TABL3016

Critical Perspectives and Ethics

Course Outline
Semester 1, 2016

Part A: Course-Specific Information
Part B: Key policies, student responsibilities and support
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PART A: COURSE-SPECIFIC INFORMATION

1 ABOUT THE LECTURER

Michael Walpole
BA, LLB, PG Dip Tax, (Natal) PhD (UNSW), CTA

Michael is the Deputy Head of School at the School of Taxation and Business Law (including Atax) in the UNSW Australia Business School.

Michael joined Atax in 1994, prior to which he was a senior lecturer in taxation in the Postgraduate Taxation Program of the School of Law, University of Natal. Prior to academic life, Michael worked as a Tax Consultant with Ernst & Young, and prior to that he was in private practice as a legal practitioner (solicitor and barrister). As a partner in a small firm, Michael's legal practice was extremely varied, ranging from criminal defence, through family law and estate planning, to commercial and taxation matters. As an academic he has been awarded the Hill Medal by the Australasian Tax Teachers Association (ATTA) for his contribution to tax teaching and policy and he is a past President of ATTA.

Michael has authored and co-authored several books including Proposals for the Reform of the Taxation of Goodwill, Understanding Taxation Law and Compliance Cost Control. Michael has also written and presented many papers on his research topics to practitioner and academic audiences in Australia and overseas. He is editor of the Australian Tax Forum and he is also author and co-author of a number of articles on GST, taxation of intellectual property, tax administration and taxation compliance costs, especially psychological costs of taxation compliance.

Michael is an International Research Fellow at the Oxford University Centre for Business Tax in the Said Business School, University of Oxford. In 2010 and 2012, he was engaged in a project at the Centre for Business Tax to study the role of tax in choices made by large companies when locating valuable intangible property.

In 2012, Michael was the inaugural INTR Visiting Professor in the Centre for Tax Policy and Administration at the OECD in Paris. While at the OECD, Michael worked on research projects related to VAT and to tax compliance costs.
2 LETTER OF INTRODUCTION

Welcome to the course Critical Perspectives and Ethics. Together we will explore the nature of tax planning, tax evasion and tax avoidance and the ethical framework within which business and tax professionals operate. You will find that the course has substantive legal and accounting content from an ethics perspective and that this factor ensures sound coverage of the ethical principles required to be understood by all professionals—be they accountants, lawyers, architects or whatever.

Core resources consist of this Study Guide (in which assessments etc are explained), the concise versions of the Income Tax Assessment Act and Australian Taxation Law by Woellner et al. You must have access to all of these and you must read them.

Please prepare carefully for the webinars in order to maximise their value. Having read the core resources we hope you will be ready to discuss the issues further and to read more. We will use Moodle as a discussion and information tool to supplement the webinars. In addition, Assignment 2 will be a group work based assignment, which will require you to collaborate with a group of fellow students in the preparation of a group answer. Preparation, discussion, thought and more and more discussion are the keys to success in this course. We hope the course will be interesting and enjoyable for you. It provides a valuable opportunity to study taxation and business ethics in a manner not previously available anywhere. As everyone taking the course is at an advanced level of study you will already appreciate that a solid input of work will be rewarded amply by the associated returns.

Introduction to the Course

This course builds on a belief that a proper understanding of the potential application of taxation laws cannot be achieved without considering the role of the various participants in the system. In turn, a proper understanding of the role of the various parties cannot be achieved without considering questions of philosophy, ethics and social responsibility. Similarly, a full understanding of the practical application of any area of taxation law cannot be achieved without an awareness of the application and effectiveness of the tax system’s anti-avoidance measures and sanctions.

You will need to remain aware that with these broad and diverse goals, there is no obvious and linear approach to the subject matter. Individual modules are not wholly discrete topics, but instead all work towards building up an overall picture of the system. You also need to be aware that a course that takes such an atypical approach will not be one where you will easily find textbooks and other materials to support your learning experience. A course that attempts a critical evaluation of the roles and responsibilities of the various participants in the system does not have a bundle of simple yes and no answers to the issues involved that can be set down in any text for ease of student learning. The most important aspect of this course will be the work you do in answering the questions included in the materials. In most cases, this will involve you in thinking from first principles, rather than finding an answer in an extracted reading or text.

