



UNSW

UNSW Course Outline

ACCT5948 CPA Australia Taxation - 2024

Published on the 13 May 2024

General Course Information

Course Code : ACCT5948

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 : Postgraduate

Units of Credit : 6

Useful Links

[Handbook Class Timetable](#)

Course Details & Outcomes

Course Description

This course is designed to provide you with an awareness of the key provisions of the relevant taxation legislation and enable you to apply the relevant legislative concepts to determine taxation consequences. It also introduces fundamental concepts of income tax law and provides

an in-depth understanding of relevant Australian tax laws and their application in the areas of income tax law for individuals and simple business structures, capital gains tax, goods and services tax, and fringe benefits tax.

This course also covers the tax administration system, and the ethical and professional obligations a tax (financial) adviser.

Course Aims

This course aims to equip students with the analytical skills and knowledge required to identify and resolve Australian taxation issues they may face in the future.

Course Learning Outcomes

Course Learning Outcomes
CLO1 : Identify the key administrative components of the Australian taxation system and interpret the basic principles of Australian income tax, fringe benefit tax and goods and services tax legislation.
CLO2 : Analyse, discuss and resolve issues relating to the determination of assessable income and allowable deductions.
CLO3 : Explain taxation law that relates to the taxation of individuals, companies, partnerships, trusts, and superannuation funds.
CLO4 : Analyse events and apply the relevant legislation to determine tax liability. The CPA Australian Taxation course reflects legislation in place as at 1 January 2023. Exam questions will be based upon the 2022–23 tax year and the FBT year ending 31 March 2023.

Course Learning Outcomes	Assessment Item
CLO1 : Identify the key administrative components of the Australian taxation system and interpret the basic principles of Australian income tax, fringe benefit tax and goods and services tax legislation.	<ul style="list-style-type: none">• Assessment 3: Seminar Quizzes• Assessment 4: CPA Examination
CLO2 : Analyse, discuss and resolve issues relating to the determination of assessable income and allowable deductions.	<ul style="list-style-type: none">• Assessment 1: Written Report• Assessment 2: Seminar Presentation• Assessment 3: Seminar Quizzes• Assessment 4: CPA Examination
CLO3 : Explain taxation law that relates to the taxation of individuals, companies, partnerships, trusts, and superannuation funds.	<ul style="list-style-type: none">• Assessment 1: Written Report• Assessment 2: Seminar Presentation• Assessment 4: CPA Examination
CLO4 : Analyse events and apply the relevant legislation to determine tax liability. The CPA Australian Taxation course reflects legislation in place as at 1 January 2023. Exam questions will be based upon the 2022–23 tax year and the FBT year ending 31 March 2023.	<ul style="list-style-type: none">• Assessment 1: Written Report• Assessment 2: Seminar Presentation• Assessment 3: Seminar Quizzes• Assessment 4: CPA Examination

Learning and Teaching Technologies

Moodle - Learning Management System

Assessments

Assessment Structure

Assessment Item	Weight	Relevant Dates
Assessment 1: Written Report Assessment Format: Individual Short Extension: Yes (7 days)	30%	Due Date: 26/07/2024 06:00 PM
Assessment 2: Seminar Presentation Assessment Format: Individual	20%	
Assessment 3: Seminar Quizzes Assessment Format: Individual	20%	
Assessment 4: CPA Examination Assessment Format: Individual	30%	

Assessment Details

Assessment 1: Written Report

Assessment Overview

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

Assesses: PLO1, PLO2, PLO3

Course Learning Outcomes

- CLO2 : Analyse, discuss and resolve issues relating to the determination of assessable income and allowable deductions.
- CLO3 : Explain taxation law that relates to the taxation of individuals, companies, partnerships, trusts, and superannuation funds.
- CLO4 : Analyse events and apply the relevant legislation to determine tax liability. The CPA Australian Taxation course reflects legislation in place as at 1 January 2023. Exam questions will be based upon the 2022–23 tax year and the FBT year ending 31 March 2023.

Detailed Assessment Description

Students will draft an advice based on a problem-based factual scenario.

Assessment Length

1200 words

Assignment submission Turnitin type

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

Assessment 2: Seminar Presentation

Assessment Overview

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

Assesses: PLO1, PLO2, PLO3, PLO4, PLO7

Course Learning Outcomes

- CLO2 : Analyse, discuss and resolve issues relating to the determination of assessable income and allowable deductions.
- CLO3 : Explain taxation law that relates to the taxation of individuals, companies, partnerships, trusts, and superannuation funds.
- CLO4 : Analyse events and apply the relevant legislation to determine tax liability. The CPA Australian Taxation course reflects legislation in place as at 1 January 2023. Exam questions will be based upon the 2022–23 tax year and the FBT year ending 31 March 2023.

Detailed Assessment Description

Students will nominate to present one week during seminar to the class covering the module topic for that particular week.

Assignment submission Turnitin type

Not Applicable

Assessment 3: Seminar Quizzes

Assessment Overview

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

Assesses: PLO1, PLO2

Course Learning Outcomes

- CLO1 : Identify the key administrative components of the Australian taxation system and interpret the basic principles of Australian income tax, fringe benefit tax and goods and services tax legislation.
- CLO2 : Analyse, discuss and resolve issues relating to the determination of assessable income and allowable deductions.
- CLO4 : Analyse events and apply the relevant legislation to determine tax liability. The CPA Australian Taxation course reflects legislation in place as at 1 January 2023. Exam questions will be based upon the 2022–23 tax year and the FBT year ending 31 March 2023.

