



UNSW Course Outline

TABL5583 International Business Taxation - 2024

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General Course Information

Course Code : TABL5583

Year : 2024

Term : Term 3

Teaching Period : T3

Is a multi-term course? : No

Faculty : UNSW Business School

Academic Unit : School of Accounting, Auditing and Taxation

Delivery Mode : Multimodal

Delivery Format : Standard

Delivery Location : Kensington

Campus : Sydney

Study Level : Postgraduate

Units of Credit : 6

Useful Links

[Handbook Class Timetable](#)

Course Details & Outcomes

Course Description

This course addresses the critical role of taxation in the context of the global economy, where international investment barriers are diminishing, yet disparities in tax systems and the lack of coordination among them remain significant hurdles. It explores key principles of international

taxation, using the Australian international tax rules as a case study to illustrate various policy choices and challenges inherent in the global tax landscape. The course delves into strategies for enhancing coordination of international tax rules, including harmonization and the development of bilateral and multilateral treaties. Special focus is placed on practical tax issues related to international direct investments, offering students insight into the complexities of navigating tax obligations across borders. Through this curriculum, students will gain a comprehensive understanding of international taxation principles, policy options, and the practical considerations vital for managing and strategizing international investments effectively.

Course Aims

This course aims to:

1. Provide students with an overview of the principles of Australian international taxation.
2. Develop students' ability to research issues relating to Australian international taxation.
3. Illustrate some of the considerations relevant to international tax planning.
4. Challenge students to think of alternative approaches to structuring international transactions.
5. Challenge students to think critically about the design of Australian international business taxation rules.

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 tax law before, you should have completed the course TABL5551 Taxation Law. If because of time constraints for completing your degree this is not possible, it is best if you can do the courses as a co-requisite (i.e. at the same time as undertaking this course). The reason for this comment is that the course uses the Australian international tax rules under the Australian income tax legislation to illustrate and highlight international tax policy design choices and issues.

Course Learning Outcomes

Course Learning Outcomes	Program learning outcomes
CLO1 : Identify and explain the key rules of Australian international tax law.	<ul style="list-style-type: none"> • PL01 : Business Knowledge • PL02 : Problem Solving • PL03 : Business Communication • PL05 : Responsible Business Practice
CLO2 : Compare the Australian approach to selected international taxation design issues with that taken in other OECD countries.	<ul style="list-style-type: none"> • PL01 : Business Knowledge • PL02 : Problem Solving • PL05 : Responsible Business Practice • PL06 : Global and Cultural Competence
CLO3 : Locate and use resources that will assist you in developing a response to international business taxation issues.	<ul style="list-style-type: none"> • PL01 : Business Knowledge • PL02 : Problem Solving • PL03 : Business Communication • PL05 : Responsible Business Practice
CLO4 : Identify and analyse key international taxation issues in a given fact situation and correctly apply the relevant laws to the issues that you identify.	<ul style="list-style-type: none"> • PL01 : Business Knowledge • PL02 : Problem Solving • PL03 : Business Communication • PL05 : Responsible Business Practice • PL06 : Global and Cultural Competence
CLO5 : Evaluate different outcomes that result when different international tax planning strategies are used.	<ul style="list-style-type: none"> • PL01 : Business Knowledge • PL02 : Problem Solving • PL03 : Business Communication • PL05 : Responsible Business Practice • PL06 : Global and Cultural Competence
CLO6 : Explain your response to international business taxation issues in written work which is logically and professionally presented.	<ul style="list-style-type: none"> • PL01 : Business Knowledge • PL02 : Problem Solving • PL03 : Business Communication • PL05 : Responsible Business Practice