In addition, you will need to understand that the aim is to build up your critical perspectives. You will, no doubt, get a feel for the views of the course authors and lecturers. The ultimate aim is to enable you to articulate your own views and be able to support them with reasoned arguments.

As well as establishing a firm focus on ethics this course aims to give you an understanding of the roles and responsibilities of the various participants in the Australian tax system.
particular, it looks at the operation of one of the most fundamental aspects of that system, that is, the development of, and response to, avoidance activities. The course is not limited to merely describing these roles, legislative provisions and professional responses. The more fundamental aim is to encourage a critical evaluation by you of your present and future role in the system. By the end of the course you should be able to draw some conclusions as to the appropriate mix between substantive tax reform, specific and general anti-avoidance provisions, administrative compliance strategies and judicial approaches to interpretation. Together with appreciation of official issues this will allow you to understand how the underlying policy goals of the taxation system can be achieved with the greatest efficiency and fairness.

*Michael Walpole*
2.1 Staff Contact Details

Lecturer-in-charge: Professor Michael Walpole

Phone No: +61 (2) 9385 9526
Email: m.walpole@unsw.edu.au

Consultation Times – by appointment

3 COURSE DETAILS

3.1 Teaching Times and Locations
This course is fully on-line using the University’s learning management system, Moodle.

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

3.3 Suggested Study Commitment
You should plan to spend an average of 10–12 hours per week on this course to perform well (including class attendance, online participation, assignments, examination preparation etc). The information included on the overview page of each module should help you plan your study time.

3.4 Summary of Course
The primary aim of this course is to encourage students to consider the moral and ethical roles and responsibilities of the various participants in the taxation system. This is done through a consideration of the ethical framework through which businesses and tax professionals operate, followed by an analysis of tax avoidance and evasion and the judicial, legislative and administrative responses that have taken place in relation to these phenomena.

3.5 Relationship to Other Courses
TABL3016 Critical Perspectives and Ethics is a compulsory course in the Bachelor of Taxation. Some aspects of the course build on work done in TABL1006/5906 Tax Administrative Law. It also builds upon work done in the preliminary substantive areas dealing with taxation law and principles.

3.6 Course Summary
The course is designed to permit students to explore the moral, ethical and legal dimensions of the Australian taxation system from a variety of perspectives. Initially, the course focuses upon the interaction of morals, ethics and the law. It then identifies some of the legal and ethical codes, or sets of rules, that tax advisors and practitioners are likely to encounter. These foundations are used to consider a number of critical issues that relate to the Australian tax system, including the way that taxation law is interpreted, the concepts of tax evasion, avoidance and planning, and the role of anti-avoidance provisions.
3.7 Course Objectives
At the completion of this course students will be able to:

- identify and evaluate legal, moral and ethical perspectives
- explain the operation of the ethical rules of professional accounting and legal bodies, such as CPA and CAANZ
- explain the operation of codes of conduct for tax agents and apply that code in specified circumstances
- identify and evaluate the basis for civil and criminal liability of tax practitioners
- identify and evaluate the role of the judiciary in tax disputes
- understand what is meant by tax avoidance, evasion and planning
- identify and evaluate the role of specific anti-avoidance provisions
- identify and evaluate the key principles in Part IVA of the Act, the general anti-avoidance provision
- provide some comparative conclusions about the relative roles and responsibilities of the various participants in the system and the significance of ethics.

3.8 Student Learning Outcomes

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 will help you to achieve some of the overall learning goals for your program. These program learning goals are what we want you to be or have by the time you successfully complete your degree. The following is a list of the program learning goals for both undergraduate students.

The 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 and are sought by employers.

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 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.
Business 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.

The following table shows how your Course Learning Outcomes relate to the overall Program Learning Goals and Outcomes, and indicates where these are assessed:

