



## UNSW Course Outline

# TABL5537 Tax Treaties and Multilateral Obligations - 2024

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## General Course Information

Course Code : TABL5537

Year : 2024

Term : Term 3

Teaching Period : T3

Is a multi-term course? : No

Faculty : UNSW Business School

Academic Unit : School of Accounting, Auditing and Taxation

Delivery Mode : Multimodal

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 offers a comprehensive exploration of Double Taxation Agreements (DTAs), focusing on their principles, application, and the models underpinning them. Through a curriculum that elucidates how DTAs function to allocate taxing rights between countries and

prevent double taxation in international dealings, learners will gain insights primarily via the OECD model tax convention, with comparative analyses of mainly the United Nations model tax convention. These comparisons reveal the varied approaches to balancing the interests of a taxpayer's country of residence and the source country of income, reflecting the diverse priorities of the models' authoring organizations. Structured to cover the rationale behind DTAs, their structure, interpretation protocols, and application scope, the course delves into specific income types including business profits, passive income, personal services income, and capital gains, and addresses anti-avoidance and administrative provisions. Extensive references to real-world DTAs illustrate these concepts, ensuring that by the course's conclusion, participants will possess a thorough understanding of DTAs' global application and significance.

## Course Aims

Upon successful completion of this course, you should be able to:

1. demonstrate a working knowledge of the key basic issues associated with DTAs including: taxes covered, taxpayers covered, types of income/taxpayer, and dual residency;
2. demonstrate a critical awareness of some more difficult issues including: treaty overrides and types of income overlap;
3. demonstrate an awareness of potential changes to Australia's DTAs that may result from the OECD base-erosion and profit-shifting (BEPS) project and the multilateral designed to implement BEPS action plans.

## Relationship to Other Courses

This is an optional course offered as part of the Master of Taxation program. This course is provided for those who want to focus on international taxation for study and career development. While there are no formal prerequisites, an understanding of the material covered in TABL5583 International Business Taxation would be desirable.

## Course Learning Outcomes

Course Learning Outcomes	Program learning outcomes
CLO1 : Identify and explain the foundations of international taxation and the mechanics of Double Taxation Agreements (DTAs), determining their role in the allocation of taxing rights between jurisdictions and the prevention of double taxation.	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL02 : Problem Solving</li> <li>• PL03 : Business Communication</li> <li>• PL06 : Global and Cultural Competence</li> </ul>
CLO2 : Identify and explain various DTAs across multiple tax jurisdictions and apply this knowledge to real-world scenarios.	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL02 : Problem Solving</li> <li>• PL03 : Business Communication</li> <li>• PL06 : Global and Cultural Competence</li> </ul>
CLO3 : Analyse diverse international tax strategies, detail the rationale behind different DTAs, and evaluate their practical and policy outcomes.	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL02 : Problem Solving</li> <li>• PL03 : Business Communication</li> <li>• PL06 : Global and Cultural Competence</li> </ul>
CLO4 : Identify and address legal and tax issues by applying international taxation rules and DTAs to practical issues, using sound legal reasoning.	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL02 : Problem Solving</li> <li>• PL03 : Business Communication</li> <li>• PL06 : Global and Cultural Competence</li> </ul>
CLO5 : Deliver well-reasoned, clear analyses of tax implications in practical scenarios by effectively utilizing legal writing conventions.	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL02 : Problem Solving</li> <li>• PL03 : Business Communication</li> <li>• PL06 : Global and Cultural Competence</li> </ul>
CLO6 : Demonstrate hands-on experience with DTAs' application in various jurisdictions, particularly in business and commercial contexts.	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL02 : Problem Solving</li> <li>• PL03 : Business Communication</li> <li>• PL06 : Global and Cultural Competence</li> </ul>