Course Learning Outcomes	Assessment Item
CLO1 : Identify and explain the key rules of Australian international tax law.	<ul style="list-style-type: none"> • Assessment 1: Research Paper Plan and an Annotated Reading List • Assessment 2: Research Paper • Assessment 3: Final Exam
CLO2 : Compare the Australian approach to selected international taxation design issues with that taken in other OECD countries.	<ul style="list-style-type: none"> • Assessment 1: Research Paper Plan and an Annotated Reading List • Assessment 2: Research Paper • Assessment 3: Final Exam
CLO3 : Locate and use resources that will assist you in developing a response to international business taxation issues.	<ul style="list-style-type: none"> • Assessment 1: Research Paper Plan and an Annotated Reading List • Assessment 2: Research Paper • Assessment 3: Final Exam
CLO4 : Identify and analyse key international taxation issues in a given fact situation and correctly apply the relevant laws to the issues that you identify.	<ul style="list-style-type: none"> • Assessment 3: Final Exam
CLO5 : Evaluate different outcomes that result when different international tax planning strategies are used.	<ul style="list-style-type: none"> • Assessment 3: Final Exam
CLO6 : Explain your response to international business taxation issues in written work which is logically and professionally presented.	<ul style="list-style-type: none"> • Assessment 1: Research Paper Plan and an Annotated Reading List • Assessment 2: Research Paper • Assessment 3: Final Exam

Learning and Teaching Technologies

Moodle - Learning Management System

Learning and Teaching in this course

You should carefully read this Course Outline as it contains most of the relevant information about how this course will be run and the expectations of you as a student. You should also refer to the study Schedule as a guide to completing your coursework. So as to get the most out of your study we recommend that you follow this study Schedule through the course and fit various time demands into a well-organised diary. Systematic study through the term is the key to success in this course.

Features of the Online Kotobee Course Materials

The online materials for this course are available through Moodle and are set up as a Kotobee e-Book. Using the Kotobee platform, students will have the ability to access course materials from a computer or using a compatible device. The platform allows students to:

- Search the web for keywords and definitions;
- Use text-to-speech functionality;
- Activity boxes with suggested answers for personal study and learning feedback;
- Copy materials to the clipboard;
- Search in Google;
- Make notes next to selected text;
- Highlight text in the materials;
- Bookmark pages and sections of text; and
- Use learning dashboard to track and monitor your progress through the materials and complete online activities.

Webinars

Throughout this course, you will have the opportunity to attend live webinars (conducted over the Internet) and participate in person if you are based on campus. Instructions on preparing for webinars are available on your course Moodle website.

These webinars provide an opportunity for you to clarify and extend your understanding of the material in this course. They are designed to try out new ideas and give you a forum to ask questions and discuss issues with your lecturer and other students. Do not be afraid to participate and it is only by trying out new ideas and exploring their dimensions that you will learn in any real depth.

Thorough preparation is essential if you are to gain maximum benefit from a webinar. You can only start to come to grips with material if you work on it actively. As a general rule, each webinar will cover the module/s between the previous webinar and the week it falls within on the study Schedule. However, more specific information on material to be covered in each webinar may be provided via Moodle throughout the term. Exact dates and times for webinars will be advised via a timetable that you will find on Moodle (under Timetables).

There are five webinars scheduled for this course during the Term. Each webinar is of approximately one and a half hours' duration.

Remember webinars are NOT lectures. Your active participation and good preparation are an important part of the learning experience and will help you prepare for examinations!

Assessments

Assessment Structure

Assessment Item	Weight	Relevant Dates	Program learning outcomes
Assessment 1: Research Paper Plan and an Annotated Reading List Assessment Format: Individual	10%	Start Date: Not Applicable Due Date: 10/10/2024 08:00 PM	<ul style="list-style-type: none">• PL01 : Business Knowledge• PL03 : Business Communication• PL05 : Responsible Business Practice• PL06 : Global and Cultural Competence
Assessment 2: Research Paper Assessment Format: Individual	40%	Start Date: Not Applicable Due Date: 07/11/2024 08:00 PM	<ul style="list-style-type: none">• PL01 : Business Knowledge• PL03 : Business Communication• PL05 : Responsible Business Practice• PL06 : Global and Cultural Competence
Assessment 3: Final Exam Assessment Format: Individual	50%	Due Date: UNSW Examination period	<ul style="list-style-type: none">• PL01 : Business Knowledge• PL02 : Problem Solving• PL03 : Business Communication• PL05 : Responsible Business Practice• PL06 : Global and Cultural Competence

