



## UNSW Course Outline

# TABL2751 Introduction to Tax Law - 2024

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## General Course Information

**Course Code :** TABL2751

**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 :** Undergraduate

**Units of Credit :** 6

### Useful Links

[Handbook Class Timetable](#)

## Course Details & Outcomes

### Course Description

This course concentrates on income tax law in Australia and examines the legal rules in relation to income and deductions for both individuals and various business structures. The course also provides an introduction to fringe benefits tax (FBT), goods and services tax (GST), and

superannuation.

As part of the Bachelor of Commerce, this is a core course in the undergraduate taxation major, and an elective course for other Bachelor of Commerce majors.

The course satisfies the tax prerequisite requirements for the Australian professional accounting bodies programs (e.g. CPA Australia, Chartered Accountants Australia & New Zealand (CAANZ), Institute of Public Accountants).

## Course Aims

This course aims to:

1. Provide an overview of the Australian taxation system and the basic principles of Australian taxation law;
2. Examine in detail selected topics in Australian income tax law;
3. Develop skills in recognising tax issues in factual situations;
4. Enhance your ability to solve tax problems through the development of skills in interpreting legislation and cases and in finding the applicable law, as well as developing a systematic approach to responding to such problems;
5. Develop your written and oral presentation skills.

## Relationship to Other Courses

TABL2751 is offered as part of the Bachelor of Commerce. It is a core course in the undergraduate taxation major. It is an elective course for other Bachelor of Commerce majors, and is also a requirement for the professional accounting bodies (e.g. CPA Australia, Chartered Accountants Australia & New Zealand (CAANZ), Institute of Public Accountants (IPA)).

TABL 2710 Business and the Law (or equivalent LAWS course) is a pre-requisite for this course.

# Course Learning Outcomes

Course Learning Outcomes	Program learning outcomes
CLO1 : Explain the structure and key rules of Australian taxation law and recognise the policy considerations underlying taxation legislation.	<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO5 : Responsible Business Practice</li></ul>
CLO2 : Enhance your ability to analyse taxation law by identifying key income taxation, FBT, and GST issues in factual situations and correctly apply the relevant taxation law to the issues that you identify.	<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO2 : Problem Solving</li><li>• PLO5 : Responsible Business Practice</li></ul>
CLO3 : Construct oral and written work logically, and communicate these ideas in a clear, succinct, and professionally presented manner.	<ul style="list-style-type: none"><li>• PLO2 : Problem Solving</li><li>• PLO3 : Business Communication</li></ul>
CLO4 : Conduct legal research with respect to taxation matters and develop your ability to critically think about taxation law.	<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO2 : Problem Solving</li><li>• PLO5 : Responsible Business Practice</li></ul>
CLO5 : Collaborate effectively as a group with other students in presenting oral and written (joint) answers to assignment problems.	<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO2 : Problem Solving</li><li>• PLO3 : Business Communication</li><li>• PLO4 : Teamwork</li><li>• PLO6 : Global and Cultural Competence</li><li>• PLO7 : Leadership Development</li></ul>
CLO6 : Understand the need for anti-avoidance rules in the taxation legislation, and current concerns regarding those rules.	<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO2 : Problem Solving</li><li>• PLO5 : Responsible Business Practice</li></ul>

