



## UNSW Course Outline

# TABL5551 Taxation Law - 2024

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## General Course Information

Course Code : TABL5551

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 : 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

Tax affects all of business and investment. Do you want to have a good knowledge of how tax affects those involved with businesses and investments, and understand how the government raises revenue? This course will help you understand the tax regulatory framework and the tax rules operating in the context of a business and investments. You will acquire and develop

analytical skills in applying tax rules to commercial transactions. Topics include: brief coverage of tax administration rules; legal obligations of tax agents; income tax formula and tax liability, and liability for other levies and charges; concept of income and assessable income including net capital gains; overview of exempt income; general deduction provision and allowable deductions generally; specific deduction regimes that either supplement the general deduction rule (e.g. capital allowance regimes) or deny a deduction otherwise available; tax accounting rules, and tax treatment of trading stock; taxation of taxable income made through partnerships, trusts and corporations; selected specific anti-avoidance rules and overview of the general anti-avoidance rule; overview of cross border transactions and international tax rules; brief coverage of goods and services tax (GST), fringe benefits tax (FBT) and how these taxes interact with income tax; and the tax treatment of superannuation.

## Course Aims

The aim of this course is for you to understand and be able to apply relevant Australian tax legislation, cases, rulings and principles, to the solution of typical tax-related professional problems.

## Relationship to Other Courses

### Pre-Requisites or Co-Requisites

While there is no strict pre-requisite(s) or co-requisite(s) for this course, it is strongly recommended that if you have not studied Australian commercial law before, you should have completed one of the following (below) courses before undertaking this course. If because of time constraints for completing your degree this is not possible, it is best if you can do one of the courses as a co-requisite (i.e. at the same time as undertaking this course). The reason for these comments is that tax law tends to assume knowledge of the general law transactions to which the tax law applies (i.e. you will benefit from the incremental exposure to legal issues gained from studying these courses first). The courses are:

- TABL 5511 - Legal Foundations of Business
- TABL 5512 - Legal Foundations for Accountants
- TABL 5541 - Corporations and Business Associations Law
- TABL 5543 - Business and Company Law

### Relationships to other Courses

There is a strong relationship between generally accepted accounting principles (GAAPs) and Australia's taxation rules. For example, it is arguable that understanding tax-effect accounting is

made easier when one appreciates the taxation rules that create timing differences. Further, while some differences will always remain, there is a discernible trend towards the accounting and tax rules converging.

One theme of this course is to build awareness of the similarities between the tax rules and the accounting rules. Indeed, identifying areas of similarity between the tax rules and the accounting rules (e.g. treatment of trading stock, treatment of depreciable assets) can provide a substantial aid in building understanding of the tax rules, as our study of some of the tax rules builds on your prior knowledge and experience. Nonetheless, the tax rules are often set out in detail in legislation and in some instances differ from the accounting rules even when they produce an equivalent end result.

The tax law influences investment decisions, investment patterns and the structure of financial products. Indeed, it would be a very unusual occurrence for tax advice not to be sought in regard to any major investment decision. Further, some financial products predominantly exist because of the taxation law rules. Accordingly, this course provides an excellent knowledge base for those of you studying a major in finance or contemplating a career in financial services.

## Course Learning Outcomes

Course Learning Outcomes	Program learning outcomes
CLO1 : Locate, summarise and explain the Australian tax law rules that have been studied in this course.	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL03 : Business Communication</li> </ul>
CLO2 : Summarise and explain clearly, in writing, how the tax law rules under Australia's tax regime studied in this course have been applied by judges in court cases and by members of relevant tribunals.	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL02 : Problem Solving</li> </ul>
CLO3 : Identify the relevant tax law rules that may apply in a typical tax-related professional problem.	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL02 : Problem Solving</li> </ul>
CLO4 : Apply the relevant tax law rules to solve a typical tax-related professional problem.	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL02 : Problem Solving</li> <li>• PL03 : Business Communication</li> </ul>
CLO5 : Explore the tax law to identify rules that do not meet their objectives and use your critical legal reasoning skills to construct arguments for a "new" tax law rule.	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL03 : Business Communication</li> <li>• PL05 : Responsible Business Practice</li> <li>• PL06 : Global and Cultural Competence</li> <li>• PL07 : Leadership Development</li> </ul>
CLO6 : Construct written work which is logically and professionally presented and communicate ideas in a succinct and clear manner.	<ul style="list-style-type: none"> <li>• PL03 : Business Communication</li> </ul>