Assessment Details

Assessment 1: Research Paper Plan and an Annotated Reading List

Assessment Overview

This task requires students to demonstrate their ability to identify the key issues and outline the structure of their research paper, showing their understanding of main arguments of a research paper and skills of developing their own research project.

Assesses: PL01, PL03, PL05, PL06

Course Learning Outcomes

- CL01 : Identify and explain the key rules of Australian international tax law.
- CL02 : Compare the Australian approach to selected international taxation design issues with that taken in other OECD countries.
- CL03 : Locate and use resources that will assist you in developing a response to international

business taxation issues.

- CLO6 : Explain your response to international business taxation issues in written work which is logically and professionally presented.

Assessment Length

1,000 words

Assignment submission Turnitin type

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

Generative AI Permission Level

Simple Editing Assistance

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

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

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

Assessment 2: Research Paper

Assessment Overview

This task requires students to demonstrate their understanding of the key concepts and readings studied throughout the course or researched by themselves, and their ability to critically evaluate the theoretical knowledge and use those concepts and readings to develop their own arguments.

Assesses: PLO1, PLO3, PLO5, PLO6

Course Learning Outcomes

- CLO1 : Identify and explain the key rules of Australian international tax law.
- CLO2 : Compare the Australian approach to selected international taxation design issues with that taken in other OECD countries.
- CLO3 : Locate and use resources that will assist you in developing a response to international business taxation issues.
- CLO6 : Explain your response to international business taxation issues in written work which is logically and professionally presented.

Detailed Assessment Description

Assessment Length

4,000 words

Assignment submission Turnitin type

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

Generative AI Permission Level

Simple Editing Assistance

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

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

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Assessment 3: Final Exam

Assessment Overview

This task requires students to demonstrate their understanding of key tax concepts, principles, theories, and legal practices studied throughout the course and the ability to apply those concepts, principles, theories and practices to questions raised in the final exam.

Assesses: PLO1, PLO2, PLO3, PLO5, PLO6

Course Learning Outcomes

- CL01 : Identify and explain the key rules of Australian international tax law.
- CL02 : Compare the Australian approach to selected international taxation design issues with that taken in other OECD countries.
- CL03 : Locate and use resources that will assist you in developing a response to international business taxation issues.
- CL04 : Identify and analyse key international taxation issues in a given fact situation and correctly apply the relevant laws to the issues that you identify.
- CL05 : Evaluate different outcomes that result when different international tax planning strategies are used.
- CL06 : Explain your response to international business taxation issues in written work which

is logically and professionally presented.

Detailed Assessment Description

The final assessment task for this course will be a take-home exam which will be made available on Moodle during the University exam period.

The release dates for provisional and final exam timetables are listed on the Key Dates for Exams page (<https://www.student.unsw.edu.au/exam/dates>). Each student is to view their own individual exam timetable via myUNSW.

Assessment Length

TBA

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](#).

General Assessment Information

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

To assist you in understanding what academic integrity means, and how to ensure that you do comply with the UNSW Code of Conduct, it is strongly recommended that you complete the [Working with Academic Integrity](#) module before submitting your first assessment task. It is a

free, online self-paced Moodle module that should take about one hour to complete.

