



## UNSW Course Outline

# TABL2756 International Tax - 2024

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## General Course Information

Course Code : TABL2756

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 : In Person

Delivery Format : Standard

Delivery Location : Kensington

Campus : Sydney

Study Level : Undergraduate

Units of Credit : 6

### Useful Links

[Handbook Class Timetable](#)

## Course Details & Outcomes

### Course Description

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

increased scrutiny of international transactions.

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

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

## **Course Aims**

This course aims to provide you with an overview of the principles of Australian international taxation, and to develop your ability to research issues relating to Australian international taxation. The course provides a set of concepts and experiences that will enable you to develop a more reflective and critical understanding of the design underpinnings of Australian international business taxation. The considerations relevant to tax management strategies in international tax planning will be highlighted in this course. It will also challenge you to think of alternative approaches to structuring international transactions.

## **Relationship to Other Courses**

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

Prerequisite: LEGT1710 or TABL1710 or TABL2710 or LAWS1052 or JURD7152

# Course Learning Outcomes

Course Learning Outcomes	Program learning outcomes
CLO1 : Identify and explain the key rules of Australian international taxation law.	<ul style="list-style-type: none"><li>• PL01 : Business Knowledge</li></ul>
CLO2 : Compare the Australian approach to selected international taxation design issues with that taken in other OECD countries.	<ul style="list-style-type: none"><li>• PL01 : Business Knowledge</li><li>• PL06 : Global and Cultural Competence</li></ul>
CLO3 : Locate and use resources that will assist you in developing a response to international business taxation issues.	<ul style="list-style-type: none"><li>• PL02 : Problem Solving</li><li>• PL05 : Responsible Business Practice</li></ul>
CLO4 : Identify key international taxation issues in a given fact situation and correctly apply the relevant laws to the issues that you identify.	<ul style="list-style-type: none"><li>• PL02 : Problem Solving</li><li>• PL05 : Responsible Business Practice</li><li>• PL06 : Global and Cultural Competence</li></ul>
CLO5 : Identify different outcomes that result when different international tax planning strategies are used.	<ul style="list-style-type: none"><li>• PL02 : Problem Solving</li><li>• PL05 : Responsible Business Practice</li><li>• PL06 : Global and Cultural Competence</li></ul>
CLO6 : Explain your response to international business taxation issues in written work which is logically and professionally presented.	<ul style="list-style-type: none"><li>• PL02 : Problem Solving</li><li>• PL03 : Business Communication</li><li>• PL05 : Responsible Business Practice</li></ul>
CLO7 : Explain your response to international business taxation issues orally in a succinct and clear manner.	<ul style="list-style-type: none"><li>• PL02 : Problem Solving</li><li>• PL03 : Business Communication</li><li>• PL07 : Leadership Development</li></ul>
CLO8 : Identify features of other countries' tax systems and tax culture relevant to international tax planning.	<ul style="list-style-type: none"><li>• PL02 : Problem Solving</li><li>• PL05 : Responsible Business Practice</li><li>• PL06 : Global and Cultural Competence</li><li>• PL07 : Leadership Development</li></ul>

Course Learning Outcomes	Assessment Item
CLO1 : Identify and explain the key rules of Australian international taxation law.	<ul style="list-style-type: none"> <li>• Assessment 1: Tutorial Participation</li> <li>• Assessment 2: Assignment</li> <li>• Assessment 3: Final Exam</li> </ul>
CLO2 : Compare the Australian approach to selected international taxation design issues with that taken in other OECD countries.	<ul style="list-style-type: none"> <li>• Assessment 2: Assignment</li> <li>• Assessment 3: Final Exam</li> </ul>
CLO3 : Locate and use resources that will assist you in developing a response to international business taxation issues.	<ul style="list-style-type: none"> <li>• Assessment 1: Tutorial Participation</li> <li>• Assessment 2: Assignment</li> <li>• Assessment 3: Final Exam</li> </ul>
CLO4 : Identify key international taxation issues in a given fact situation and correctly apply the relevant laws to the issues that you identify.	<ul style="list-style-type: none"> <li>• Assessment 2: Assignment</li> <li>• Assessment 3: Final Exam</li> </ul>
CLO5 : Identify different outcomes that result when different international tax planning strategies are used.	<ul style="list-style-type: none"> <li>• Assessment 3: Final Exam</li> </ul>
CLO6 : Explain your response to international business taxation issues in written work which is logically and professionally presented.	<ul style="list-style-type: none"> <li>• Assessment 2: Assignment</li> <li>• Assessment 3: Final Exam</li> </ul>
CLO7 : Explain your response to international business taxation issues orally in a succinct and clear manner.	<ul style="list-style-type: none"> <li>• Assessment 1: Tutorial Participation</li> </ul>
CLO8 : Identify features of other countries' tax systems and tax culture relevant to international tax planning.	<ul style="list-style-type: none"> <li>• Assessment 3: Final Exam</li> </ul>

