



# BUSL320

## Revenue Law

MQC2 Day 2014

*Dept of Accounting & Corporate Governance*

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#### **Disclaimer**

Macquarie University has taken all reasonable measures to ensure the information in this publication is accurate and up-to-date. However, the information may change or become out-dated as a result of change in University policies, procedures or rules. The University reserves the right to make changes to any information in this publication without notice. Users of this publication are advised to check the website version of this publication [or the relevant faculty or department] before acting on any information in this publication.

## General Information

Unit convenor and teaching staff

Unit Convenor

Peter Koit

[peter\\_koit@yahoo.com.au](mailto:peter_koit@yahoo.com.au)

Credit points

3

Prerequisites

BUSL301 or 12cp in LAW units at 200 level

Corequisites

Co-badged status

Unit description

This unit provides an introduction to the tax framework operating in Australia. It looks at the regulatory environment and the impact of the conceptual framework on key areas of taxation including: income tax; goods and services tax; and fringe benefits tax. This unit enhances the ability of students to recognise, describe and analyse taxation issues and concepts to problems encountered in a contemporary setting.

## Important Academic Dates

Information about important academic dates including deadlines for withdrawing from units are available at <https://www.mq.edu.au/study/calendar-of-dates>

## Learning Outcomes

On successful completion of this unit, you will be able to:

Demonstrate a sound knowledge of the conceptual framework of the principal rules that relate to taxation in Australia

Identify tax issues and be able to apply the Income Tax, Fringe Benefits Tax, GST and the Taxation Administration Act provisions to simulated real life situations for the purposes of giving professional advice;

Develop a suitable set of tax management strategies for individuals and business at various stages;

Use, present and evaluate numerical or statistical information related to taxation;

Work collaboratively to solve legal problems related to taxation; and

Undertake independent research on taxation issues through using electronic information retrieval systems.

## Assessment Tasks

| Name                       | Weighting | Due                           |
|----------------------------|-----------|-------------------------------|
| <u>Assessed coursework</u> | 10%       | Weekly                        |
| <u>Class Test</u>          | 20%       | Week 7                        |
| <u>Case Study/ Report</u>  | 15%       | Beginning of Lecture 8        |
| <u>Final Examination</u>   | 55%       | University Examination Period |

### Assessed coursework

Due: **Weekly**

Weighting: **10%**

**Submission:** Written responses collected in class weekly. No extensions will be granted. Students who have not submitted the written responses prior to the deadline will be awarded a mark of zero for the task, except for cases in which an application for special consideration is made and approved.

Your best 10 written submissions will be taken into account, and will be weighted at 1/2 mark for each submitted task. (Total, 5%).

The remaining 5% will be allocated for satisfactory presentations/group work. A Presentation Feedback form will be used in awarding each component of the presentations/group work.

On successful completion you will be able to:

- Demonstrate a sound knowledge of the conceptual framework of the principal rules that relate to taxation in Australia
- Identify tax issues and be able to apply the Income Tax, Fringe Benefits Tax, GST and the Taxation Administration Act provisions to simulated real life situations for the purposes of giving professional advice;
- Use, present and evaluate numerical or statistical information related to taxation;
- Work collaboratively to solve legal problems related to taxation; and
- Undertake independent research on taxation issues through using electronic information retrieval systems.

### Class Test

Due: **Week 7**

Weighting: **20%**

**Submission:** Answer scripts will be collected in the lecture room at the end of the test

On successful completion you will be able to:

- Demonstrate a sound knowledge of the conceptual framework of the principal rules that relate to taxation in Australia
- Identify tax issues and be able to apply the Income Tax, Fringe Benefits Tax, GST and the Taxation Administration Act provisions to simulated real life situations for the purposes of giving professional advice;
- Use, present and evaluate numerical or statistical information related to taxation;
- Undertake independent research on taxation issues through using electronic information retrieval systems.

