ACCG8124

Applied Taxation Law

Session 2, In person-scheduled-weekday, North Ryde 2026

Department of Accounting and Corporate Governance

Contents

General Information

Unit convenor and teaching staff Grant Richardson grant.richardson@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 Submission Penalties

If you submit your assessment late, 5% of the total possible marks will be deducted for each day (including weekends), up to 7 days. Submissions more than 7 days late will receive a mark of 0.

Example 1 (out of 100):

If you score 85/100 but submit 20 hours late, you will lose 5 marks and receive 80/100.

Example 2 (out of 30):

If you score 27/30 but submit 20 hours late, you will lose 1.5 marks and receive 25.5/30.

Extensions

Automatic Short Extension: Some assessments are eligible for automatic short extension. You can apply for an automatic extension before the due date.

Special Consideration: If you need more time due to serious issues and for any assessments that are not eligible for Short Extension, you must apply for Special Consideration. Need help? Review the Special Consideration Page for further details.

Assessment Tasks

Name	Weighting	Hurdle	Due	Groupwork/Individual	Short Extension	AI Approach
Skills development: Quiz	15%	No	Week 5	Individual	No	Open AI
Professional practice: Business report	35%	No	06/10/2026	Individual	Yes	Open AI
Formal examination	50%	No	Exam Week	Individual	No	Observed

Skills development: Quiz

Assessment Type [1]: Problem-based task
Indicative Time on Task [2]: 15 hours
Due: **Week 5**
Weighting: **15%**
Groupwork/Individual: Individual

Short extension [3]: No
AI Approach: Open AI

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 an online quiz. Feedback on this test will help you assess your progress through the unit content.

Deliverable(s): Online quiz

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 [1]: Professional task
Indicative Time on Task [2]: 30 hours
Due: **06/10/2026**
Weighting: **35%**
Groupwork/Individual: Individual
Short extension [3]: Yes
AI Approach: Open AI

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:

- Critical thinking and problem solving
- Communication skills
- Discipline knowledge
- Work readiness

Deliverable(s): Business report [max 2000 words]

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 examination

Assessment Type [1]: Examination
Indicative Time on Task [2]: 40 hours
Due: **Exam Week**
Weighting: **50%**
Groupwork/Individual: Individual
Short extension [3]: No
AI Approach: Observed

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(s): 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.

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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

Classes

There are thirteen three-hour seminars, which consist of a 2-hour lecture and a 1-hour seminar component each week, as detailed later in this Unit Guide.

Class attendance for this unit is compulsory.

Staff teaching in this unit will be available for consultation with students. A timetable of when staff will be available will be posted on the Unit's iLearn website.

Prescribed Textbook

The prescribed textbook for this course is as follows:

Australian Taxation, Fourth Edition (2026), Bevacqua, J., Marsden, S., Morgan, A., Morton, E., Devos, K., and Verma, S. John Wiley & Sons Ltd, Melbourne, VIC, Australia.

https://highered.au.wiley.com/catalogue/bevacqua-australian-taxation-4th-edition/

Unit Schedule

Unit Schedule

Week	Lecture	Assessment Due
01	**Lecture 1** The Australian taxation system and tax formula	
02	**Lecture 2** International aspects of taxation General principles of income	
03	**Lecture 3** Income from personal exertion Income from property Income from business	
04	**Lecture 4** Tax accounting General deductions	

05	**Lecture 5** Specific deductions Trading stock	Online quiz
06	**Lecture 6** Capital allowances and capital works Blackhole expenses Small business concessions	
07	**Lecture 7** Capital gains tax (CGT)	
08	**Lecture 8** Goods and services tax (GST)	
09	**Lecture 9** Taxation of individuals	Case study
10	**Lecture 10** Taxation of partnerships and trusts Superannuation	
11	**Lecture 11** Taxation of companies	
12	**Lecture 12** Fringe benefits tax (FBT) Ethics, tax avoidance, and tax evasion	
13	**Lecture 13** Revision	
14	**EXAMINATION PERIOD**	

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.

- Ask a Study Coach
- 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 https://students.mq.edu.au/support/technology/service-desk.

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 2026.03 of the Handbook