Course Learning Outcomes	Assessment Item
CLO1 : Identify and explain the foundations of international taxation and the mechanics of Double Taxation Agreements (DTAs), determining their role in the allocation of taxing rights between jurisdictions and the prevention of double taxation.	<ul style="list-style-type: none"> <li>• Assessment 1: Forum Participation</li> <li>• Assessment 2: Research Paper</li> <li>• Assessment 3: Take Home Exam</li> </ul>
CLO2 : Identify and explain various DTAs across multiple tax jurisdictions and apply this knowledge to real-world scenarios.	<ul style="list-style-type: none"> <li>• Assessment 1: Forum Participation</li> <li>• Assessment 2: Research Paper</li> <li>• Assessment 3: Take Home Exam</li> </ul>
CLO3 : Analyse diverse international tax strategies, detail the rationale behind different DTAs, and evaluate their practical and policy outcomes.	<ul style="list-style-type: none"> <li>• Assessment 1: Forum Participation</li> <li>• Assessment 2: Research Paper</li> <li>• Assessment 3: Take Home Exam</li> </ul>
CLO4 : Identify and address legal and tax issues by applying international taxation rules and DTAs to practical issues, using sound legal reasoning.	<ul style="list-style-type: none"> <li>• Assessment 1: Forum Participation</li> <li>• Assessment 2: Research Paper</li> <li>• Assessment 3: Take Home Exam</li> </ul>
CLO5 : Deliver well-reasoned, clear analyses of tax implications in practical scenarios by effectively utilizing legal writing conventions.	<ul style="list-style-type: none"> <li>• Assessment 2: Research Paper</li> <li>• Assessment 3: Take Home Exam</li> </ul>
CLO6 : Demonstrate hands-on experience with DTAs' application in various jurisdictions, particularly in business and commercial contexts.	<ul style="list-style-type: none"> <li>• Assessment 1: Forum Participation</li> <li>• Assessment 2: Research Paper</li> <li>• Assessment 3: Take Home Exam</li> </ul>

## Learning and Teaching Technologies

Moodle - Learning Management System

## Learning and Teaching in this course

If you are new to flexible learning you should carefully read this Course Outline. It contains most of the relevant information about how this course will be run and the expectations of you as a student. You should also refer to the study Schedule as a guide to completing your coursework. So as 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 study guide (which includes this Course Outline and the individual Modules and is sometimes referred to as the study materials or course materials) can help you in three ways.

1. It sets out a clear path of study over the Term and helps you plan your workload. It also

identifies learning outcomes and key concepts at the start of each module and provides a series of activities to help you learn actively and manage your own progress through the course.

2. It contains the core content for the course (often with reference to legislation, textbooks and other relevant material). The structure and layout of the study guide is designed to highlight key points and assist your revision for assignments, research papers and examinations.
3. It tells you when to refer to legislation, international standards and other readings, giving precise details of what you should read.

The course contains 8 Modules. Each Module includes a range of features to assist you in managing your learning and developing study skills. These features include: overview page, heading levels, learning outcomes and key concepts, Module text, activities and feedback, readings, margin notes, and Instructional icons.

### Webinars

Throughout this course you will have the opportunity to attend webinars (conducted over the Internet) and participate in person if you are based on campus. Instructions on preparing for and participating in webinars are available in 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 study Schedule. However, more specific information on material to be covered in each webinar will 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.

There are five webinars scheduled for this course during the Term. Each webinar lasts approximately one and a half hours. The weeks in which webinars will be held are shown in the Course Schedule.

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: Forum Participation Assessment Format: Individual	10%	Due Date: 02/10/2024 07:00 PM	• PLO1 : Business Knowledge • PLO2 : Problem Solving • PLO3 : Business Communication • PLO6 : Global and Cultural Competence
Assessment 2: Research Paper Assessment Format: Individual	50%	Due Date: 30/10/2024 07:00 PM	• PLO1 : Business Knowledge • PLO2 : Problem Solving • PLO3 : Business Communication • PLO6 : Global and Cultural Competence
Assessment 3: Take Home Exam Assessment Format: Individual	40%	Due Date: TBA	• PLO1 : Business Knowledge • PLO2 : Problem Solving • PLO3 : Business Communication • PLO6 : Global and Cultural Competence

## Assessment Details

### Assessment 1: Forum Participation

#### Assessment Overview

This assessment requires students to discuss key topics related to tax treaty application in the form of a three – minute video.

