexes all journals, Taxation in Australia, and seminar/conference papers relevant to taxation received by the TIA. This is available to TIA members only. Student TIA members can use Taxtrace, but not the actual TIA Library. For details concerning TIA student membership, contact the TIA on [\(02\) 9232 3422](tel:(02)92323422).

Economics Economics Journal Indexes

The ones useful for tax research and available in hard copy and electronically include:

- ABI/InformSome articles are in full text. Primarily overseas materials.
- APAISAustralian Public Affairs Information Service. Compiled by the National Library of Australia and indexes and abstracts local and overseas articles received by the library.
- Australian Accounting and Taxation Database
- Australian Business Index (ABIX)This indexes business articles from newspapers and magazines.
- Bibliography of Asian Studies
- Business Periodicals Index (BPI).
- EconLit
- Financial Journals Index (UK)
- Index to International Economics, Development and Finance
- International Taxation Issues Database (INTAX)
- PAIS (Public Affairs Information Services)Focuses primarily on US materials.
- Social Sciences IndexFocuses primarily on US materials
- TaxabsAustralian Taxation Abstracts is an Australian index of Australian taxation materials.
- TaxtraceAn Australian index produced by the Taxation Institute of Australia (TIA). This is available via the Internet and indexes all journals, Taxation in Australia, and seminar/conference papers relevant to taxation received by the TIA. This is available to TIA members only. Student TIA members can use Taxtrace, but not the actual TIA Library. For details concerning TIA student membership, contact the TIA on [\(02\) 9232 3422](tel:(02)92323422).
- The Federal Treasury publishes Treasury Research Papers on various topics and reviews, inquiries and consultations.

Legal Journal Indexes

The ones useful for tax research and available in hard copy and electronically include:

- AGISAttorney-Generals Information Service. Compiled within the federal Attorney-Generals Department Lionel Murphy Library and indexes and abstracts local and overseas journal

articles received in the Library.

- APAISAustralian Public Affairs Information Service. Compiled by the National Library of Australia and indexes and abstracts local and overseas articles received by the library.
- Australian Taxation Law Library (through AustLii)Part of the Australasian Legal Information Institute (AustLii), and developed in conjunction with the Australian Taxation Office. This Library provides a one-stop shop to search all tax-related resources on [AustLii](#), at:
- Current Law Index/LegalTracIs a US publication which focuses primarily on US legal journals and includes Australian, New Zealand, English, Canadian and other jurisdictions.
- Index to Foreign Legal PeriodicalsIs a US publication which focuses on the non-common law countries such as Europe, Africa, Asia and South America.
- Law Journals IndexA UK index focussing primarily on UK published material.
- TaxabsAustralian Taxation Abstracts is an Australian index of Australian taxation materials.
- TaxtracIs an Australian index produced by the Taxation Institute of Australia (TIA). This is available via the Internet and indexes all journals, Taxation in Australia, and seminar/conference papers relevant to taxation received by the TIA. This is available to TIA members only. Student TIA members can use Taxtrace, but not the actual TIA Library. For details concerning TIA student membership, contact the TIA on [\(02\) 9232 3422](#).

Unusual Sources

Some of these sources would be regarded as off the beaten track. Included are some sites on the Internet and elsewhere. Australia's [Department of the Parliamentary Library](#) publishes a number of papers, some of which relate to tax. However, the best way to locate such a document is to use the sites [Search facility](#). Theses may be accessed by searching the various sites available on the Internet. For example:

- Australian Digital Theses (ADT) project plans to create a database of digital versions of theses submitted to seven Australian universities. Still in its infancy.
- Productivity Commission publications

Electronic Resources

There are many potential electronic resources available for postgraduate tax students. These vary from subscription services to free Internet sites. Noted here is only a selection of available information.

Subscription services

- Australian Tax Practice CD ROMs and online services via the Internet
- CCH CD ROMs and CCH Interactive Services Internet site
- LEXIS-NEXIS is the largest legal database in the world and there is a Taxation Library, however most of the material there relates to the US. Butterworths Online contains Australian primary and secondary materials.
- Butterworths Online contains Australian primary and secondary materials.

Free Internet services

The [Australasian Legal Information Institute](#) (AustLII) contains Australian primary and secondary materials. For recent cases click on Recent Cases for the court/tribunal judgments you are interested in. Library catalogues are a good source of finding out about unpublished theses which may have been deposited in libraries. Another place to look is the [National Library of Australia](#). Another useful site is the International Bureau of Fiscal Documentation (IBFD) Taxation Research Platform. To access this, log into the UNSW Library (from the [myLibrary](#) tab) then access the [IBFD](#) platform.