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

Grading Basis

Standard

Requirements to pass course

In order to pass this course, you must:

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

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

Course Schedule

Teaching Week/Module	Activity Type	Content
Week 1 : 9 September - 15 September	Reading	Reading: Course materials on Module 1 and Module 2.
	Seminar	Webinar 1: Module 1: Overview of Australian International Tax Rules; and Module 2: Introduction to International Tax Issues.
	Online Activity	Preliminary knowledge test (a combination of short-answer questions and multiple-choice questions). This is not part of the course assessment.
Week 2 : 16 September - 22 September	Reading	Reading and self-study: Course materials on Module 2: Introduction to International Tax Issues; and Module 3: Residence Rules.
Week 3 : 23 September - 29 September	Seminar	Webinar 2: Module 3: Residence Rules; and Module 4: Source Rules.
	Reading	Reading: Course materials on Module 3 Residence Rules; and Module 4: Source Rules.
Week 4 : 30 September - 6 October	Reading	Reading and self-study: Course materials on Module 4 Source Rules; and Module 5: Taxation of non-Residents.
Week 5 : 7 October - 13 October	Seminar	Webinar 3: Module 5: Taxation of non-Residents.
	Assessment	Assessment 1 Research Paper Plan and an Annotated Reading List due by 8pm on 10 October.
	Reading	Reading: Course materials on Module 5 and Module 6: Australian Taxation of Foreign Source Income of Residents - Preventing Double Taxation.
Week 6 : 14 October - 20 October	Other	Recharge Week
Week 7 : 21 October - 27 October	Seminar	Webinar 4: Module 6: Australian Taxation of Foreign Source Income of Residents - Preventing Double Taxation; and Module 7: Australian Taxation of Foreign Source Income of Residents - Attribution Rules.
	Reading	Reading: Course materials on Module 6 Australian Taxation of Foreign Source Income of Residents - Preventing Double Taxation; and Module 7: Australian Taxation of Foreign Source Income of Residents - Attribution Rules.
Week 8 : 28 October - 3 November	Reading	Reading and self-study: Course materials on Module 7: Australian Taxation of Foreign Source Income of Residents - Attribution Rules; and Module 8: International Anti-avoidance Provisions.
Week 9 : 4 November - 10 November	Assessment	Assessment 2 Research Paper due by 8pm on 7 November.
	Reading	Reading: Course materials on Module 8 International Anti-avoidance Provisions and start reading Module 9: Double Tax Agreements.
Week 10 : 11 November - 17 November	Seminar	Webinar 5: Module 8: International Anti-avoidance Provisions; and Module 9: Double Tax Agreements.
	Reading	Reading: complete reading and self-study materials of all Modules of the Course.

Attendance Requirements

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

General Schedule Information

For more information on the UNSW academic calendar and key dates including teaching period, study period, exam and result release, please visit: <https://student.unsw.edu.au/new-calendar-dates>.

Course Resources

Prescribed Resources

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

The "textbook" for this course is:

- TABL5583 Course Materials (available via Moodle). If students choose, they are able to print these materials at their own expense.

Supplementary reading can be accessed from any of the following:

- Taylor, McLaren, Dirkis, Jogarajan and Walpole, *Australian International Income Taxation: Policy, Principles and Practice*, 2021, Thomson Reuters
- Haskett, Walpole, Ciro and Murray, *Understanding Taxation Law 2024*, Lexis Nexis
- Sadiq, K, *Australian Taxation Law Cases 2023*, Thomson Reuters

Online resources

- Students will be required to access the relevant taxation legislation throughout the term. This can be accessed via the CCH database (via the UNSW library), or via the Thomson Reuters Checkpoint database or via [Austlii](#).
- Students will also need to refer to the [Australian Treasury Website](#) which contains a list of Australian Income Tax Treaties with hypertext links to texts of each treaty.
- The IBFD database (available through the UNSW library) provides an invaluable source of data in relation to overseas tax jurisdictions.
- Additional readings for the course will be provided on Moodle.

Citation and Style Guide

In presenting written work for assessment in this course you must use an appropriate and consistent style for referencing and citation. The following is a selection of acceptable citation and style guides, which you may use as the basis for your written work. You must purchase or have access to one of the following publications.