Course Learning Outcomes	Assessment Item
CLO1 : Explain the structure and key rules of Australian taxation law and recognise the policy considerations underlying taxation legislation.	<ul style="list-style-type: none"> <li>• Assessment 1: Online multiple choice quiz</li> <li>• Assessment 2: Group Assignment</li> <li>• Assessment 3: Tutorial Case Study Review and Commentary</li> <li>• Assessment 4: Final Exam</li> </ul>
CLO2 : Enhance your ability to analyse taxation law by identifying key income taxation, FBT, and GST issues in factual situations and correctly apply the relevant taxation law to the issues that you identify.	<ul style="list-style-type: none"> <li>• Assessment 1: Online multiple choice quiz</li> <li>• Assessment 2: Group Assignment</li> <li>• Assessment 3: Tutorial Case Study Review and Commentary</li> <li>• Assessment 4: Final Exam</li> </ul>
CLO3 : Construct oral and written work logically, and communicate these ideas in a clear, succinct, and professionally presented manner.	<ul style="list-style-type: none"> <li>• Assessment 2: Group Assignment</li> <li>• Assessment 3: Tutorial Case Study Review and Commentary</li> <li>• Assessment 4: Final Exam</li> </ul>
CLO4 : Conduct legal research with respect to taxation matters and develop your ability to critically think about taxation law.	<ul style="list-style-type: none"> <li>• Assessment 2: Group Assignment</li> <li>• Assessment 3: Tutorial Case Study Review and Commentary</li> <li>• Assessment 4: Final Exam</li> </ul>
CLO5 : Collaborate effectively as a group with other students in presenting oral and written (joint) answers to assignment problems.	<ul style="list-style-type: none"> <li>• Assessment 2: Group Assignment</li> <li>• Assessment 3: Tutorial Case Study Review and Commentary</li> </ul>
CLO6 : Understand the need for anti-avoidance rules in the taxation legislation, and current concerns regarding those rules.	<ul style="list-style-type: none"> <li>• Assessment 2: Group Assignment</li> </ul>

## Learning and Teaching Technologies

Moodle - Learning Management System | Echo 360 | Blackboard Collaborate

## Learning and Teaching in this course

Australian taxation law is complex and challenging. However, in your future careers, you will need to have at least a basic understanding of the operation of the Australian tax system.

Our approach to learning and teaching in this course is one of problem based learning. Students will be encouraged to apply tax law principles in the context of hypothetical situations raised in lectures, tutorial problems and a problem based assignment.

We will also encourage students to examine the reasons why the tax law principles exist rather than merely examining the content of rules. This will assist in your understanding of how the rules operate as well as giving you a broader perspective of taxation law.

# Assessments

## Assessment Structure

Assessment Item	Weight	Relevant Dates	Program learning outcomes
Assessment 1: Online multiple choice quiz Assessment Format: Individual	20%	Start Date: 28/06/2024 06:00 PM Due Date: 29/06/2024 10:00 AM	<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO2 : Problem Solving</li></ul>
Assessment 2: Group Assignment Assessment Format: Group	25%	Start Date: Not Applicable Due Date: 19/07/2023 06:00 PM	<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO2 : Problem Solving</li><li>• PLO3 : Business Communication</li><li>• PLO4 : Teamwork</li><li>• PLO5 : Responsible Business Practice</li><li>• PLO6 : Global and Cultural Competence</li><li>• PLO7 : Leadership Development</li></ul>
Assessment 3: Tutorial Case Study Review and Commentary Assessment Format: Individual	5%	Start Date: Not Applicable Due Date: Not Applicable	<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>• PLO7 : Leadership Development</li></ul>
Assessment 4: Final Exam Assessment Format: Individual	50%	Start Date: Exam timetable Due Date: Exam timetable	<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: Online multiple choice quiz

#### Assessment Overview

The assessment requires students to demonstrate their knowledge and understanding of the key readings and concepts. You will complete multiple choice questions within a time limit.

Assesses: PLO1, PLO2

#### Course Learning Outcomes

- CLO1 : Explain the structure and key rules of Australian taxation law and recognise the policy

considerations underlying taxation legislation.

- CLO2 : Enhance your ability to analyse taxation law by identifying key income taxation, FBT, and GST issues in factual situations and correctly apply the relevant taxation law to the issues that you identify.

### **Detailed Assessment Description**

#### **Assessment Overview**

This task requires students to demonstrate their knowledge and understanding of the key readings and concepts. You will complete multiplechoice questions within a time limit.

Assesses: PLO1, PLO2

#### **Assessment Description**

Online, open-book, multiple choice quiz. Further details on the quiz will be provided during term.

#### **Assessment information**

The Quiz will cover material taught up to and including Week 5. Week 5 lecture and tutorial will take place as normal.

