



# Course Outline (Higher Education)

<b>School:</b>	Federation Business School
<b>Course Title:</b>	TAXATION LAW 2
<b>Course ID:</b>	BULAW3734
<b>Credit Points:</b>	15.00
<b>Prerequisite(s):</b>	(BULAW3733)
<b>Co-requisite(s):</b>	Nil
<b>Exclusion(s):</b>	Nil
<b>ASCED:</b>	080101

## Description of the Course:

This course seeks to develop a wider and deeper understanding and knowledge of the principles and practice of income tax law in Australia. The course builds upon the foundations laid in BULAW 3731 Income Taxation Law & Practice. Key areas of study include State imposed taxes, GST, employee remuneration, superannuation, tax treatment of small business entities, and the anti-avoidance rules. Ethical decision making and professional conduct rules governing tax practitioners are examined.

**Grade Scheme:** Graded (HD, D, C, P, MF, F, XF)

**Placement Component:** No

**Supplementary Assessment:** Yes

Where supplementary assessment is available a student must have failed overall in the course but gained a final mark of 45 per cent or above and submitted all major assessment tasks.

## Program Level:

Level of course in Program	AQF Level of Program					
	5	6	7	8	9	10
Introductory						
Intermediate						
Advanced			✓			

## Learning Outcomes:

**Knowledge:**

- K1.** Understand fundamental areas of tax including GST, FBT and Superannuation
- K2.** Understand the tax consequences of specific commercial transactions
- K3.** Identify the fundamentals of calculating the tax payable and taxable income for entities
- K4.** Recognise the interaction between taxation and society, including the political, economic and environmental influences on the taxation regime
- K5.** Identify and synthesise legal and policy issues relating to taxation law
- K6.** Comprehend ethical decision making and professional conduct responsibilities of tax practitioners

**Skills:**

- S1.** Conduct research and evaluate legal information involving tax related issues
- S2.** Efficiently locate relevant sections of the Income Tax Assessment Acts and other tax related legislation
- S3.** Analyse fact situations and apply relevant legal principles and tax rulings to provide solutions or advice
- S4.** Adopt ethical decision making in professional practice.
- S5.** Communicate legal reasoning in written form.

**Application of knowledge and skills:**

- A1.** Advise entities of the tax consequences of prospective courses of action
- A2.** Calculate tax liability in a given scenario
- A3.** Integrate social, environmentally sustainability, ethical and economic perspectives into a taxation context

**Course Content:**

Topics may include:

- State Taxes
- Indirect taxes - Goods and Services Taxation
- Employee Remuneration
- Superannuation
- Tax Avoidance
- Tax Practitioners
- Small Business Entities

**Values:**

- V1.** How the law can be used as a positive tool for achieving better management and practice.
- V2.** Appreciate the laws interconnections with other disciplines.
- V3.** Appreciate the rationale or policy for particular approaches to taxation
- V4.** Develop a desire to be an active learner, one who reads, reflects, is autonomous, discusses, writes and makes links
- V5.** To see learning as a life-long process
- V6.** To reflect on weaknesses and strengths and how you learn

**Graduate Attributes**

The Federation University FedUni graduate attributes (GA) are entrenched in the [Higher Education Graduate Attributes Policy](#) (LT1228). FedUni graduates develop these graduate attributes through their engagement in explicit learning and teaching and assessment tasks that are embedded in all FedUni programs. Graduate

attribute attainment typically follows an incremental development process mapped through program progression. **One or more graduate attributes must be evident in the specified learning outcomes and assessment for each FedUni course, and all attributes must be directly assessed in each program**

Graduate attribute and descriptor		Development and acquisition of GAs in the course	
		Learning Outcomes (KSA)	Assessment task (AT#)
GA 1 Thinkers	Our graduates are curious, reflective and critical. Able to analyse the world in a way that generates valued insights, they are change makers seeking and creating new solutions.	K1, K2, K4, A3	AT1, AT2
GA 2 Innovators	Our graduates have ideas and are able to realise their dreams. They think and act creatively to achieve and inspire positive change.	K6, S3, S4, A2	AT1, AT2
GA 3 Citizens	Our graduates engage in socially and culturally appropriate ways to advance individual, community and global well-being. They are socially and environmentally aware, acting ethically, equitably and compassionately.	K4, K5, K6, S4, A3	AT2, AT3
GA 4 Communicators	Our graduates create, exchange, impart and convey information, ideas, and concepts effectively. They are respectful, inclusive and empathetic towards their audience, and express thoughts, feelings and information in ways that help others to understand.	K4, K6, S3, S5, A1	AT2, AT3
GA 5 Leaders	Our graduates display and promote positive behaviours, and aspire to make a difference. They act with integrity, are receptive to alternatives and foster sustainable and resilient practices.	K4, K6, S3, S4, S5	AT3

### Learning Task and Assessment:

Learning Outcomes Assessed	Learning Tasks	Assessment Type	Weighting
K1,K2, K3,S2,S3,S5, A1 A2	Individual assessment	Mid semester test	10-20%
K1, K2, K3, K4, K5, K6, S1,S4,S5, A1, A3 A2	Individual assessment	Written assignment	30-40%
K2,K3,K6 S1 S2, S3, S5 A1 A2 A1,A2	Invigilated individual assessment	Invigilated examination	40-50%

### Adopted Reference Style:

APA

Refer to the [library website](#) for more information

Fed Cite - [referencing tool](#)