<table>
<thead>
<tr>
<th>Program Learning Goals</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:</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>
<tr>
<td>1</td>
<td>Knowledge</td>
<td>Evaluate the basis for civil and criminal liability of tax practitioners and the role of the judiciary in tax disputes. Provide some comparative conclusions about the relative roles and responsibilities of the various participants in the tax system.</td>
</tr>
<tr>
<td>2</td>
<td>Critical thinking and problem solving</td>
<td>Develop a critical framework incorporating legal, moral and ethical perspectives, and apply this in the analysis of a range of issues relating to the Australian tax system, including the way that taxation law is interpreted, the concepts of tax evasion, avoidance and planning, and the role of anti-avoidance provisions.</td>
</tr>
<tr>
<td>3a</td>
<td>Written communication</td>
<td>Demonstrate clear, effective and well-reasoned analysis of specific tax problems.</td>
</tr>
<tr>
<td>Assignment</td>
<td>Component</td>
<td>Description</td>
</tr>
<tr>
<td>------------</td>
<td>-----------</td>
<td>-------------</td>
</tr>
<tr>
<td>3b</td>
<td>Oral communication</td>
<td>Apply effective interpersonal skills in communicating with fellow students and resolving disputes as part of the group work project.</td>
</tr>
<tr>
<td>4</td>
<td>Teamwork</td>
<td>Participate in, and contribute to, a group in undertaking a specific research or problem solving task, and exercise leadership and group management skills in facilitating collaboration with fellow students. Through collaborative work, demonstrate an appreciation that a variety of different approaches and paradigms may be brought to bear on any specific problem and use these to build constructive discourse.</td>
</tr>
<tr>
<td>5a</td>
<td>Ethical, environmental and sustainability responsibility</td>
<td>Identify and evaluate legal, moral and ethical perspectives on taxation issues and articulate the significance of ethics in the tax system. Develop a working understanding of the ethical rules of CPA Australia and the Institute of Chartered Accountants in Australia.</td>
</tr>
<tr>
<td>5b</td>
<td>Social and cultural awareness</td>
<td>Not specifically addressed in this course.</td>
</tr>
</tbody>
</table>

### 4 HOW TO USE THIS PACKAGE

If you are new to flexible learning you should carefully read this Course Outline. It contains most of the relevant information about how this course will be run and the expectations of you as a student. You should also refer to the Suggested Study Schedule at the end of this Course Outline as a guide to completing your coursework. So as to get the most out of your study we recommend that you follow this study schedule through the course and fit various time demands into a well-organised diary. Systematic study through the Semester is the key to success in a flexible learning program.

The Study Guide (which includes this Course Outline and the individual Modules and is sometimes referred to as the study materials or course materials) can help you in three ways.

1. It sets out a clear path of study over the Semester and helps you plan your workload. It also identifies learning outcomes and key concepts at the start of each module and provides a series of activities to help you learn actively and manage your own progress through the course.
2. It contains the core content for the course (often with reference to legislation, textbooks and other relevant material). The structure and layout of the Study Guide is designed to highlight key points and assist your revision for assignments, research papers and examinations.
3. It tells you when to refer to textbooks, legislation and other readings, giving precise details of what you should read.
4.1 Features of the Study Guide
Each module includes a range of features to assist you in managing your learning and developing study skills. These features include:

- Overview page
- Heading levels
- Learning outcomes and key concepts
- Module text
- Activities and feedback
- Readings
- Margin notes
- Instructional icons

Please familiarise yourself with the Key to Instructional Icons on the following page. These icons are intended to help you navigate the study materials and to encourage active learning.
5 KEY TO INSTRUCTIONAL ICONS

- compulsory reading
- write responses outside the Study Materials
- Optional readings
- Write a response in the Study Materials
- note this important point
- pause to reflect
- Recall earlier work
- prepare for discussion in an Audio Conference or Webinar
- discuss with colleague
- discuss with study group
- Access Moodle or the internet
- undertake investigation or research
- use video resource
- use audio resource
- use software
- perform fieldwork

Only some of the media shown in the instructional icons are used in this course.
6 TEXTBOOKS AND REFERENCES

6.1 Prescribed Textbook/s

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


or


or


or


These are referred to throughout the Study Guide as ‘Textbook’. The paragraph references have been updated for the most recent version of the textbook.

6.2 Act/s

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

Deutsch R, Fundamental Tax Legislation 2016, Thomson ATP

or

Barkoczy S, Core Tax Legislation and Study Guide 2016 (19th edition) CCH

These are referred to throughout the Study Guide as ‘Act’.

6.3 Citation and Style Guide

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

Australian guide to legal citation (Melbourne University Law Review Association & Melbourne Journal of International Law, 3rd ed, 2010). Available from http://law.unimelb.edu.au/mulr/aglc (This is free to download and is the citation style guide used by the majority of Australian legal journals.)