The Quiz is a full open book Test. You are permitted to have any tax materials in front of you. Specifically, you should have ready access to relevant tax rate schedules, levy rate schedules, CGT indexation factors, etc.

The normal rules pertaining to academic misconduct apply. You may not confer with others in the completion of the quiz by you or by others. Your set of questions is randomized from a bank and therefore individual.

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

Not Applicable

### **Assessment 2: Group Assignment**

#### **Assessment Overview**

The task requires students to work as a team to demonstrate their understanding of key concepts, case law and legislation, their ability to apply these to fact situations, and to collaborate and communicate effectively.

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

## BCom students: myBCom course points for PLO4 and PLO7

## Course Learning Outcomes

- CLO1 : Explain the structure and key rules of Australian taxation law and recognise the policy considerations underlying taxation legislation.
  - CLO2 : Enhance your ability to analyse taxation law by identifying key income taxation, FBT, and GST issues in factual situations and correctly apply the relevant taxation law to the issues that you identify.
  - CLO3 : Construct oral and written work logically, and communicate these ideas in a clear, succinct, and professionally presented manner.
  - CLO4 : Conduct legal research with respect to taxation matters and develop your ability to critically think about taxation law.
  - CLO5 : Collaborate effectively as a group with other students in presenting oral and written (joint) answers to assignment problems.
  - CLO6 : Understand the need for anti-avoidance rules in the taxation legislation, and current concerns regarding those rules.

## Detailed Assessment Description

## Assessment Overview

This task requires students to work as a team to demonstrate their understanding of key concepts, case law and legislation, their ability to apply these to fact situations, and to collaborate and communicate effectively.

Assesses: PL01, PL02, PL03, PL04, PL05, PL06, PL07

BCom students: myBCom course points for PL04, PL07

## **Assessment Description**

This is a joint written submission to the assignment. Every student will be grouped with other students for this purpose. The idea is to write a sound answer to the assignment and to divide up the work fairly in order to do so. The written submission is to be submitted on Moodle via the Turnitin Link. The word limit for this assessment task is 2,000 words.

## **Assessment Length**

2000 words

## Assessment information

This is a group assignment. The group assessment is due by 6.00 pm on Friday 19 July, 2024  
(Week 8) Further details will be provided during the term

### Assignment submission Turnitin type

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

## **Assessment 3: Tutorial Case Study Review and Commentary**

### Assessment Overview

This assessment requires students to participate actively and meaningfully in tutorials.

Assesses: PL01, PL02, PL03, PL05, PL07

BCom students: myBCom course points for PL05

### Course Learning Outcomes

- CLO1 : Explain the structure and key rules of Australian taxation law and recognise the policy considerations underlying taxation legislation.
- CLO2 : Enhance your ability to analyse taxation law by identifying key income taxation, FBT, and GST issues in factual situations and correctly apply the relevant taxation law to the issues that you identify.
- CLO3 : Construct oral and written work logically, and communicate these ideas in a clear, succinct, and professionally presented manner.
- CLO4 : Conduct legal research with respect to taxation matters and develop your ability to critically think about taxation law.
- CLO5 : Collaborate effectively as a group with other students in presenting oral and written (joint) answers to assignment problems.

### Detailed Assessment Description

#### **Assessment Overview**

This assessment requires students to participate actively and meaningfully in tutorials.

Assesses: PL01, PL02, PL03, PL05, PL07

BCom students: myBCom course points for PL05

#### **Assessment Description**

Every student will be allocated to be an 'expert' for one tutorial week (problems in tutorial program for that week). An expert is required to make a significant contribution to the discussion and to solving the tax issues involved in that week's problems. Further details on this will be provided in Week 2. Tutorial participation will start in Week 3.

### Assessment Length

2 hours

### Assignment submission Turnitin type

This is not a Turnitin assignment

## **Assessment 4: Final Exam**

### Assessment Overview

This task requires students to demonstrate their key understanding of the key readings, concepts, case law and legislation and to apply these to given situations.