Course Learning Outcomes	Assessment Item
CLO1 : Locate, summarise and explain the Australian tax law rules that have been studied in this course.	<ul style="list-style-type: none"> <li>• Assessment 1: Multiple Choice Quiz</li> <li>• Assessment 2: Assignment</li> <li>• Assessment 3: Final Exam</li> </ul>
CLO2 : Summarise and explain clearly, in writing, how the tax law rules under Australia's tax regime studied in this course have been applied by judges in court cases and by members of relevant tribunals.	<ul style="list-style-type: none"> <li>• Assessment 2: Assignment</li> <li>• Assessment 3: Final Exam</li> </ul>
CLO3 : Identify the relevant tax law rules that may apply in a typical tax-related professional problem.	<ul style="list-style-type: none"> <li>• Assessment 1: Multiple Choice Quiz</li> <li>• Assessment 2: Assignment</li> <li>• Assessment 3: Final Exam</li> </ul>
CLO4 : Apply the relevant tax law rules to solve a typical tax-related professional problem.	<ul style="list-style-type: none"> <li>• Assessment 1: Multiple Choice Quiz</li> <li>• Assessment 2: Assignment</li> <li>• Assessment 3: Final Exam</li> </ul>
CLO5 : Explore the tax law to identify rules that do not meet their objectives and use your critical legal reasoning skills to construct arguments for a "new" tax law rule.	<ul style="list-style-type: none"> <li>• Assessment 2: Assignment</li> </ul>
CLO6 : Construct written work which is logically and professionally presented and communicate ideas in a succinct and clear manner.	<ul style="list-style-type: none"> <li>• Assessment 3: Final Exam</li> <li>• Assessment 2: Assignment</li> </ul>

## Learning and Teaching Technologies

Moodle - Learning Management System

## Learning and Teaching in this course

One approach or philosophy of teaching and learning underpinning this course is a version of problem based learning. Students will solve typical tax related real-world problems. In doing this, students will identify and apply relevant tax law principles to these real-world problems.

Another philosophy underpinning the course is students will be encouraged to develop their independent learning skills as they go about solving tax problems.

Students will be encouraged to engage in "deep learning" and/or critical thinking through, for example, the need to provide sound reasoning to support conclusions reached to tutorial problems, assignments, exam questions, etc.

# Assessments

## Assessment Structure

Assessment Item	Weight	Relevant Dates	Program learning outcomes
Assessment 1: Multiple Choice Quiz Assessment Format: Individual	25%	Start Date: Not Applicable Due Date: Week 5 of Term	• PL01 : Business Knowledge • PL02 : Problem Solving
Assessment 2: Assignment Assessment Format: Individual	25%	Start Date: Not Applicable Due Date: 6 November, 7.00pm Australian Eastern Standard Time (AEST).	• PL01 : Business Knowledge • PL02 : Problem Solving • PL03 : Business Communication • PL05 : Responsible Business Practice • PL06 : Global and Cultural Competence • PL07 : Leadership Development
Assessment 3: Final Exam Assessment Format: Individual	50%	Start Date: Not Applicable Due Date: Not Applicable	• PL01 : Business Knowledge • PL02 : Problem Solving • PL03 : Business Communication

## Assessment Details

### Assessment 1: Multiple Choice Quiz

#### Assessment Overview

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

Assesses: PL01, PL02

#### Course Learning Outcomes

- CL01 : Locate, summarise and explain the Australian tax law rules that have been studied in this course.
- CL03 : Identify the relevant tax law rules that may apply in a typical tax-related professional problem.
- CL04 : Apply the relevant tax law rules to solve a typical tax-related professional problem.

#### Detailed Assessment Description

Students will be required to complete a multiple-choice online quiz in Week 5 of term. Further

details as to the structure and topics to be covered in the quiz will be provided on the Moodle course site.

#### **Assessment Length**

Details to be advised

#### **Submission notes**

Students are expected to complete the assessment task on time.

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

Not Applicable

#### **Generative AI Permission Level**

**No Assistance**

This assessment is designed for you to complete without the use of any generative AI. You are not permitted to use any generative AI tools, software or service to search for or generate information or answers.

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

## **Assessment 2: Assignment**

#### **Assessment Overview**

This task requires students to demonstrate their understanding of the key readings and concepts studied to this point and their ability to apply those concepts. This is a problem-based assignment that requires students to identify issues arising in a hypothetical fact situation (but typical tax-related professional problem) and apply the relevant law to those issues.

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

#### **Course Learning Outcomes**

- CLO1 : Locate, summarise and explain the Australian tax law rules that have been studied in this course.
- CLO2 : Summarise and explain clearly, in writing, how the tax law rules under Australia's tax regime studied in this course have been applied by judges in court cases and by members of relevant tribunals.
- CLO3 : Identify the relevant tax law rules that may apply in a typical tax-related professional problem.
- CLO4 : Apply the relevant tax law rules to solve a typical tax-related professional problem.
- CLO5 : Explore the tax law to identify rules that do not meet their objectives and use your critical legal reasoning skills to construct arguments for a "new" tax law rule.

