UNSW Course Outline

TABL3033 UNSW Tax and Business Advisory Clinic - 2024

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General Course Information

Course Code : TABL3033
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 : 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

TABL3033 is a Work Integrated Learning (WIL) and Final Year Synthesis course, where students join the UNSW Tax and Business Advisory Clinic team for one day a week (9am-5pm) and attend fortnightly seminars. The Clinic offers free accounting and tax advisory services to individuals and small businesses in serious financial hardship.

Under the supervision of CA/CPA-qualified clinical supervisors, students gain hands-on experience undertaking work for real clients. Students conduct interviews with clients, make strategic decisions about conduct of the file, undertake research, draft all documents and where appropriate are involved in objections and advocacy work. Students also deliver in-community outreach education workshops to support and empower financially vulnerable people and communities.

Students advance their professional skills, technical skills, critical thinking, communication, teamwork, research, innovation and creativity and leadership skills – all while making a difference to the most disadvantaged in our society.

Course Aims

This course integrates work and learning as both a Work Integrated Learning (WIL) and a final year synthesis (FYS) course for Bachelor of Commerce (and double-degree) students. As part of the course, you will undertake an internship with the UNSW Tax and Business Advisory Clinic. For the duration of the internship period, the course teaching team will liaise closely with you and provide you with feedback on your performance in the course.

This course builds academic and clinical knowledge, skills, experience and application to render a practical and effective contribution to public interest taxation matters and analysis of the tax system in practice. Students will participate in the supervised preparation and carriage of particular taxation matters and business advisory. Throughout the course, students will learn about the real-life application of taxation law and develop professional skills, including engagement with clients.

Relationship to Other Courses

TABL3033 is offered as part of the Bachelor of Commerce. It is an elective course for the undergraduate majors in Accounting and Taxation. It is a Business School Work Integrated Learning course and a Final Year Synthesis course.

Course Learning Outcomes

Course Learning Outcomes	Program learning outcomes
CLO1 : To identify and critically assess various strategies that may be employed by tax advisors and advocates in different settings, and critically evaluate the role of tax and tax advisors in protecting and advancing taxpayer rights.	• PLO1 : Business Knowledge • PLO2 : Problem Solving • PLO3 : Business Communication • PLO5 : Responsible Business Practice
CLO2 : To apply research, writing and problem-solving skills in formulating tax policy responses to current problems faced by vulnerable taxpayers.	• PLO1 : Business Knowledge • PLO2 : Problem Solving • PLO3 : Business Communication • PLO7 : Leadership Development
CLO3 : To develop practical tax advisory skills, including oral and written communication and drafting skills and the ability to work actively and collaboratively in a team, while gaining experience in producing timely and professional written work that may be relied upon by other professionals.	• PLO2 : Problem Solving • PLO3 : Business Communication • PLO4 : Teamwork • PLO5 : Responsible Business Practice • PLO6 : Global and Cultural Competence • PLO7 : Leadership Development
CLO4 : To engage professionally with a variety of stakeholders, demonstrating appropriate cultural sensitivity.	• PLO3 : Business Communication • PLO4 : Teamwork • PLO5 : Responsible Business Practice • PLO6 : Global and Cultural Competence • PLO7 : Leadership Development
CLO5 : To understand the ethical, political and professional accountability issues related to tax advisory work.	• PLO5 : Responsible Business Practice • PLO6 : Global and Cultural Competence • PLO7 : Leadership Development

Course Learning Outcomes	Assessment Item
CLO1 : To identify and critically assess various strategies that may be employed by tax advisors and advocates in different settings, and critically evaluate the role of tax and tax advisors in protecting and advancing taxpayer rights.	• Assessment 1: Seminar Participation and Presentations • Assessment 2: Clinical Performance & Practical Hours • Assessment 3: Self-Reflection Video
CLO2 : To apply research, writing and problem-solving skills in formulating tax policy responses to current problems faced by vulnerable taxpayers.	• Assessment 2: Clinical Performance & Practical Hours
CLO3 : To develop practical tax advisory skills, including oral and written communication and drafting skills and the ability to work actively and collaboratively in a team, while gaining experience in producing timely and professional written work that may be relied upon by other professionals.	• Assessment 2: Clinical Performance & Practical Hours
CLO4 : To engage professionally with a variety of stakeholders, demonstrating appropriate cultural sensitivity.	• Assessment 1: Seminar Participation and Presentations • Assessment 2: Clinical Performance & Practical Hours
CLO5 : To understand the ethical, political and professional accountability issues related to tax advisory work.	• Assessment 3: Self-Reflection Video • Assessment 1: Seminar Participation and Presentations • Assessment 2: Clinical Performance & Practical Hours

Learning and Teaching Technologies

Moodle - Learning Management System | Microsoft Teams

Learning and Teaching in this course

Students will spend one (1) full day per week on the Tax Clinic. They will have phone meetings with real clients, and advise (under supervision) on real cases, issues and concerns.

