



COURSE OUTLINE

ACC311 Taxation Law and Practice

Course Coordinator: Michelle Joubert (mjoubert1@usc.edu.au) **School:** School of Business and Creative Industries

2022 | Semester 1

USC Sunshine Coast
USC Moreton Bay
USC Fraser Coast

**BLENDED
LEARNING**

Most of your course is on campus but you may be able to do some components of this course online.

Online

ONLINE

You can do this course without coming onto campus.

Please go to the USC website for up to date information on the teaching sessions and campuses where this course is usually offered.

1. What is this course about?

1.1. Description

Business decisions require consideration of the taxation implications. This course is designed to provide you with an understanding of the taxation legislation, judicial interpretations and policy, and taxation practice. This is a key course if you wish to pursue a career in professional accounting. Topics include the background, sources, functions and objectives of the Australian tax system, income, deductions, trading stock, CGT, FBT, GST, administration of taxation law, offsets, rates and levies, superannuation, taxation entities and other relevant and current taxation issues.

1.2. How will this course be delivered?

ACTIVITY	HOURS	BEGINNING WEEK	FREQUENCY
BLENDED LEARNING			
Learning materials – Asynchronous online delivery of learning material.	1hr	Week 1	13 times
Tutorial/Workshop 1 – Synchronous and scheduled face to face workshops.	2hrs	Week 2	10 times
Information session – Synchronous online Task Information Sessions (Recorded/ All cohort/ Shared with Online).	2hrs	Week 1	3 times
ONLINE			
Learning materials – Asynchronous online delivery of learning material.	1hr	Week 1	13 times
Tutorial/Workshop 1 – Synchronous online workshops (Recorded).	2hrs	Week 2	10 times
Information session – Synchronous online Task Information Sessions (Recorded/ All cohort/ Shared with Blended).	2hrs	Week 1	3 times

1.3. Course Topics

- The Australian taxation system
- Assessable income
- Termination payments and trading stock
- Capital gains tax
- Tax offsets
- Deductions and capital allowances
- Taxation of companies
- Taxation of trusts and partnerships
- Superannuation funds
- FBT and GST
- Taxation administration; Tax avoidance; Rulings

2. What level is this course?

300 Level (Graduate)

Demonstrating coherence and breadth or depth of knowledge and skills. Independent application of knowledge and skills in unfamiliar contexts. Meeting professional requirements and AQF descriptors for the degree. May require pre-requisites where discipline specific introductory or developing knowledge or skills is necessary. Normally undertaken in the third or fourth full-time study year of an undergraduate program.

3. What is the unit value of this course?

12 units

4. How does this course contribute to my learning?

COURSE LEARNING OUTCOMES	GRADUATE QUALITIES
On successful completion of this course, you should be able to...	Completing these tasks successfully will contribute to you becoming...
1 Use critical thinking to identify, analyse and solve problems in areas of taxation law and practice.	Creative and critical thinker
2 Understand and interpret commerce-related taxation information and apply such information to business situations and decision making.	Knowledgeable
3 Apply ethics and professional acumen in analysing and solving taxation problems.	Ethical

5. Am I eligible to enrol in this course?

Refer to the [USC Glossary of terms](#) for definitions of “pre-requisites, co-requisites and anti-requisites”.

5.1. Pre-requisites

BUS203 or LAW101 or LAW102

5.2. Co-requisites

Not applicable

5.3. Anti-requisites

Not applicable

5.4. Specific assumed prior knowledge and skills (where applicable)

Not applicable

6. How am I going to be assessed?

6.1. Grading Scale

Standard Grading (GRD)

High Distinction (HD), Distinction (DN), Credit (CR), Pass (PS), Fail (FL).

6.2. Details of early feedback on progress

Model answers to and explanations of questions.

