

Unit Outline (Higher Education)

Institute / School: Institute of Innovation, Science & Sustainability

Unit Title: TAXATION LAW 2

Unit ID: BULAW3734

Credit Points: 15.00

Prerequisite(s): (BULAW3733)

Co-requisite(s): Nil

Exclusion(s): Nil

ASCED: 080101

Description of the Unit:

This unit is part of the Bachelor of Professional Accounting, which meets the academic requirements of the accounting profession and leads to a TEQSA approved bachelor degree in Australia. BULAW 3734 seeks to develop a wider and deeper understanding and knowledge of the principles and practice of income tax law in Australia. The unit builds upon the foundations laid in BULAW 3733 Taxation Law 1. Key areas of study include goods and services tax (GST), employee remuneration, fringe benefits tax (FBT), superannuation, ethical decision making and professional conduct rules governing tax agents and the anti-avoidance rules. Small business concessions are discussed within relevant topics.

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

Work Experience:

No work experience: Student is not undertaking work experience in industry.

Placement Component: No

Supplementary Assessment: Yes

Where supplementary assessment is available a student must have failed overall in the Unit but gained a final mark of 45 per cent or above, has completed all major assessment tasks (including all sub-components where a task has multiple parts) as specified in the Unit Description and is not eligible for any other form of supplementary assessment

Course Level:

Level of Unit in Course	AQF Level of Course					
	5	6	7	8	9	10
Introductory	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Intermediate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Advanced	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Learning Outcomes:

Knowledge:

- K1.** Understand fundamental areas of tax including GST, FBT and superannuation
- K2.** Understand the application of specific and general anti-avoidance rules
- K3.** Comprehend ethical decision making and professional conduct responsibilities of tax agents
- K4.** Understand the tax consequences of specific commercial transactions
- K5.** Identify and synthesise legal and policy issues relating to taxation law

Skills:

- S1.** Conduct research and evaluate legal information involving tax related issues
- S2.** Efficiently locate relevant sections of tax legislation
- S3.** Analyse fact situations and apply relevant legal principles 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 on the tax consequences of prospective courses of action
- A2.** Calculate tax liability in a given scenario
- A3.** Present the results of research and evaluation with responsibility and accountability for your own learning

Unit Content:

Topics may include:

- Goods and Services Taxation
- Employee Remuneration
- Fringe Benefits Tax
- Superannuation (including the tax treatment of salary sacrifice into superannuation)
- Tax administration (including the ethical and professional responsibilities of tax agents)
- Tax avoidance

FEDTASKS

Federation University Federation recognises that students require key transferable employability skills to prepare them for their future workplace and society. FEDTASKS (**T**ransferable **A**tttributes **S**kills and **K**nowledge) provide a targeted focus on five key transferable Attributes, Skills, and Knowledge that are embedded within curriculum, developed gradually towards successful measures and interlinked with cross-discipline and Co-operative Learning opportunities. *One or more FEDTASK, transferable Attributes, Skills or Knowledge must be evident in the specified learning outcomes and assessment for each FedUni Unit, and all must be directly assessed in each Course.*

FEDTASK attribute and descriptor		Development and acquisition of FEDTASKS in the Unit	
		Learning Outcomes (KSA)	Assessment task (AT#)
FEDTASK 1 Interpersonal	Students will demonstrate the ability to effectively communicate, interact and work with others both individually and in groups. Students will be required to display skills in-person and/or online in: <ul style="list-style-type: none"> • Using effective verbal and non-verbal communication • Listening for meaning and influencing via active listening • Showing empathy for others • Negotiating and demonstrating conflict resolution skills • Working respectfully in cross-cultural and diverse teams. 	S5	AT2, AT3
FEDTASK 2 Leadership	Students will demonstrate the ability to apply professional skills and behaviours in leading others. Students will be required to display skills in: <ul style="list-style-type: none"> • Creating a collegial environment • Showing self-awareness and the ability to self-reflect • Inspiring and convincing others • Making informed decisions • Displaying initiative 	Not applicable	Not applicable
FEDTASK 3 Critical Thinking and Creativity	Students will demonstrate an ability to work in complexity and ambiguity using the imagination to create new ideas. Students will be required to display skills in: <ul style="list-style-type: none"> • Reflecting critically • Evaluating ideas, concepts and information • Considering alternative perspectives to refine ideas • Challenging conventional thinking to clarify concepts • Forming creative solutions in problem solving 	K5, S3, A1, A3	AT2, AT3
FEDTASK 4 Digital Literacy	Students will demonstrate the ability to work fluently across a range of tools, platforms and applications to achieve a range of tasks. Students will be required to display skills in: <ul style="list-style-type: none"> • Finding, evaluating, managing, curating, organising and sharing digital information • Collating, managing, accessing and using digital data securely • Receiving and responding to messages in a range of digital media • Contributing actively to digital teams and working groups • Participating in and benefiting from digital learning opportunities 	Not applicable	Not applicable
FEDTASK 5 Sustainable and Ethical Mindset	Students will demonstrate the ability to consider and assess the consequences and impact of ideas and actions in enacting ethical and sustainable decisions. Students will be required to display skills in: <ul style="list-style-type: none"> • Making informed judgments that consider the impact of devising solutions in global economic environmental and societal contexts • Committing to social responsibility as a professional and a citizen • Evaluating ethical, socially responsible and/or sustainable challenges and generating and articulating responses • Embracing lifelong, life-wide and life-deep learning to be open to diverse others • Implementing required actions to foster sustainability in their professional and personal life. 	Not applicable	Not applicable

Learning Task and Assessment:

The accounting profession expectation is that at least 50 per cent of the overall assessment marks for this unit are invigilated. This means that a student's identity is confirmed and they are observed when completing assessment activities that contribute to at least half of their overall grade.

Learning Outcomes Assessed	Assessment Tasks	Assessment Type	Weighting
K4, S2, S3, S5, A1	Individual assessment	Test	10-20%
K1, K3, K4, K5, S1, S2, S3, S4, S5, A1, A2, A3	Individual assessment	Written assignment	30-40%
K1, K2, K3, K4, S2, S3, S4, S5, A1, A2	Final assessment	Invigilated examination	50-60%

Alignment to the Minimum Co-Operative Standards (MiCS)

The Minimum Co-Operative Standards (MiCS) are an integral part of the Co-Operative University Model. Seven criteria inform the MiCS alignment at a Course level. Although Units must undertake MiCS mapping, there is NO expectation that Units will meet all seven criteria. The criteria are as follows:

1. Co-design with industry and students
2. Co-develop with industry and students
3. Co-deliver with industry
4. FedTASK alignment
5. Workplace learning and career preparation
6. Authentic assessment
7. Industry-link/Industry facing experience

MiCS Course level reporting highlights how each Course embraces the principles and practices associated with the Co-Operative Model. Evidence of Course alignment with the MiCS, can be captured in the Course Modification Form.

MICS Mapping has been undertaken for this Unit No

Date:

Adopted Reference Style:

APA

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

Fed Cite - [referencing tool](#)