



## UNSW Course Outline

# TABL5503 Advanced Corporate Tax - 2024

Published on the 12 May 2024

## General Course Information

**Course Code :** TABL5503

**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 :** Online

**Delivery Format :** Standard

**Delivery Location :** Distance Education

**Campus :** Sydney

**Study Level :** Postgraduate

**Units of Credit :** 6

### Useful Links

[Handbook Class Timetable](#)

## Course Details & Outcomes

### Course Description

This course introduces students to the operation of the taxation of corporate tax entities in Australia. It involves the study of: calculating a companies' taxable income and tax loss, the rules that allow a company to utilise a tax loss; the classification of instruments as debt or equity for

tax purposes; the taxation of dividends; the operation of the imputation system; anti-avoidance provisions specifically relating to corporate distributions and imputation; the treatment of capital distributions, and when a group of companies can form a consolidated group and the treatment that applies to a consolidated group of companies.

## **Course Aims**

This course aims to provide you with an in-depth understanding of Australian corporate taxation, and to develop your ability to research issues relating to Australian corporate taxation. The course provides a set of concepts and experiences that will enable you to develop a more reflective and critical understanding of complex legal and tax issues, and strengthen your capacity to address them. It will also challenge you to think of alternative approaches to structuring business transactions.

## **Relationship to Other Courses**

TABL5503 is an elective in the Master of Taxation. It is designed to follow on from TABL5582 Taxation of Business Entities.

# Course Learning Outcomes

Course Learning Outcomes	Program learning outcomes
CLO1 : Demonstrate a working knowledge of the taxation of corporate tax entities in Australia, including the tax treatment of distributions made by a company (both from the company and shareholder perspective), the classification of instruments as debt or equity, and the rules for forming and the treatment of consolidated groups.	• PLO1 : Business Knowledge
CLO2 : Examine the anti-avoidance provisions specifically relating to corporate distributions and imputation.	• PLO1 : Business Knowledge
CLO3 : Demonstrate an independent capacity to resolve complex corporate tax issues, and to critically analyse relevant legislation and case law in terms of technical application and underlying principles.	• PLO1 : Business Knowledge • PLO2 : Problem Solving
CLO4 : Demonstrate skills of statutory construction.	• PLO2 : Problem Solving
CLO5 : Critically review interpretations of legislative provisions, in applying these provisions to specific problems.	• PLO2 : Problem Solving
CLO6 : Demonstrate an ability to identify appropriate and relevant sources, and to effectively analyse and apply these sources in the construction of legal argument.	• PLO1 : Business Knowledge • PLO2 : Problem Solving
CLO7 : Recognise and resolve legal and tax problems.	• PLO2 : Problem Solving • PLO3 : Business Communication
CLO8 : Develop clear, effective and well-reasoned analysis of the tax consequences of practical scenarios using the conventions of legal writing.	• PLO3 : Business Communication
CLO9 : Apply correct citation and referencing conventions appropriate to the tax discipline in properly acknowledging all source material used.	• PLO3 : Business Communication • PLO5 : Responsible Business Practice
CLO10 : While oral communication skills are not directly addressed in this course, students are expected to communicate tax knowledge and problem solving effectively.	• PLO3 : Business Communication • PLO5 : Responsible Business Practice

