ACCG3020

Tax in Practice

Session 2, In person-scheduled-weekday, North Ryde 2025

Department of Accounting and Corporate Governance

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General Information

Unit convenor and teaching staff
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Credit points
10

Prerequisites
(20cp at 2000 level or above including ACCG2051) or 30cp in LAW units at 2000 level

Corequisites

Co-badged status

Unit description
This unit introduces students 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. After completing this unit, students will be able to recognise, describe and analyse taxation issues and apply tax 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:

ULO1: Identify tax issues and apply the provisions of relevant tax legislation to real-life situations

ULO2: Develop a suitable set of tax management strategies for a variety of taxpayers including international tax transactions

ULO3: Present, evaluate and use numerical and statistical information related to taxation including the use of accounting software

ULO4: Apply research skills to source and interrogate tax law materials and interpret complex legal information

ULO5: Produce professionally written tax advice which presents a clear and well supported justification of guidance given

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	Groupwork/Individual	Short Extension	AI Approach
Professional practice: Australian tax framework	30%	No	Throughout		No	
Skills development: Analysis and application of taxation principles	30%	No	Week 12		No	
Formal and observed learning: Test	40%	No	Week 13		No	

Professional practice: Australian tax framework

Assessment Type [1]: Presentation
Indicative Time on Task [2]: 20 hours
Due: **Throughout**
Weighting: **30%**
Groupwork/Individual:
Short extension [3]: No
AI Approach:

The purpose of this assessment is for you to build your expertise in Australian tax legislation and tax management strategies.

You will analyse and evaluate real-world scenarios.

Skills in focus: - Analytical skills - Communication skills - Critical thinking

Deliverable: Presentation Individual assessment

On successful completion you will be able to:

- Identify tax issues and apply the provisions of relevant tax legislation to real-life situations
- Develop a suitable set of tax management strategies for a variety of taxpayers including international tax transactions
- Present, evaluate and use numerical and statistical information related to taxation including the use of accounting software
- Apply research skills to source and interrogate tax law materials and interpret complex legal information
- Produce professionally written tax advice which presents a clear and well supported justification of guidance given

Skills development: Analysis and application of taxation principles

Assessment Type [1]: Case study/analysis
Indicative Time on Task [2]: 30 hours
Due: **Week 12**
Weighting: **30%**
Groupwork/Individual:
Short extension [3]: No
AI Approach:

The purpose of this assessment is for you to hone your skills in identifying, analysing and applying taxation principles to real-world scenarios.

You will collaborate with a team on a case to identify the main tax issue(s), provide a comprehensive analysis of the issues, and apply relevant taxation laws to arrive at a well-supported conclusion in the form of professional advice.

Skills in focus: - Discipline Knowledge - Digital skills - Communication skills

Deliverable: Written Submission Group assessment

On successful completion you will be able to:

- Identify tax issues and apply the provisions of relevant tax legislation to real-life

situations
- Develop a suitable set of tax management strategies for a variety of taxpayers including international tax transactions
- Present, evaluate and use numerical and statistical information related to taxation including the use of accounting software
- Apply research skills to source and interrogate tax law materials and interpret complex legal information
- Produce professionally written tax advice which presents a clear and well supported justification of guidance given

Formal and observed learning: Test

Assessment Type [1]: Quiz/Test
Indicative Time on Task [2]: 20 hours
Due: **Week 13**
Weighting: **40%**
Groupwork/Individual:
Short extension [3]: No
AI Approach:

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

You will participate in a formal test.

Deliverable: Test Individual assessment

On successful completion you will be able to:
- Identify tax issues and apply the provisions of relevant tax legislation to real-life situations
- Develop a suitable set of tax management strategies for a variety of taxpayers including international tax transactions
- Present, evaluate and use numerical and statistical information related to taxation including the use of accounting software
- Apply research skills to source and interrogate tax law materials and interpret complex legal information

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[1] 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
- Academic Success for academic skills support.

[2] Indicative time-on-task is an estimate of the time required for completion of the assessment task and is subject to individual variation.

[3] An automatic short extension is available for some assessments. Apply through the Service Connect Portal.

Delivery and Resources

Refer to iLearn for details of delivery.

Unit Schedule

Week	Lecture	Presentation	Assessment Due
01	**Lecture 1** The Australian taxation system and tax formula	No presentations	
02	**Lecture 2** Residence and source General principles of income Income from personal services and employment	Questions relating to Lecture One	
03	**Lecture 3** Income from business Income from property Principles of compensation	Questions relating to Lecture Two	
04	**Lecture 4** Capital gain tax	Questions relating to Lecture Three	
05	**Lecture 5** Tax accounting General deductions	Questions relating to Lecture Four	

06	**Lecture 6** Specific deductions Trading stock	Questions relating to Lecture Five	
07	**Lecture 7** Capital allowances	Questions relating to Lecture Six	
08	**Lecture 8** Partners and partnership Trust and beneficiaries Taxation of superannuation	Questions relating to Lecture Seven	
09	**Lecture 9** Companies and shareholders Offsets	Questions relating to Lecture Eight	
10	**Lecture 10** Fringe benefits tax	Questions relating to Lecture Nine	
11	**Lecture 11** Goods and services tax	Questions relating to Lecture Ten	
12	**Lecture 12** Tax administration	Questions relating to Lecture Eleven	Group assignment
13	**Lecture 13** Tax avoidance and evasion	No presentations	Test

Policies and Procedures

Macquarie University policies and procedures are accessible from Policy Central (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). 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) 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 or if you are a Global MBA student contact 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/

Academic Success

Academic Success 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/.

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.

Unit information based on version 2025.06 of the Handbook