TABL2751
Business Taxation

(Taught concurrently with LAWS3147 – Elements of Income Tax Law)

Course Outline
Semester 2, 2014
# Table of Contents

## PART A: COURSE-SPECIFIC INFORMATION

1. **STAFF CONTACT DETAILS**
2. **COURSE DETAILS**
   1. Teaching Times and Locations
   2. Units of Credit
   3. Summary of Course
   4. Course Aims and Relationship to Other Courses
   5. Student Learning Outcomes

## PART B: KEY POLICIES, STUDENT RESPONSIBILITIES AND SUPPORT

1. **PROGRAM LEARNING GOALS AND OUTCOMES**
2. **ACADEMIC HONESTY AND PLAGIARISM**
3. **STUDENT RESPONSIBILITIES AND CONDUCT**
   1. Workload
   2. Attendance
   3. General Conduct and Behaviour
   4. Occupational Health and Safety
   5. Keeping Informed
4. **SPECIAL CONSIDERATION AND SUPPLEMENTARY EXAMINATIONS**
5. **STUDENT RESOURCES AND SUPPORT**
PART A: COURSE-SPECIFIC INFORMATION

1 STAFF CONTACT DETAILS

Lecturer-in-charge:
Alex Evans
Room: Quad 2072
Phone: 9385 9560
Email: alex.evans@unsw.edu.au

Other lecturers:
Professor John Taylor
Email: c.taylor@unsw.edu.au

Kalmen Datt
Email: k.datt@unsw.edu.au

A full list of tutors will be posted on Course Website.

2 COURSE DETAILS

2.1 Teaching Times and Locations
Lectures start in Week 1 and run to Week 12.

The Time and Location are:
Monday: 10:30am – 1pm: Science Theatre.

Tutorials start in Week 2 and run to Week 13.
A full list of tutorials, times and tutors will be on the Course Website.

2.2 Units of Credit
The course is worth 6 units of credit.

TABL2751 (Business Taxation) and LAWS3147 (Elements of Income Tax Law) are taught concurrently.

2.3 Summary of Course
The complexity and comprehensiveness of the Australian taxation system demands that tax considerations must be taken into account in nearly every business decision.

This course provides concentrates on income tax law in Australia, and also provides an introduction to fringe benefits tax and goods and services tax. The technical legal rules relating to the taxes discussed are examined against a background of the policy reasons underpinning the rules.

A list of individual topics covered in the course are set out in the Course Schedule. More detailed topic outlines (including required reading) are provided on the Course Website.
2.4 Course Aims and Relationship to Other Courses

This course aims to:

1. provide an overview of the Australian taxation system
2. provide an overview of the basic principles of Australian taxation law
3. examine in detail selected topics in Australian income tax law
4. develop skills in recognising tax issues in factual situations
5. enhance your ability to solve tax problems through the development of skills in interpreting legislation and cases and in finding the applicable law
6. develop your written presentation skills
7. develop your oral presentation skills
8. assist you in developing systematic approaches to organising and retaining knowledge

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

LAWS3147 is offered as an elective as part of the Bachelor of Laws / Juris Doctorate program.

TABL1710/LEGT1710 Business and the Law (or equivalent LAWS subject) is a pre-requisite for this course.

2.5 Student Learning Outcomes

The Course Learning Outcomes are what you should be able to DO by the end of this course if you participate fully in learning activities and successfully complete the assessment items.

The Learning Outcomes in this course also help you to achieve some of the overall Program Learning Goals and Outcomes for all undergraduate students in the Business School. Program Learning Goals are what we want you to BE or HAVE by the time you successfully complete your degree (e.g. ‘be an effective professional communicator’). You demonstrate this by achieving specific Program Learning Outcomes - what you are able to DO by the end of your degree (e.g. ‘prepare written documents that are clear and concise, using appropriate style and presentation for the intended audience, purpose and context’).
Business School Undergraduate Program Learning Goals and Outcomes

1. Knowledge: Our graduates will have in-depth disciplinary knowledge applicable in local and global contexts.
   You should be able to select and apply disciplinary knowledge to business situations in a local and global environment.

