



BUSL320

Taxation Law and Practice

S2 Evening 2018

Dept of Accounting & Corporate Governance

Contents

<u>General Information</u>	2
<u>Learning Outcomes</u>	2
<u>Assessment Tasks</u>	3
<u>Delivery and Resources</u>	5
<u>Unit Schedule</u>	10
<u>Policies and Procedures</u>	12
<u>Graduate Capabilities</u>	13
<u>Changes from Previous Offering</u>	16
<u>Program Learning Outcomes</u>	16
<u>Research and Practice, Global and Sustainability</u>	16

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

Hope Ashiabor

hope.ashiabor@mq.edu.au

Contact via busl320@mq.edu.au

E4A 311

Moderator

Catriona Lavermicocca

catriona.lavermicocca@mq.edu.au

Credit points

3

Prerequisites

(6cp at 200 level or above including (BUSL250 or BUSL251)) 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 apply 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:

Identify tax issues and be able to apply the provisions of relevant tax legislation to simulated real life situations for the purposes of giving professional advice;

Develop a suitable set of tax management strategies for individuals and businesses 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	Hurdle	Due
<u>Assessed coursework</u>	10%	No	Weekly
<u>Online Quiz</u>	10%	No	Mid-week of Week 4
<u>Take-home Assignment</u>	20%	No	4pm Monday Week 9
<u>Final Examination</u>	60%	No	University Examination Period

Assessed coursework

Due: **Weekly**

Weighting: **10%**

Description: The Assessed Coursework is comprised of two components: weekly hand-written submissions to individual tutorial questions **and** presentations during tutorials.

Submission: Hand-written responses to tutorial questions will be collected in class weekly prior to the commencement of the tutorial. No extensions will be granted. Students who do not submit their 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 (out of 12) written submissions will be taken into account, and will be weighted at 0.5 mark for each submitted task. (Total, 5%).

The remaining 5% will be allocated for satisfactory presentations and discussion. A

Presentation Feedback form will be used in awarding marks to each component of the presentations and class discussions.

Important Note: *Students enrolled in the i-Lecture stream are expected to attend weekly tutorials and to participate in completing the "Assessed Coursework" components of this unit.*

On successful completion you will be able to:

- Identify tax issues and be able to apply the provisions of relevant tax legislation 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.

Online Quiz

Due: **Mid-week of Week 4**

Weighting: **10%**

Description: The online quiz covers material taught in Lectures 1 -3 and related tutorial questions. Results will be provided to students via iLearn.

Submission: Due online mid-week of Week 4. To be completed via iLearn.

Extension: No extensions will be granted.

Penalties: Students who have not submitted the task prior to the deadline will be awarded a mark of '0' for the task, except for cases in which an application for special consideration is made and approved.

On successful completion you will be able to:

- Identify tax issues and be able to apply the provisions of relevant tax legislation to simulated real life situations for the purposes of giving professional advice;
- Use, present and evaluate numerical or statistical information related to taxation;

Take-home Assignment

Due: **4pm Monday Week 9**

Weighting: **20%**

Description: This is a take-home assignment. It will comprise a case study and/or an essay. The take-home assignment will cover Lecture topics 1-6 and related tutorial questions. It will require students to provide a detailed analysis of the tasks assigned, and an application of the taxation laws to arrive at a conclusion in the form of a piece of advice.

A marking rubric to the take-home assignment task will be posted on iLearn.

The Take-home assignment will be posted on the unit's iLearn page at 14: 00 on Friday, 5 October 2018.

Guidelines to marking the Take-home assignment will be posted on iLearn after the Take-home assignment marks have been released to students.

Submission: Due online at **16:00 on Monday, 8 October 2018**. All assignments must be submitted via Turn-it-in and the unit's iLearn facility.

Penalties: No extensions will be granted. There will be a deduction of 10% 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 - 20% penalty).

This penalty does not apply for cases in which an application for special consideration is made and approved.

No submission will be accepted after solutions have been posted.

On successful completion you will be able to:

- Identify tax issues and be able to apply the provisions of relevant tax legislation 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.

Final Examination

Due: **University Examination Period**

Weighting: **60%**

Description: This assessment task is comprised of case study and essay type questions. The exam covers material taught in Lectures 6-13 and related tutorial questions. **Students should however note that** the ability to compute tax liability or refund entitlement is an integral part of any tax unit. Students will therefore be expected to demonstrate an ability to apply the principles covered in Lectures 1-6 in the context of different taxpayers.

Submission: Formal Examination Conditions Apply.

Supplementary Examinations:

Where 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.

On successful completion you will be able to:

- Identify tax issues and be able to apply the provisions of relevant tax legislation to simulated real life situations for the purposes of giving professional advice;
- Develop a suitable set of tax management strategies for individuals and businesses 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

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. The Lectures will be recorded on Echo 360 on a weekly basis.