Assesses: PLO1, PLO2, PLO3, PLO6

#### Course Learning Outcomes

- CLO1 : Identify and explain the foundations of international taxation and the mechanics of Double Taxation Agreements (DTAs), determining their role in the allocation of taxing rights between jurisdictions and the prevention of double taxation.
- CLO2 : Identify and explain various DTAs across multiple tax jurisdictions and apply this knowledge to real-world scenarios.
- CLO3 : Analyse diverse international tax strategies, detail the rationale behind different DTAs, and evaluate their practical and policy outcomes.
- CLO4 : Identify and address legal and tax issues by applying international taxation rules and DTAs to practical issues, using sound legal reasoning.
- CLO6 : Demonstrate hands-on experience with DTAs' application in various jurisdictions, particularly in business and commercial contexts.

### Assessment Length

3-minute recorded video discussion

### Assignment submission Turnitin type

Not Applicable

### Generative AI Permission Level

#### **Simple Editing Assistance**

In completing this assessment, you are permitted to use standard editing and referencing functions in the software you use to complete your assessment. These functions are described below. You must not use any functions that generate or paraphrase passages of text or other media, whether based on your own work or not.

If your Convenor has concerns that your submission contains passages of AI-generated text or media, you may be asked to account for your work. If you are unable to satisfactorily demonstrate your understanding of your submission you may be referred to UNSW Conduct & Integrity Office for investigation for academic misconduct and possible penalties.

For more information on Generative AI and permitted use please see [here](#).

## **Assessment 2: Research Paper**

### Assessment Overview

This assessment requires students to demonstrate their ability to identify and synthesise key issues related to tax treaties and multilateral obligations in a 4000-word research paper.

Assesses: PLO1, PLO2, PLO3, PLO6

### Course Learning Outcomes

- CLO1 : Identify and explain the foundations of international taxation and the mechanics of Double Taxation Agreements (DTAs), determining their role in the allocation of taxing rights between jurisdictions and the prevention of double taxation.
- CLO2 : Identify and explain various DTAs across multiple tax jurisdictions and apply this knowledge to real-world scenarios.
- CLO3 : Analyse diverse international tax strategies, detail the rationale behind different DTAs, and evaluate their practical and policy outcomes.
- CLO4 : Identify and address legal and tax issues by applying international taxation rules and DTAs to practical issues, using sound legal reasoning.
- CLO5 : Deliver well-reasoned, clear analyses of tax implications in practical scenarios by effectively utilizing legal writing conventions.
- CLO6 : Demonstrate hands-on experience with DTAs' application in various jurisdictions, particularly in business and commercial contexts.

### **Assessment Length**

4,000 words

### **Assignment submission Turnitin type**

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

### **Generative AI Permission Level**

#### **Simple Editing Assistance**

In completing this assessment, you are permitted to use standard editing and referencing functions in the software you use to complete your assessment. These functions are described below. You must not use any functions that generate or paraphrase passages of text or other media, whether based on your own work or not.

If your Convenor has concerns that your submission contains passages of AI-generated text or media, you may be asked to account for your work. If you are unable to satisfactorily demonstrate your understanding of your submission you may be referred to UNSW Conduct & Integrity Office for investigation for academic misconduct and possible penalties.

For more information on Generative AI and permitted use please see [here](#).

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

### **Assessment Overview**

This assessment requires students to demonstrate their ability to examine and apply key issues and concepts related to tax treaties and multilateral obligations, by completing a take-home exam during the University exam period.

Assesses: PLO1, PLO2, PLO3, PLO6

### **Course Learning Outcomes**

- CL01 : Identify and explain the foundations of international taxation and the mechanics of Double Taxation Agreements (DTAs), determining their role in the allocation of taxing rights between jurisdictions and the prevention of double taxation.
- CL02 : Identify and explain various DTAs across multiple tax jurisdictions and apply this knowledge to real-world scenarios.
- CL03 : Analyse diverse international tax strategies, detail the rationale behind different DTAs, and evaluate their practical and policy outcomes.
- CL04 : Identify and address legal and tax issues by applying international taxation rules and DTAs to practical issues, using sound legal reasoning.
- CL05 : Deliver well-reasoned, clear analyses of tax implications in practical scenarios by effectively utilizing legal writing conventions.



