



## UNSW Course Outline

# TABL5510 Taxation and Regulation of Superannuation - 2024

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## General Course Information

**Course Code :** TABL5510

**Year :** 2024

**Term :** Term 1

**Teaching Period :** T1

**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 :** Kensington

**Campus :** Sydney

**Study Level :** Postgraduate

**Units of Credit :** 6

### Useful Links

[Handbook Class Timetable](#)

## Course Details & Outcomes

### Course Description

This course covers the taxation and regulation of superannuation in Australia. Specifically, it examines the taxation and regulation of the three main elements of superannuation being contributions, investment income and benefit payments. The course explores all types of

superannuation funds including self-managed superannuation funds (SMSFs) and covers the special issues relating to SMSFs (e.g., limited recourse borrowing arrangements). The course includes: the Australian superannuation system (what is superannuation and how it works, the purpose of superannuation, types of superannuation funds), the underlying government policy of how superannuation funds are taxed and regulated, taxation and regulation of contributions to a superannuation fund, taxation and regulation of investments made and income earned by superannuation funds, and taxation and regulation of benefit payments made by superannuation funds.

The study guide comprises five modules:

- Module 1: Fundamentals
- Module 2: Taxation of contributions
- Module 3: Taxation of fund income
- Module 4: Taxation of benefit payments
- Module 5: Self-managed superannuation funds.

## Course Aims

This course aims to make you a more informed and effective taxation adviser or superannuation adviser in today's competitive environment.

On completion of this course, you should be able to:

- explain the nature and purpose of superannuation and superannuation funds.
- describe the purpose and effect of the Superannuation Guarantee (Administration) Act 1992
- describe the purpose and effect of the Superannuation Industry (Supervision) Act 1993 and the Superannuation Industry (Supervision) Regulations 1994
- understand and apply the special taxation rules applicable to superannuation contributions, superannuation funds and superannuation benefits, as provided in the Income Tax Assessment Act 1936 and 1997
- apply those special rules in a variety of factual situations.

## Relationship to Other Courses

This course is one of the elective courses offered in the Master of Taxation and Graduate Certificate in Taxation flexible delivery programs. It highlights the special rules applicable to the taxation and regulation of superannuation funds (including SMSFs) in Australia.

It is highly recommended that students complete the three compulsory core courses prior to enrolling in elective courses since some of the electives build upon the knowledge and skills developed in the core courses. For example, it is recommended that students interested in

taking the elective TABL5527 Taxation Strategies in Financial Planning complete TABL5510 Taxation and Regulation of Superannuation first since TABL5510 contains foundational knowledge that is treated as assumed knowledge in TABL5527.

# Course Learning Outcomes

Course Learning Outcomes	Program learning outcomes
CLO1 : Consider both the regulatory framework for, and tax treatment of, superannuation in assessing whether current and proposed legislation properly reflects policy intent in this area.	• PLO1 : Business Knowledge
CLO2 : Apply, in a variety of factual situations, the special taxation rules applicable to superannuation contributions, superannuation funds and superannuation benefits.	• PLO1 : Business Knowledge • PLO2 : Problem Solving
CLO3 : Demonstrate a critical approach to material presented and evidence of original and independent thought.	• PLO2 : Problem Solving
CLO4 : Identify appropriate and relevant sources.	• PLO2 : Problem Solving
CLO5 : Effectively analyse and apply sources in the construction of a legal argument.	• PLO2 : Problem Solving
CLO6 : Recognise and resolve legal and tax problems and develop clear, effective, and well-reasoned analysis of the tax consequences of practical scenarios using the conventions of legal essay writing.	• PLO3 : Business Communication • PLO5 : Responsible Business Practice
CLO7 : Develop clear, effective and well-reasoned analysis of the tax consequences of practical scenarios using the conventions of legal essay writing.	• PLO3 : Business Communication
CLO8 : Apply correct citation and referencing conventions in properly acknowledging all source material used.	• PLO3 : Business Communication
CLO9 : Construct written work that is logically and professionally presented.	• PLO3 : Business Communication
CLO10 : Work independently to complete assessment tasks.	• PLO2 : Problem Solving

