



BFA 391 TAXATION

Semester 1 2009

School of Accounting and Corporate Governance

Faculty of Business

Unit Outline

**John Streeter
Unit coordinator**

Contact details

Unit coordinator/lecturer

Unit coordinator/lecturer: John Streeter
Campus: Launceston
e-mail: John.Streeter@utas.edu.au
Phone: 03 63243061
Fax: 03 63243711
Room number A253 (Launceston)
Consultation hours: tba

Other teaching staff

Lecturer and principal tutor - Hobart Patricia O'keefe
Campus: Hobart
e-mail: Patricia.Okeefe@utas.edu.au
Phone: 03 62261941
Fax: 03 62267845
Room number 419 Commerce Building
Consultation hours: tba

Lecturer and tutor – Cradle Coast Stephen Allen
Campus: Cradle Coast
e-mail: Stephen.Allen@utas.edu.au
Phone: 03 64305287
Fax: 03 64304950
Room number D208 (Cradle Coast)
Consultation hours: tba

Tutor - Launceston Susan Conway
Campus: Launceston
e-mail: Susan.Conway@utas.edu.au.
Phone: 03 63243068
Fax: 03 63243711
Room number D111 (Launceston)
Consultation hours: tba

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Unit description

This unit is a compulsory unit in the Accounting major and is designed to assist you in gaining an understanding of the theoretical concepts that underpin taxation law in Australia and which are fundamental to the knowledge of an accounting practitioner. This knowledge is used to develop your skills in the application and interpretation of basic taxation legislation and its application to different business entities and individuals. The unit will incorporate reference to case law and tax rulings where relevant and you will be required to undertake basic calculations.

Learning outcomes

On completion of this unit, you should be able to:

1. **Describe** basic theoretical concepts of taxation law and identify relevant legislation, cases, rules, rulings and principles of income tax law (links to the knowledge and communication skills graduate attributes);
2. **Apply** taxation law to specific situations (links to the knowledge and problem-solving skills graduate attributes);
3. **Calculate** tax liability/refund or elements thereof (links to the knowledge graduate attribute);
4. **Communicate** your level of understanding clearly and concisely (links to the communication skills graduate attribute).

Generic graduate attributes

The University has defined a set of generic graduate attributes (GGAs) that can be expected of all graduates

http://www.learningsupport.utas.edu.au/generic_attributes.html

By undertaking this unit you should make progress in attaining the following attributes:

Knowledge: describe fundamental taxation concepts through research and the application of taxation information.

Communication skills: demonstrate written and numerical methods of communication in order to provide information clearly and coherently.

Problem-solving skills: conceptualise a problem given a variety of facts and other data and have the ability to solve the problem using the knowledge gained in the unit.

Prior knowledge &/or skills

You should have successfully completed the prerequisite units BFA104 and BFA141 in order to enrol in this unit.

Learning Outcomes/Generic Graduate Attributes Matrix

Assessment task: 1	Tutorial exercises				
Assessment task: 2	Test				
Assessment task: 3	Assignment				
Final Examination:	3 hour open book				
Learning Outcomes:					
	Learning outcome 1	√	√	√	√
	Learning outcome 2	√	√	√	√
	Learning outcome 3	√	√	√	√
	Learning outcome 4	√	√	√	√
UTAS Generic Graduate Attributes:					
	Knowledge	√	√	√	√
	Communication skills	√	√	√	√
	Problem-solving skills	√	√	√	√

Matrix adapted from Unit Outline, Faculty of Business, University of the Sunshine Coast 2003

Learning resources

Requisite texts

Deutsch, R.L. (2009). *2009 Fundamental Tax Legislation*, 17th edition. Sydney: Thomson.

Deutsch, R.L., et al (2009). *2009 Australian Tax Handbook*, Sydney: Thomson.

Textbooks may be purchased from the Co-op Bookshops in Hobart and Launceston. The two books will be available as a pack at a slightly lower price.

Recommended reading

You will benefit from reading as broadly as possible. Try and obtain the latest edition of the following references if you need assistance in completing assignments and/or if you are having trouble understanding components of the course:

Barkoczy, S., (2007), *Australian Tax Casebook*. 8th Edition, CCH, Sydney.

Barkoczy, S., (2008), *Core Tax Legislation and Study Guide*, 11th Edition, CCH, Sydney.

CCH, (2008), *Australian Master Tax Guide*, 42nd Edition, CCH, Sydney.

CCH, (2007), *Master Tax Examples*, 6th Edition, CCH, Sydney.

Hodgson, H.M., Fisher, R.K., (2007). *Tax Questions & Answers 2007*, Thomson ATP, Sydney.

Kobetsky, M., Dirkis, M. J. and O'Connell, A. (2006). *Income Tax Text, Materials & Essential Cases*. 6th Edition, The Federation Press, Sydney.