Students will need to demonstrate:

- professionalism and proactive engagement, including maintaining files appropriately;
- allocating and controlling time and effort efficiently;
- working collaboratively with fellow students and staff;
- dealing with project partners and clients in a considered and appropriate way;
- taking initiative in the resolution of problems or progression of projects;
- accepting responsibility and seeking guidance after analysis, research and consideration of a problem;

- acknowledging limitations in knowledge and ability;
- and ensuring that all conduct is consistent with professional ethical responsibilities.

Students will be responsible for designing and delivering community rights-based tax education initiatives, multiple tax case files and a project in tax reform on issues faced by lower-income or vulnerable taxpayers and small businesses.

Additional Course Information

Our Clinic team includes highly-experienced CA/CPA/IPA-qualified clinical supervisors who will work closely with our students throughout the internship period.

Assessments

Assessment Structure

Assessment Item	Weight	Relevant Dates	Program learning outcomes
Assessment 1: Seminar Participation and Presentations Assessment Format: Individual	20%	Start Date: 21/02/2024 09:00 AM Due Date: Week 2: 19 February - 25 February, Week 4: 04 March - 10 March, Week 7: 25 March - 31 March, Week 8: 01 April - 07 April, Week 10: 15 April - 21 April	• PLO1 : Business Knowledge • PLO2 : Problem Solving • PLO3 : Business Communication • PLO4 : Teamwork • PLO5 : Responsible Business Practice • PLO6 : Global and Cultural Competence • PLO7 : Leadership Development
Assessment 2: Clinical Performance & Practical Hours Assessment Format: Individual	60%	Start Date: 06/02/2024 09:00 AM Due Date: Not Applicable	• PLO1 : Business Knowledge • PLO2 : Problem Solving • PLO3 : Business Communication • PLO4 : Teamwork • PLO5 : Responsible Business Practice • PLO6 : Global and Cultural Competence • PLO7 : Leadership Development
Assessment 3: Self-Reflection Video Assessment Format: Individual	20%	Start Date: Not Applicable Due Date: 12/04/2024 06:00 PM	• 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: Seminar Participation and Presentations

<u>Assessment Overview</u>

Students are required to consistently attend and actively participate in the seminars.

Assessment is based on:

1. Active participation in discussions based on assigned readings, set exercises and tasks, including an interview skills workshop and an ethics workshop.
2. Seminar presentations of current cases and projects and engaging in discussion on issues raised by other students.

Assesses: PLO1, PLO2, PLO3, PLO4, PLO5, PLO6, PLO7

Course Learning Outcomes

- CLO1 : To identify and critically assess various strategies that may be employed by tax advisors and advocates in different settings, and critically evaluate the role of tax and tax advisors in protecting and advancing taxpayer rights.
- CLO4 : To engage professionally with a variety of stakeholders, demonstrating appropriate cultural sensitivity.
- CLO5 : To understand the ethical, political and professional accountability issues related to tax advisory work.

Assessment 2: Clinical Performance & Practical Hours

Assessment Overview

In addition to attending a full-day Induction in Week 0, a minimum 56 hours of practical clinic hours (comprising 7 weeks attendance at 8 hours per week) must be achieved. Assessment is based on:

1. Skills and written work product, including conducting tax research and applying creative problem-solving skills to substantive and organisational issues.
2. Professionalism and proactive engagement, including working collaboratively with fellow students and staff; dealing with project partners and clients; and taking initiative in the resolution of problems and progression of projects.

Assesses: PLO1, PLO2, PLO3, PLO4, PLO5, PLO6, PLO7

Course Learning Outcomes

- CLO1 : To identify and critically assess various strategies that may be employed by tax advisors and advocates in different settings, and critically evaluate the role of tax and tax advisors in protecting and advancing taxpayer rights.
- CLO2 : To apply research, writing and problem-solving skills in formulating tax policy responses to current problems faced by vulnerable taxpayers.
- CLO3 : To develop practical tax advisory skills, including oral and written communication and drafting skills and the ability to work actively and collaboratively in a team, while gaining experience in producing timely and professional written work that may be relied upon by other professionals.

