



UNSW Course Outline

TABL5559 Australian Taxation Law - 2024

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General Course Information

Course Code : TABL5559

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 : Kensington

Campus : Sydney

Study Level : Postgraduate

Units of Credit : 6

Useful Links

[Handbook Class Timetable](#)

Course Details & Outcomes

Course Description

The pervasive operation of the Australian taxation system to commercial transactions means that tax considerations are of major importance in most business and investment decisions.

After briefly outlining tax policy considerations, this course concentrates on the substantive and

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

Course Aims

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

Relationship to Other Courses

Pre-Requisites

Students who did not complete a university level course of study in taxation as part of their bachelor degree, are required to complete Taxation Law - TABL5551 Taxation Law - or this course (TABL5559 Australian Taxation Law) before undertaking any other courses in the taxation program.

Course Learning Outcomes

Course Learning Outcomes	Program learning outcomes
CLO1 : Locate, summarise and explain the Australian tax law rules that have been studied in this course.	<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO3 : Business Communication
CLO2 : Summarise and explain clearly, in writing, how the tax law rules under Australia's tax regime studied in this course have been applied by judges in court cases and by members of relevant tribunals.	<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving
CLO3 : Identify the relevant tax law rules that may apply in a typical tax-related professional problem.	<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving
CLO4 : Apply the relevant tax law rules to solve a typical tax-related professional problem.	<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving• PLO3 : Business Communication
CLO5 : Use your knowledge of the tax law to identify rules that do not meet their objectives and use your critical legal reasoning skills to construct arguments for a "new" tax law rule.	<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving• PLO3 : Business Communication• PLO5 : Responsible Business Practice• PLO6 : Global and Cultural Competence• PLO7 : Leadership Development
CLO6 : Construct written work which is logically and professionally presented and communicate ideas in a succinct and clear manner.	<ul style="list-style-type: none">• PLO3 : Business Communication

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

Learning and Teaching Technologies

Moodle - Learning Management System

Learning and Teaching in this course

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

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

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

Assessments

Assessment Structure

Assessment Item	Weight	Relevant Dates	Program learning outcomes
Assessment 1: Multiple Choice Quiz Assessment Format: Individual	20%	Due Date: The quiz (test) will be held on Friday, 28 June between 7.00-10.00pm Australian Eastern Time. This is in Week Five.	<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving
Assessment 2: Assignment Assessment Format: Individual	30%	Due Date: The assignment answer is due by Wednesday, 24 July at 7.00pm. This is Week Nine of term.	<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving• PLO3 : Business Communication• PLO5 : Responsible Business Practice• PLO6 : Global and Cultural Competence• PLO7 : Leadership Development
Assessment 3: Final Exam Assessment Format: Individual	50%	Start Date: Not Applicable Due Date: Not Applicable	<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving• PLO3 : Business Communication

Assessment Details

Assessment 1: Multiple Choice Quiz

Assessment Overview

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

Assesses: PL01, PL02

Course Learning Outcomes

- CLO1 : Locate, summarise and explain the Australian tax law rules that have been studied in this course.
- CLO3 : Identify the relevant tax law rules that may apply in a typical tax-related professional problem.
- CLO4 : Apply the relevant tax law rules to solve a typical tax-related professional problem.

Assessment 2: Assignment

Assessment Overview

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

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

Course Learning Outcomes

- CLO1 : Locate, summarise and explain the Australian tax law rules that have been studied in this course.
- CLO2 : Summarise and explain clearly, in writing, how the tax law rules under Australia's tax regime studied in this course have been applied by judges in court cases and by members of relevant tribunals.
- CLO3 : Identify the relevant tax law rules that may apply in a typical tax-related professional problem.
- CLO4 : Apply the relevant tax law rules to solve a typical tax-related professional problem.
- CLO5 : Use your knowledge of the tax law to identify rules that do not meet their objectives and use your critical legal reasoning skills to construct arguments for a "new" tax law rule.
- CLO6 : Construct written work which is logically and professionally presented and communicate ideas in a succinct and clear manner.

Assessment 3: Final Exam

Assessment Overview

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

Assesses: PLO1, PLO2, PLO3

Course Learning Outcomes

- CLO1 : Locate, summarise and explain the Australian tax law rules that have been studied in this course.
- CLO2 : Summarise and explain clearly, in writing, how the tax law rules under Australia's tax regime studied in this course have been applied by judges in court cases and by members of relevant tribunals.
- CLO3 : Identify the relevant tax law rules that may apply in a typical tax-related professional problem.
- CLO4 : Apply the relevant tax law rules to solve a typical tax-related professional problem.

Detailed Assessment Description

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

Assessment Length

2 hours

Submission notes

Students are required to submit the final exam on time.