2. Critical thinking and problem solving: Our graduates will be critical thinkers and effective problem solvers.
   You should be able to identify and research issues in business situations, analyse the issues, and propose appropriate and well-justified solutions.

3. Communication: Our graduates will be effective professional communicators.
   You should be able to:
   a. Prepare written documents that are clear and concise, using appropriate style and presentation for the intended audience, purpose and context, and
   b. Prepare and deliver oral presentations that are clear, focused, well-structured, and delivered in a professional manner.

4. Teamwork: Our graduates will be effective team participants.
   You should be able to participate collaboratively and responsibly in teams, and reflect on your own teamwork, and on the team’s processes and ability to achieve outcomes.

5. Ethical, social and environmental responsibility: Our graduates will have a sound awareness of the ethical, social, cultural and environmental implications of business practice.
   You should be able to:
   a. Identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice, and
   b. Identify social and cultural implications of business situations.

For more information on the Undergraduate Program Learning Goals and Outcomes, see Part B of the course outline.

The following table shows how your Course Learning Outcomes relate to the overall Program Learning Goals and Outcomes, and indicates where these are assessed (they may also be developed in tutorials and other activities):

<table>
<thead>
<tr>
<th>Program Learning Goals and Outcomes</th>
<th>Course Learning Outcomes</th>
<th>Course Assessment Item</th>
</tr>
</thead>
<tbody>
<tr>
<td>This course helps you to achieve the following learning goals for all Business School undergraduate students:</td>
<td>On successful completion of the course, you should be able to:</td>
<td>This learning outcome will be assessed in the following items:</td>
</tr>
</tbody>
</table>
| 1 Knowledge | Explain the basic structure and key rules of Australian taxation law (including income taxation, fringe benefits taxation and GST) | • Tutorial Problems  
• Assignment  
• Mid-semester exam  
• Final exam |
| 2 Critical thinking and problem solving | Identify key income taxation, fringe benefits tax, and GST issues in a given fact situation and correctly apply the relevant taxation law to the issues that you identify | • Tutorial Problems  
• Assignment  
• Mid-semester exam  
• Final exam |
| 3a Written communication | Construct written work which is logically and professionally presented. | • Assignment |
3 Learning and Teaching Activities

3.1 Approach to Learning and Teaching in the Course

Australian taxation law is complex, and for many of you, this subject may appear daunting. However, in your future careers, you will need to have a least a basic understanding of the operation of the Australian tax system.

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

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

Students will be encouraged to read widely and think critically about whether Australia’s taxation laws are consistent with tax policy objectives expressed by successive governments.

3.2 Learning Activities and Teaching Strategies

The course will be conducted a weekly 2.5 hour lecture and a weekly 1.5 hour tutorial.

Lectures will:

- Provide an overview of the key principles of taxation law;
- Highlight the reasons why particular rules in taxation law were developed;
- Critically discuss key cases and legislative provisions against a background of recognised tax policy criteria;
- Use examples to illustrate the operation of tax rules.
Tutorials will:

- Discuss the application of tax law rules to specific fact situations through the use of problems;
- Provide an opportunity for you to present your understanding of the application of tax law rules in specific fact situations through the use of in-class student discussions;
- Provide an opportunity for you to discuss the reasons behind tax law rules and their consistency or otherwise with recognised tax policy criteria;
- Provide an opportunity for you to clarify your understanding of topics.

4 ASSESSMENT

4.1 Formal Requirements

In order to pass this course, you must:

- achieve a composite mark of at least 50; and
- complete all assessment tasks; and
- achieve a mark of at least 40% (i.e. 20/50) in the final exam; and
- attend at least 80% of tutorials.