## Learning and Teaching Technologies

Moodle - Learning Management System

## Learning and Teaching in this course

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

# Assessments

## Assessment Structure

Assessment Item	Weight	Relevant Dates	Program learning outcomes
Assessment 1: Tutorial Participation Assessment Format: Individual	20%	Due Date: The Tutorial questions from weeks 4-9 form the basis of this assessment task.	<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO2 : Problem Solving</li><li>• PLO3 : Business Communication</li><li>• PLO6 : Global and Cultural Competence</li><li>• PLO7 : Leadership Development</li></ul>
Assessment 2: Assignment Assessment Format: Individual Short Extension: Yes (2 days)	30%	Start Date: 17/06/2024 02:00 PM Due Date: 22/07/2024 11:59 PM Post Date: 17/06/2024 02:00 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><li>• PLO6 : Global and Cultural Competence</li></ul>
Assessment 3: Final Exam Assessment Format: Individual	50%	Due Date: During the University's Exam Period.	<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><li>• PLO6 : Global and Cultural Competence</li><li>• PLO7 : Leadership Development</li></ul>

## Assessment Details

### Assessment 1: Tutorial Participation

#### Assessment Overview

This task requires students to demonstrate their understanding of the theory and practice of international business taxation, as well as their ability to explain their responses to international business taxation issues orally in a succinct and clear manner.

You will be required to present responses to two separate pre-assigned case studies using PPT slides and respond to questions from the class.

Assesses: PLO1, PLO2, PLO3, PLO6, PO7

BCom students: myBCom course points for PLO7

#### Course Learning Outcomes

- CLO1 : Identify and explain the key rules of Australian international taxation law.
- CLO3 : Locate and use resources that will assist you in developing a response to international business taxation issues.
- CLO7 : Explain your response to international business taxation issues orally in a succinct and clear manner.

#### Detailed Assessment Description

##### **Assessment Overview**

This task requires students to demonstrate their understanding of the theory and practice of international business taxation, as well as their ability to explain their responses to international business taxation issues orally in a succinct and clear manner.

You will be required to present responses to two pre-assigned case studies and respond to questions from the class.

Assesses: PLO1, PLO2, PLO3, PLO6, PO7

BCom students: myBCom course points for PLO7

#### Submission notes

Tutorial Questions to be assigned to individual students (in week 2). Some students will be expected to make two PPT presentations - (weighted at 10%) in class to a pre-assigned question; whilst another group of students will be expected to submit a one-page written response to the Tutorial questions for a particular week - (assigned to you by the Lecturer - (weighted at 10%). These must be submitted to the Lecturer before the commencement of the relevant Tutorial session.

#### Assignment submission Turnitin type

Not Applicable

### **Assessment 2: Assignment**

#### Assessment Overview

This task requires students to demonstrate their ability to identify key international business taxation issues in a given fact situation, as well as locating and using resources that will assist

you in developing responses to such issues.

You will analyse a case study and prepare a response to the issues and correctly apply the relevant laws to the issues that you have identified.

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

BCom students: myBCom course points for PLO2

#### **Course Learning Outcomes**

- CLO1 : Identify and explain the key rules of Australian international taxation law.
- CLO2 : Compare the Australian approach to selected international taxation design issues with that taken in other OECD countries.
- CLO3 : Locate and use resources that will assist you in developing a response to international business taxation issues.
- CLO4 : Identify key international taxation issues in a given fact situation and correctly apply the relevant laws to the issues that you identify.
- CLO6 : Explain your response to international business taxation issues in written work which is logically and professionally presented.