### 6.4 Recommended reference/s

Below is a list of further references that you may find useful in this course. Purchase of recommended references is not compulsory.


This is the classic, concise dictionary of legal terms which is very useful for students of law based subjects.


### 7 SUPPORTING YOUR LEARNING

#### 7.1 Tax Flexible Delivery Student Guide

The Tax Flexible Delivery Student Guide is a vital source of information for students studying tax flexible learning courses. *It provides information about your enrolment, the School of Taxation and Business Law and details on webinars and audio conferences.* You can access the 2016 Guide from your Moodle course website(s).

### 8 ASSESSMENT

All assignments must be submitted *electronically* through Moodle. Please refer to Appendix A for guidelines on assignment preparation and rules for electronic submission of assignments (as well as information on deadlines and penalties for late submission).

Assessment for students undertaking this course will be on the basis of:

(a) Assignments 50%

(b) Final examination 50%

In order to pass this course, a student must obtain:

- 50 per cent or more of the total marks available in the course **and**
- at least 40 per cent of the marks available for the final examination in the course.
8.1 Assessment submission dates

Assignment submission dates

There are 3 assignments:

Assignment 1
Due date: Monday, 11 April 2016
Weighting: 20%
Word limit: 2000 words (plus or minus 10%)

Assignment 2
Due date: Monday, 9 May 2016
Weighting: 20%
Word limit: 4000 words (plus or minus 10%)

Assignment 3
Due date: Monday, 16 May 2016
Weighting: 10%
Word limit: 1000 word (plus or minus 10%)

Assignment topics are included on the following pages.

You may be asked to submit your assignment through Turnitin, which will allow you to check your work for inadvertent plagiarism. You will do this via Moodle. Note that the version lodged at the due date will be taken as your final submission in the course. For information on Turnitin functions and how to interpret originality reports please refer to the following online resource:
http://www.turnitin.com/static/training/student.php

8.2 Final Examination

The final examination will be open book, of 2 hours duration plus 10 minutes reading time, and will cover the whole Semester’s content. Note that you will not be permitted to write during the reading time.

Examinations are held from Friday 10 June to Monday 27 June 2016 for Semester 1, 2016. Students are expected to be available for exams for the whole of the exam period.

The final examination timetable is published prior to the examination period via the Atax Bulletin and on the School’s website at:
https://www.business.unsw.edu.au/about/schools/taxation-business-law/student-support/examinations

This is not a negotiable schedule. The School of Taxation & Business Law publishes the exam schedule as a matter of courtesy, and to ensure that any clashes of examinations are brought to our attention.

8.3 Assignment 1
Due date: Submit via Moodle by Monday, 11 April 2016 (23:59, *AEST)
Weighting: 20%
Length: 2000 words (plus or minus 10%)

*Australian Eastern Standard Time
In January 2006 the following report was made on Australian Broadcasting Association’s “AM” Radio Program:

AM - Monday, 16 January 2006  08:04:00
Reporter: Michael Vincent

KAREN PERCY: In the four years leading up to the Iraq war AWB, the former Australian Wheat Board, paid more than a quarter of a billion dollars into the pockets of Saddam Hussein under the UN's oil-for-food program.

An inquiry with the powers of a Royal Commission begins hearing evidence today, in an attempt to determine whether AWB and two other Australian companies, knew they were making illicit payments, and in doing so that they broke Australian law.

But even if that knowledge and intent can be shown, a senior international lawyer believes it's unlikely anyone appearing at the inquiry will ever be charged under criminal or corporate law.

Michael Vincent reports.

MICHAEL VINCENT: This inquiry is not looking into a grubby backhander to a few Iraqi customs officials.

From 1999 to 2003, cash from Australian wheat farmers was steadily lining the pockets of Saddam Hussein and his cronies; the final amount a staggering $290 million.

It was the biggest single kickback from any company in the world to the former Iraqi ruler under the UN's oil for food program.

Farmers like Margaret Edmonds from the central wheat belt of Western Australia feel their reputation has been tarnished.

MARGARET EDMONDS: Upset, disappointed. I just can't understand that something like that was allowed to happen.

MICHAEL VINCENT: The Australian Wheat Board, which became AWB, has always maintained it never did anything wrong. It had said it was always operating under the guidance of the UN and the Howard Government.”

[Extract from full transcript at http://www.abc.net.au/am/content/2006/s1548401.htm]

Consider the revelations of the public inquiry into the actions of the Australian Wheat Board.