## Case Study/ Report

Due: **Beginning of Lecture 8**

Weighting: **15%**

**Submission:** The case study/report must be **checked through the Turn-it-in system** before being submitted online through the unit's iLearn page

**Penalties:** No extensions will be granted. Late tasks will be accepted up to 72 hours after the submission deadline. There will be a deduction of 20% of the total available marks made from the total awarded mark for each 24 hour period or part thereof that the submission is late (for example, 25 hours late in submission-40% penalty). This penalty does not apply for cases in which an application for special consideration is made and approved.

On successful completion you will be able to:

- Demonstrate a sound knowledge of the conceptual framework of the principal rules that relate to taxation in Australia
- Identify tax issues and be able to apply the Income Tax, Fringe Benefits Tax, GST and the Taxation Administration Act provisions to simulated real life situations for the purposes of giving professional advice;
- Develop a suitable set of tax management strategies for individuals and business at various stages;
- Use, present and evaluate numerical or statistical information related to taxation;
- Undertake independent research on taxation issues through using electronic information retrieval systems.

## Final Examination

Due: **University Examination Period**

Weighting: **55%**

**Examination conditions:** Formal Examination Conditions Apply

**You must pass the final exam to pass BUSL320**

### Supplementary Examinations:

1. **If a supplementary examination is granted as a result of the Special Consideration process the examination will be scheduled as per the Supplementary Examination timetable of the Faculty. Please note that the supplementary examination will be of a similar format to the final examination.**
2. **There is no provision for a Deferred Supplementary examination in this unit.**

On successful completion you will be able to:

- Demonstrate a sound knowledge of the conceptual framework of the principal rules that relate to taxation in Australia
- Identify tax issues and be able to apply the Income Tax, Fringe Benefits Tax, GST and the Taxation Administration Act provisions to simulated real life situations for the purposes of giving professional advice;
- Develop a suitable set of tax management strategies for individuals and business at various stages;
- Use, present and evaluate numerical or statistical information related to taxation;
- Undertake independent research on taxation issues through using electronic information retrieval systems.

## Delivery and Resources

### Classes

- There are 3 hours face-to-face teaching per week in this unit - consisting of 1 x 2 hour lecture and 1 x 1 hour tutorial.
- You must attend your official tutorial class. Tutors will keep attendance records and you can only attend class or sit for the class presentation in your registered tutorial. Please ensure that you know your tutor's name and your tutorial number as this information is required to be noted on your written essay report.
- Attendance: Students are expected to attend and participate in at least 10 out of 12

tutorial classes during the semester. Failure to do so will result in 0.5 marks per missed tutorial being deducted from the overall tutorial participation mark that would have been allocated to you.

- Students are expected to arrive on time and not to leave until the class ends.
- If you have a recurring problem that makes you late, or forces you to leave early, have the courtesy to discuss this with your lecturer/tutor.
- Students who disturb or disrupt in lectures and tutorial class will be asked to leave.
- **Changes since the last offering of this unit:** The "Required and Recommended Texts" list has been updated, and updates and changes have been made to the section of this Guide titled: "Assessment Tasks".

## Required and Recommended Texts and/or Materials

There are a number of general texts covering the content of this unit. Students are advised to acquire each of the texts appearing under the heading "PRESCRIBED TEXTS".

### **1. PRESCRIBED TEXTS** (Students should have access to these books AT ALL TIMES).

1. **Textbook:** Woellner, Barkoczy, Murphy, Evans and Pinto, Australian Taxation Law (24th edn, CCH 2014) - cited throughout this Unit Guide as Woellner' and Thomsons Tax Examples 2014 (available from [www.thomsonreuters.com.au](http://www.thomsonreuters.com.au))
2. **Workbook:** LJ Nethercott, G Richardson and K Devos, Australian Taxation Study Manual, Questions and Suggested Solutions (23rd edn, CCH, 2013)
3. **Casebook:** Krever, Australian Taxation Law Cases (Thomson Reuters, 2014)
4. **Legislation:** Barkoczy, 2014 Core Tax Legislation and Study Guide, (17th edition, CCH 2014)

### **2. RECOMMENDED TEXTBOOKS**

The acquisitions of the following are OPTIONAL. Students should consult the lecturer before making a purchase from books in this category.