4.2 Assessment Details

<table>
<thead>
<tr>
<th>Assessment Task</th>
<th>Weighting</th>
<th>Length</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tutorial Participation</td>
<td>5%</td>
<td>N/A (see below)</td>
<td>Ongoing</td>
</tr>
<tr>
<td>Response to tutorial problem</td>
<td>5%</td>
<td>N/A (see below)</td>
<td>Ongoing (allocated during 1st tutorial)</td>
</tr>
<tr>
<td>Mid-semester exam</td>
<td>20%</td>
<td>40 minutes</td>
<td>Week 7 (details to be confirmed)</td>
</tr>
<tr>
<td>Assignment</td>
<td>20%</td>
<td>2,000 words</td>
<td>Monday 7 October 6:00pm</td>
</tr>
<tr>
<td>Final Exam</td>
<td>50%</td>
<td>2 hours</td>
<td>University Exam Period</td>
</tr>
</tbody>
</table>

| Total                    | 100%      |

4.2.1 Tutorial participation

Brief description of assessment

You are expected to actively participate in tutorials. This assessment is based on participation – not mere attendance. This will be demonstrated by responding to the general discussion questions included in the tutorial program (to be provided on Moodle prior to the first tutorial), responding to questions raised by your tutor, and actively listening to other students comments and views.

There is usually time remaining in each tutorial after the assigned questions had been completed – this should be used to clarify your understanding of issues.

Up to 5 marks will be awarded for general tutorial participation.
**Due Date**

This assessment item is ongoing throughout the semester.

**Absence from tutorials**

Attendance will be taken at tutorials, and as per UNSW policy, students who fail to attend at least 80% of tutorials may be refused final assessment (refer to point 3.2 in Part B of the course outline). Failure to attend at least 80% of tutorials (this equates to 10 out of 12 tutorials) will result in you not satisfactorily completing this component of assessment; and therefore not satisfactorily completing the course.

You MUST attend the tutorial in which you are enrolled or your attendance will not be counted (unless prior arrangements have been made with the lecturer-in-charge).

If you are absent from a tutorial due to medical reasons, you should provide your tutor with a medical certificate at your next tutorial.

**4.2.2 Response to tutorial problems**

**Brief description of assessment**

A tutorial program will be placed on Moodle prior to the first tutorial. During the first tutorial, each student will be assigned a tutorial problem. (Multiple students will be assigned each problem, but this is a piece of individual assessment). Students will be expected to thoroughly prepare an answer for their allocated tutorial problem, and be able to answer questions in class as the tutor works through the solution to the problem. It is not an oral presentation per se (i.e. students are not expected to stand in front of the class presenting their answer). The tutor will continue to lead the tutorial, but will expect the students who are allocated the tutorial problem have prepared an answer they can discuss, and answer questions that the tutor raises about the problem.

Up to 5 marks will be awarded for your response to your assigned tutorial problem.

**Due date**

In your allocated tutorial class, in the week you have been allocated a tutorial problem.

**Absence from tutorials**

If you are absent from the tutorial in which you are allocated the tutorial problem due to exceptional circumstances (such as illness), you will be required to provide documentary evidence to your tutor in the next tutorial class. If your absence is due to legitimate circumstances outside your control, you will be re-allocated a Tutorial question.
4.2.3 Mid-semester exam

Brief description of assessment

The Mid-Session Examination is a 20 question multiple choice exam, and will cover topics covered in lectures in Weeks 1 to 4 and Tutorials from Weeks 2 to 5.

IE: The mid-semester exam will cover topics up to and including capital gains tax.

Each question in the Mid-Session Examination will be worth 1 mark. Examples of the types of questions that will be asked in the Mid-Session Examination will be placed on the course website.

Due date

The Mid-Session Examination will be held in Week 7 of semester, on Friday 12 September at 4:30pm. The location will be advised on the course website and in lectures.

Absence from mid-semester exam

If there are exceptional circumstances that cause you to be absent from the mid-semester exam, the lecturer-in-charge may grant you a supplementary exam.

Aside from religious commitments or illness, it is hard to envisage students having exceptional circumstances for missing the class test. The main reason for this is that ample notice has now been given (by this Course Outline and in the first lecture) to you of the class test time.

Note, no staff member of The University of New South Wales (aside from the lecturer-in-charge) has a discretion or authority to grant any student another class test, or an alternate piece of assessment in this course.