- Australian Guide to Legal Citation (Melbourne University Law Review Association & Melbourne Journal of International Law, 4th ed, 2018). (This is free to download and is the citation style guide used by the majority of Australian legal journals.)
- Rozenberg P, Australian Guide to Uniform Legal Citation (Sydney: Lawbook Co, 2nd ed, 2003).
- Stuhmcke A, Legal Referencing (Sydney: LexisNexis, 4th ed, 2012).

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 through the end of term myExperience responses.

Feedback from previous students indicated:

- Lack of a specific textbook makes studying the course difficult;
- Use of "simulation games" as a form of assessment took up too much class time and did not help in developing an understanding of key concepts;
- Students were unsure of the requirements of the tax planning assignment.

As a result of the feedback:

- Extensive online materials have been developed for the course and will be available on Moodle before the beginning of the term;
- Simulation games have been removed as part of the course;
- Details of assessment tasks including the assignment will be provided on Moodle well before the due date of each assessment task so as to allow students to have sufficient time to prepare for the tasks.

Staff Details

Position	Name	Email	Location	Phone	Availability	Equitable Learning Services Contact	Primary Contact
Lecturer	Yan Xu		Quadrangle Building, Level 3		Please consult the Lecturer in charge in relation to course administrative issues via email. Do NOT use the messaging function on Moodle or there may be a delay in response. Technical questions should be raised in webinars or addressed to the lecturer.	No	Yes

Other Useful Information

Academic Information

COURSE POLICIES AND SUPPORT

The Business School expects that you are familiar with the contents of this course outline and the UNSW and Business School learning expectations, rules, policies and support services as listed below:

- Program Learning Outcomes
- Academic Integrity and Plagiarism
- Student Responsibilities and Conduct
- Special Consideration
- Protocol for Viewing Final Exam Scripts
- Student Learning Support Services

Further information is provided on the [Policies and Guidelines](#) page.

Students may not circulate or post online any course materials such as handouts, exams, syllabi or similar resources from their courses without the written permission of their instructor.

STUDENT LEARNING OUTCOMES

The Course Learning Outcomes (CLOs) – under the Outcomes tab – are what you should be able to demonstrate by the end of this course, if you participate fully in learning activities and successfully complete the assessment items.

CLOs also contribute to your achievement of the Program Learning Outcomes (PLOs), which are developed across the duration of a program. PLOs are, in turn, directly linked to [UNSW graduate capabilities](#). More information on Coursework PLOs is available on the [Policies and Guidelines](#) page. For PG Research PLOs, including MPDBS, please refer to [UNSW HDR learning outcomes](#).

Academic Honesty and Plagiarism

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

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

Submission of Assessment Tasks

SHORT EXTENSIONS

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

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

SPECIAL CONSIDERATION

You can apply for special consideration when illness or other circumstances beyond your control interfere with your performance in a specific assessment task or tasks, including online exams. Special consideration is primarily intended to provide you with an extra opportunity to demonstrate the level of performance of which you are capable.

Applications can only be made online and will NOT be accepted by teaching staff. Applications will be assessed centrally by the Case Review Team, who will update the online application with the outcome and add any relevant comments. The change to the status of the application immediately sends an email to the student and to the assessor with the outcome of the application. The majority of applications will be processed within 3-5 working days.

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

LATE SUBMISSION PENALTIES

LATE SUBMISSION PENALTIES

For assessments other than examinations, late submission will incur a penalty of 5% per day or part thereof (including weekends) from the due date and time. An assessment will not be accepted after 5 days (120 hours) of the original deadline unless special consideration has been approved. In the case of an approved Equitable Learning Plan (ELP) provision, special consideration or short extension, the late penalty applies from the date of approved time

extension. After five days from the extended deadline, the assessment cannot be submitted.

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

For assessments which account for 10% or less of the overall course grade, and where answers are immediately discussed or debriefed, the LIC may stipulate a different penalty. Details of such late penalties will be available on the course Moodle page.

