



**UNSW**

## UNSW Course Outline

# TABL3757 Corporate Tax Strategy - 2024

Published on the 26 Aug 2024

## General Course Information

**Course Code :** TABL3757

**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 :** Undergraduate

**Units of Credit :** 6

### Useful Links

[Handbook Class Timetable](#)

## Course Details & Outcomes

### Course Description

The focus of this course is on areas where corporate and tax law considerations have a significant influence on business decision making. These are:

- the raising of corporate finance
- corporate distributions
- corporate reorganisations
- consolidations
- mergers and demergers

This course does not purport to be an exhaustive analysis of the corporate and tax law considerations relevant to all business decisions. In addition to an analysis of relevant provisions of the *Corporations Act 2001* (Cth), *Competition and Consumer Act 2010* (Cth) and the *Income Tax Assessment Act 1936* (Cth) and the *Income Tax Assessment Act 1997* (Cth) the course will examine contemporary real-life examples of problems and issues that arise in these areas.

## **Course Aims**

This course builds on the previous studies of students in Business Entities and in Business Taxation. It is concerned with the relationship between corporate law, taxation law and business decision making. This course aims to:

- Provide you with an understanding of the key elements of corporate tax strategy;
- Build on your existing knowledge base by identifying issues and problems and alternative approaches in relation to corporate tax strategy in Australia;
- Enhance your expertise in reading and understanding primary source material relevant to corporate tax strategy in Australia;
- Develop your skills in applying relevant primary source materials in the context of case studies of corporate tax strategy in Australia;
- Develop your abilities in researching issues relating to corporate tax strategy in Australia through the use of secondary source material;
- Give you more experience in publicly presenting and defending a paper;
- Raise your awareness of ethical issues arising in corporate tax strategy.

## **Relationship to Other Courses**

This course builds on the previous studies of students in Business Entities and in Business Taxation.

# Course Learning Outcomes

Course Learning Outcomes	Program learning outcomes
CLO1 : Identify key issues relevant to corporate tax strategy in a given fact situation.	<ul style="list-style-type: none"> <li>• PLO1 : Business Knowledge</li> <li>• PLO2 : Problem Solving</li> <li>• PLO3 : Business Communication</li> </ul>
CLO2 : Identify different outcomes that result when different tax planning strategies are used in relation to corporate tax strategy.	<ul style="list-style-type: none"> <li>• PLO1 : Business Knowledge</li> <li>• PLO2 : Problem Solving</li> <li>• PLO3 : Business Communication</li> <li>• PLO6 : Global and Cultural Competence</li> </ul>
CLO3 : Explain your response to issues arising in corporate tax strategy through oral and written presentations.	<ul style="list-style-type: none"> <li>• PLO1 : Business Knowledge</li> <li>• PLO2 : Problem Solving</li> <li>• PLO3 : Business Communication</li> <li>• PLO5 : Responsible Business Practice</li> </ul>
CLO4 : Evaluate ethical considerations arising when alternative tax planning strategies are used in relation to corporate tax strategy.	<ul style="list-style-type: none"> <li>• PLO1 : Business Knowledge</li> <li>• PLO2 : Problem Solving</li> <li>• PLO3 : Business Communication</li> <li>• PLO5 : Responsible Business Practice</li> <li>• PLO6 : Global and Cultural Competence</li> </ul>