- CLO4 : To engage professionally with a variety of stakeholders, demonstrating appropriate cultural sensitivity.
- CLO5 : To understand the ethical, political and professional accountability issues related to tax advisory work.

Assessment 3: Self-Reflection Video

Assessment Overview

Reflection and analysis, in particular:

1. Critical reflection on the technical, ethical, political, cultural and professional issues that arise in the context of tax advice and advocacy relevant to lower income or vulnerable taxpayers and small businesses.
2. Self-assessment at beginning and end of course, focusing on professional skills including communication, self-management, collaboration and relationship management.
3. Critical reflection on the 'hot spots' in the tax system.

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

myBCOM points: PLO7

Course Learning Outcomes

- CLO1 : To identify and critically assess various strategies that may be employed by tax advisors and advocates in different settings, and critically evaluate the role of tax and tax advisors in protecting and advancing taxpayer rights.
- CLO5 : To understand the ethical, political and professional accountability issues related to tax advisory work.

General Assessment Information

Grading Basis

Satisfactory

Requirements to pass course

In order to pass this course, you must:

- achieve a composite mark of at least 50 out of 100;
- meet student attendance requirements specified in the Attendance Requirements 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	Fieldwork	Ongoing assessment of Clinical Performance & Practical Hours (60%)
Week 2 : 19 February - 25 February	Fieldwork	Ongoing assessment of Clinical Performance & Practical Hours (60%)
	Seminar	Ongoing assessment of Seminar Participation (20%)
Week 3 : 26 February - 3 March	Fieldwork	Ongoing assessment of Clinical Performance & Practical Hours (60%)
Week 4 : 4 March - 10 March	Fieldwork	Ongoing assessment of Clinical Performance & Practical Hours (60%)
	Seminar	Ongoing assessment of Seminar Participation (20%)
Week 5 : 11 March - 17 March	Fieldwork	Ongoing assessment of Clinical Performance & Practical Hours (60%)
Week 6 : 18 March - 24 March	Fieldwork	Ongoing assessment of Clinical Performance & Practical Hours (60%)
Week 7 : 25 March - 31 March	Fieldwork	Ongoing assessment of Clinical Performance & Practical Hours (60%)
	Seminar	Ongoing assessment of Seminar Participation (20%)
Week 8 : 1 April - 7 April	Fieldwork	Ongoing assessment of Clinical Performance & Practical Hours (60%)
	Seminar	Ongoing assessment of Seminar Participation (20%)
Week 9 : 8 April - 14 April	Fieldwork	Ongoing assessment of Clinical Performance & Practical Hours (60%)
	Assessment	Self-Reflection Video (20%) Due Friday, 12 April by 6:00pm AEDT via Moodle Turnitin
Week 10 : 15 April - 21 April	Fieldwork	Ongoing assessment of Clinical Performance & Practical Hours (60%)
	Seminar	Ongoing assessment of Seminar Participation (20%)

Attendance Requirements

Students must attend a full-day Induction in Week 0. This will be held on Tuesday 6 February.

In addition, a minimum 56 hours of practical clinic hours (comprising 7 weeks attendance at 8 hours per week) must be achieved.

Course Resources

Prescribed Resources

No one text adequately deals with the topics in this course. Online Resources: The following internet sites will be useful in this course:ACCC; ASIC; ASX; ATO; Australian Legal Information Institute; Board of Taxation; Federal Register of Legislation; Treasurer; TreasuryElectronic Databases. The UNSW library subscribes to several electronic databases.Students can obtain free access to electronic databases relevant to this course via the UNSW Library Web Site. Some of the legal databases more relevant to this course are:AGIS (the catalogue of the Federal Attorney General's Department Library); CCH Library; First Point (Thomson Reuters); Lexis Nexis (Australian version); Checkpoint (Thomson Reuters). Moodle: Throughout the course, materials will progressively be placed on Moodle. These materials will include case studies and notes on various topics dealt with in the course, additional references relevant to topics dealt with in the course and references to recent statutory and case law developments relevant to the course.

Students should check Moodle regularly throughout the course.

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.

Staff Details

Position	Name	Email	Location	Phone	Availability	Equitable Learning Services Contact	Primary Contact
Lecturer	Paul Viola		Quadrangle Building Room 3080		By appointment	Yes	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 Plagarism

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