4.2.4 Assignment

Brief description of assessment

The assignment is a 2,000 word response to a problem type question, and will cover topics covered in Lectures in Weeks 1 to 7 (i.e. up to and including all aspects of deductions). Although this is not a research assignment per se, the assignment may raise issues that may have not necessarily been discussed in depth in lectures.

Student responses to the assignment are required to be submitted electronically via Moodle. You are also required to submit a hard copy of the assignment. Further details regarding submission will be provided in the assignment question.

The assignment is worth a total of 20 marks.

Due date

The due date for the assignment is 6:00pm, Monday 7 October 2014. (This is week 10 of semester).
Late submission

For the sake of fairness to all students, late assignments will not be accepted. That is, if you attempt to hand in an assignment late, you will receive zero marks. In exceptional circumstances, the lecturer-in-charge may grant an extension for the assignment. In this case, you are required to send a detailed explanation to the Lecturer-in-Charge by e-mail (alex.evans@unsw.edu.au). You will be advised by e-mail of whether an extension has been granted or whether another form of assessment has been set depending on the circumstances. All medically based requests must be supported by a medical certificate.

Note, no staff member of The University of New South Wales (aside from the lecturer-in-charge) has a discretion or authority to grant any student an extension for the assignment or an alternative form of assessment.

4.2.5 Final Examination

The final exam is an open-book, written exam. There will be no restrictions on the written materials that students are permitted to take into the examination room in the Final Examination. All questions in the Final Examination will be of a problem type. That is, you will be given a series of facts and will be required to appropriately identify from these facts the relevant tax issue, and provide an explanation/analysis of these issues.

The final exam can cover all aspects of the course.

Further details will be provided about the final exam during the semester.

The final exam is worth a total of 50 marks.

You MUST receive a minimum of 40% on the final exam (i.e. 20 marks out of 50) in order to pass the course.

Due date

The Final Examination will be held on a date and at locations to be advised in the UNSW Examination Timetable. The duration of the Final Examination will be two hours plus 10 minutes reading time.

Absence at the final exam

Please refer to Section 4 in Part B of the Course Outline.

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.
5 COURSE RESOURCES

The website for this course is on Moodle at: https://moodle.telt.unsw.edu.au/login/index.php

There are two prescribed texts for this course, and one highly recommended text.

Prescribed texts


(Understanding Taxation Law and the Concise Tax Legislation are usually available in a Study Pack in the University Bookshop).

Subject to one overriding comment, do not purchase or use an old edition of any of the prescribed materials. The overriding comment is that you should only use old editions if you are prepared to do the detailed (and time consuming) work of incorporating amendments, etc, since the date of the old editions.

Recommended text

It is also highly recommended that you purchase:


During the semester, we will be looking at a large number of cases. This book provides a summary of a number of the major cases in Australian tax law. If you do not have access to this book it will be necessary for you to use other resources (such as the CCH Database via the Library website) to access cases.

(Please note that this is the newly released edition. The 11th edition would still be a useful resource, but will not include some of the most recent cases).

The following websites are also useful sources:

Internet Sites

The following sites will be useful resources:

- Australian Taxation Office: www.ato.gov.au (Use the Legal Database – good for Rulings)
- Treasury: www.treasury.gov.au
- Treasurer: www.treasurer.gov.au (good for Press Releases)
- Board of Taxation: www.taxboard.gov.au (major reports on particular topics)
- Parliament House: www.aph.gov.au (good for bills, EMs, and 2nd reading speeches)
On-Line Data Bases

The following databases can be accessed via the UNSW Library Web Site via Sirius:

- Taxpoint (Contains ATRs, Legislation, Rulings, Commentary, Australian Tax Handbook, Weekly Tax Bulletin)
- CCH Tax Library (Contains ATCs, Legislation, Rulings, Commentary, Master Tax Guide, Tax Week)

6 COURSE EVALUATION AND DEVELOPMENT

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 Course and Teaching Evaluation and Improvement (CATEI) Process is one of the ways in which student evaluative feedback is gathered. In this course, we will seek your feedback through end of semester CATEI evaluations.