Course Learning Outcomes	Assessment Item
CLO1 : Identify key issues relevant to corporate tax strategy in a given fact situation.	<ul style="list-style-type: none"> <li>• Assessment 1: Real World Case Study Paper and Presentation</li> <li>• Assessment 2: Reports of First Simulation Games</li> <li>• Assessment 3: Report of Second Simulation Game</li> <li>• Assessment 4: Major Assignment</li> </ul>
CLO2 : Identify different outcomes that result when different tax planning strategies are used in relation to corporate tax strategy.	<ul style="list-style-type: none"> <li>• Assessment 2: Reports of First Simulation Games</li> <li>• Assessment 3: Report of Second Simulation Game</li> <li>• Assessment 4: Major Assignment</li> </ul>
CLO3 : Explain your response to issues arising in corporate tax strategy through oral and written presentations.	<ul style="list-style-type: none"> <li>• Assessment 1: Real World Case Study Paper and Presentation</li> <li>• Assessment 2: Reports of First Simulation Games</li> <li>• Assessment 3: Report of Second Simulation Game</li> <li>• Assessment 4: Major Assignment</li> </ul>
CLO4 : Evaluate ethical considerations arising when alternative tax planning strategies are used in relation to corporate tax strategy.	<ul style="list-style-type: none"> <li>• Assessment 1: Real World Case Study Paper and Presentation</li> <li>• Assessment 4: Major Assignment</li> </ul>

# **Learning and Teaching Technologies**

Moodle - Learning Management System | Microsoft Teams

## **Learning and Teaching in this course**

The teaching philosophy underpinning the course has the following three-fold aims:

**1. Promoting deep learning by:**

- Discussing detailed technical provisions against the background of the issues and problems underpinning them, of alternative approaches to them and of basic tax policy objectives;
- Limiting the breadth of material dealt with in the course so the above issues are highlighted and significant structural features are examined;
- Involving you in the learning process through class discussions of case studies, and student presentations of real world case studies;
- Raising your awareness of ethical aspects of business decisions.

**2. Developing your skills by:**

- Requiring you to read and apply primary source materials in the context of practical case study examples;
- Requiring you to find, read and analyse major secondary works relevant to the background issues, problems, alternative approaches and policy underpinnings of relevant provisions in the income tax law;
- Requiring you to make oral and media assisted presentations of real world case studies in class.

**3. Recognising the different learning styles of individuals by:**

- Using a variety of teaching approaches including: lecturer presentations; in class discussions of case studies, and student presentations of real world case studies;
- Using a variety of types of assessment techniques including: participation in preparation and presentation of a real world case study, and a major assignment.

# Assessments

## Assessment Structure

Assessment Item	Weight	Relevant Dates	Program learning outcomes
Assessment 1: Real World Case Study Paper and Presentation Assessment Format: Individual	20%	Start Date: Not Applicable Due Date: 08/11/2024 11:00 PM	<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO2 : Problem Solving</li><li>• PLO3 : Business Communication</li><li>• PLO5 : Responsible Business Practice</li></ul>
Assessment 2: Reports of First Simulation Games Assessment Format: Individual	15%	Start Date: Not Applicable Due Date: 04/10/2024 09:00 AM	<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO2 : Problem Solving</li><li>• PLO3 : Business Communication</li><li>• PLO5 : Responsible Business Practice</li><li>• PLO6 : Global and Cultural Competence</li></ul>
Assessment 3: Report of Second Simulation Game Assessment Format: Individual	15%	Start Date: Not Applicable Due Date: 18/10/2024 09:00 AM	<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO2 : Problem Solving</li><li>• PLO3 : Business Communication</li><li>• PLO5 : Responsible Business Practice</li><li>• PLO6 : Global and Cultural Competence</li></ul>
Assessment 4: Major Assignment Assessment Format: Individual	50%	Start Date: 22/11/2024 09:00 AM Due Date: 26/11/2023 09:00 AM	<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO2 : Problem Solving</li><li>• PLO3 : Business Communication</li></ul>

## Assessment Details

### Assessment 1: Real World Case Study Paper and Presentation

#### Assessment Overview

This task requires students to prepare and present a Case Study of a recent corporate event to explain and analyse its relevance to the taxation and/or corporate law concepts dealt with in the course. The presentations will be in the form of an executive summary of the findings.