Course Learning Outcomes	Assessment Item
CLO1 : Demonstrate a working knowledge of the taxation of corporate tax entities in Australia, including the tax treatment of distributions made by a company (both from the company and shareholder perspective), the classification of instruments as debt or equity, and the rules for forming and the treatment of consolidated groups.	<ul style="list-style-type: none"> <li>• Assessment 1: Discussant Task</li> <li>• Assessment 2: Plan for the Assignment</li> <li>• Assessment 3: Assignment</li> <li>• Assessment 4: Take Home Exam</li> </ul>
CLO2 : Examine the anti-avoidance provisions specifically relating to corporate distributions and imputation.	<ul style="list-style-type: none"> <li>• Assessment 2: Plan for the Assignment</li> <li>• Assessment 3: Assignment</li> <li>• Assessment 4: Take Home Exam</li> </ul>
CLO3 : Demonstrate an independent capacity to resolve complex corporate tax issues, and to critically analyse relevant legislation and case law in terms of technical application and underlying principles.	<ul style="list-style-type: none"> <li>• Assessment 1: Discussant Task</li> <li>• Assessment 2: Plan for the Assignment</li> <li>• Assessment 3: Assignment</li> <li>• Assessment 4: Take Home Exam</li> </ul>
CLO4 : Demonstrate skills of statutory construction.	<ul style="list-style-type: none"> <li>• Assessment 1: Discussant Task</li> <li>• Assessment 2: Plan for the Assignment</li> <li>• Assessment 3: Assignment</li> <li>• Assessment 4: Take Home Exam</li> </ul>
CLO5 : Critically review interpretations of legislative provisions, in applying these provisions to specific problems.	<ul style="list-style-type: none"> <li>• Assessment 2: Plan for the Assignment</li> <li>• Assessment 3: Assignment</li> <li>• Assessment 4: Take Home Exam</li> </ul>
CLO6 : Demonstrate an ability to identify appropriate and relevant sources, and to effectively analyse and apply these sources in the construction of legal argument.	<ul style="list-style-type: none"> <li>• Assessment 1: Discussant Task</li> <li>• Assessment 2: Plan for the Assignment</li> <li>• Assessment 3: Assignment</li> <li>• Assessment 4: Take Home Exam</li> </ul>
CLO7 : Recognise and resolve legal and tax problems.	<ul style="list-style-type: none"> <li>• Assessment 1: Discussant Task</li> <li>• Assessment 2: Plan for the Assignment</li> <li>• Assessment 3: Assignment</li> <li>• Assessment 4: Take Home Exam</li> </ul>
CLO8 : Develop clear, effective and well-reasoned analysis of the tax consequences of practical scenarios using the conventions of legal writing.	<ul style="list-style-type: none"> <li>• Assessment 2: Plan for the Assignment</li> <li>• Assessment 3: Assignment</li> <li>• Assessment 4: Take Home Exam</li> </ul>
CLO9 : Apply correct citation and referencing conventions appropriate to the tax discipline in properly acknowledging all source material used.	<ul style="list-style-type: none"> <li>• Assessment 2: Plan for the Assignment</li> <li>• Assessment 4: Take Home Exam</li> </ul>
CLO10 : While oral communication skills are not directly addressed in this course, students are expected to communicate tax knowledge and problem solving effectively.	<ul style="list-style-type: none"> <li>• Assessment 1: Discussant Task</li> </ul>

# Learning and Teaching Technologies

Moodle - Learning Management System

## Learning and Teaching in this course

Students need to prepare and read ahead in order to participate in Webinars.

# Assessments

## Assessment Structure

Assessment Item	Weight	Relevant Dates	Program learning outcomes
Assessment 1: Discussant Task Assessment Format: Individual	15%	Start Date: Not Applicable Due Date: Not Applicable Post Date: 09/08/2024 12:00 AM	<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO2 : Problem Solving</li><li>• PLO3 : Business Communication</li></ul>
Assessment 2: Plan for the Assignment Assessment Format: Individual Short Extension: Yes (3 days)	0%	Start Date: Not Applicable Due Date: 28/06/2024 12:00 AM Post Date: 08/08/2024 12:00 AM	<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO2 : Problem Solving</li><li>• PLO3 : Business Communication</li></ul>
Assessment 3: Assignment Assessment Format: Individual Short Extension: Yes (3 days)	35%	Start Date: Not Applicable Due Date: 19/07/2024 12:00 AM Post Date: 08/08/2024 12:00 AM	<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO2 : Problem Solving</li><li>• PLO3 : Business Communication</li></ul>
Assessment 4: Take Home Exam Assessment Format: Individual	50%		<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: Discussant Task

#### Assessment Overview

This part of the assessment is compulsory. Every student will be allocated to be a discussant for a Module. You will be advised of the allocation in Week 1 of term.