- CLO6 : Construct written work which is logically and professionally presented and communicate ideas in a succinct and clear manner.

### **Detailed Assessment Description**

The assignment is a research/problem style assignment, just like the problems in the tutorial program. The assignment will be uploaded on Moodle under the assignment link on the course Moodle site by the end of Week 2. Your response to the assignment is to be submitted via the Turnitin link on Moodle by the due date in Week 9.

Penalties will apply if an assignment is submitted late. Marks may be deducted from assignments that exceed the word limit.

### **Assessment Length**

2,000 words

### **Submission notes**

Students are required to submit the assignment on time.

### **Assessment information**

#### **Assignment Submission Procedure**

1. The assignment must be submitted in Microsoft Word or a PDF file in electronic form by the due time via the Turnitin link on Moodle.
2. The assignment answer must have the course's official assignment coversheet at the front of your answer. The coversheet will be placed on Moodle.
3. In preparing and writing your assignment, you should read very closely the information about plagiarism located on your Moodle course page.
4. You must retain a copy of your assignment as submitted so it is available to be submitted immediately if required by the lecturer-in-charge.

### **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: Final Exam

### Assessment Overview

This task requires students to demonstrate their understanding of the key readings and concepts studied throughout the course and their ability to apply those concepts to solve typical tax-related professional problems.

Assesses: PL01, PL02, PL03

### Course Learning Outcomes

- CL01 : Locate, summarise and explain the Australian tax law rules that have been studied in this course.
- CL02 : Summarise and explain clearly, in writing, how the tax law rules under Australia's tax regime studied in this course have been applied by judges in court cases and by members of relevant tribunals.
- CL03 : Identify the relevant tax law rules that may apply in a typical tax-related professional problem.
- CL04 : Apply the relevant tax law rules to solve a typical tax-related professional problem.
- CL06 : Construct written work which is logically and professionally presented and communicate ideas in a succinct and clear manner.

### Detailed Assessment Description

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

#### Generative AI Permission Level

##### **No Assistance**

This assessment is designed for you to complete without the use of any generative AI. You are not permitted to use any generative AI tools, software or service to search for or generate information or answers.

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.

This course will have an invigilated exam held on UNSW's Kensington campus. The exam will be conducted on Inspira, 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 (total mark) of at least 50 out of 100;
- meet any additional requirements described in the General Assessment Information section.

You are also expected to perform at a satisfactory level in each assesment task. Failing an assessment item does not necessarily mean a failure to perform at a satisfactory level.

# Course Schedule

Teaching Week/Module	Activity Type	Content
Week 1 : 9 September - 15 September	Lecture	The detailed list of topics for each week of lectures is set out in the Lecture Program, Reading Program and Study Guide document. Accordingly, the topics listed in this schedule is just a broad summary of topics. Topics: Overview of Australia's Tax System; Tax Policy; Income Tax Formula and Tax calculations; Assessable Income - key concepts Note, there is 4-hours of lecture time this week. For the rest of the term, the lecture is 2-hours per week.
	Tutorial	There are no tutorials this week. Tutorials commence in Week 2 of the Term and continue every week (aside from Week 6).
Week 2 : 16 September - 22 September	Lecture	Topic: Assessable Income (Cont)
	Tutorial	Tutorials commence this week. The problems and the issues in the problems discussed in tutorials have been carefully designed to reflect material covered in previous lectures and readings relating to previous lectures. Be aware also that at times in a tutorial, students may have to draw on material covered some weeks earlier. These comments apply to all tutorials. Broad topic coverage: Calculation of liability to tax, etc; assessable income from personal exertion; fringe benefit
Week 3 : 23 September - 29 September	Lecture	Topics: Assessable Income (cont); Capital Gains Tax
	Tutorial	Broad topic coverage: Taxable income formula; net capital gains formula; existence of a business; assessable income from a business; isolated profit making transactions
Week 4 : 30 September - 6 October	Lecture	Topic: Deductions: General Principles
	Tutorial	Broad topic coverage: Compensation receipts principle; assessable income from business; assessable income from property; isolated transactions; Capital Gains Tax
Week 5 : 7 October - 13 October	Lecture	Topics: General Deduction Provision (cont); Specific Deductions
	Tutorial	Broad topic coverage: CGT; general deduction section (relevance of expenditure to income production)
	Assessment	Assessment 1- Online Quiz (Test) is held this week. It will be held on Friday, 11 October between 6.30-10.00pm.
Week 6 : 14 October - 20 October	Reading	Flexibility week (No lecture and no tutorial this week)
Week 7 : 21 October - 27 October	Lecture	Topics: Deductions (cont); Trading Stock; Taxation of Sole Traders
	Tutorial	Broad topic coverage: General deduction section (relevance of expenditure to income production); capital expenditures; CGT cost base; some specific deduction sections
Week 8 : 28 October - 3 November	Lecture	Topics: Taxation of Partnerships; Taxation of Trusts
	Tutorial	Broad topic coverage: General deduction section; capital expenditures; capital allowance (deduction) sections; some specific deduction sections
Week 9 : 4 November - 10 November	Lecture	Topics: Taxation of Companies and Company Distributions to Shareholders; Tax Avoidance
	Tutorial	Broad topic coverage: Taxation of partnerships; taxation of trusts
	Assessment	Assessment 2: Assignment is due this week. It is due by 7.00pm on 6 November.
Week 10 : 11 November - 17 November	Lecture	Topics: GST, FBT, Interaction between GST, FBT and Income Tax; Superannuation; International Taxation
	Tutorial	Broad topic coverage: Taxation of companies; company franking account (imputation account); taxation of profit distributions to shareholders