#### **Any of the following books may also be of use:**

- Sadiq (Gen Ed), Coleman, Hanegbi, Hart, Jogarajan, Krever, McLaren, Obst, Ting, Principles of Taxation Law (Thomson Reuters, 2014).
- S Barkoczy, Australian Tax Casebook (11th edn, CCH, 2012).
- P Kenny, Australian Tax 2014 (LexisNexis Butterworths).
- Coleman, Hart, Bondfield, McKerchar, McLaren, Sadiq and Ting, Australian Tax Analysis: Cases, Commentary, Commercial Applications, and Questions (9th edn – Thomson Reuters, 2013).
- Fisher and Hodgson, Tax Questions & Answers 2014 (Thomson Reuters, 2014).

**Note: It is pointless having an out of date edition of the textbook.**

### **3. REFERENCE MATERIALS**

While references to the prescribed weekly readings for this Unit are set from standard textbooks on taxation, references will also be made during the lectures to reported cases, rulings and other pronouncements issued by the Australian Taxation Office.

**(a) Commentaries:** Both CCH and Thomson Reuters provide an on-line service covering a commentary on the relevant legislation, rulings and reports and other pronouncements of the Australian Taxation Office. These on-line tax services are also available in multi-volume loose-leaf formats.

The on-line service of CCH can be accessed from the University Library's database.

**(b) Useful Internet sites:** Internet resources are a very valuable source of information relating to current developments on taxation issues. Some useful sites include:

(i) ATO website: The Australian Taxation Office Internet site [www.ato.gov.au](http://www.ato.gov.au) . This site offers access to:

- all ATO rulings and other pronouncements
- current ATO publications
- legislation
- Australian and selected overseas tax case law
- all ATO forms

(ii) Access to other internet sites which are relevant to tax issues can be located at:

- Australian Treasury: <http://www.treasury.gov.au>. This site contains Treasury press releases and consultation documents.
- CPA Australia: <http://www.cpaaustralia.com.au>. This site contains relevant information including submissions canvassing tax reform.
- Institute of Chartered Accountants in Australia: <http://www.icaa.org.au>. This site contains relevant information including submissions canvassing tax reform.
- Deloitte: <http://www.deloitte.com.au> Click on "tax central" to access information on proposed tax reforms.
- Ernst & Young: <http://www.ey.com/global/gcr.nsf/austaralia/home>. Good for keeping up to date on tax reforms.
- KPMG: <http://www.kpmg.com.au>. Very useful, especially for its "Daily Tax News".
- Board of Taxation: <http://www.taxboard.gov.au>. Contains information on proposed tax changes.

(iii) Cases, rulings, and legislation can also be accessed from the following sites:

- Cases: Scaleplus site <http://scaleplus.law.gov.au>

- Cases: Australian Legal Information Institute site <http://www.austlii.edu.au>
- Cases and Taxation rulings: Australian Taxation Office; <http://www.ato.gov.au>

### **(c) Professional Reference Texts**

- 2014 Master Tax Guide (CCH)
- 2014 Australian Tax Handbook (Thomson Reuters)
- 2014 Australian Master GST Guide (CCH)
- 2014 Australian GST Handbook (Thomson Reuters)

### **(d) Journals**

Articles in legal and accounting journals are invaluable aids in keeping up to date with developments in tax law and practice. These include:

- Australian Tax Review
- Australian Tax Forum, a journal of taxation policy, law and reform
- Taxation in Australia
- The Tax Specialist
- The Australian Accountant
- The Journal of Australian Taxation
- The Chartered Accountant in Australia
- The Australian Law Journal, it contains a section called "Revenue Notes" which features articles on important decisions.