Assesses: PLO1, PLO2, PLO3, PLO5

## Course Learning Outcomes

- CLO1 : Identify key issues relevant to corporate tax strategy in a given fact situation.
- CLO3 : Explain your response to issues arising in corporate tax strategy through oral and written presentations.
- CLO4 : Evaluate ethical considerations arising when alternative tax planning strategies are used in relation to corporate tax strategy.

## Detailed Assessment Description

You will be required to write up a Case Study of a recent event (such as a takeover, a buy back, a demutualisation) that has actually happened that is relevant to taxation or corporate law aspects of the three major topics (raising corporate finance, corporate distributions, or corporate reorganisations) dealt with in this course. The Case Study can either be based on events that are a matter of public record or can be based on matters that you have encountered in your working life that are not matters of public record.

The account of the Case Study should be not more than 2000 words in length.

Students will also be required to present their Real World Case Study in class. Students should circulate a synopsis of their presentation of their Real World Case Study when making the presentation. Presentations are not to exceed 5 minutes in length and should be in the form of an executive summary that highlights the key points from the Case Study.

The due date for submission of Real World Case Studies is 9am on 15 November 2024. Marks will be awarded for:

- The relevance of the Real World Case Study to issues dealt with in the course
- The technical accuracy of the student's account of the Real World Case Study
- Clarity of written and oral expression
- The adequacy of the student's response to questions by the lecturer and other students
- Awareness of the ethical issues associated with the strategies used by the participants in the Real World Case Study

## Assessment Length

2,000 words and 5 minutes of presentation

## 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 2: Reports of First Simulation Games**

### **Assessment Overview**

This project involves you developing and contributing to a class plan for undertaking a practically focused corporate activity relevant to the material covered in the course. Following that you will submit a written reflection based on that activity.

Assesses: PLO1, PLO2, PLO3, PLO5, PLO6

### **Course Learning Outcomes**

- CLO1 : Identify key issues relevant to corporate tax strategy in a given fact situation.
- CLO2 : Identify different outcomes that result when different tax planning strategies are used in relation to corporate tax strategy.
- CLO3 : Explain your response to issues arising in corporate tax strategy through oral and written presentations.

### **Detailed Assessment Description**

During week 2 you will be allocated a question for each of the Simulation Games that will be played during weeks 3 and 5. The games will involve you contributing to a class plan for: forming a company (week 3) and launching and defending a take-over of a company (week 5).

You will be provided with information on Moodle that you will be required to take into account in developing your plans. By the end of each of these Simulation Games class representatives will be expected to present a summary of the plan that the class has developed in that class.

Each student will be expected to submit a 500 word report of the discussions in the First Simulation Game.

Your report should take into account any written materials that were discussed during that class.

Your report should also contain your reflections on any decisions that were made in the Game. Your report should also contain reflections on what (if anything) you think you learnt through preparation for and through playing the Simulation Game. Your report should also document your involvement in the discussions in the Simulation Game.

Individual reports on the First Simulation Game will be submitted via Turnitin.

**Assessment Length**

500 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**

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### **Assessment 3: Report of Second Simulation Game**

**Assessment Overview**

This project involves you developing and contributing to a class plan for undertaking a practically focused corporate activity relevant to the material covered in the course. Following that you will submit a written reflection based on that activity.

Assesses PLO1, PLO2, PLO3, PLO5, PLO6

**Course Learning Outcomes**

- CLO1 : Identify key issues relevant to corporate tax strategy in a given fact situation.
- CLO2 : Identify different outcomes that result when different tax planning strategies are used in relation to corporate tax strategy.
- CLO3 : Explain your response to issues arising in corporate tax strategy through oral and

written presentations.

### **Detailed Assessment Description**

During week 2 you will be allocated a question for each of the Simulation Games that will be played during weeks 3 and 5. The games will involve you contributing to a class plan for: forming a company (week 3) and launching and defending a take-over of a company (week 5).