#### **Detailed Assessment Description**

##### **Assessment Overview**

This task requires students to demonstrate their ability to identify key international business taxation issues in a given fact situation, as well as locating and using resources that will assist you in developing responses to such issues.

You will analyse a case study and prepare a response to the issues and correctly apply the relevant laws to the issues that you have identified.

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

BCom students: myBCom course points for PLO2

#### **Assessment Length**

Must not exceed 1,500 words.

#### **Submission notes**

Microsoft Word document, 12-point font, double spaced.

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

This assignment is submitted through Turnitin and students do not see Turnitin similarity

reports.

## Assessment 3: Final Exam

### Assessment Overview

This task requires students to demonstrate their understanding of the interaction between the key rules of Australia's international taxation and the different outcomes that result when different international tax planning strategies are used.

You will analyse case studies and essay type questions and present your responses in a logical and professional manner.

**Assesses:** PL01, PL02, PL03, PL05, PL06

### Course Learning Outcomes

- CLO1 : Identify and explain the key rules of Australian international taxation law.
- CLO2 : Compare the Australian approach to selected international taxation design issues with that taken in other OECD countries.
- CLO3 : Locate and use resources that will assist you in developing a response to international business taxation issues.
- CLO4 : Identify key international taxation issues in a given fact situation and correctly apply the relevant laws to the issues that you identify.
- CLO5 : Identify different outcomes that result when different international tax planning strategies are used.
- CLO6 : Explain your response to international business taxation issues in written work which is logically and professionally presented.
- CLO8 : Identify features of other countries' tax systems and tax culture relevant to international tax planning.

### Detailed Assessment Description

#### Assessment Overview

This task requires students to demonstrate their understanding of the interaction between the key rules of Australia's international taxation and the different outcomes that result when different international tax planning strategies are used.

You will analyse case studies and essay type questions and present your response in a logical and professional manner.

**Assesses:** PL01, PL02, PL03, PL05, PL06

#### Assessment Description

The Final Exam is a 2-hour open book exam that will be scheduled in the University exam period. Further details will be provided on Moodle later in the Term.

#### Assessment Length

2 hours

#### Submission notes

Students are required to submit the final exam on time.

#### Assessment information

This assessment is an **in-person**, open book, two-hour invigilated examination to take place during the University final examination period where students are required to come to the Kensington campus to sit the exam. Students are required to bring their own laptops and a university-approved calculator for the exam. During the exam, students will only have access to the University's safe browser. Students will not have any internet access, but they may bring written materials with them to the exam.

Further details on the exam will be provided during the term.

#### Assignment submission Turnitin type

This is not a Turnitin assignment

## 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.

This course will have an invigilated exam held on UNSW's Kensington campus. The exam will be conducted on Inspera, an online assessment platform. It is a mandatory requirement that you attend the exam on-campus (even if you are only attending online classes) and that you come with a fully charged laptop with Safe Exam Browser (SEB) installed. For information about On-Campus Invigilated Exams requirements and conditions please visit [here](#).