As a result of previous feedback:

- Lectures in the course have been scheduled during daytime.
- To further test students’ problem solving skills a greater number of problem type and calculation questions have been included in the mid-session examination.
- More examples will be used in lectures.
- We will discuss FBT as a topic in the lectures (rather than solely in tutorials).
- We have allocated more time in lectures to focus on ‘core’ topics such as income and deductions, and less time on more specialised topics such as international tax.
## 7 COURSE SCHEDULE

### COURSE SCHEDULE

<table>
<thead>
<tr>
<th>Week</th>
<th>Lecture Topic</th>
<th>Tutorial Topic</th>
<th>Other Activities/ Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Week 1</td>
<td>Introduction to Australian taxation system; jurisdictional issues and the tax 'formula' (Professor John Taylor)</td>
<td>NO TUTORIALS</td>
<td></td>
</tr>
<tr>
<td>28 July</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Week 2</td>
<td>GST (Kalmen Datt)</td>
<td>Analysing and answering a tax problem</td>
<td></td>
</tr>
<tr>
<td>4 August</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Week 3</td>
<td>Income (Kalmen Datt)</td>
<td>Goods and services tax</td>
<td></td>
</tr>
<tr>
<td>11 August</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Week 4</td>
<td>Income (continued) (Kalmen Datt)</td>
<td>Tax calculations</td>
<td>Income – key principles</td>
</tr>
<tr>
<td>18 August</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Week 5</td>
<td>Fringe benefits tax (continued) Introduction to CGT (Kalmen Datt)</td>
<td>Income (continued)</td>
<td></td>
</tr>
<tr>
<td>25 August</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Week 6</td>
<td>Capital gains tax (Kalmen Datt)</td>
<td>Fringe benefits tax</td>
<td>Capital gains tax</td>
</tr>
<tr>
<td>1 September</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Week 7</td>
<td>General deductions (Alex Evans)</td>
<td>Capital gains tax</td>
<td>Mid-semester exam</td>
</tr>
<tr>
<td>8 September</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Week 8</td>
<td>Specific deductions and trading stock (Alex Evans)</td>
<td>Deductions</td>
<td></td>
</tr>
<tr>
<td>15 September</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Week 9</td>
<td>More deductions - capital allowances / capital works (Professor John Taylor)</td>
<td>Specific deductions</td>
<td></td>
</tr>
<tr>
<td>22 September</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mid-Semester break: 27 September to 6 October</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Week 10</td>
<td>Taxation of partnerships (Alex Evans)</td>
<td>More deductions - capital allowances / capital works</td>
<td>Assignment due</td>
</tr>
<tr>
<td>7 October</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Week 11</td>
<td>Taxation of trusts (continued) Taxation of companies (Alex Evans)</td>
<td>Taxation of partnerships, tax accounting and trading stock</td>
<td></td>
</tr>
<tr>
<td>13 October</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Week 12</td>
<td>Taxation of companies (continued) Anti-avoidance (Alex Evans)</td>
<td>Taxation of trusts (continued) Taxation of companies</td>
<td></td>
</tr>
<tr>
<td>20 October</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Week 13</td>
<td>NO LECTURE</td>
<td>Taxation of companies (continued)</td>
<td></td>
</tr>
<tr>
<td>27 October</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
PART B: KEY POLICIES, STUDENT RESPONSIBILITIES AND SUPPORT

1 PROGRAM LEARNING GOALS AND OUTCOMES

The UNSW Australia Business School Program Learning Goals reflect what we want all students to BE or HAVE by the time they successfully complete their degree, regardless of their individual majors or specialisations. For example, we want all our graduates to HAVE a high level of business knowledge, and a sound awareness of ethical, social, cultural and environmental implications of business. As well, we want all our graduates to BE effective problem-solvers, communicators and team participants. These are our overall learning goals for you.

You can demonstrate your achievement of these goals by the specific outcomes you achieve by the end of your degree (e.g. be able to analyse and research business problems and propose well-justified solutions). Each course contributes to your development of two or more program learning goals/outcomes by providing opportunities for you to practise these skills and to be assessed and receive feedback.