You will be (at a minimum) expected to contribute to the discussion by addressing the issues

raised, applying the law to the facts and reaching conclusions to problems that are set for you to work through. You will also be required to address questions raised by the Lecturer. You will maximise your marks in this component of the assessment if your contributions build on the ideas and contributions of your fellow students.

Assesses: PLO1, PLO2, PLO3

#### **Course Learning Outcomes**

- CLO1 : Demonstrate a working knowledge of the taxation of corporate tax entities in Australia, including the tax treatment of distributions made by a company (both from the company and shareholder perspective), the classification of instruments as debt or equity, and the rules for forming and the treatment of consolidated groups.
- CLO3 : Demonstrate an independent capacity to resolve complex corporate tax issues, and to critically analyse relevant legislation and case law in terms of technical application and underlying principles.
- CLO4 : Demonstrate skills of statutory construction.
- CLO6 : Demonstrate an ability to identify appropriate and relevant sources, and to effectively analyse and apply these sources in the construction of legal argument.
- CLO7 : Recognise and resolve legal and tax problems.
- CLO10 : While oral communication skills are not directly addressed in this course, students are expected to communicate tax knowledge and problem solving effectively.

#### **Assessment Length**

Variable

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

Not Applicable

### **Assessment 2: Plan for the Assignment**

#### **Assessment Overview**

This is an item of formative assessment requiring students to identify the cases and statutory references they plan to refer to and the argument they plan to use in their assignment.

Submitting the research plan by the due date is a course requirement, but no marks will be awarded for writing and submitting the assignment plan.

Assesses: PLO1, PLO2, PLO3

#### **Course Learning Outcomes**

- CLO1 : Demonstrate a working knowledge of the taxation of corporate tax entities in Australia, including the tax treatment of distributions made by a company (both from the company and

shareholder perspective), the classification of instruments as debt or equity, and the rules for forming and the treatment of consolidated groups.

- CLO2 : Examine the anti-avoidance provisions specifically relating to corporate distributions and imputation.
- CLO3 : Demonstrate an independent capacity to resolve complex corporate tax issues, and to critically analyse relevant legislation and case law in terms of technical application and underlying principles.
- CLO4 : Demonstrate skills of statutory construction.
- CLO5 : Critically review interpretations of legislative provisions, in applying these provisions to specific problems.
- CLO6 : Demonstrate an ability to identify appropriate and relevant sources, and to effectively analyse and apply these sources in the construction of legal argument.
- CLO7 : Recognise and resolve legal and tax problems.
- CLO8 : Develop clear, effective and well-reasoned analysis of the tax consequences of practical scenarios using the conventions of legal writing.
- CLO9 : Apply correct citation and referencing conventions appropriate to the tax discipline in properly acknowledging all source material used.

#### Assignment submission Turnitin type

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

### **Assessment 3: Assignment**

#### Assessment Overview

Students will need to write a paper analysing a complex problem.

Assesses: PLO1, PLO2, PLO3

#### Course Learning Outcomes

- CLO1 : Demonstrate a working knowledge of the taxation of corporate tax entities in Australia, including the tax treatment of distributions made by a company (both from the company and shareholder perspective), the classification of instruments as debt or equity, and the rules for forming and the treatment of consolidated groups.
- CLO2 : Examine the anti-avoidance provisions specifically relating to corporate distributions and imputation.
- CLO3 : Demonstrate an independent capacity to resolve complex corporate tax issues, and to critically analyse relevant legislation and case law in terms of technical application and underlying principles.
- CLO4 : Demonstrate skills of statutory construction.
- CLO5 : Critically review interpretations of legislative provisions, in applying these provisions to specific problems.
- CLO6 : Demonstrate an ability to identify appropriate and relevant sources, and to effectively analyse and apply these sources in the construction of legal argument.
- CLO7 : Recognise and resolve legal and tax problems.

- CLO8 : Develop clear, effective and well-reasoned analysis of the tax consequences of practical scenarios using the conventions of legal writing.