### **(e) Update on Tax Developments**

For a weekly update on tax developments, students are advised to consult either CCH Tax Week or the Thomson Reuters Weekly Tax Bulletin; the former can be accessed from the University Library's database.

## **Technology Used and Required**

Students will need access to the internet as lecture handouts and notices will be available from the unit's web page.

### Unit Web Page

The BUSL320 homepage is at: [ilearn.mq.edu.au](http://ilearn.mq.edu.au) You can directly access the Unit Guide, current lecture outlines, iLecture, announcements related to the Unit, library and other useful websites via the unit's iLearn site.

## **Teaching and Learning Strategy**

### Lectures and Tutorials

The main means of presentation is by way of 13 two-hour lectures and 12 weekly tutorials of one



hour duration. Lectures cover the basic material as outlined in the listed topics, as well as noting where each topic fits into the overall framework of the tax regime.

Each week's lecture outlines (PowerPoint slides) will be posted on iLearn prior to the formal lecture. They are not intended to be a substitute for lecture attendance. They cannot be relied upon to the exclusion of the allocated reading tasks for each week. You are expected to prepare your own notes from the prescribed reading set out in this Unit Guide to supplement the material set out in the lecture outlines.

Tutorial questions have been designed to provide a practical application of the principles discussed in lectures. Tutorials will involve an analysis and discussion of preset questions based on the previous week's lecture. They therefore complement and consolidate the topics covered in lectures. It is essential that adequate preparation be undertaken BEFORE each tutorial in order for the full benefit to be gained. Students will also be expected to participate in tutorials through contributing to class discussions and showing an interest in other learning activities conducted by the tutor.

## Unit Schedule

| Week | Topic   |
|------|---|
| 1    | <p><b><u>Operating Framework of the Australian Tax System:</u></b></p> <ul style="list-style-type: none"> <li>• Constitutional basis of taxation - relationship between the Commonwealth and the States;</li> <li>• Sources of income tax law;</li> <li>• Structure of the income tax legislation and how the parts fit together</li> </ul> <p><b><u>Tax Administration:</u></b></p> <ul style="list-style-type: none"> <li>• operation and enforcement of the Act and ancillary legislation</li> <li>• the assessment process; appeal procedures;</li> <li>• rights and remedies of the Commissioner and taxpayer;</li> <li>• tax agents.</li> </ul> |
| 2    | <p><b><u>The concept of income:</u></b></p> <ul style="list-style-type: none"> <li>• distinction between "income" and "capital";</li> <li>• exempt income;</li> </ul> <p><b><u>Calculation of Tax Payable:</u></b></p> <ul style="list-style-type: none"> <li>• Formulas, Rates &amp; Offsets</li> </ul> <p><b><u>Tax collection mechanisms</u></b></p>   |
| 3    | <p><b><u>The Income Concept: Incidental Issues</u></b></p> <ul style="list-style-type: none"> <li>• residence and source;</li> <li>• derivation of income</li> </ul>  |
| 4    | <p><b><u>Assessable Income:</u></b></p> <ul style="list-style-type: none"> <li>• Income according to ordinary concepts</li> <li>• statutory extensions to the concept of income</li> </ul>  |