Each week's lecture outlines (PowerPoint slides) will also be posted on i-Learn prior to the formal lecture. They are not intended to be a substitute for lecture attendance. These outlines are only core notes and they are **NOT** intended to be treated as stand alone resources nor in place of lecture attendance. They are provided for your convenience. You cannot rely on these outlines 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's **Assessment Guide** to supplement the material set out in the lecture outlines.*

The tutorial questions for each week's class are to be found in the unit's **Tutorial Guide**. The 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 - (including those enrolled in the i-Lecture stream) - will also be expected to participate in tutorials through the submission of hand-written responses (to the questions in Tutorials 2 - 13), contributing to class discussions, formal presentations during tutorials, and showing an interest in other learning activities conducted by the tutor.

Classes

- The timetable for classes can be found on the University web site at: <http://www.timetables.mq.edu.au/>
- Students can only change their allocated lecture or tutorial class in the first three (3) weeks through the e-Student system and only when there is a vacancy in that class or lecture.
- If a student changes classes in the first three weeks, it is their responsibility to inform both their old tutor and their new tutor. Failure to inform tutors about the change in class allocation may result in a student not obtaining all the class marks for which all students are eligible.
- 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 weekly written presentation report is handed in at tutorials.
- **Participation:** Students are expected to attend and participate in at least 10 out of 12 tutorial classes during the session. 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 enrolled in the i-Lecture stream are expected to attend the weekly tutorials and to participate in completing the "Assessed Coursework" components of this unit.**
- In cases where classes have been missed because of illness or misadventure, it is up to the student to provide relevant documentation - (such as medical certificates or other reports) - explaining the reasons for their absence. The documentation must be lodged with BESS in accordance with the special consideration application procedure.
- 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 compels 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.

Consultations

- Staff teaching in the unit will be available for individual consultation with students. A timetable of when staff will be available will be posted on the unit's iLearn site.
- Sessional Staff consultations will be run in the Consultation rooms in 4 ER 200 (E4A 200).
- Students experiencing significant difficulties with any topic in the unit must seek assistance immediately. You are encouraged to seek help at a time that is convenient to you from a staff member teaching on this unit during their regular consultation hours. In special circumstances, an appointment may be made outside regular consultation hours.

An Estimated Breakdown of Workloads in this Unit

Students are expected to spend 150 hours working on this unit. As a guide, students should spend these approximate amounts of time in each of the following activities:

	Activities	Hours
1	Weekly Lectures/Tutorials	39
2	Assessed Coursework	12
3	Online Quiz	5
4	Take-home Assignment	10
5	Final Examination	34
6	Readings/Self-study	50
	TOTAL	150

Prizes

- The Taxation Law and Practice Prize is awarded for proficiency in the Sessions 1 and 2 offerings of this unit respectively, by Oxford University Press.
- http://www.businessandconomics.mq.edu.au/undergraduate_degrees/prizes_scholarships

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 **must** have access to these books AT ALL TIMES).

1. **Textbook:** Woellner, Barkoczy, Murphy, Evans and Pinto, Australian Taxation Law (28th edn, Oxford University Press 2018) - cited throughout this Unit Guide as Woellner'
2. **Workbook:** LJ Nethercott, K Devos, and L Gonzaga Australian Taxation Study Manual, Questions and Suggested Solutions (28th edn, Oxford University Press, 2018)
3. **Casebook:** Sadiq, Australian Taxation Law Cases (Thomson Reuters, 2018)
4. **Legislation:** Barkoczy, 2018 Core Tax Legislation and Study Guide, (21st edition, Oxford University Press 2018)

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, 2018).
- S Barkoczy, Australian Tax Casebook (14th edn, Oxford University Press, 2018).
- Hodgson, Mortimer, and Butler, Tax Questions & Answers 2018 (Thomson Reuters, 2018).

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. 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.cpaustralia.com.au>. This site contains relevant information including policy submissions canvassing tax reform.
- Chartered Accountants Australia and New Zealand: <https://www.charteredaccountantsanz.com/>. This site contains relevant information including policy submissions canvassing tax reform.
- Taxation Institute of Australia: www.taxinstitute.com.au. This site provides useful resources and professional development activities in tax.
- 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

- 2018 Australian Master Tax Guide (CCH)
- 2018 Australian Tax Handbook (Thomson Reuters)
- 2018 Australian Master GST Guide (CCH)
- 2018 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.

You can directly access the Unit Guide, the Assessment and Tutorial Guides, the current lecture outlines, Echo 360 recordings, announcements related to the unit, library and other useful websites via the BUSL320's i-Learn site.

