



# ACCG8124

## Applied Taxation Law

Session 1, In person-scheduled-weekday, North Ryde 2025

*Department of Accounting and Corporate Governance*

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#### **Disclaimer**

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## General Information

### Unit convenor and teaching staff

Unit Convenor

Nick Park

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Moderator

Mostafa Hasan

[mostafa.hasan@mq.edu.au](mailto:mostafa.hasan@mq.edu.au)

### Credit points

10

### Prerequisites

(ACCG614 or ACCG6014) and admission to GradDipAccgPrac or MAccg or MAccLead or MAccg(Adv) or MProfAcc or MProfAccgLead

### Corequisites

### Co-badged status

### Unit description

This unit examines the laws relating to income tax (including the taxation of capital gains), fringe benefits tax and the goods and services tax in Australia and their application to determine a particular entity's tax liability. In completing this unit, students will be able to identify, explain, analyse and apply relevant tax legislation, case law and rulings to a variety of fact situations, making conclusions and recommendations. In addition, the tax issues specific to individuals, partnerships, trusts and companies are considered and compared. Specifically, students can identify, analyse and apply the law relating to income tax and determine a particular taxpayer's final income tax liability; identify, analyse and apply the law relating to GST and FBT and determine a particular taxpayer's GST and FBT liability; explain the relevant tax laws and related legal precedents and apply them to a problem or fact situation; present verbally and in writing conclusions as to the tax implications arising from a particular set of facts.

## 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:

**ULO1:** Identify, analyse and apply the law relating to income tax and determine a particular taxpayer's final income tax liability.

**ULO2:** Identify, analyse and apply the law relating to GST and FBT and determine a particular taxpayer's GST and FBT liability.

**ULO3:** Explain the relevant tax laws and related legal precedents and apply them to a problem or fact situation.

**ULO4:** Present verbally and in writing conclusions as to the tax implications arising from a particular set of facts.

## General Assessment Information

### Late Assessment Submission Penalty (written assessments)

*Unless a Special Consideration request has been submitted and approved, a 5% penalty (of the total possible mark) will be applied each day a written assessment is not submitted, up until the 7th day (including weekends). After the 7th day, a grade of '0' will be awarded even if the assessment is submitted. Submission time for all written assessments is set at 11.55pm. A 1-hour grace period is provided to students who experience a technical concern.*

*For any late submissions of time-sensitive tasks, such as scheduled tests/exams, performance assessments/presentations, and/or scheduled practical assessments/labs, students need to apply for [Special Consideration](#).*

## Assessment Tasks

Name	Weighting	Hurdle	Due
<a href="#">Formal and observed learning: Exam</a>	50%	No	Examination week
<a href="#">Formal and observed learning: Test</a>	15%	No	Week 5
<a href="#">Professional practice: Business report</a>	35%	No	Week 9

### Formal and observed learning: Exam

Assessment Type <sup>1</sup>: Examination

Indicative Time on Task <sup>2</sup>: 40 hours

Due: **Examination week**

Weighting: **50%**

The purpose of this assessment is for you to formally demonstrate the expertise you have gained in this unit.

You will participate in a 2-hour exam held during the University Examination period. Important information about the exam will be made available on the unit iLearn page. You should also

review the [MQ Exams website](#) for general tips.

**Deliverable:** Formal exam Individual assessment

On successful completion you will be able to:

- Identify, analyse and apply the law relating to GST and FBT and determine a particular taxpayer's GST and FBT liability.
- Explain the relevant tax laws and related legal precedents and apply them to a problem or fact situation.
- Present verbally and in writing conclusions as to the tax implications arising from a particular set of facts.

## Formal and observed learning: Test

Assessment Type <sup>1</sup>: Quiz/Test

Indicative Time on Task <sup>2</sup>: 15 hours

Due: **Week 5**

Weighting: **15%**

The purpose of this assessment is for you to demonstrate your understanding and knowledge of key topics from the unit covered in Weeks 1 to 3.

You will participate in a formal test. Feedback on this test will help you assess your progress through the unit content.

**Deliverable:** Test Individual assessment

On successful completion you will be able to:

- Identify, analyse and apply the law relating to income tax and determine a particular taxpayer's final income tax liability.
- Explain the relevant tax laws and related legal precedents and apply them to a problem or fact situation.

## Professional practice: Business report

Assessment Type <sup>1</sup>: Case study/analysis

Indicative Time on Task <sup>2</sup>: 30 hours

Due: **Week 9**

Weighting: **35%**

The purpose of this assessment is for you to write a business analysis report demonstrating concerns of taxpayers from a practical perspective.

**Skills in focus:** - Problem skills - Critical thinking

**Deliverable:** Business Report Individual assessment [max: 2,000 words]

On successful completion you will be able to:

- Identify, analyse and apply the law relating to GST and FBT and determine a particular taxpayer's GST and FBT liability.
- Explain the relevant tax laws and related legal precedents and apply them to a problem or fact situation.
- Present verbally and in writing conclusions as to the tax implications arising from a particular set of facts.