Required:

a) Identify and explain the ethical issue(s) raised in this story;

b) Indicate whether the question of ethical conduct affects one or more person or categories of persons involved in the actions of the AWB;

c) Indicate what the appropriate ethical action/s would have been for the individual/s or group/s concerned;

d) Identify whether any legal (rather than ethical) rules might apply to the action/s of the person/s or group/s you have identified.
8.3.1 Evaluation Criteria

An important note on word limits

The following criteria apply to the assignment requirements for all students.

Assignments are exercises in filtering material and communicating it succinctly. Quantity is not to be confused with quality. UNSW Taxation and Business Law lecturers will uniformly apply this principle in their assessment of assignments.

Most word processing packages indicate word lengths, or otherwise some manual check must be done in the drafting process. Indicate the actual number of words of your assignment in the space indicated on your assignment cover sheet.

The following criteria will be used to grade Assignment 1:

• ability to cut through the undergrowth and penetrate to key issues
• identification of key points of relevance and the integration of those facts in the logical development of argument
• demonstration of an individual opinion in response to the topic posed, supported by source materials
• use of examples (where relevant), to support your point of view
• demonstration of a critical mind at work and, in the case of better answers, of value added to key issues over and above that of the source materials
• clarity of communication—this includes development of a clear and orderly structure and the highlighting of core arguments (including, where appropriate, headings)
• sentences in clear and, where possible, plain English—this includes correct grammar, spelling and punctuation
• correct referencing and bibliographic style in accordance with a recognised and appropriate citation and style guide (when uploading, check your footnotes have been correctly submitted).

You are encouraged to read beyond the study materials and references to do the assignment.

8.4 Assignment 2

Due date: Submit via Moodle by Monday, 9 May 2016 (23:59, *AEST)

Weighting: 20%
Length: 4000 words (plus or minus 10%)

*Australian Eastern Standard Time

Group work using Moodle:

This assignment will be a group based assignment. You will be allocated to a group of up to four participants in Moodle shortly after Monday, 4 April 2016. You will be given instructions on how to make contact with other members of the group and guidelines on how to work in a ‘virtual’ group. You will then be required to work with that group in the preparation of a group answer which will be submitted electronically via Moodle by the required submission date.
Each group will only submit one assignment. On the cover page, include your Group Number and list the group members.

**Topic:**

The Commissioner of Taxation in Australia is concerned that a number of tax practitioners are targeting particular occupations (such as mining engineers and other mine workers) working away from home either overseas or elsewhere in Australia and preparing income tax returns on their behalf that are not fully compliant with the taxpayers’ Federal tax obligations. He has particular concerns about the following issues which have come to light as a result of audit activity:

- The extent to which practitioners are failing to make clients aware of the substantiation requirements. For example, these taxpayers appear to be claiming excessive expenditure on personal items. They also are claiming the cost of both long and short term car parking at airports from which they fly to their main place of employment.
- Flights taken whilst on annual leave are incorrectly being claimed as fully deductible ‘work trips’.
- On discussions with taxpayers, it appears that they are completely unaware that their claims are overstated or incorrect, and claim they have relied completely on the tax practitioner who was recommended to them by a colleague.
- It also comes to light that the tax practitioner is paying a ‘spotter’s fee’ to the client’s colleague who is recommending the tax practitioner to others at the same workplace. Further, when interviewed the taxpayers themselves generally concede that they were very pleasantly surprised by the size of their refunds but decided not to ask any questions, but to trust the tax practitioner.

Your group is a small consultancy firm that provides high level advice to business and government on key tax issues. The Commissioner has asked your firm to provide him with a report detailing strategies through which the ATO might successfully tackle the problems identified above particularly as they relate to tax practitioners and to employees in the mining industry.

You are required to work as a group to provide the report to the Commissioner.

**8.4.1 Evaluation Criteria**

**An important note on word limits**

Assignments are exercises in filtering material and communicating it succinctly. Quantity is not to be confused with quality. UNSW Taxation and Business Law lecturers will uniformly apply this principle in their assessment of assignments.

Most word processing packages indicate word lengths, or otherwise some manual check must be done in the drafting process. Indicate the actual number of words of your assignment in the space indicated on your assignment cover sheet.