Further reading

Note also the various legal research guides listed in the Guide to Tax Research.

- Brown, BE (ed) Canadian business and economics: a guide to sources of information, Ottawa, Canadian Library Association, 1976.
- Campbell, MJ Financial directories of the world: a guide to information sources in finance, economics, employment, property and the law, Guernsey, Vallancey International, 1982.
- Demarest, RR Accounting: information sources, Detroit, Gale Research Co, 1970.
- Fletcher, J Information sources in economics, 2nd ed, London, Butterworths, 1984.
- Sources of Australian economic information, Melbourne, Infoquest Business Publications, 1983.
- Stewart, J & Denison, T Electronic sources of information for business in Australia and New Zealand, 3rd ed, Melbourne, RMIT Publishing, 1998.

The website for this course is on [Moodle](#).

Staff Details

Position	Name	Email	Location	Phone	Availability	Equitable Learning Services Contact	Primary Contact
	Michael Walpole				By appointment	No	Yes

Other Useful Information

Academic Information

COURSE POLICIES AND 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 on the [key policies and support](#) page.

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.

STUDENT LEARNING OUTCOMES

The Course Learning Outcomes (CLOs) – under the Outcomes tab – 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. PLOs are, in turn, directly linked to [UNSW graduate capabilities](#). More information on Coursework PLOs is available on the [key policies and support](#) page. For PG Research PLOs, including MPDBS, please refer to the [UNSW HDR Learning Outcomes](#).

Academic Honesty and Plagiarism

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.

Submission of Assessment Tasks

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. Students studying remotely who have exams scheduled between 10pm and 7am local time, are also able to apply for special consideration to sit a supplementary exam at a time outside of these hours.

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 (see the UNSW [Current Students](#) page). 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. 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 [key policies and support](#) page.

LATE SUBMISSION PENALTIES

For assessments other than examinations, late submission will incur a penalty of 5% per day or part thereof (including weekends) from the due date and time. An assessment will not be accepted after 5 days (120 hours) of the original deadline unless special consideration has been approved. An assignment is considered late if the requested format, such as hard copy or electronic copy, has not been submitted on time or where the 'wrong' assignment has been submitted.

For assessments which account for 10% or less of the overall course grade, and where answers are immediately discussed or debriefed, the LIC may stipulate a different penalty. Details of such late penalties will be available on the course Moodle page.

FEEDBACK ON YOUR ASSESSMENT TASK PERFORMANCE

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.

Faculty-specific Information

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 additional local processes for viewing final exam scripts, so it is important that you check with your School.

If you are completing courses from the following schools, please note the additional school-

specific information:

- Students in the **School of Accounting, Auditing & Taxation** who wish to view their final examination script should also refer to [this page](#).
- Students in the **School of Banking & Finance** should also refer to [this page](#).
- Students in the **School of Information Systems & Technology Management** should also refer to [this page](#).

COURSE EVALUATION AND 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.

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.

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.

School Contact Information

The policies regarding staff contact in the School of Accounting, Auditing and Taxation are as follows:

- All questions regarding course administration should be directed to the Lecturer-in-charge.
- The full-time staff will be available for consultation starting from Weeks 2 to 10 and STUVAC period.

- Consultation hours will be advised on the course Moodle page in a consolidated timetable.
- Students are encouraged to consult with staff during online consultation sessions. Consultation will not be provided via email or phone.
- Consultation times during STUVAC period will likely vary to the regular consultation during Term and be posted on the course webpage later in the Term.

While emails to staff should be a rare occurrence as noted above, in instances where it is warranted, please make sure that:

- You use your UNSW email address when corresponding with the teaching staff on this course. Emails from other addresses (such as Hotmail, Gmail, Yahoo, 126, QQ, etc.) are not accepted and will not be replied to.
- You must use an appropriate communication level with staff. Emails and discussion forum posts that use short-hand and “Texting” language are not acceptable, and communication must be in English. If your email cannot be understood then staff will not reply.
- You must identify yourself by your full name, student ID and tutorial day and time.
- Please be aware that Staff will not necessarily reply to students to inform them if their emails are non-compliant.
- Full-time teaching staff only answer emails during regular working hours of Monday to Friday 9am-5pm. Tutoring staff often have other jobs and require 48 hours within regular business office hours to reply to emails.

Complaints about the assessment and other aspects of this course should be directed in the first instance to the Lecturer-in-Charge (or Course Convenor) and if still unsatisfied with the response received then you are directed to contact the School of Accounting, Auditing & Taxation Grievance Officer, details available here: <https://www.unsw.edu.au/business/our-schools/accounting-auditing-taxation/contact-us>