|    |   |
|----|---|
| 5  | <p><b><u>Assessable Income:</u></b></p> <ul style="list-style-type: none"> <li>Income according to ordinary concepts</li> <li>statutory extensions to the concept of income</li> </ul>  |
| 6  | <p><b><u>Statutory Income:</u></b></p> <ul style="list-style-type: none"> <li>Taxation of capital gains and losses;</li> <li>calculation of capital gains and losses;</li> <li>inter-relationship with the income taxing provisions</li> <li>Revision: How Topics 1-6 fit together</li> </ul> |
| 7  | <p><b><u>Allowable Deductions I</u></b></p> <ul style="list-style-type: none"> <li>The general provision s.8-1</li> <li>Substantiation of expenses</li> </ul>   |
|    | <p><b><u>Important Notice:</u></b> The class test will be conducted in class in the first hour of the week 7 Lecture.</p>   |
| 8  | <p><b><u>Allowable Deductions II</u></b></p> <ul style="list-style-type: none"> <li>Specific provisions relating to deductions</li> </ul>   |
|    | <p><b><u>Important Notice:</u></b> Submission of the Written Report is due this week (submitted at the beginning of the lecture)</p>  |
| 9  | <p><b><u>Goods and Services Tax</u></b></p>   |
| 10 | <p><b><u>Taxation of Partnerships, Trust Estates and Beneficiaries: minors</u></b></p>  |
| 11 | <p><b><u>Companies:</u></b></p> <ul style="list-style-type: none"> <li>Issues related to corporate taxation</li> <li>Dividends and shares, imputation system</li> </ul>   |
| 12 | <p><b><u>Fringe Benefits Tax</u></b></p> <ul style="list-style-type: none"> <li>The tax and its applications in practice</li> </ul>   |
| 13 | <p><b><u>Anti-Avoidance Legislation</u></b></p> <ul style="list-style-type: none"> <li>Alienation of Personal Services Income;</li> <li>Basic techniques of tax planning;</li> <li>Ethical issues in tax practice;</li> <li>Revision</li> </ul>   |
|    | <p><b>FINAL EXAMINATION</b></p>   |
|    | <p><b>SUPPLEMENTARY EXAM PERIOD:</b> (TBC)</p>  |

## Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central](#). Students should be aware of the following policies in particular with regard to Learning and Teaching:

Academic Honesty Policy [http://mq.edu.au/policy/docs/academic\\_honesty/policy.html](http://mq.edu.au/policy/docs/academic_honesty/policy.html)

Assessment Policy <http://mq.edu.au/policy/docs/assessment/policy.html>

Grading Policy <http://mq.edu.au/policy/docs/grading/policy.html>

Grade Appeal Policy <http://mq.edu.au/policy/docs/gradeappeal/policy.html>

Grievance Management Policy [http://mq.edu.au/policy/docs/grievance\\_management/policy.html](http://mq.edu.au/policy/docs/grievance_management/policy.html)

Disruption to Studies Policy [http://www.mq.edu.au/policy/docs/disruption\\_studies/policy.html](http://www.mq.edu.au/policy/docs/disruption_studies/policy.html) *The Disruption to Studies Policy is effective from March 3 2014 and replaces the Special Consideration Policy.*

In addition, a number of other policies can be found in the [Learning and Teaching Category](#) of Policy Central.

## Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: [https://students.mq.edu.au/support/student\\_conduct/](https://students.mq.edu.au/support/student_conduct/)

## Grades

Macquarie University uses the following grades in coursework units of study:

- HD - High Distinction
- D - Distinction
- CR - Credit
- P - Pass
- F – Fail

Grade descriptors and other information concerning grading are contained in the Macquarie University Grading Policy which is available at:

<http://www.mq.edu.au/policy/docs/grading/policy.html>

For further information, please refer to the following link:

<http://universitycouncil.mq.edu.au/legislation.html>

## Grade Appeals and Final Examination Script Viewing

If, at the conclusion of the unit, you have performed below expectations, and are considering lodging an appeal of grade and/or viewing your final exam script please refer to the following website which provides information about these processes and the cut off dates in the first instance. Please read the instructions provided concerning what constitutes a valid grounds for appeal before appealing your grade.