6.3. Assessment tasks

DELIVERY MODE	TASK NO.	ASSESSMENT PRODUCT	INDIVIDUAL OR GROUP	WEIGHTING %	WHAT IS THE DURATION / LENGTH?	WHEN SHOULD I SUBMIT?	WHERE SHOULD I SUBMIT IT?
All	1	Case Study	Individual	50%	1,500 words	Week 8	Online Assignment Submission with plagiarism check
All	2	Examination - Centrally Scheduled	Individual	50%	2 hours	Exam Period	Exam Venue

All - Assessment Task 1: Case Study

GOAL:	The goal of the case study is to provide you with an opportunity to demonstrate your understanding and application of the material covered in the first half of the semester.		
PRODUCT:	Case Study		
FORMAT:	Online assignment submission with plagiarism check. More details will be provided on Canvas.		
CRITERIA:	No.		Learning Outcome assessed
	1	Demonstrate knowledge and application of taxation law and practice.	1 2 3

All - Assessment Task 2: Final examination

GOAL:	Demonstrate knowledge and application of taxation law and practice		
PRODUCT:	Examination - Centrally Scheduled		
FORMAT:	<p>The final exam will comprise several questions that are predominantly practical in nature but require you to draw on the theory in order to substantiate your treatment of the material in the questions. This is an individual assessment and the exam is open book.</p> <p>This assessment will be invigilated. The nature of the invigilation will be determined by your mode of delivery and location. Students enrolled in face-to-face classes will attend the university to undertake the assessment, in the presence of an academic/assessor. For students who are enrolled into the course online, the assessment invigilation may be assured through the use of a proctoring service or process, or through attendance at the university or another designated assessment centre. More details will be provided via the Learning Management System (Canvas).</p>		
CRITERIA:	No.		Learning Outcome assessed
	1	Demonstrate knowledge and application of taxation law and practice	1 2 3

7. Directed study hours

A 12-unit course will have total of 150 learning hours which will include directed study hours (including online if required), self-directed learning and completion of assessable tasks. Directed study hours may vary by location. Student workload is calculated at 12.5 learning hours per one unit.

8. What resources do I need to undertake this course?

Please note: Course information, including specific information of recommended readings, learning activities, resources, weekly readings, etc. are available on the course Canvas site– Please log in as soon as possible.

8.1. Prescribed text(s) or course reader

Please note that you need to have regular access to the resource(s) listed below. Resources may be required or recommended.

REQUIRED?	AUTHOR	YEAR	TITLE	EDITION	PUBLISHER
Required	n/a	2022	Principles of Taxation Law/Fundamental Tax Legislation/Tax Questions	n/a	Thomson Reuters
Recommended	n/a	2022	Australian Taxation Law Cases	n/a	Thomson Reuters

8.2. Specific requirements

Not applicable

9. How are risks managed in this course?

Health and safety risks for this course have been assessed as low. It is your responsibility to review course material, search online, discuss with lecturers and peers and understand the health and safety risks associated with your specific course of study and to familiarise yourself with the University's general health and safety principles by reviewing the [online induction training for students](#), and following the instructions of the University staff.

10. What administrative information is relevant to this course?

10.1. Assessment: Academic Integrity

Academic integrity is the ethical standard of university participation. It ensures that students graduate as a result of proving they are competent in their discipline. This is integral in maintaining the value of academic qualifications. Each industry has expectations and standards of the skills and knowledge within that discipline and these are reflected in assessment.

Academic integrity means that you do not engage in any activity that is considered to be academic fraud; including plagiarism, collusion or outsourcing any part of any assessment item to any other person. You are expected to be honest and ethical by completing all work yourself and indicating in your work which ideas and information were developed by you and which were taken from others. You cannot provide your assessment work to others. You are also expected to provide evidence of wide and critical reading, usually by using appropriate academic references.

In order to minimise incidents of academic fraud, this course may require that some of its assessment tasks, when submitted to Canvas, are electronically checked through Turnitin. This software allows for text comparisons to be made between your submitted assessment item and all other work to which Turnitin has access.