Assesses: PL01, PL02, PL03

### Course Learning Outcomes

- CLO1 : Explain the structure and key rules of Australian taxation law and recognise the policy considerations underlying taxation legislation.
- CLO2 : Enhance your ability to analyse taxation law by identifying key income taxation, FBT, and GST issues in factual situations and correctly apply the relevant taxation law to the issues that you identify.
- CLO3 : Construct oral and written work logically, and communicate these ideas in a clear, succinct, and professionally presented manner.
- CLO4 : Conduct legal research with respect to taxation matters and develop your ability to critically think about taxation law.

### Detailed Assessment Description

#### **Assessment Overview**

This task requires students to demonstrate their understanding of the key readings, concepts, case law and legislation, and their ability to apply these to given situations.

Assesses: PL01, PL02, PL03

#### **Assessment Description**

Open book timed formal invigilated examination of 2 hours duration using Inspera. All the course is assessable in problem based questions.

### Assessment Length

2 hours

### Assessment information

The examination allows students to bring hard copy relevant resources to the examination. If you intend to bring the textbook to the examination you will require a hard copy for this purpose. You will also require hard copy versions of the legislation.

### Assignment submission Turnitin type

This is not a Turnitin assignment

## 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 information below.

This course will have an invigilated exam held on UNSW's Kensington campus. The exam will be conducted on Inspera. A requirement for this exam is that you come to your exam with a fully charged laptop. 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 of at least 50 out of 100. You are expected to attempt all assessment requirements in the course.

# Course Schedule

Teaching Week/Module	Activity Type	Content
Week 1 : 27 May - 2 June	Lecture	Across TWO lectures in Week One Tax policy and law design. Administration of Australia's income tax regime. Introduction to Tax Agents Services Act 2009 - Sect 30.10 ( The Code of Professional Conduct) Fundamental income tax principles. Assessable income - receipts from personal exertion. Existence of a business or money making endeavour. (Note, there are four hours of lectures in Week 1 made up of 2 x 2 hour lectures).
	Other	No tutorial in Week 1 Tutorials start in Week 2. (Note the comment above - there are actually four hours of lectures in Week 1).
	Online Activity	Online resource: Video - Role and Function of Key Actors in Australian Taxation System. Online resource: Video - Existence of a business or income-producing activity.
Week 2 : 3 June - 9 June	Lecture	Assessable income - receipts from business Isolated profit-making undertakings/schemes Assessable income - receipts from property Assessable income - receipts as compensation for lost assessable income
	Tutorial	The focus of the problem solving in the tutorials is on topics dealt with in preceding lectures and associated readings. Note, this may mean at times that part of the tutorial deals with a topic(s) further back than just last week's lecture, etc. These comments apply to all tutorials. Tutorial Participation (Ongoing).
Week 3 : 10 June - 16 June	Lecture	Assessable income - receipts as compensation Assessable income - factorial principle or periodicity principle Assessable income - capital gains tax (CGT)
	Tutorial	Tutorial Participation (Ongoing).
	Online Activity	Online resource: video - Calculating a capital gain and a capital loss
Week 4 : 17 June - 23 June	Lecture	Assessable Income - Capital Gains Tax ( continued) Expense and cost recognition - overview Deductions - general provision and specific provisions Trading stock
	Tutorial	Tutorial Participation (Ongoing)
	Online Activity	Video - Deductions
Week 5 : 24 June - 30 June	Lecture	Deductions - general provision and specific provisions (continued) Revenue - capital boundary under general provision Capital allowances
	Tutorial	Tutorial Participation (Ongoing)
	Assessment	Assessment 1 - Online Multiple choice Quiz (20%). 10 question multiple choice Quiz. Commences from 6pm 28th June 2024. Remains open until 10 am on 29 June,2024. Each person's quiz closes 60 min after they commence but quiz closes 10 am on 1 July, 2024 irrespective of when you start. Topics include all material up to and including Week 5.
Week 6 : 1 July - 7 July	Homework	Reading week. Read, reflect, catch up, consolidate learning.
Week 7 : 8 July - 14 July	Lecture	Capital allowance (mainly deduction) regimes Regimes for tangible assets Deduction conferral and deduction denial regimes Tax accounting Trading stock Taxation of business entities: Overview Taxation of sole traders/sole proprietors Taxation of partnerships (partners) Taxation of trusts (beneficiaries)
	Tutorial	Tutorial Participation (Ongoing).