You will be provided with information on Moodle that you will be required to take into account in developing your plans. By the end of each of these Simulation Games class representatives will be expected to present a summary of the plan that the class has developed in that class.

Each student will be expected to submit a 500 word report of the discussions in the Second Simulation Game. Your report should take into account any written materials that were discussed during that class. Your report should also contain your reflections on any decisions that were made in the Game. Your report should also contain reflections on what (if anything) you think you learnt through preparation for and through playing the Second Simulation Game. Your report should also document your involvement in the discussions in the Second Simulation Game.

Individual reports on the Second Simulation Game will be submitted via Turnitin.

### **Assessment Length**

500 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**

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# **Assessment 4: Major Assignment**

## **Assessment Overview**

This task requires students to demonstrate their understanding of the taxation and corporations law concepts covered in this course by applying them to resolve problem-based questions.

Assesses: PLO1, PLO2, PLO3

## **Course Learning Outcomes**

- CLO1 : Identify key issues relevant to corporate tax strategy in a given fact situation.
- CLO2 : Identify different outcomes that result when different tax planning strategies are used in relation to corporate tax strategy.
- CLO3 : Explain your response to issues arising in corporate tax strategy through oral and written presentations.
- CLO4 : Evaluate ethical considerations arising when alternative tax planning strategies are used in relation to corporate tax strategy.

## **Detailed Assessment Description**

The Major Assignment is a short release problem based assessment. There will be two problem type questions of equal marks. One focused on the corporate law concepts covered and the other on the taxation law concepts.

Marks will be awarded for technical accuracy, and clarity of analysis and expression.

Further details will be provided on Moodle closer to the exam period.

## **Assessment Length**

3,000 words

## **Assignment submission Turnitin type**

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

## **Generative AI Permission Level**

### **Simple Editing Assistance**

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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 Assessment Summary 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	Blended	Course overview, administration and assessment
Week 2 : 16 September - 22 September	Blended	Raising Corporate Finance - Corporate Law Aspects <ul style="list-style-type: none"><li>• Corporate law aspects</li><li>• Prospectus provisions</li><li>• Listing rules</li></ul> Raising Corporate Finance – Tax Aspects <ul style="list-style-type: none"><li>• Equity finance</li><li>• Debt finance</li></ul>
Week 3 : 23 September - 29 September	Group Activity	Simulation Game 1: Forming a company
Week 4 : 30 September - 6 October	Blended	Corporate Reorganisations – Corporate Law Aspects <ul style="list-style-type: none"><li>• Takeovers</li><li>• Insider trading</li><li>• Administration</li></ul> Corporate Reorganisations – Tax Aspects <ul style="list-style-type: none"><li>• Consolidations</li><li>• Scrip for scrip</li><li>• Mergers</li><li>• Demergers</li></ul>
Week 5 : 7 October - 13 October	Blended	Simulation Game 2: Launching and defending a takeover
Week 6 : 14 October - 20 October	Reading	Flexibility Week
Week 7 : 21 October - 27 October	Blended	Corporate Distributions – Corporate Law Aspects <ul style="list-style-type: none"><li>• Dividends</li><li>• Buy-backs</li><li>• Returns of capital</li></ul> Corporate Distributions – Tax Aspects <ul style="list-style-type: none"><li>• Dividends</li><li>• Buy-backs</li><li>• Returns of capital</li></ul>
Week 8 : 28 October - 3 November	Blended	Corporate Dissolution - Corporate Law Aspects <ul style="list-style-type: none"><li>• Liquidation</li><li>• Dereistration</li></ul> Corporate Dissolution - Tax Law Aspects <ul style="list-style-type: none"><li>• Liquidation</li><li>• Dereistration</li></ul>
Week 9 : 4 November - 10 November	Assessment	Student presentations of Real World Case Studies
Week 10 : 11 November - 17 November	Lecture	Revision lecture

## Attendance Requirements

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

## Course Resources

### Prescribed Resources

#### Texts

Students are required to have access to the current electronic versions of the:

- *Corporations Act 2001* (Cth);
- *Competition and Consumer Act 2010* (Cth); and
- *Income Tax Assessment Act 1936* (Cth) and *Income Tax Assessment Act 1997* (Cth).