- CLO6 : Demonstrate hands-on experience with DTAs' application in various jurisdictions, particularly in business and commercial contexts.

### **Detailed Assessment Description**

The final assessment for this course will be a take-home exam which will be made available on Moodle during the University exam period. The final examination timetable is published prior to the examination period on the School's website (<https://www.unsw.edu.au/business/our-schools/accounting-auditing-taxation>).

You should check this timetable to find the dates of your take-home exams. This is not a negotiable schedule.

Exams will be released at 9 am at regular intervals throughout the exam period. Submissions are due before 7am on the third day after the release date. For example, an exam released on Friday 26 July 2024 will be due by Monday 29 July 2024. All times are based on Sydney time.

Submissions will be made online through Moodle. Students will be permitted to use a range of resources and materials to prepare responses. Students will be required to state that they have not consulted any other person in relation to the content of the exam or responses to questions during the date of the exam's release and the closing time for submissions of responses.

Students will only have one opportunity to submit (i.e. no resubmission of drafts) and no late submissions will be accepted.

For information on studying and preparing for a take home exam, please visit this page: <https://www.student.unsw.edu.au/open-book-and-take-home-exams>.

### **Generative AI Permission Level**

#### **Simple Editing Assistance**

In completing this assessment, you are permitted to use standard editing and referencing functions in the software you use to complete your assessment. These functions are described below. You must not use any functions that generate or paraphrase passages of text or other media, whether based on your own work or not.

If your Convenor has concerns that your submission contains passages of AI-generated text or media, you may be asked to account for your work. If you are unable to satisfactorily demonstrate your understanding of your submission you may be referred to UNSW Conduct & Integrity Office for investigation for academic misconduct and possible penalties.

For more information on Generative AI and permitted use please see [here](#).

# 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 Code of Conduct](#) with respect to academic integrity, the University may take disciplinary action. 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 Code of Conduct, it is strongly recommended that you complete the [Working with Academic Integrity](#) module before submitting your first assessment task. It is a free, online self-paced Moodle module that should take about one hour to complete.

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

## Grading Basis

Standard

## Requirements to pass course

In order to pass this course, you must:

- achieve a composite mark of at least 50 out of 100;
- meet any additional requirements described in the 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 : 9 September - 15 September	Reading	Reading: Course materials on Module 1 Introduction to Tax Treaties.
	Seminar	Webinar 1: Topics under Module 1 Introduction to Tax Treaties.
Week 2 : 16 September - 22 September	Reading	Reading and self-study: Course materials on Module 2 The Interpretation and Structure of DTAs and Module 3 Business Profits.
Week 3 : 23 September - 29 September	Seminar	Webinar 2: Topics under Module 2 The Interpretation and Structure of DTAs and Module 3 Business Profits.
	Reading	Reading and continue to study Course materials on Module 3.
Week 4 : 30 September - 6 October	Reading	Reading and self-study: Course materials on Module 4 Taxation of Passive Income Flows under DTAs.
	Assessment	Assessment 1: Forum Participation (prepare and submit a 3-minute recorded video of discussion on topics related to tax treaty application) due by 7pm on Wednesday 2 October 2024.
Week 5 : 7 October - 13 October	Seminar	Webinar 3: Topics under Module 4 Taxation of Passive Income Flows under DTAs.
	Reading	Reading: start reading Module 5 International Taxation of Individuals.
Week 6 : 14 October - 20 October	Other	Recharge Week.
Week 7 : 21 October - 27 October	Seminar	Webinar 4: Topics under Module 4 Taxation of Passive Income Flows under DTAs and Module 5 International Taxation of Individuals.
	Reading	Reading: start reading Course materials on Module 6 Taxation of Capital Gains and Other Income.
Week 8 : 28 October - 3 November	Reading	Reading and self-study: Course materials on Module 6 Taxation of Capital Gains and Other Income and Module 7 Anti-avoidance and Non-discrimination Requirements.
	Assessment	Assessment 2: Research Paper (submit a 4,000-word research paper on topics related to the course content) due by 7pm on Wednesday 30 October 2024.
Week 9 : 4 November - 10 November	Reading	Reading and self-study: Course materials on Module 8 Multilateral Instrument and Other Multilateral Obligations.
Week 10 : 11 November - 17 November	Seminar	Webinar 5: Topics under Modules 6-8.
	Reading	Reading: complete reading and self-study materials of all Modules.