Course Learning Outcomes	Assessment Item
CLO1 : Consider both the regulatory framework for, and tax treatment of, superannuation in assessing whether current and proposed legislation properly reflects policy intent in this area.	<ul style="list-style-type: none"> <li>• Assessment 1: Research Paper Plan and Annotated Reading List</li> <li>• Assessment 2: Research Paper</li> <li>• Assessment 3: Take-Home Exam</li> </ul>
CLO2 : Apply, in a variety of factual situations, the special taxation rules applicable to superannuation contributions, superannuation funds and superannuation benefits.	<ul style="list-style-type: none"> <li>• Assessment 1: Research Paper Plan and Annotated Reading List</li> <li>• Assessment 2: Research Paper</li> <li>• Assessment 3: Take-Home Exam</li> </ul>
CLO3 : Demonstrate a critical approach to material presented and evidence of original and independent thought.	<ul style="list-style-type: none"> <li>• Assessment 1: Research Paper Plan and Annotated Reading List</li> <li>• Assessment 2: Research Paper</li> <li>• Assessment 3: Take-Home Exam</li> </ul>
CLO4 : Identify appropriate and relevant sources.	<ul style="list-style-type: none"> <li>• Assessment 1: Research Paper Plan and Annotated Reading List</li> <li>• Assessment 2: Research Paper</li> <li>• Assessment 3: Take-Home Exam</li> </ul>
CLO5 : Effectively analyse and apply sources in the construction of a legal argument.	<ul style="list-style-type: none"> <li>• Assessment 1: Research Paper Plan and Annotated Reading List</li> <li>• Assessment 2: Research Paper</li> <li>• Assessment 3: Take-Home Exam</li> </ul>
CLO6 : Recognise and resolve legal and tax problems and develop clear, effective, and well-reasoned analysis of the tax consequences of practical scenarios using the conventions of legal essay writing.	<ul style="list-style-type: none"> <li>• Assessment 1: Research Paper Plan and Annotated Reading List</li> <li>• Assessment 2: Research Paper</li> <li>• Assessment 3: Take-Home Exam</li> </ul>
CLO7 : Develop clear, effective and well-reasoned analysis of the tax consequences of practical scenarios using the conventions of legal essay writing.	<ul style="list-style-type: none"> <li>• Assessment 1: Research Paper Plan and Annotated Reading List</li> <li>• Assessment 2: Research Paper</li> <li>• Assessment 3: Take-Home Exam</li> </ul>
CLO8 : Apply correct citation and referencing conventions in properly acknowledging all source material used.	<ul style="list-style-type: none"> <li>• Assessment 1: Research Paper Plan and Annotated Reading List</li> <li>• Assessment 2: Research Paper</li> <li>• Assessment 3: Take-Home Exam</li> </ul>
CLO9 : Construct written work that is logically and professionally presented.	<ul style="list-style-type: none"> <li>• Assessment 1: Research Paper Plan and Annotated Reading List</li> <li>• Assessment 2: Research Paper</li> <li>• Assessment 3: Take-Home Exam</li> </ul>
CLO10 : Work independently to complete assessment tasks.	<ul style="list-style-type: none"> <li>• Assessment 1: Research Paper Plan and Annotated Reading List</li> <li>• Assessment 2: Research Paper</li> <li>• Assessment 3: Take-Home Exam</li> </ul>

## Learning and Teaching Technologies

Moodle - Learning Management System | Zoom

# **Learning and Teaching in this course**

## **How to Use These Study Materials**

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 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.

The learning pathways (available on Moodle) help to set out a clear path of study over the term. It also identifies learning outcomes and key concepts at the start of each module.

## **Features of the Online Kotobee Course Materials**

The online materials for this course are available through Moodle and are set up as a Kotobee e-Book. Using the Kotobee Platform, students will have the ability to access course materials from a computer or using a compatible device. The platform allows students to:

- Search the web for keywords and definitions
- Use text-to-speech functionality
- Activity boxes with suggested answers for personal study and learning feedback
- Copy materials to the clipboard
- Search in Google
- Make notes next to selected text
- Highlight text in the materials
- Bookmark pages and sections of text
- Learning dashboard to track and monitor your progress through the materials and completion of online activities

Instructions on how to use Kotobee will be available in Moodle.

## **Webinars**

Throughout this course, you will have the opportunity to attend live webinars (conducted over the Internet). Instructions on preparing for webinars are available on your course Moodle website.

These webinars provide an opportunity for you to clarify and extend your understanding of the material in this course. They are designed to try out new ideas and give you a forum to ask questions and discuss issues with your lecturer and other students. Do not be afraid to

participate - it is only by trying out new ideas and exploring their dimensions that you will learn in any real depth.

Thorough preparation is essential if you are to gain maximum benefit from a webinar. You can only start to come to grips with material if you work on it actively. As a general rule, each webinar will cover the module/s between the previous webinar and the week it falls within on the Suggested Study Schedule. However, more specific information on material to be covered in each webinar may be provided via Moodle throughout the term. Exact dates and times for Webinars will be advised via a timetable that you will find on Moodle and on the School of Accounting, Auditing and Taxation Website (under Timetables).

There are five webinars scheduled for this course during the Term. Each webinar is of approximately one and a half hours' duration.

Remember webinars are not lectures - your active participation is an important part of the learning experience and preparation for examinations!