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 General Assessment Information 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	Lecture	LECTURE 1 - TOPICS: Introduction to the basic concepts and the mechanics of the taxation system. • There are no Tutorials this week.
Week 2 : 3 June - 9 June	Lecture	LECTURE 2 - TOPICS: • Policy Objectives and Rationale for the taxation of international income • The OECD's Base Erosion and Profits Shifting (BEPS) project - (an overview) • The Basic Jurisdictional Rules I: - Individual Residency
	Tutorial	TUTORIALS: • There are no Tutorials this week • The Case Study problems and Discussion questions that will form the basis of Tutorials in the coming weeks, to be allocated to students.
Week 3 : 10 June - 16 June	Lecture	LECTURE 3 - TOPICS: The Basic Jurisdictional Rules II: • Corporate Residency • Source of Income
	Tutorial	TUTORIAL 1: The focus of the tutorial discussions will be on: • The rationale for taxing international income • Residence - Individuals  • NOTE: The discussion of questions covered in this Tutorial will be led by the Lecturer.
Week 4 : 17 June - 23 June	Lecture	LECTURE 4 - TOPICS: Taxation of the Foreign Source Income of Residents • The Foreign Income Tax Offset (FITO) System • The Exemption System • The Accruals (attribution) System
	Tutorial	TUTORIAL 2: In-class student presentations of Tutorial questions that were assigned to particular students starts this week. The focus of the Tutorial discussions will be on the following topics: • Corporate Residency • Source of Income The Assignment will be posted on Moodle this week - (i.e. - Monday 17 June 2024 at 14:00).
Week 5 : 24 June - 30 June	Lecture	LECTURE 5 - TOPIC: Taxation of Non-Residents
	Tutorial	TUTORIAL 3: • The focus of the tutorial discussions will be on the taxation of the foreign sourced income of residents
Week 6 : 1 July - 7 July	Reading	There will be no classes, as this week is the Flexibility/Reading week.
Week 7 : 8 July - 14 July	Lecture	LECTURE 6 - TOPICS: • Double Taxation Agreements (DTAs) • The Multilateral Instrument and the OECD BEPS Project
	Tutorial	TUTORIAL 4: The focus of the Tutorial discussions will be on the Taxation of non-residents.
Week 8 : 15 July - 21 July	Lecture	LECTURE 7 - TOPICS: Measures to Combat International Tax Avoidance - Part I: • THE OECD's BEPS Project • Thin Capitalisation • International Transfer Pricing
	Tutorial	TUTORIAL 5: The focus of the Tutorial discussions will be on Double Tax Agreements
Week 9 : 22 July - 28 July	Lecture	LECTURE 8 - TOPICS: Measures to Combat International Tax Avoidance - Part II: • Amendments to Part IVA - ITAA36 in Response to the OECD's BEPS Project: The Multinational Anti-Avoidance (MAAL) Law The Diverted Profits Tax • The Hybrid Mismatch Rules

	Tutorial	<p><b>TUTORIAL 6:</b> The focus of the Tutorial Discussions will be on:        • The International Transfer Pricing rules; and        • Selected aspects of the legislative responses to the OECD's BEPS project.</p> <p><b>IMPORTANT NOTE:</b> The Assignment is due this week - (on 22 July 2024 at 23:59 Australian Eastern Standard Time)</p>
Week 10 : 29 July - 4 August	Lecture	<p><b>REVISION LECTURE:</b>        • How the treatment of the international tax rules covered in this course fit together        • The ongoing work of the OECD BEPS project, and its implications on the future of international tax law and practice.  <b>FEEDBACK ON ASSIGNMENT</b></p>

## Attendance Requirements

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

## Course Resources

### Prescribed Resources

Weekly Reading Modules on each topic can be accessed from the Course's Moodle site.

### Recommended Resources

Supplementary reading can be accessed from any of the following:

- Taylor, Walpole, Burton, Ciro, and Murray, **Understanding Taxation Law 2024**, Lexis Nexis
- Sadiq, Black, Hangebi, Jogarajan, Krever, Obst, Ting, **Principles of Taxation Law 2024**, Thomson Reuters
- Taylor, McLaren, Dirkis, Jogarajan, Walpole, **Australian International Income Taxation**, Thomson Reuters, 2021
- Sadiq, **Australian Taxation Law Cases 2023**, Thomson Reuters.

Copies of these books are held in the University Library. Students wishing to purchase any of the above titles must first discuss with the Lecturer.

Online resources:

- Students will be required to access the relevant taxation legislation throughout the term. This can be accessed via the CCH database (via the UNSW library), or via [Austlii](#) or the Thomson Reuters Checkpoint data base (via the UNSW Library).
- Australian Taxation Office database - [ato.gov.au](#).
- Students will also need to refer to the [Australian Treasury Website](#) which contains a list of Australian Income Tax Treaties with hypertext links to texts of each treaty.
- The IBFD database (available through the UNSW library) provides an invaluable source of data in relation to overseas tax jurisdictions.

- Other readings will be suggested on Moodle.

## 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 evaluation 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.

Feedback from previous students indicated:

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

As a result of feedback:

- Extensive online materials have been developed for the course and will be available on Moodle before the beginning of the Term.
- Simulation games have been removed as a part of this course.
- Students will be required to submit a synopsis/plan of their tax planning assignment in week 4, so early feedback can be provided.
- Problem questions have been allocated to particular students as a form of assessment to provide on-going feedback.

## Staff Details

Position	Name	Email	Location	Phone	Availability	Equitable Learning Services Contact	Primary Contact
Lecturer	Hope Ashiab or		Quadrangle Building, Level 3		See Moodle Page	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>