#### Assessment Length

3200

### **Assessment 4: Take Home Exam**

#### Assessment Overview

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

Assesses: PLO1, PLO2, PLO3

#### Course Learning Outcomes

- CLO1 : Demonstrate a working knowledge of the taxation of corporate tax entities in Australia, including the tax treatment of distributions made by a company (both from the company and shareholder perspective), the classification of instruments as debt or equity, and the rules for forming and the treatment of consolidated groups.
- CLO2 : Examine the anti-avoidance provisions specifically relating to corporate distributions and imputation.
- CLO3 : Demonstrate an independent capacity to resolve complex corporate tax issues, and to critically analyse relevant legislation and case law in terms of technical application and underlying principles.
- CLO4 : Demonstrate skills of statutory construction.
- CLO5 : Critically review interpretations of legislative provisions, in applying these provisions to specific problems.
- CLO6 : Demonstrate an ability to identify appropriate and relevant sources, and to effectively analyse and apply these sources in the construction of legal argument.
- CLO7 : Recognise and resolve legal and tax problems.
- CLO8 : Develop clear, effective and well-reasoned analysis of the tax consequences of practical scenarios using the conventions of legal writing.
- CLO9 : Apply correct citation and referencing conventions appropriate to the tax discipline in properly acknowledging all source material used.

#### 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 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 : 27 May - 2 June	Reading	Students should read the following module to prepare for the Webinar: Module 1: Companies' tax losses
Week 2 : 3 June - 9 June	Seminar	Online webinar - 6:00 pm to 7:30 pm - Tuesday 4 June 2024 Module 1: Companies' tax losses
Week 3 : 10 June - 16 June	Reading	Students should read the following modules to prepare for the Webinar: Module 1: Companies' tax losses
	Reading	Students should read the following modules to prepare for the Webinar: Module 2: Debt and equity rules Module 3: Distributions
Week 4 : 17 June - 23 June	Seminar	Online webinar - 6:00 pm to 7:30 pm - Tuesday 18 June 2024 Module 2: Debt and equity rules Module 3: Distributions
Week 5 : 24 June - 30 June	Reading	Students should read the following module to prepare for the Webinar: Module 4: Capital profits and capital gains tax
	Assessment	Assignment plan due 12.00am on 28 June 2024.
Week 6 : 1 July - 7 July	Seminar	Online webinar - 6:00 pm to 7:30 pm - Tuesday 2 July 2024 Module 4: Capital profits and capital gains tax
Week 7 : 8 July - 14 July	Reading	Students should read the following module to prepare for the Webinar: Module 5: The imputation system
Week 8 : 15 July - 21 July	Seminar	Online webinar - 6:00 pm to 7:30 pm - Tuesday 16 July 2024 Module 5: The imputation system
	Assessment	Assignment due 12.00am on 19 July 2024.
Week 9 : 22 July - 28 July	Reading	Students should read the following modules to prepare for the Webinar: Module 6: Tax consolidation
Week 10 : 29 July - 4 August	Seminar	Online webinar - 6:00 pm to 7:30 pm - Tuesday 30 July 2024 Module 6: Tax consolidation

## Attendance Requirements

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

## Course Resources

### Prescribed Resources

You must purchase or have access to the following publication/s:

Income Tax Assessment Act 1936

Income Tax Assessment Act 1997

### Recommended Resources

#### Recommended Textbook/s

Woellner RH, Barkoczy S, Murphy S, Evans C and Pinto D, Australian Taxation Law 2021 (Oxford

University Press, 31st edition ) or

Haskett A, Walpole M, Burton M, Ciro T, and Murray I, Understanding Taxation Law 2024

## Course Evaluation and Development

Feedback is regularly sought from students and continual improvements are made based on this feedback. At the end of this course, you will be asked to complete the [myExperience survey](#), which provides a key source of student evaluative feedback. Your input into this quality enhancement process is extremely valuable in assisting us to meet the needs of our students and provide an effective and enriching learning experience. The results of all surveys are carefully considered and do lead to action towards enhancing educational quality.

## Staff Details

Position	Name	Email	Location	Phone	Availability	Equitable Learning Services Contact	Primary Contact
	Nicholas Gan gemi					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 [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>