The following criteria will be used to grade assignments:

- ability to cut through the undergrowth and penetrate to key issues
- identification of key proposals and the integration of those proposals in the logical development of argument
- demonstration of a group of critical minds at work and, in the case of better answers, of
You are encouraged to read beyond the study materials and references to do the assignment.

8.5 Assignment 3
Due Date: Submit via Moodle by Monday, 16 May 2016 (23:59, *AEST)
Weighting: 10%
Length: 1000 word (plus or minus 10%)

*Australian Eastern Standard Time

Topic:
You are required to submit a personal reflective journal that describes and analyses your participation in the group work that was involved in Assignment 2. The journal should cover each of the following items, but you should also look carefully at the evaluation criteria for this assignment in order to ensure that you have addressed those criteria.

Items to include in your journal:
• Group Number (not part of word count)
• Names of other group members (not part of word count)
• My role in the group—ie, how I contributed to the processes of the project (200 words plus or minus 10%)
• My contribution to the final group submission—ie, how I contributed to the content of the project (200 words plus or minus 10%)
• How successfully did the group function—ie, the strengths of the group and its weaknesses (200 words plus or minus 10%)
• What I learned from the group work assignment (200 words plus or minus 10%)
• What I would do differently when working in a team next time (200 words plus or minus 10%).

8.5.1 Evaluation Criteria
An important note on word limits
Assignments are exercises in filtering material and communicating it succinctly. Quantity is not to be confused with quality. School of Taxation and Business Law lecturers will uniformly apply this principle in their assessment of assignments.

Most word processing packages indicate word lengths, or otherwise some manual check must be done in the drafting process. Indicate the actual number of words of your assignment in the space indicated on your assignment cover sheet.
The following criteria will be used to grade assignments:

- significant incidents and the feelings that accompanied them are identified, described and analysed
- factors that affected performance are distinguished
- performance is analysed in terms of knowledge, skills and attitudes
- personal interpretations are balanced with more objective interpretations based on research/theoretical literature or feedback from others
- strengths and weaknesses are identified
- areas for improvement are identified
- clarity of communication—this includes development of a clear and orderly structure (including, where appropriate, headings)
- sentences in clear and, where possible, plain English—this includes correct grammar, spelling and punctuation
- correct referencing and bibliographic style is used.

9 COURSE EVALUATION AND DEVELOPMENT

The School of Taxation & Business Law’s quality enhancement process involves regular review of its courses and study materials by content and educational specialists, combined with feedback from students. Towards the end of the semester, you will be asked to complete an online survey via myUNSW to evaluate the effectiveness of your course lecturer and the actual course content. These surveys are administered as part of the UNSW Course and Teaching Evaluation and Improvement process (’CA TEI’). Your input into this quality enhancement process through the completion of these surveys is extremely valuable in assisting us in meeting the needs of our students and in providing an effective and enriching learning experience. The results of all surveys are carefully considered and do lead to action towards enhance the quality or course content and delivery.

Feedback from students in earlier years suggested that some students were concerned that the online chat rooms were difficult to use for small group discussions related to the second (group) assignment. In order to address this issue, conference facilities are being made available to students in the current Semester, supplementing other technologies available within the course Moodle framework for the group assignment. Full details of these additional resources will be made available to students by an announcement on the course home page at the commencement of the Semester. Otherwise, students provided very positive feedback about the course.
## 10 SUGGESTED STUDY SCHEDULE