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<sup>1</sup> If you need help with your assignment, please contact:

- the academic teaching staff in your unit for guidance in understanding or completing this type of assessment
- the [Writing Centre](#) for academic skills support.

<sup>2</sup> Indicative time-on-task is an estimate of the time required for completion of the assessment task and is subject to individual variation

## Delivery and Resources

Refer to iLearn for details of delivery

## Unit Schedule

Unit Schedule

Week	Lecture	Assessment Due
01	<b>Lecture 1</b> The Australian taxation system and tax formula	
02	<b>Lecture 2</b> International aspects of taxation General principles of income	

03	<p><b>Lecture 3</b></p> <p>Income from personal exertion</p> <p>Income from property</p> <p>Income from business</p>	
04	<p><b>Lecture 4</b></p> <p>Tax Accounting</p> <p>General deductions</p>	
05	<p><b>Lecture 5</b></p> <p>Specific deductions</p> <p>Trading stock</p>	Online quiz
06	<p><b>Lecture 6</b></p> <p>Capital allowances and capital works</p> <p>Blackhole expenses</p> <p>Small business concessions</p>	
07	<p><b>Lecture 7</b></p> <p>Capital Gain tax</p>	
08	<p><b>Lecture 8</b></p> <p>Goods and Services Tax</p>	
09	<p><b>Lecture 9</b></p> <p>Taxation of individuals</p>	Case study
10	<p><b>Lecture 10</b></p> <p>Taxation of partnerships, trusts and superannuation</p>	
11	<p><b>Lecture 11</b></p> <p>Taxation of companies</p>	

12	<b>Lecture 12</b> Fringe benefits tax Ethics, tax avoidance and evasion		
13	<b>Lecture 13</b> Revision		
14	<b>EXAMINATION PERIOD</b>		

## Policies and Procedures

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

- [Academic Appeals Policy](#)
- [Academic Integrity Policy](#)
- [Academic Progression Policy](#)
- [Assessment Policy](#)
- [Fitness to Practice Procedure](#)
- [Assessment Procedure](#)
- [Complaints Resolution Procedure for Students and Members of the Public](#)
- [Special Consideration Policy](#)

Students seeking more policy resources can visit [Student Policies \(https://students.mq.edu.au/support/study/policies\)](https://students.mq.edu.au/support/study/policies). It is your one-stop-shop for the key policies you need to know about throughout your undergraduate student journey.

To find other policies relating to Teaching and Learning, visit [Policy Central \(https://policies.mq.edu.au\)](https://policies.mq.edu.au) and use the [search tool](#).

## Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: <https://students.mq.edu.au/admin/other-resources/student-conduct>

## Results

Results published on platform other than [eStudent](#), (eg. iLearn, Coursera etc.) or released directly by your Unit Convenor, are not confirmed as they are subject to final approval by the University. Once approved, final results will be sent to your student email address and will be made available in [eStudent](#). For more information visit [connect.mq.edu.au](https://connect.mq.edu.au) or if you are a Global MBA student contact [globalmba.support@mq.edu.au](mailto:globalmba.support@mq.edu.au)

## Academic Integrity

At Macquarie, we believe [academic integrity](#) – honesty, respect, trust, responsibility, fairness and courage – is at the core of learning, teaching and research. We recognise that meeting the expectations required to complete your assessments can be challenging. So, we offer you a range of resources and services to help you reach your potential, including free [online writing and maths support](#), [academic skills development](#) and [wellbeing consultations](#).

## Student Support

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

### The Writing Centre

[The Writing Centre](#) provides resources to develop your English language proficiency, academic writing, and communication skills.

- [Workshops](#)
- [Chat with a WriteWISE peer writing leader](#)
- [Access StudyWISE](#)
- [Upload an assignment to Studiosity](#)
- [Complete the Academic Integrity Module](#)

The Library provides online and face to face support to help you find and use relevant information resources.

- [Subject and Research Guides](#)
- [Ask a Librarian](#)

## Student Services and Support

Macquarie University offers a range of [Student Support Services](#) including:

- [IT Support](#)
- [Accessibility and disability support](#) with study
- Mental health [support](#)
- [Safety support](#) to respond to bullying, harassment, sexual harassment and sexual assault
- [Social support including information about finances, tenancy and legal issues](#)
- [Student Advocacy](#) provides independent advice on MQ policies, procedures, and processes

## Student Enquiries

Got a question? Ask us via the [Service Connect Portal](#), or contact [Service Connect](#).



## IT Help

For help with University computer systems and technology, visit [http://www.mq.edu.au/about\\_us/offices\\_and\\_units/information\\_technology/help/](http://www.mq.edu.au/about_us/offices_and_units/information_technology/help/).

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

## Changes from Previous Offering

ACCG 8124 Session 1 2025 does not include class participation assessment task.

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Unit information based on version 2025.05 of the [Handbook](#)