FEEDBACK ON YOUR ASSESSMENT TASK PERFORMANCE

Feedback on student performance from formative and summative assessment tasks will be provided to students in a timely manner. Assessment tasks completed within the teaching period of a course, other than a final assessment, will be assessed and students provided with feedback, with or without a provisional result, within 10 working days of submission, under normal circumstances. Feedback on continuous assessment tasks (e.g. laboratory and studio-based, workplace-based, weekly quizzes) will be provided prior to the midpoint of the course.

Faculty-specific Information

PROTOCOL FOR VIEWING FINAL EXAM SCRIPTS

UNSW students have the right to view their final exam scripts, subject to a small number of very specific exemptions. The UNSW Business School has set a [protocol](#) under which students may view their final exam script. Individual schools within the Faculty may also set up additional local processes for viewing final exam scripts, so it is important that you check with your School.

If you are completing courses from the following schools, please note the additional school-specific information:

- Students in the **School of Accounting, Auditing & Taxation** who wish to view their final examination script should also refer to [this page](#).
- Students in the **School of Banking & Finance** should also refer to [this page](#).
- Students in the **School of Information Systems & Technology Management** should also refer to [this page](#).

COURSE EVALUATION AND DEVELOPMENT

Feedback is regularly sought from students and continual improvements are made based on this feedback. At the end of this course, you will be asked to complete the [myExperience survey](#),

which provides a key source of student evaluative feedback. Your input into this quality enhancement process is extremely valuable in assisting us to meet the needs of our students and provide an effective and enriching learning experience. The results of all surveys are carefully considered and do lead to action towards enhancing educational quality.

QUALITY ASSURANCE

The Business School is actively monitoring student learning and quality of the student experience in all its programs. A random selection of completed assessment tasks may be used for quality assurance, such as to determine the extent to which program learning goals are being achieved. The information is required for accreditation purposes, and aggregated findings will be used to inform changes aimed at improving the quality of Business School programs. All material used for such processes will be treated as confidential.

TEACHING TIMES AND LOCATIONS

Please note that teaching times and locations are subject to change. Students are strongly advised to refer to the [Class Timetable website](#) for the most up-to-date teaching times and locations.

School Contact Information

The policies regarding staff contact in the School of Accounting, Auditing and Taxation are as follows:

- All questions regarding course administration should be directed to the Lecturer-in-charge.
- The full-time staff will be available for consultation starting from Weeks 2 to 10 and STUVAC period.
- Consultation hours will be advised on the course Moodle page in a consolidated timetable.
- Students are encouraged to consult with staff during online consultation sessions. Consultation will not be provided via email or phone.
- Consultation times during STUVAC period will likely vary to the regular consultation during Term and be posted on the course webpage later in the Term.

While emails to staff should be a rare occurrence as noted above, in instances where it is warranted, please make sure that:

- You use your UNSW email address when corresponding with the teaching staff on this course. Emails from other addresses (such as Hotmail, Gmail, Yahoo, 126, QQ, etc.) are not accepted and will not be replied to.
- You must use an appropriate communication level with staff. Emails and discussion forum

posts that use short-hand and "Texting" language are not acceptable, and communication must be in English. If your email cannot be understood then staff will not reply.

- You must identify yourself by your full name, student ID and tutorial day and time.
- Please be aware that Staff will not necessarily reply to students to inform them if their emails are non-compliant.
- Full-time teaching staff only answer emails during regular working hours of Monday to Friday 9am-5pm. Tutoring staff often have other jobs and require 48 hours within regular business office hours to reply to emails.

Complaints about the assessment and other aspects of this course should be directed in the first instance to the Lecturer-in-Charge (or Course Convenor) and if still unsatisfied with the response received then you are directed to contact the School of Accounting, Auditing & Taxation Grievance Officer, details available here: <https://www.unsw.edu.au/business/our-schools/accounting-auditing-taxation/contact-us>