Unit Schedule

Week	Topic
------	-------

1	<p><u>Operating Framework of the Australian Tax System:</u></p> <ul style="list-style-type: none"> • Constitutional basis of taxation - relationship between the Commonwealth and the States; • Sources of income tax law; • Structure of the income tax legislation and how the parts fit together <p><u>Tax Administration:</u></p> <ul style="list-style-type: none"> • operation and enforcement of the Act and ancillary legislation • the assessment process; appeal procedures; • rights and remedies of the Commissioner and taxpayer; • tax agents.
2	<p><u>The concept of income:</u></p> <ul style="list-style-type: none"> • distinction between "income" and "capital"; • exempt income; <p><u>Calculation of Tax Payable:</u></p> <ul style="list-style-type: none"> • Formulas, Rates & Offsets <p><u>Tax collection mechanisms</u></p>
3	<p><u>The Income Concept: Incidental Issues</u></p> <ul style="list-style-type: none"> • residence and source; • derivation of income
4	<p><u>Assessable Income:</u></p> <ul style="list-style-type: none"> • Income according to ordinary concepts • statutory extensions to the concept of income <p>Online Quiz - due mid-week of Week 4.</p>
5	<p><u>Assessable Income:</u></p> <ul style="list-style-type: none"> • Income according to ordinary concepts • statutory extensions to the concept of income
6	<p><u>Statutory Income:</u></p> <ul style="list-style-type: none"> • Taxation of capital gains and losses; • calculation of capital gains and losses; • inter-relationship with the income taxing provisions • Revision: How Topics 1-6 fit together
7	<p><u>Allowable Deductions I</u></p> <ul style="list-style-type: none"> • The general provision s.8-1 • Substantiation of expenses.
Mid-Session Break: 17 September - 28 September	
8	<p><u>Allowable Deductions II</u></p> <ul style="list-style-type: none"> • Specific provisions relating to deductions <p>Important Notice: The Take-home Assignment will be posted on iLearn at 14:00 on Friday, 5 October, 2018. The written responses must be submitted at 16:00 on Monday, 8 October 2018 via Turn-it-in on this unit's iLearn facility.</p>
9	<p><u>Goods and Services Tax</u></p>

10	<u>Taxation of Partnerships, Trust Estates and Beneficiaries, minors</u>
11	<u>Companies:</u> <ul style="list-style-type: none"> • Issues related to corporate taxation • Dividends and shares, imputation system
12	<u>Fringe Benefits Tax</u> <ul style="list-style-type: none"> • The tax and its applications in practice
13	<u>Anti-Avoidance Legislation</u> <ul style="list-style-type: none"> • Alienation of Personal Services Income; • Basic techniques of tax planning; • Ethical issues in tax practice; • Revision
FINAL EXAMINATION PERIOD: 12 Oct - 2 December 2018.	
SUPPLEMENTARY EXAM PERIOD: 11 December - 14 December 2018 (To check FBE's Supplementary Exams timetable, go to http://www.businessandconomics.mq.edu.au/current_students/undergraduate/how_do_i/disruption_to_studies)	

Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central](https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central) (<https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central>). 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](#)
- [Grade Appeal Policy](#)
- [Complaint Management Procedure for Students and Members of the Public](#)
- [Special Consideration Policy](#) (**Note:** *The Special Consideration Policy is effective from 4 December 2017 and replaces the Disruption to Studies Policy.*)

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

If you would like to see all the policies relevant to Learning and Teaching visit [Policy Central](https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central) (<https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/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/study/getting-started/student-conduct>

Results

Results shown in *iLearn*, 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 [ask.mq.edu.au](#).

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) 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

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.

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 provisions of relevant tax legislation to simulated real life situations for the purposes of giving professional advice;
- Develop a suitable set of tax management strategies for individuals and businesses 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
- Online Quiz
- Take-home Assignment
- 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

- Identify tax issues and be able to apply the provisions of relevant tax legislation to simulated real life situations for the purposes of giving professional advice;
- Develop a suitable set of tax management strategies for individuals and businesses 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
- Online Quiz
- Take-home Assignment

- 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

- Identify tax issues and be able to apply the provisions of relevant tax legislation to simulated real life situations for the purposes of giving professional advice;
- Develop a suitable set of tax management strategies for individuals and businesses 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
- Online Quiz
- Take-home Assignment
- 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

- Identify tax issues and be able to apply the provisions of relevant tax legislation to simulated real life situations for the purposes of giving professional advice;
- Develop a suitable set of tax management strategies for individuals and businesses 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
- Online Quiz
- Take-home Assignment
- Final Examination

Changes from Previous Offering

- The **online quiz** will now cover material taught in **Lectures 1 - 3** (instead of Lectures 1 and 2 in previous offerings), and will be administered in the **middle of week 4**.

Program Learning Outcomes

This unit supports the development of program learning outcomes (PLO) for degree(s) delivered by the Faculty of Business and Economics. PLOs describe the educational outcomes of a degree and what you should be able to know, understand and do by the end of your degree.

Unit learning outcomes 1, 2 & 5 and the Take-home Assignment and Final Exam assessments contribute to the following PLOs:

PLO1 **Discipline Specific Knowledge and Skills**

PLO3 **Problem Solving**

Research and Practice, Global and Sustainability

This unit addresses global and sustainability issues as direct areas of study and as necessary implications arising from the materials, assessment and academic discussion and debate in classes/seminars. We promote sustainability by developing ability in students to research and locate information within the accounting and legal disciplines. We aim to provide students with an opportunity to obtain skills which will benefit them throughout their career.

The unit materials have a reference list at the end of each chapter/module/text containing all references cited by the author. These provide some guidance to references that could be used to research particular issues.