<http://www.city.mq.edu.au/reviews-appeals.html>

## Special Consideration Policy

The University is committed to equity and fairness in all aspects of its learning and teaching. In stating this commitment, the University recognises that there may be circumstances where a student is prevented by unavoidable disruption from performing in accordance with their ability. A special consideration policy exists to support students who experience serious and unavoidable disruption such that they do not reach their usual demonstrated performance level. The policy is available at: [http://www.mq.edu.au/policy/docs/special\\_consideration/policy.html](http://www.mq.edu.au/policy/docs/special_consideration/policy.html)

The University defines serious and unavoidable disruption to studies as resulting from an event or set of circumstances that:

- could not have reasonably been anticipated, avoided or guarded against by the student; **and**
- was beyond the student's control; **and**
- caused substantial disruption to the student's capacity for effective study and/or the completion of required work; **and**
- substantially interfered with the otherwise satisfactory fulfilment of unit or course requirements; **and**
- was of at least three (3) consecutive days duration within a study period and/or prevented completion of the final examination.

A Special Consideration application is deemed to be valid if all the following criteria have been satisfied:

- The Special Consideration application is completed by the student and submitted online through [www.ask.mq.edu.au](http://www.ask.mq.edu.au) within five (5) working days after the due date of the associated assessment task / final examination.

- The application contains supporting evidence to demonstrate the severity of the circumstance(s) and that substantial disruption has been caused to the student's capacity for effective study. (The University will not follow up on outstanding evidence, nor contact any person or body on behalf of the student. The application will be considered as submitted.)
- The original supporting documentation has been sighted by MQC reception staff within five (5) working days after the due date of the associated assessment task.
- Where the particular circumstances are medical in nature, a *Professional Authority Form* including the health professional's Medicare Provider Number is included. (If a *Professional Authority Form* cannot be obtained, an original medical certificate indicating the severity (serious / not serious) and impact of the circumstances must be included with the application.)
- Where the particular circumstances are non-medical in nature, appropriate supporting evidence indicating the severity (serious / not serious) and impact of the circumstances is included with the application.
- The student was performing satisfactorily in the unit up to the date of the unavoidable disruption. (If a student's work in the unit was previously unsatisfactory, subsequent unavoidable disruption will not overcome the fact that the earlier work was unsatisfactory).

### **Unacceptable grounds for Special Consideration**

The University has determined that some circumstances are not acceptable grounds for claiming Special Consideration. These grounds include, but are not limited, to:

- routine demands of employment
- routine family problems such as tension with or between parents, spouses, and other people closely involved with the student
- difficulties adjusting to university life, to the self-discipline needed to study effectively, and the demands of academic work
- stress or anxiety associated with examinations, required assignments or any aspect of academic work
- routine need for financial support
- routine demands of sport, clubs and social or extra-curricular activities.

### **Acute Problems**

The University defines acute problems as those involving fewer than three (3) consecutive days within a study period. In these cases, students should not apply for special consideration via [ask.mq.edu.au](http://ask.mq.edu.au), but contact their Unit Convenor within 5 working days of the assessment due date so that a local solution may be discussed, except where the disruption affects completion of a final examination. (If a final examination is affected, the student should submit a special consideration application via [ask.mq.edu.au](http://ask.mq.edu.au).)

**Prior Conditions** Conditions existing prior to commencing a unit of study are not grounds for

Special Consideration, except in the event of unavoidable deterioration of the condition. The student is responsible for managing their workload in light of any known or anticipated problems. Students with a pre-existing disability/ chronic health condition may contact the [Disability Service](#) for information on available support.

In submitting a request for Special Consideration, the student is acknowledging that they may be required to undertake additional work and agreeing to hold themselves available so that they can complete any extra work as required. The time and date, deadline or format of any required extra assessable work as a result of an application for Special Consideration is not negotiable.

## Attendance at Macquarie City Campus

All Students are required to attend at least 80% of the scheduled course contact hours each Session. Additionally Macquarie City Campus monitors the course progress of international students to ensure that the student complies with the conditions of their visa relating to attendance.

This minimum level of attendance includes all lectures and tutorials. Tutorial attendance will be recorded weekly. If any scheduled class falls on a public holiday this will be rescheduled as advised by your Lecturer. Attendance at any mid-Session or in-class test is compulsory unless otherwise stated.