Program Learning Goals for undergraduate and postgraduate students cover the same key areas (application of business knowledge, critical thinking, communication and teamwork, ethical, social and environmental responsibility), which are key goals for all Business School students and essential for success in a globalised world. However, the specific outcomes reflect different expectations for these levels of study.

We strongly advise you to choose a range of courses which assist your development of these skills, e.g., courses assessing written and oral communication skills, and to keep a record of your achievements against the Program Learning Goals as part of your portfolio.

<table>
<thead>
<tr>
<th>Business School Undergraduate Program Learning Goals and Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Knowledge: Our graduates will have in-depth disciplinary knowledge applicable in local and global contexts.</td>
</tr>
<tr>
<td>You should be able to select and apply disciplinary knowledge to business situations in a local and global environment.</td>
</tr>
<tr>
<td>2. Critical thinking and problem solving: Our graduates will be critical thinkers and effective problem solvers.</td>
</tr>
<tr>
<td>You should be able to identify and research issues in business situations, analyse the issues, and propose appropriate and well-justified solutions.</td>
</tr>
<tr>
<td>3. Communication: Our graduates will be effective professional communicators.</td>
</tr>
<tr>
<td>You should be able to:</td>
</tr>
<tr>
<td>c. Prepare written documents that are clear and concise, using appropriate style and presentation for the intended audience, purpose and context, and</td>
</tr>
<tr>
<td>d. Prepare and deliver oral presentations that are clear, focused, well-structured, and delivered in a professional manner.</td>
</tr>
<tr>
<td>4. Teamwork: Our graduates will be effective team participants.</td>
</tr>
<tr>
<td>You should be able to participate collaboratively and responsibly in teams, and reflect on your own teamwork, and on the team’s processes and ability to achieve outcomes.</td>
</tr>
<tr>
<td>5. Ethical, social and environmental responsibility: Our graduates will have a sound awareness of the ethical, social, cultural and environmental implications of business practice.</td>
</tr>
<tr>
<td>You will be able to:</td>
</tr>
</tbody>
</table>
a. Identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice, and
b. Identify social and cultural implications of business situations.

**Business School Postgraduate Coursework Program Learning Goals and Outcomes**

1. **Knowledge:** Our graduates will have current disciplinary or interdisciplinary knowledge applicable in local and global contexts. You should be able to identify and apply current knowledge of disciplinary or interdisciplinary theory and professional practice to business in local and global environments.

2. **Critical thinking and problem solving:** Our graduates will have critical thinking and problem solving skills applicable to business and management practice or issues. You should be able to identify, research and analyse complex issues and problems in business and/or management, and propose appropriate and well-justified solutions.

3. **Communication:** Our graduates will be effective communicators in professional contexts. You should be able to:
   a. Produce written documents that communicate complex disciplinary ideas and information effectively for the intended audience and purpose, and
   b. Produce oral presentations that communicate complex disciplinary ideas and information effectively for the intended audience and purpose.

4. **Teamwork:** Our graduates will be effective team participants. You should be able to participate collaboratively and responsibly in teams, and reflect on your own teamwork, and on the team’s processes and ability to achieve outcomes.

5. **Ethical, social and environmental responsibility:** Our graduates will have a sound awareness of ethical, social, cultural and environmental implications of business issues and practice. You should be able to:
   a. Identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice, and
   b. Consider social and cultural implications of business and/or management practice.

**2 ACADEMIC HONESTY AND PLAGIARISM**

The University regards plagiarism as a form of academic misconduct, and has very strict rules regarding plagiarism. For UNSW policies, penalties, and information to help you avoid plagiarism see: [http://www.lc.unsw.edu.au/plagiarism/index.html](http://www.lc.unsw.edu.au/plagiarism/index.html) as well as the guidelines in the online ELISE and ELISE Plus tutorials for all new UNSW students: [http://subjectguides.library.unsw.edu.au/elise](http://subjectguides.library.unsw.edu.au/elise). To see if you understand plagiarism, do this short quiz: [http://www.lc.unsw.edu.au/plagiarism/plagquiz.html](http://www.lc.unsw.edu.au/plagiarism/plagquiz.html).