## Assessments

### Assessment Structure

Assessment Item	Weight	Relevant Dates	Program learning outcomes
Assessment 1: Research Paper Plan and Annotated Reading List Assessment Format: Individual	10%	Start Date: Not Applicable Due Date: 04/03/2024 11:59 PM	<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO2 : Problem Solving</li><li>• PLO3 : Business Communication</li><li>• PLO5 : Responsible Business Practice</li></ul>
Assessment 2: Research Paper Assessment Format: Individual	40%	Start Date: Not Applicable Due Date: 05/04/2024 11:59 PM	<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO2 : Problem Solving</li><li>• PLO3 : Business Communication</li><li>• PLO5 : Responsible Business Practice</li></ul>
Assessment 3: Take-Home Exam Assessment Format: Individual	50%		<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO2 : Problem Solving</li><li>• PLO3 : Business Communication</li><li>• PLO5 : Responsible Business Practice</li></ul>

# **Assessment Details**

## **Assessment 1: Research Paper Plan and Annotated Reading List**

### **Assessment Overview**

This task requires students to demonstrate their understanding of the key readings and concepts studied throughout the course and their ability to apply those concepts.

You will prepare a Research Plan and an Annotated Reading List (includes a Bibliography) for your research paper. Your Research Plan should identify the key issues and outline the structure for your research paper (but do not write out an answer).

Assesses: PLO1, PLO2, PLO3, PLO5

### **Course Learning Outcomes**

- CLO1 : Consider both the regulatory framework for, and tax treatment of, superannuation in assessing whether current and proposed legislation properly reflects policy intent in this area.
- CLO2 : Apply, in a variety of factual situations, the special taxation rules applicable to superannuation contributions, superannuation funds and superannuation benefits.
- CLO3 : Demonstrate a critical approach to material presented and evidence of original and independent thought.
- CLO4 : Identify appropriate and relevant sources.
- CLO5 : Effectively analyse and apply sources in the construction of a legal argument.
- CLO6 : Recognise and resolve legal and tax problems and develop clear, effective, and well-reasoned analysis of the tax consequences of practical scenarios using the conventions of legal essay writing.
- CLO7 : Develop clear, effective and well-reasoned analysis of the tax consequences of practical scenarios using the conventions of legal essay writing.
- CLO8 : Apply correct citation and referencing conventions in properly acknowledging all source material used.
- CLO9 : Construct written work that is logically and professionally presented.
- CLO10 : Work independently to complete assessment tasks.

### **Detailed Assessment Description**

You may select one of the prescribed topics, or devise your own research topic (see below).

Please note that an example of an Annotated Reading List (Bibliography) has been placed on Moodle under Course Materials and further details are provided below. You are only required to annotate 3 or 4 of the total references. You can include cases and legislation in your list.

Details on setting out a Bibliography can be found in the section called 'Assignment Submission and Preparation'.

Please note that the word limit of 1000 words (plus or minus 10%) words is for the total of the Plan and the Annotated Bibliography.

The Plan should indicate the focus of your research paper: in other words broadly what you intend to say.

Prescribed topics will be available on your Moodle course site.

Alternatively, you may select your own topic in which case the prior agreement of the lecturer will be required. Approval will not be granted if the topic overlaps substantially with work that you have submitted for another course. You should e-mail your request to Dr Rodney Brown at [rodney.brown@unsw.edu.au](mailto:rodney.brown@unsw.edu.au) by Monday 19 February (11:59pm). You must ensure that you have made your request for approval and submitted a synopsis.

#### Assessment Length

1,000 words (plus or minus 10%)

#### Assignment submission Turnitin type

This assignment is submitted through Turnitin and students can see Turnitin similarity reports.

## **Assessment 2: Research Paper**

#### Assessment Overview

This task requires students to demonstrate their understanding of the key readings and concepts studied throughout the course and their ability to apply those concepts.

You will write and submit a Research Paper on the topic you identified in Assessment 1.

Assesses: PLO1, PLO2, PLO3, PLO5

#### Course Learning Outcomes

- CLO1 : Consider both the regulatory framework for, and tax treatment of, superannuation in assessing whether current and proposed legislation properly reflects policy intent in this area.
- CLO2 : Apply, in a variety of factual situations, the special taxation rules applicable to superannuation contributions, superannuation funds and superannuation benefits.
- CLO3 : Demonstrate a critical approach to material presented and evidence of original and

independent thought.