Assessment information

This assessment is an **in-person**, open book, two-hour invigilated examination to take place during the University final examination period where students are required to come to the Kensington campus to sit the exam. Students are required to bring their own laptops and a university-approved calculator for the exam. During the exam, students will only have access to the University's safe browser. Students will not have any internet access, but they may bring written materials with them to the exam.

Further details on the exam will be provided during the term.

Assignment submission Turnitin type

This is not a Turnitin assignment

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.

This course will have an invigilated exam held on UNSW's Kensington campus. The exam will be conducted on Inspera, an online assessment platform. It is a mandatory requirement that you attend the exam on-campus (even if you are only attending online classes) and that you come with a fully charged laptop with Safe Exam Browser (SEB) installed. For information about On-Campus Invigilated Exams requirements and conditions please visit [here](#).

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

Grading Basis

Standard

Requirements to pass course

In order to pass this course, you must:

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

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

Course Schedule

Teaching Week/Module	Activity Type	Content
Week 1 : 27 May - 2 June	Lecture	The detailed list of topics for each week of lectures is set out in the Lecture Program, Reading Program and Study Guide document. Accordingly, the topics listed in this schedule is just a broad summary of topics. Topics: Overview of Australia's Tax System; Tax Policy; Income Tax Formula and Tax calculations; Assessable Income - key concepts Note, there is 4-hours of lecture time this week. For the rest of the term, the lecture is 2-hours per week.
	Tutorial	There are no tutorials this week. Tutorials commence in Week 2 of the Term and continue every week (aside from Week 6).
Week 2 : 3 June - 9 June	Lecture	Topic: Assessable Income (Cont)
	Tutorial	Tutorials commence this week. The problems and the issues in the problems discussed in tutorials have been carefully designed to reflect material covered in previous lectures and readings relating to previous lectures. Be aware also that at times in a tutorial, students may have to draw on material covered some weeks earlier. These comments apply to all tutorials. Broad topic coverage: Calculation of liability to tax, etc; assessable income from personal exertion; fringe benefit
Week 3 : 10 June - 16 June	Lecture	Topics: Assessable Income (cont); Capital Gains Tax
	Tutorial	Broad topic coverage: Taxable income formula; net capital gains formula; existence of a business; assessable income from a business; isolated profit making transactions
Week 4 : 17 June - 23 June	Lecture	Topic: Deductions: General Principles
	Tutorial	Broad topic coverage: Compensation receipts principle; assessable income from business; assessable income from property; isolated transactions; CGT
Week 5 : 24 June - 30 June	Lecture	Topics: General Deduction Provision (cont); Specific Deductions
	Tutorial	Broad topic coverage: CGT; general deduction provision (relevance of expenditure to income production)
	Assessment	Assessment 1- Online Quiz (Test) is held this week. It will be held on Friday, 28 June between 7.00-10.00pm.
Week 6 : 1 July - 7 July	Topic	Reading week (No lecture and no tutorial this week)
Week 7 : 8 July - 14 July	Lecture	Topics: Deductions (cont); Trading Stock; Taxation of Sole Traders
	Tutorial	Broad topic coverage: General deduction provision (relevance of expenditure to income production); capital expenditures; CGT cost base; some specific deduction provisions
Week 8 : 15 July - 21 July	Lecture	Topics: Taxation of Partnerships; Taxation of Trusts
	Tutorial	Broad topic coverage: General deduction provision; capital expenditures; capital allowance (deduction) provisions; some specific deduction provisions
Week 9 : 22 July - 28 July	Lecture	Topics: Taxation of Companies and Company Distributions to Shareholders; Tax Avoidance
	Tutorial	Broad topic coverage: Taxation of partnerships; taxation of trusts
	Assessment	The assignment is due this week. It is due by 24 July at 7.00pm.
Week 10 : 29 July - 4 August	Lecture	Topics: GST, FBT, Interaction between GST, FBT and Income Tax; Superannuation; International Taxation
	Tutorial	Broad topic coverage: Taxation of companies; company franking account (imputation account); taxation of profit distributions to shareholders

Attendance Requirements

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

General Schedule Information

The broad approach is that tutorials (tutorial problems) that deal with various topics are

conducted after the relevant lecture dealing with those topics. This allows you to draw on lecture materials and it allows you to undertake textbook readings and other readings in preparing for the discussion of the tutorial problems.

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

Course Resources

Prescribed Resources

Prescribed text

Students must have access to:

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

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

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

Course Documents

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

Recommended Resources

Recommended casebook(s)

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

- K Sadiq, *Australian Taxation Law Cases 2024*, Thomson Reuters, 2024;
- S Barkoczy, *Australian Tax Casebook*, 15th ed, Oxford University Press, 2020.

Online resources

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

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

Course Evaluation and Development

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

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

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

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

Staff Details

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

Other Useful Information

Academic Information

COURSE POLICIES AND SUPPORT

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

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

Further information is provided on the [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>