Detailed Assessment Description

There will be two 10% assessments throughout the session.

Each assessment may be in the form of multiple choice and/or short answer.

Please see moodle for specific topics and assessment dates.

Submission notes

See moodle for specific details of requirements.

Assignment submission Turnitin type

Not Applicable

Assessment 4: CPA Examination

Assessment Overview

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

Assesses: PL01, PL02

Course Learning Outcomes

- CLO1 : Identify the key administrative components of the Australian taxation system and interpret the basic principles of Australian income tax, fringe benefit tax and goods and services tax legislation.
- CLO2 : Analyse, discuss and resolve issues relating to the determination of assessable income and allowable deductions.
- CLO3 : Explain taxation law that relates to the taxation of individuals, companies, partnerships, trusts, and superannuation funds.
- CLO4 : Analyse events and apply the relevant legislation to determine tax liability. The CPA Australian Taxation course reflects legislation in place as at 1 January 2023. Exam questions will be based upon the 2022–23 tax year and the FBT year ending 31 March 2023.

Detailed Assessment Description

Assessment 4 will be the exam run by CPA Australia. Students must enrol in this exam and comply with all CPA Australia requirements. This exam will comprise multiple choice and short answer questions. It is the responsibility of the student to ensure that they are in possession of the latest CPA Australia information. Information about the exams can be found here: <https://www.cpaaustralia.com.au/your-cpa-program/exams-and-assessment>.

Assessment Length

3hrs 15mins

Submission notes

<https://www.cpaaustralia.com.au/your-cpa-program/exams-and-assessment/schedule-your-exam>

Assignment submission Turnitin type

Not Applicable

Hurdle rules

Students must attain at least a pass grade in the CPA Australia exam to complete the course.

General Assessment Information

As a student at UNSW you are expected to display [academic integrity](#) in your work and interactions. Where a student breaches the [UNSW Student Code](#) with respect to academic integrity, the University may take disciplinary action under the Student Misconduct Procedure. To assure academic integrity, you may be required to demonstrate reasoning, research and the process of constructing work submitted for assessment.

To assist you in understanding what academic integrity means, and how to ensure that you do comply with the UNSW Student Code, it is strongly recommended that you complete the [Working with Academic Integrity](#) module before submitting your first assessment task. It is a free, online self-paced Moodle module that should take about one hour to complete.

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

Grading Basis

Standard

Requirements to pass course

In order to pass this course, you must:

- achieve a composite mark of at least 50 out of 100;
- meet any additional requirements described in the Assessment Summary section.

You are expected to attempt all assessment requirements in the course.

The final exam will be administered and invigilated by CPA Australia. Students must enroll in this exam and comply with all CPA Australia requirements. Students should achieve at least a "Pass" grade in the CPA final exam. If students do not pass the CPA final exam, students will not pass this course. That is, even if you receive a course mark greater than 50, you will receive a fail grade (FL) if you do not pass your CPA Australia exam.

It is the responsibility of students to ensure that they are in possession of the latest CPA Australia information. Information about the exams can be found here: <https://www.cpaaustralia.com.au/your-cpa-program/exams-and-assessment>. Schedule your exam at <https://www.cpaaustralia.com.au/your-cpa-program/exams-and-assessment/schedule-your-exam>.

Course Schedule

Teaching Week/Module	Activity Type	Content
Week 2 : 3 June - 9 June	Reading	Module 1: The legal, ethical and regulatory fundamental and administration of the tax system
Week 3 : 10 June - 16 June	Seminar	Module 1: The legal, ethical and regulatory fundamental and administration of the tax system
	Reading	Module 2: Principles of taxable income
Week 4 : 17 June - 23 June	Seminar	Module 2: Principle of taxable income
	Reading	Module 2: Principle of taxable income
Week 5 : 24 June - 30 June	Seminar	Module 2: Principle of taxable income
	Reading	Module 3:CGT Fundamentals
Week 6 : 1 July - 7 July	Seminar	Module 3:CGT Fundamentals
	Reading	Module 4: Taxation of individuals
	Assessment	Quiz 1
Week 7 : 8 July - 14 July	Seminar	Module 4: Taxation of individuals
	Reading	Module 5: Taxation of various entities other than individuals
Week 8 : 15 July - 21 July	Seminar	Module 5: Taxation of various entities other than individuals
	Reading	Module 6: GST and FBT fundamentals
	Assessment	Quiz 2
Week 9 : 22 July - 28 July	Seminar	Module 6: GST and FBT fundamentals
	Assessment	Written Report (30%) due on Moodle via Turnitin on Friday 26 July at 18:00 AEST.
Week 10 : 29 July - 4 August	Seminar	Course revision and practice questions.
Week 11 : 5 August - 11 August	Other	Study week

Attendance Requirements

Please note that lecture recordings are not available for this course. Students are strongly encouraged to attend all classes and contact the Course Authority to make alternative

arrangements for classes missed.

Course Resources

Prescribed Resources

Australian Taxation

CPA Australia (6th Edition)

John Wiley & Sons Australia Ltd

Recommended Resources

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; Treasury Electronic 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.

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; Treasury Electronic 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 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>