## Attendance Requirements

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

## General Schedule Information

Note: for more information on the UNSW academic calendar and key dates including study period, exam, supplementary exam and result release, please visit <https://www.student.unsw.edu.au/calendar>.

## Course Resources

### Prescribed Resources

There is no appropriate text for the course that is currently in print. Extracts from the textbook referred to in Modules will be placed on Moodle. In addition further readings can be found in the

course Modules and will be advised on Moodle. Reference will also be made to Global Tax Treaty Commentaries (IBFD) available via the UNSW Library Website.

## Recommended Resources

Below is a list of references that you may find useful in this course.

- Arnold B, *International Tax Primer* (KluwerLaw International, 5th edn, 2023);
- Reimer E and Rust A (eds.), *Klaus Vogel on Double Taxation Conventions* (Wolters Kluwer, 5th edn, 2022);
- Hamilton R, Deutsch R & Raneri J, *Guidebook to Australian International Tax* (St Leonards, Prospect, 7th Student edn, 2001) (out of print).

Copies of out of print references may be placed on reserve in the UNSW Library.

## 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.

The School of Accounting, Auditing and Taxation's quality enhancement process involves regular review of its courses and study materials by content and educational specialists, combined with feedback from students. Towards the end of the term, you will be asked to complete an online myExperience survey via Moodle to evaluate the effectiveness of your course lecturer and the actual course content.

As a result of feedback in 2021, the Modules in the Course have been revised substantially to make the link between the content, the most recent development in tax treaties and the key learning objectives clearer.

# Staff Details

Position	Name	Email	Location	Phone	Availability	Equitable Learning Services Contact	Primary Contact
Lecturer	Yan Xu		Quadrangle Building, Level 3		Please consult the Lecturer in charge in relation to course administrative issues via email. Do NOT use the messaging function on Moodle or there may be a delay in response. Technical questions should be raised in webinars or addressed to the lecturer.	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 [Policies and Guidelines](#) 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 [Policies and Guidelines](#) page. For PG Research PLOs, including MPDBS, please refer to [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 Code of Conduct](#) with respect to academic integrity, the University may take disciplinary action. 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 Code of Conduct, 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

### SHORT EXTENSIONS

Short Extension is a new process that allows you to apply for an extended deadline on your assessment without the need to provide supporting documentation, offering immediate approval during brief, life-disrupting events. Requests are automatically approved once submitted.

Short extensions are ONLY available for some assessments. Check your course outline or Moodle to see if this is offered for your assessments. Where a short extension exists, all students enrolled in that course in that term are eligible to apply. Further details are available the UNSW [Current Students](#) page.

### 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. Special consideration is primarily intended to provide you with an extra opportunity to demonstrate the level of performance of which you are capable.

Applications can only be made online and will NOT be accepted by teaching staff. 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. The majority of applications will be processed within 3-5 working days.

For further information, and to apply, see Special Consideration on the UNSW [Current Students](#) page.

## **LATE SUBMISSION PENALTIES**

### **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. In the case of an approved Equitable Learning Plan (ELP) provision, special consideration or short extension, the late penalty applies from the date of approved time extension. After five days from the extended deadline, the assessment cannot be submitted.

An assessment is considered late if the requested format, such as hard copy or electronic copy, has not been submitted on time or where the 'wrong' assessment 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>