10.2. Assessment: Additional Requirements

Eligibility for Supplementary Assessment

Your eligibility for supplementary assessment in a course is dependent of the following conditions applying:

The final mark is in the percentage range 47% to 49.4%

The course is graded using the Standard Grading scale

You have not failed an assessment task in the course due to academic misconduct

10.3. Assessment: Submission penalties

Late submission of assessment tasks may be penalised at the following maximum rate:

- 5% (of the assessment task's identified value) per day for the first two days from the date identified as the due date for the assessment task.

- 10% (of the assessment task's identified value) for the third day - 20% (of the assessment task's identified value) for the fourth day and subsequent days up to and including seven days from the date identified as the due date for the assessment task.

- A result of zero is awarded for an assessment task submitted after seven days from the date identified as the due date for the assessment task. Weekdays and weekends are included in the calculation of days late. To request an extension you must contact your course coordinator to negotiate an outcome.

10.4. SafeUSC

USC is committed to a culture of respect and providing a safe and supportive environment for all members of our community. For immediate assistance on campus contact SafeUSC by phone: [07 5430 1168](tel:0754301168) or using the [SafeZone](#) app. For general enquires contact the SafeUSC team by phone [07 5456 3864](tel:0754563864) or email safe@usc.edu.au.

The SafeUSC Specialist Service is a Student Wellbeing service that provides free and confidential support to students who may have experienced or observed behaviour that could cause fear, offence or trauma. To contact the service call [07 5430 1226](tel:0754301226) or email studentwellbeing@usc.edu.au.

10.5. Study help

For help with course-specific advice, for example what information to include in your assessment, you should first contact your tutor, then your course coordinator, if needed.

If you require additional assistance, the Learning Advisers are trained professionals who are ready to help you develop a wide range of academic skills. Visit the [Learning Advisers](#) web page for more information, or contact Student Central for further assistance: +61 7 5430 2890 or studentcentral@usc.edu.au.

10.6. Wellbeing Services

Student Wellbeing provide free and confidential counselling on a wide range of personal, academic, social and psychological matters, to foster positive mental health and wellbeing for your academic success.

To book a confidential appointment go to [Student Hub](#), email studentwellbeing@usc.edu.au or call 07 5430 1226.

10.7. AccessAbility Services

Ability Advisers ensure equal access to all aspects of university life. If your studies are affected by a disability, learning disorder mental health issue, injury or illness, or you are a primary carer for someone with a disability or who is considered frail and aged, [AccessAbility Services](#) can provide access to appropriate reasonable adjustments and practical advice about the support and facilities available to you throughout the University.

To book a confidential appointment go to [Student Hub](#), email AccessAbility@usc.edu.au or call 07 5430 2890.

10.8. Links to relevant University policy and procedures

For more information on Academic Learning & Teaching categories including:

- Assessment: Courses and Coursework Programs
- Review of Assessment and Final Grades
- Supplementary Assessment
- Administration of Central Examinations
- Deferred Examinations
- Student Academic Misconduct
- Students with a Disability

Visit the USC website: <https://www.usc.edu.au/explore/policies-and-procedures#academic-learning-and-teaching>

10.9. Student Charter

USC is committed to excellence in teaching, research and engagement in an environment that is inclusive, inspiring, safe and respectful. The [Student Charter](#) sets out what students can expect from the University, and what in turn is expected of students, to achieve these outcomes.

10.10. General Enquiries

In person:

- **USC Sunshine Coast** - Student Central, Ground Floor, Building C, 90 Sippy Downs Drive, Sippy Downs
- **USC Moreton Bay** - Service Centre, Ground Floor, Foundation Building, Gympie Road, Petrie
- **USC SouthBank** - Student Central, Building A4 (SW1), 52 Merivale Street, South Brisbane
- **USC Gympie** - Student Central, 71 Cartwright Road, Gympie
- **USC Fraser Coast** - Student Central, Student Central, Building A, 161 Old Maryborough Rd, Hervey Bay
- **USC Caboolture** - Student Central, Level 1 Building J, Cnr Manley and Tallon Street, Caboolture

Tel: +61 7 5430 2890

Email: studentcentral@usc.edu.au