- CLO4 : Identify appropriate and relevant sources.
- CLO5 : Effectively analyse and apply sources in the construction of a legal argument.
- CLO6 : Recognise and resolve legal and tax problems and develop clear, effective, and well-reasoned analysis of the tax consequences of practical scenarios using the conventions of legal essay writing.
- CLO7 : Develop clear, effective and well-reasoned analysis of the tax consequences of practical scenarios using the conventions of legal essay writing.
- CLO8 : Apply correct citation and referencing conventions in properly acknowledging all source material used.
- CLO9 : Construct written work that is logically and professionally presented.
- CLO10 : Work independently to complete assessment tasks.

#### **Detailed Assessment Description**

Note that you may wish to depart from your original plan either because you have changed your views or because of suggestions made on your first assignment. That is acceptable, but if in doubt, you should discuss the matter with your lecturer.

#### **Assessment Length**

4,000 words (plus or minus 10%)

#### **Assignment submission Turnitin type**

This assignment is submitted through Turnitin and students can see Turnitin similarity reports.

### **Assessment 3: Take-Home Exam**

#### **Assessment Overview**

This task requires students to demonstrate their understanding of the key readings and concepts studied throughout the course and their ability to apply those concepts.

You will write and submit answers to a 3-day take-home exam which will be made available on Inspera during the University exam period. The take home exam will comprise problem type questions.

Assesses: PLO1, PLO2, PLO3, PLO5

#### **Course Learning Outcomes**

- CLO1 : Consider both the regulatory framework for, and tax treatment of, superannuation in assessing whether current and proposed legislation properly reflects policy intent in this area.
- CLO2 : Apply, in a variety of factual situations, the special taxation rules applicable to superannuation contributions, superannuation funds and superannuation benefits.
- CLO3 : Demonstrate a critical approach to material presented and evidence of original and

independent thought.

- CLO4 : Identify appropriate and relevant sources.
- CLO5 : Effectively analyse and apply sources in the construction of a legal argument.
- CLO6 : Recognise and resolve legal and tax problems and develop clear, effective, and well-reasoned analysis of the tax consequences of practical scenarios using the conventions of legal essay writing.
- CLO7 : Develop clear, effective and well-reasoned analysis of the tax consequences of practical scenarios using the conventions of legal essay writing.
- CLO8 : Apply correct citation and referencing conventions in properly acknowledging all source material used.
- CLO9 : Construct written work that is logically and professionally presented.
- CLO10 : Work independently to complete assessment tasks.

#### Assignment submission Turnitin type

This assignment is submitted through Turnitin and students can see Turnitin similarity reports.

## 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.

Further instructions on how to prepare for this exam will be provided to you during the term.

#### 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 : 12 February - 18 February	Web	Self study • Module 1: Fundamentals Webinar 1 • Introduction to the course • Module 1: Fundamentals
Week 2 : 19 February - 25 February	Reading	Self study • Module 2: Taxation of contributions Research paper synopsis due 19 February (ONLY required if student is choosing their own topic)
Week 3 : 26 February - 3 March	Web	Webinar 2 • Module 2: Taxation of contributions
Week 4 : 4 March - 10 March	Reading	Self study • Module 3: Taxation of fund income Assessment 1 (Research plan and annotated bibliography) due Monday 4 March
Week 5 : 11 March - 17 March	Web	Webinar 3 • Module 3: Taxation of fund income
Week 6 : 18 March - 24 March	Reading	Self study • Module 4: Taxation of benefit payments
Week 7 : 25 March - 31 March	Web	Webinar 4 • Module 4: Taxation of benefit payments
Week 8 : 1 April - 7 April	Reading	Self study • Module 5: SMSFs Assessment 2 (Research paper) due Friday 5 April
Week 9 : 8 April - 14 April	Web	Webinar 5 • Module 5: SMSFs
Week 10 : 15 April - 21 April	Reading	Self study • Revision of all modules

## Attendance Requirements

Students are strongly encouraged to attend all classes and review lecture recordings.

## General Schedule Information

Each of the 5 webinars will cover one of the 5 modules in the study guide.

# Course Resources

## Prescribed Resources

Prescribed Textbook/s

- 2023/2024 Australian Master Superannuation Guide (Wolters Kluwer, 27th edition).

Act/s

You must have access to the following legislation:

- *Income Tax Assessment Act 1997*
- *Income Tax Assessment Act 1936*
- *Superannuation Industry (Supervision) Act 1993*
- *Superannuation Industry (Supervision) Regulations 1994*
- *Superannuation Guarantee (Administration) Act 1992*

## Recommended Resources

Australasian Legal Information Institute (AustLII) website: <https://www.austlii.edu.au>

## 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.

Based on feedback from students in previous study periods, we now cover more practical (numerical) examples during the webinars to apply learnings to real-world scenarios.

## Staff Details

Position	Name	Email	Location	Phone	Availability	Equitable Learning Services Contact	Primary Contact
Head lecturer	Rodney Brown				By appointment	No	No
	Rodney Brown				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>