Unavoidable non-attendance due to illness or circumstances beyond your control must be supported by appropriate documentation to be considered for a supplementary test. Other non-attendance will obtain zero for the test. You should refer to the section above on Special Consideration for more details about this.

## Student Support

Macquarie University provides a range of support services for students. For details, visit <http://students.mq.edu.au/support/>

## Learning Skills

Learning Skills ([mq.edu.au/learningskills](http://mq.edu.au/learningskills)) provides academic writing resources and study strategies to improve your marks and take control of your study.

- [Workshops](#)
- [StudyWise](#)
- [Academic Integrity Module for Students](#)
- [Ask a Learning Adviser](#)

## Student Services and Support

Students with a disability are encouraged to contact the [Disability Service](#) who can provide appropriate help with any issues that arise during their studies.

## Student Enquiries

For all student enquiries, visit Student Connect at [ask.mq.edu.au](http://ask.mq.edu.au)

### Student Support at Macquarie City Campus

Students who require assistance are encouraged to contact the Student Services Manager at Macquarie City Campus. Please see reception to book an appointment.

Macquarie University provides a range of Academic Student Support Services. Details of these services can be accessed at <http://students.mq.edu.au/support/>

At any time students (or groups of students) can book our Student Advising rooms on Level 6 by emailing [info@city.mq.edu.au](mailto:info@city.mq.edu.au) with a day and time and nominated contact person. There are additional student study spaces available on Level 1.

Macquarie University Campus Wellbeing also has a presence on the City Campus each week. If you would like to make an appointment, please email [info@city.mq.edu.au](mailto:info@city.mq.edu.au) or visit their website at: <http://www.campuslife.mq.edu.au/campuswellbeing>

StudyWISE provides:

- Online learning resources and academic skills workshops [http://www.mq.edu.au/learning\\_skills](http://www.mq.edu.au/learning_skills)
- Personal assistance with your learning & study related questions

## IT Help

For help with University computer systems and technology, visit <http://informatics.mq.edu.au/help/>.

When using the University's IT, you must adhere to the [Acceptable Use Policy](#). The policy applies to all who connect to the MQ network including students.

### IT Help at Macquarie City Campus

If you wish to receive IT help, we would be glad to assist you at <http://informatics.mq.edu.au/help/> or call 02 9850-4357.

When using the university's IT, you must adhere to the Acceptable Use Policy. The policy applies to all who connect to the MQ network including students and it outlines what can be done.

Students must use their Macquarie University email addresses to communicate with staff as it is University policy that the University issued email account is used for official University communication.

Students are expected to act responsibly when utilising Macquarie City Campus IT facilities. The following regulations apply to the use of computing facilities and online services:

- Accessing inappropriate web sites or downloading inappropriate material is not permitted.
- Material that is not related to coursework for approved unit is deemed inappropriate.
- Downloading copyright material without permission from the copyright owner is illegal, and strictly prohibited. Students detected undertaking such activities will face disciplinary action, which may result in criminal proceedings.

Non-compliance with these conditions may result in disciplinary action without further notice.

If you would like to borrow headphones for use in the Macquarie City Campus computer labs (210, 307, 311, 608) at any point, please ask at Level 2 Reception. You will be required to provide your MQC Student ID card. This will be held as a deposit while using the equipment.

For assistance in the computer labs, please see a Lab Demonstrator (usually they can be found in Lab 311, otherwise ask at Level 2 Reception).

## **Graduate Capabilities**

### **Capable of Professional and Personal Judgement and Initiative**

We want our graduates to have emotional intelligence and sound interpersonal skills and to demonstrate discernment and common sense in their professional and personal judgement. They will exercise initiative as needed. They will be capable of risk assessment, and be able to handle ambiguity and complexity, enabling them to be adaptable in diverse and changing environments.