	Online Activity	Online resource: Video - Capital Allowance and Deduction
Week 8 : 15 July - 21 July	Lecture	Taxation of Companies and Shareholders
	Tutorial	Tutorial Participation (Ongoing).
	Online Activity	Online resource: Video - Business Structures Online resource: Video - preparing a franking account
	Assessment	Group Assignment Submission Week 8 (25%). Group assignment is due by 6.00 pm 19 July, 2024.
Week 9 : 22 July - 28 July	Lecture	Goods and Services Tax and Fringe Benefits Tax
	Tutorial	Tutorial Participation (Ongoing).
	Online Activity	Online resource: Video - GST Online resource: Video - interaction between the Income Tax, GST and FBT
Week 10 : 29 July - 4 August	Lecture	Taxation of superannuation (introduction) Tax avoidance and anti-avoidance International tax (introduction)
	Tutorial	Tutorial Participation (Ongoing).
	Online Activity	Online resource: Video - Tax Avoidance

## Attendance Requirements

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

## General Schedule Information

Tutorials are assessed. Students to attend and present at their allocated 'expert' tutorial at least but both this and overall class participation are counted in the 5% allocated to tutorial contribution. This activity (tutorials and the designated 'expert' participation) carries 5% of the marks for the course.

## Course Resources

### Prescribed Resources

#### Note:

The final examination will allow use of a restricted set of hard copy materials. Under current arrangements electronic materials cannot be accessed in the examination. If you intend to use the prescribed texts in the examination you will need your own hard copy book as the digital version cannot be taken into the examination.

Prescribed texts - Students must have access to BOTH:

- Taylor, Walpole, Burton, Ciro and Murray, Understanding Taxation Law 2024, Lexis Nexis Australia, (hereafter referred to as 'UTL')
- Paul Kenny and Michael Walpole, Concise Tax Legislation 2024, Lexis Nexis Australia (hereafter referred to as 'CTL')

UNSW Bookshop has these at:

<https://www.bookshop.unsw.edu.au/details.cgi?ITEMNO=9780409357264&14261639> for UTL

<https://www.bookshop.unsw.edu.au/details.cgi?ITEMNO=9780409357547&14533894> for CTL

You **must** have access to relevant legislation. For example, rather than CTL you can use the Austlii database (link below) to access the legislation.

If you 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 come through.

#### Online resources

The following sites will be useful resources:

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

#### Online Resources

The website for this course is on [Moodle](#).

## Recommended Resources

### Recommended Text

During the semester, 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 purchase:

- Barkoczy, Australian Tax Casebook (15th Edition, 2020) (Oxford University Press)  
(Earlier editions would still be useful, but will not contain some of the more recent cases).
- Woellner, Barkoczy, Murphy, Evans, Pinto. Australian Taxation Law (31st Edition) (Oxford University Press)

#### Online resources

The following sites will be useful resources:

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

## Online Resources

The website for this course is on [Moodle](#).

## Electronic Databases

The UNSW library subscribes to several electronic databases. The UNSW library database can be accessed via the [library website](#).

## Additional Costs

Prescribed texts as priced by publisher.

## Course Evaluation and Development

Both the My Experience comments and anecdotal feedback will be collected and analysed by a development team for the purpose of improvements.

Previous courses have identified the lack of model tutorial answers as a problem with this course. For sound pedagogical reasons model answers will not be provided - but full advice on how to structure analysis and develop solutions will be undertaken in tutorials.

## Staff Details

Position	Name	Email	Location	Phone	Availability	Equitable Learning Services Contact	Primary Contact
Lecturer	Smita Khakhar				via email	No	Yes
Tutor	Hope Ashiabor				via Email	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 [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>