## Attendance Requirements

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

# General Schedule Information

The broad approach is that tutorials (tutorial problems) that deal with various topics are conducted after the relevant lecture dealing with those topics. This allows you to draw on lecture materials and it allows you to undertake textbook readings and other readings in preparing for the discussion of the tutorial problems.

There is four hours of lecture time in Week 1. There are no tutorials in Week 1. Tutorials commence in Week 2. Note also, there are no lectures or tutorials in Week 6 (break week). Finally, there is no tutorial dealing with the tax topics dealt with in the Week 10 lecture.

# Course Resources

## Prescribed Resources

### Prescribed text

Students must have access to:

- K Sadiq (General Editor), C Black and Others, *Principles of Taxation Law 2024*, Thomson Reuters, 2024

In addition, students must have access to the relevant legislation. The legislation is available online via Austlii ([www.austlii.edu.au](http://www.austlii.edu.au)), or the Federal Register of Legislation ([www.legislation.gov.au](http://www.legislation.gov.au)). If you prefer a hard copy of the legislation, you can purchase a condensed version of the legislation (e.g. Core Tax Legislation, Fundamental Tax Legislation, Concise Tax Legislation) which will contain the vast majority of legislative provisions we will be studying in this course.

Tax law frequently changes so we recommend that you do not use older versions of these texts. If you do use older versions of the textbook or legislation, it is your responsibility to ensure that they are up to date and update them when any new material/legislative amendments etc.

### Course Documents

Students should make full use of course documents like the the *Lecture Program, Reading Program and Study Guide* document and the weekly lecture handouts. Students should also use the *Approach to Problem Solving in Taxation Law and Student Companion* document. These are available on the Moodle site.

# Recommended Resources

## Recommended casebook(s)

During the term, we will be looking at a large number of cases. A taxation casebook that provides a summary of a number of major cases in Australian taxation law will assist you in studying this course. It is recommended you have access to either:

- K Sadiq, *Australian Taxation Law Cases 2023*, Thomson Reuters, 2023;
- S Barkoczy, *Australian Tax Casebook*, 15th ed, Oxford University Press, 2020.

## Online resources

Course materials will be uploaded to Moodle. The following sites may be of some use:

- Austlii
- Australian Taxation Office (Use the Legal Database to access Taxation Rulings) CCH Database (via UNSW Library)
- Treasury
- Board of Taxation (major reports on particular topics)
- Parliament House (good for bills, explanatory memoranda, and 2nd reading speeches)

# 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.

Your feedback through the myExperience survey will be carefully reviewed and if suggested improvements can be made, they will be implemented in the following term for the benefit of students coming after you.

Perhaps of more relevance to you is that feedback from previous terms indicates a very high level of student satisfaction with this course. However, suggestions were made for further improvements, and where possible, these suggestions will be implemented this term.

You are also welcome to provide feedback at other times as well (i.e. you do not have to wait until course end). Indeed, you will be invited to complete an informal mid-term survey (around Week 5).

# Staff Details

Position	Name	Email	Location	Phone	Availability	Equitable Learning Services Contact	Primary Contact
Tutor	Dale Boccabella		Via Email	0427591 208	Please consult the Lecturer in Charge (Dale Boccabella) in relation to course administrative issues via email. Tax technical questions should be raised in the weekly tutorial or addressed to the Lecturer in Charge via email.	No	No
Lecturer	Dale Boccabella		Room 3096 on Level 3 of the Quadrangle Building		I am available on email at most times. I am also available on campus at various times. This will be communicated to you closer to commencement of the course.	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>