For information on how to acknowledge your sources and reference correctly, see: [http://www.lc.unsw.edu.au/onlib/ref.html](http://www.lc.unsw.edu.au/onlib/ref.html).

For the Business School Harvard Referencing Guide, see the Business School Referencing and Plagiarism webpage (Business School >Learning and Teaching>Student services> Referencing and plagiarism).

3 STUDENT RESPONSIBILITIES AND CONDUCT

Students are expected to be familiar with and adhere to university policies in relation to class attendance and general conduct and behaviour, including maintaining a safe, respectful environment; and to understand their obligations in relation to workload, assessment and keeping informed.

Information and policies on these topics can be found in the ‘A-Z Student Guide’: https://my.unsw.edu.au/student/atoz/A.html. See especially, information on 'Attendance and Absence', 'Academic Misconduct', ‘Assessment Information’, ‘Examinations’, ‘Student Responsibilities’, 'Workload' and policies such as ‘Occupational Health and Safety’.

3.1 Workload

It is expected that you will spend at least nine to ten hours per week studying this course. This time should be made up of reading, research, working on exercises and problems, online activities and attending classes. In periods where you need to complete assignments or prepare for examinations, the workload may be greater.

Over-commitment has been a cause of failure for many students. You should take the required workload into account when planning how to balance study with employment and other activities.

We strongly encourage you to connect with your Moodle course websites in the first week of semester. Local and international research indicates that students who engage early and often with their course website are more likely to pass their course.

Information for staff and students on expected workload: https://my.unsw.edu.au/student/atoz/UnitsOfCredit.html

3.2 Attendance

Your regular and punctual attendance at lectures and seminars is expected in this course. University regulations indicate that if students attend less than 80% of scheduled classes they may be refused final assessment.

Reference for 80% guideline is at: https://my.unsw.edu.au/student/atoz/AttendanceAbsence.html

3.3 General Conduct and Behaviour

You are expected to conduct yourself with consideration and respect for the needs of your fellow students and teaching staff. Conduct which unduly disrupts or interferes with a class, such as ringing or talking on mobile phones, is not acceptable and students may be asked to leave the class. More information on student conduct is available at: https://my.unsw.edu.au/student/atoz/BehaviourOfStudents.html
3.4 Occupational Health and Safety

UNSW Policy requires each person to work safely and responsibly, in order to avoid personal injury and to protect the safety of others. For more information, see http://www.ohs.unsw.edu.au/.

3.5 Keeping Informed

You should take note of all announcements made in lectures, tutorials or on the course website. From time to time, the University will send important announcements to your university e-mail address without providing you with a paper copy. You will be deemed to have received this information. It is also your responsibility to keep the University informed of all changes to your contact details.

4 SPECIAL CONSIDERATION AND SUPPLEMENTARY EXAMINATIONS

You must submit all assignments and attend all examinations scheduled for your course. You should seek assistance early if you suffer illness or misadventure which affects your course progress.

General Information on Special Consideration:

1. All applications for special consideration must be lodged online through myUNSW within 3 working days of the assessment (Log into myUNSW and go to My Student Profile tab > My Student Services channel > Online Services > Special Consideration). You will then need to submit the originals or certified copies of your completed Professional Authority form (pdf - download here) and other supporting documentation to Student Central. For more information, please study carefully in advance the instructions and conditions at: https://my.unsw.edu.au/student/atoz/SpecialConsideration.html.

2. Please note that documentation may be checked for authenticity and the submission of false documentation will be treated as academic misconduct. The School may ask to see the original or certified copy.

3. Applications will not be accepted by teaching staff. The lecturer-in-charge will be automatically notified when you lodge an online application for special consideration.

4. Decisions and recommendations are only made by lecturers-in-charge (or by the Faculty Panel in the case of UG final exam special considerations), not by tutors.

5. Applying for special consideration does not automatically mean that you will be granted a supplementary exam or other concession.