This graduate capability is supported by:

#### **Learning outcomes**

- Identify tax issues and be able to apply the Income Tax, Fringe Benefits Tax, GST and the Taxation Administration Act provisions to simulated real life situations for the purposes of giving professional advice;
- Develop a suitable set of tax management strategies for individuals and business at various stages;



- Work collaboratively to solve legal problems related to taxation; and
- Undertake independent research on taxation issues through using electronic information retrieval systems.

## Assessment tasks

- Assessed coursework
- Class Test
- Case Study/ Report
- Final Examination

## Discipline Specific Knowledge and Skills

Our graduates will take with them the intellectual development, depth and breadth of knowledge, scholarly understanding, and specific subject content in their chosen fields to make them competent and confident in their subject or profession. They will be able to demonstrate, where relevant, professional technical competence and meet professional standards. They will be able to articulate the structure of knowledge of their discipline, be able to adapt discipline-specific knowledge to novel situations, and be able to contribute from their discipline to inter-disciplinary solutions to problems.

This graduate capability is supported by:

## Learning outcomes

- Demonstrate a sound knowledge of the conceptual framework of the principal rules that relate to taxation in Australia
- Identify tax issues and be able to apply the Income Tax, Fringe Benefits Tax, GST and the Taxation Administration Act provisions to simulated real life situations for the purposes of giving professional advice;
- Develop a suitable set of tax management strategies for individuals and business at various stages;
- Use, present and evaluate numerical or statistical information related to taxation;
- Undertake independent research on taxation issues through using electronic information retrieval systems.

## Assessment tasks

- Assessed coursework
- Class Test
- Case Study/ Report
- Final Examination

## Critical, Analytical and Integrative Thinking

We want our graduates to be capable of reasoning, questioning and analysing, and to integrate and synthesise learning and knowledge from a range of sources and environments; to be able to critique constraints, assumptions and limitations; to be able to think independently and systemically in relation to scholarly activity, in the workplace, and in the world. We want them to have a level of scientific and information technology literacy.

This graduate capability is supported by:

### Learning outcomes

- Demonstrate a sound knowledge of the conceptual framework of the principal rules that relate to taxation in Australia
- Identify tax issues and be able to apply the Income Tax, Fringe Benefits Tax, GST and the Taxation Administration Act provisions to simulated real life situations for the purposes of giving professional advice;
- Develop a suitable set of tax management strategies for individuals and business at various stages;
- Use, present and evaluate numerical or statistical information related to taxation;
- Work collaboratively to solve legal problems related to taxation; and
- Undertake independent research on taxation issues through using electronic information retrieval systems.

### Assessment tasks

- Assessed coursework
- Class Test
- Case Study/ Report
- Final Examination

## Effective Communication

We want to develop in our students the ability to communicate and convey their views in forms effective with different audiences. We want our graduates to take with them the capability to read, listen, question, gather and evaluate information resources in a variety of formats, assess, write clearly, speak effectively, and to use visual communication and communication technologies as appropriate.

This graduate capability is supported by:

### Learning outcomes

- Demonstrate a sound knowledge of the conceptual framework of the principal rules that relate to taxation in Australia

- Identify tax issues and be able to apply the Income Tax, Fringe Benefits Tax, GST and the Taxation Administration Act provisions to simulated real life situations for the purposes of giving professional advice;
- Develop a suitable set of tax management strategies for individuals and business at various stages;
- Use, present and evaluate numerical or statistical information related to taxation;
- Work collaboratively to solve legal problems related to taxation; and
- Undertake independent research on taxation issues through using electronic information retrieval systems.

## Assessment tasks

- Assessed coursework
- Class Test
- Case Study/ Report
- Final Examination

## Research and Practice

- This unit uses research from external sources researchers.
- This unit gives you practice in applying research findings in your assignments

## Changes since First Published

| Date       | Description                    |
|------------|--------------------------------|
| 14/01/2014 | The Prerequisites was updated. |