## Background Reading

No one text adequately deals with the topics in this course. Reference to the following texts will provide useful background reading for the topics dealt with in the course outline. References to appropriate paragraphs of these texts will be found throughout the course outline. Students should read these references as background preparation for class discussions:

- Chapters 11 and 12 of Walpole, Ciro, Murray and Haskett, *Understanding Taxation Law 2024*, LexisNexis;
- Chapters 18 to 20 and 22 of Woellner, Barkoczy, Murphy, Evans and Pinto, *Australian Taxation Law 2021*, 31st edition, OUP;
- Hanrahan, Ramsay and Stapleton, *Commercial Applications of Company Law*, 23rd ed, 2022, OUP; and
- Harris, Hargovan and Adams, *Australian Corporate Law*, Lexis Nexis, 8th ed, 2023, LexisNexis.

Legislation and case law is constantly developing in this area. Updated references will be placed on Moodle throughout the course.

## Additional Reading

The following texts discuss in some depth many of the topics dealt with in this course. Unfortunately, some of the texts are now several years old and only contain references to ITAA97. Students need not read these references prior to classes on the topic but should find reference to these texts to be useful follow-up reading to classes. Students should exercise care in using older texts as both the legislation and case law may have changed since the text was written. Reference should always be made to the latest version of the relevant Statute and to current commentaries to check the current position:

- HAJ Ford, R P Austin and I Ramsay, *Ford, Austin and Ramsay's Principles Of Corporations Law*

(Available online through Lexis Advance website via UNSW Library);

- R Levy, *Takeovers: Law And Strategy*, Thomson Reuters, latest edition;
- Baxt, Black and Hanrahan, *Securities and Financial Services Law*, Lexis Nexis, 9th edition, 2016.

Additional references and suggested readings may be placed on Moodle throughout the course.

Reference should also be made to commentary on relevant provisions in:

- CCH Australian Federal Tax Reporter (available online through the UNSW Library Website);
- ATP Commentary ITAA 1997 (available online through the UNSW Library Website); and
- Internet 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);
- LexisNexis (Australian version); and
- 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.

Each year feedback is sought from students and other stakeholders about the courses offered in the School and continual improvements are made based on this feedback. UNSW's myExperience survey is one of the ways in which student evaluative feedback is gathered. In this course, we will seek your feedback via end of Term myExperience responses and informal mid-course paper surveys. Feedback from previous students indicated that most students found the course interesting, challenging and engaging. Nonetheless a significant number of students indicated that:

- More information was needed about assessments and marking criteria in the course;

- The assessment workload was too great; and
- The course content was detailed with long readings which were hard to cover in a 10 week term.

As a result of this feedback the following changes have been made:

- Simulation Games have been redesigned to accommodate a return to an in person learning environment.
- A more detailed rubric has been developed in relation to the Real World Case Study. This rubric has been placed on the course Moodle site.
- Providing an example of Real World Case Studies from previous years on the course Moodle site.
- The course content has been reviewed with the number of topics covered being reduced.

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 the online myExperience survey via Moodle to evaluate the effectiveness of your course lecturer and the actual course content. Your input into this quality enhancement process through the completion of these surveys is extremely valuable in assisting us in meeting the needs of our students and in providing an effective and enriching learning experience. The results of all surveys are carefully considered and do lead to action towards enhancing the quality of course content and delivery.

## Staff Details

Position	Name	Email	Location	Phone	Availability	Equitable Learning Services Contact	Primary Contact
Lecturer	Michael Wells				Please email to arrange consultations	No	Yes
	Michael Wells					No	No

## 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>