6. Special consideration requests do not allow lecturers-in-charge to award students additional marks.
Business School Policy on requests for Special Consideration for Final Exams in Undergraduate Courses:
The policy of the School of Taxation & Business Law is that the lecturer-in-charge will need to be satisfied on each of the following before supporting a request for special consideration:

1. Does the medical certificate contain all relevant information? For a medical certificate to be accepted, the degree of illness, and impact on the student, must be stated by the medical practitioner (severe, moderate, mild). A certificate without this will not be valid.
2. Has the student performed satisfactorily in the other assessment items? Satisfactory performance would require a satisfactory effort in all assessment tasks prior to the final exam and attendance of at least 80% of the tutorials.
3. Does the student have a history of previous applications for special consideration? A history of previous applications may preclude a student from being granted special consideration.

Special Consideration and the Final Exam:
Applications for special consideration in relation to the final exam are considered by a Business School Faculty panel to which lecturers-in-charge provide their recommendations for each request. If the Faculty panel grants a special consideration request, this will entitle the student to sit a supplementary examination. No other form of consideration will be granted. The following procedures will apply:

1. Supplementary exams will be scheduled centrally and will be held approximately two weeks after the formal examination period. The dates for Business School supplementary exams for Semester 2, 2014 are:
   - 9th December – exams for the School of Accounting
   - 10th December – exams for all Schools except Accounting and Economics
   - 11th December – exams for the School of Economics
   If a student lodges a special consideration for the final exam, they are stating they will be available on the above dates. Supplementary exams will not be held at any other time.
2. Where a student is granted a supplementary examination as a result of a request for special consideration, the student’s original exam (if completed) will be ignored and only the mark achieved in the supplementary examination will count towards the final grade. Failure to attend the supplementary exam will not entitle the student to have the original exam paper marked and may result in a zero mark for the final exam.

If you attend the regular final exam, you are extremely unlikely to be granted a supplementary exam. Hence if you are too ill to perform up to your normal standard in the regular final exam, you are strongly advised not to attend. However, granting of a supplementary exam in such cases is not automatic. You would still need to satisfy the criteria stated above.
5 STUDENT RESOURCES AND SUPPORT

The University and the Business School provide a wide range of support services for students, including:

- **Business School Education Development Unit (EDU)**
  http://www.asb.unsw.edu.au/learningandteaching  Click on ‘Student Services’. Provides academic writing, study skills and maths support specifically for Business School students. Services include workshops, online resources, and individual consultations. EDU Office: Level 1, Room 1033, Quadrangle Building. Phone: 9385 5584; Email: edu@unsw.edu.au.

- **Business School Student Centre**  http://www.asb.unsw.edu.au/requests Provides advice and direction on all aspects of admission, enrolment and graduation. Office: Level 1, Room 1028 in the Quadrangle Building; Phone: 9385 3189.

- **Moodle eLearning Support**
  For online help using Moodle, go to: https://student.unsw.edu.au/moodle-support. For technical support, email: itservicecentre@unsw.edu.au; Phone: 9385 1333.

- **UNSW Learning Centre** (www.lc.unsw.edu.au) Provides academic skills support services, including workshops and resources, for all UNSW students. See website for details.

- **Library training and search support services**
  http://info.library.unsw.edu.au/web/services/services.html

- **IT Service Centre**: Provides technical support for problems logging in to websites, downloading documents etc. https://www.it.unsw.edu.au/students/index.html Office: UNSW Library Annexe (Ground floor). Ph: 9385 1333.

- **UNSW Counselling and Psychological Services**
  http://www.counselling.unsw.edu.au Provides free, confidential service for problems of a personal or academic nature; and workshops on study issues such as ‘Coping with Stress’ and ‘Procrastination’. Office: Level 2, East Wing, Quadrangle Building; Phone: 9385 5418.

- **Student Equity & Disabilities Unit**  http://www.studentequity.unsw.edu.au Provides advice regarding equity and diversity issues, and support for students who have a disability or disadvantage that interferes with their learning. Office: Ground Floor, John Goodsell Building; Phone: 9385 4734; Email: seadu@unsw.edu.au