<table>
<thead>
<tr>
<th>Week</th>
<th>Beginning</th>
<th>Module</th>
<th>Topic</th>
<th>Events and submissions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>29 February</td>
<td>1</td>
<td>Exploring law, morals and ethics</td>
<td>Webinar 1</td>
</tr>
<tr>
<td>2</td>
<td>7 March</td>
<td>1</td>
<td>Exploring law, morals and ethics</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>14 March</td>
<td>2</td>
<td>The legal and ethical framework for tax professionals</td>
<td>Webinar 2</td>
</tr>
<tr>
<td>4</td>
<td>21 March</td>
<td>2</td>
<td>The legal and ethical framework for tax professionals</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Mid-semester break from Friday 25 March to Sunday 3 April 2016 inclusive</strong> (NOTE: Daylight saving ends on Sunday 3 April 2016)</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>4 April</td>
<td>2</td>
<td>The legal and ethical framework for tax professionals</td>
<td>Webinar 3</td>
</tr>
<tr>
<td>6</td>
<td>11 April</td>
<td>3</td>
<td>Interpretation and construction in context</td>
<td>Assignment 1 due</td>
</tr>
<tr>
<td>7</td>
<td>18 April</td>
<td>3</td>
<td>Interpretation and construction in context</td>
<td>Webinar 4</td>
</tr>
<tr>
<td>8</td>
<td>25 April</td>
<td>4</td>
<td>Tax evasion, avoidance and planning</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>2 May</td>
<td>4</td>
<td>Tax evasion, avoidance and planning</td>
<td>Webinar 5</td>
</tr>
<tr>
<td>10</td>
<td>9 May</td>
<td>4</td>
<td>Tax evasion, avoidance and planning</td>
<td>Assignment 2 due</td>
</tr>
<tr>
<td>11</td>
<td>16 May</td>
<td>5</td>
<td>Anti-avoidance measures</td>
<td>Webinar 6</td>
</tr>
<tr>
<td>12</td>
<td>23 May</td>
<td>5</td>
<td>Anti-avoidance measures</td>
<td>Assignment 3 due</td>
</tr>
<tr>
<td>13</td>
<td>30 May</td>
<td>—</td>
<td>Course revision</td>
<td></td>
</tr>
</tbody>
</table>

**Examination period from Friday 10 June to Monday 27 June 2016**
PART B: KEY POLICIES, STUDENT RESPONSIBILITIES AND SUPPORT

11 PROGRAM LEARNING GOALS AND OUTCOMES

The 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 and are sought by employers.

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.

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 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. 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. 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. You should be able to:</td>
</tr>
<tr>
<td>b. 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. 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. You will be able to:</td>
</tr>
<tr>
<td>b. Identify social and cultural implications of business situations.</td>
</tr>
</tbody>
</table>
12 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: https://student.unsw.edu.au/plagiarism as well as the guidelines in the online ELISE tutorials for all new UNSW students: http://subjectguides.library.unsw.edu.au/elise

To see if you understand plagiarism, do this short quiz: https://student.unsw.edu.au/plagiarism-quiz

For information on how to acknowledge your sources and reference correctly, see: https://student.unsw.edu.au/harvard-referencing

For the Business School Harvard Referencing Guide, see the Business Referencing and Plagiarism webpage (Business >Students>Learning support> Resources>Referencing and plagiarism).

13 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 UNSW Current Students 'Managing your Program' webpages: https://student.unsw.edu.au/program.

13.1 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 on expected workload: https://student.unsw.edu.au/uoc

13.2 Attendance
Your regular and punctual attendance at lectures and seminars and in online activities is expected in this course. University regulations indicate that if students attend less than 80% of scheduled classes they may be refused final assessment. For more information, see: https://student.unsw.edu.au/attendance
13.3 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://student.unsw.edu.au/conduct

13.4 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://safety.unsw.edu.au/

13.5 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 email 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.

14 SPECIAL CONSIDERATION

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 for undergraduate and postgraduate courses:

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 > 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://student.unsw.edu.au/special-consideration

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 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?
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 in undergraduate courses:
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 1, 2016 are:
   - 12th July – exams for the School of Accounting
   - 13th July – exams for all Schools except Accounting and Economics
   - 14th July – 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.

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)**
  [https://www.business.unsw.edu.au/students/resources/learning-support](https://www.business.unsw.edu.au/students/resources/learning-support)
  The EDU provides academic writing, study skills and maths support specifically for Business 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 Student Centre**
  [https://www.business.unsw.edu.au/students/resources/student-centre](https://www.business.unsw.edu.au/students/resources/student-centre)
  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](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](http://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](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](https://www.it.unsw.edu.au/students/index.html) Office: UNSW Library Annexe (Ground floor). Ph: 9385 1333.

- **UNSW Counselling and Psychological Services**
  [https://student.unsw.edu.au/wellbeing](https://student.unsw.edu.au/wellbeing) Provides support and services if you need help with your personal life, getting your academic life back on track or just want to know how to stay safe, including free, confidential counselling. Office: Level 2, East Wing, Quadrangle Building; Phone: 9385 5418; Email: counselling@unsw.edu.au

- **Student Equity & Disabilities Unit**
  [http://www.studentequity.unsw.edu.au](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;