Nethercott, L.J., et al (2007). *Australian Taxation Study Manual: Questions and Suggested Solutions*, 17th Edition, CCH, Sydney.

Obst, W., Smith, D. M. & Hanegbi, R., (2006), *Successful Tax Study 2006-07*, Thomson ATP, Sydney.

Woellner, R.H., Barkoczy, S., Murphy, S. and Evans, C., (2008), *Australian Taxation Law*, 18th Edition, CCH, Sydney.

E- (electronic) resources

Useful tax and related legal information obtained from the Internet may be of assistance to you in gaining a more in-depth understanding and in completing your assignments. Please note, Internet sites are periodically updated and site addresses may change from time to time. Some useful tax and research sites are listed below.

Australian Government

The Australian Tax Office (ATO) maintains a website. It allows access to the ATO Legal Database, which contains legislation, cases and taxation rulings.

<http://www.ato.gov.au/>

The ATO Business Entry Point (general help for small business)

<http://www.business.gov.au>

Review of business taxation – contains the Ralph Report

<http://www.rbt.treasury.gov.au>

Australian Professional Bodies

The Australian Tax Institute of Australia: <http://www.taxinstitute.com.au/>

CPA Australia: <http://www.cpaaustralia.com.au/>

The Institute of Chartered Accountants in Australia: <http://www.icaa.org.au>

National Institute of Accountants: <http://www.nia.org.au>

Library

The University library has many resources including access to a tax database: Taxpoint. This database has complete legislation, cases and rulings as well as search functions. Check with the University library for more details.

Other Sites

Atax - part of UNSW: <http://www.atax.unsw.edu.au/>

Taxpayers Australia Inc: <http://www.taxpayer.com.au>

MyLO

General

MyLO is an internet service that has been adopted by the University and will be used in this unit. MyLO may be accessed on computers in computing laboratories at the University or on your computer at home or at work. Information about accessing and using this service, about required computer specifications and frequently asked questions, and about how to get help if you experience difficulties, is available at the following University website: <http://www.utas.edu.au/coursesonline>

You are strongly advised to visit this site and become familiar with the features of MyLO, especially if you have not used it before. You will probably be using it in other units that you are studying as well. Here are some important points about accessing our web site:

Access to MyLO

You can access your MyLO course from the Student Page on the University's web site: **Current Students** ↗ **LOGIN MyLO@UTAS** or go directly to the web address noted above:

- Enter your email POP account "Username" (for example, dsmith) and your "Password". These are identical to the pop account/email username and password that you are given with your enrolment confirmation form. If you forget your pop account username, contact the Help Desk (see below under 'getting assistance with MyLO). Both MyLO and e-mail passwords must remain the same. If you are going to change your password, change your e-mail password first.
- When you enter your user name and password, click on OK and choose "BFA391" from the list of units (subjects) in which you are enrolled. [NOTE: Another box may periodically appear when using the University network which asks you to verify your user name & password, this is simply a security device – enter your password when asked & click OK].
 - MyLO will automatically check that your browser is properly configured. If the MyLO 'browser checker' window appears – scroll down to make sure you have a tick in each area shown – then close the window.

- From the Unit's homepage click on the area you wish to access e.g. "Unit Information". A table of contents will appear on the left hand side of your screen. Scroll through the list until you find what you want & click the underlined topic.

Other

Equipment & materials

MyLO

All lecture notes, tutorial questions, past exam papers, tutorial lists, assessment results and any other materials used in the course will be placed on MyLO. Check the site regularly for announcements. You are encouraged to pose questions via MyLO rather than by e-mail to teaching staff as this allows everybody in the unit to participate in the discussion. You can forward MyLO emails to your own account very simply and this information is included in *MyLO: Information for Students*
<http://www.utas.edu.au/tlo/>

Computer hardware & software

For MyLO

To access MyLO from your own computer you will need the appropriate software, and hardware to run that software. See *Learning Online* at <http://uconnect.utas.edu.au> for computer software you will need.

Note: Older computers may not have the hardware to run some of the required software applications. Contact your local IT support person or the Service Desk on 6226 1818 if you experience difficulties.

For further information on using MyLO self help sheets can be accessed at:
<http://www.utas.edu.au/coursesonline/MyLO-Support.htm>

Details of teaching arrangements

Lectures/Intensive sessions

This unit is based around a weekly 100-minute lecture. The lectures will be used to introduce the various taxation topics that will be covered in the unit. They will consist of topic overviews, explanations and summaries. *It is expected that you will complete all the relevant reading before attending each week's class (refer to the study schedule for list of readings required).*

Please note that taxation is a complex subject. Lectures can only be used to introduce each taxation topic. It is expected that through weekly reading, completing the tutorial questions and the assessment requirements, you will be exposed to a deeper understanding and become more informed on the topic of taxation.

Tutorials

Tutorials start in week 2 and are of 50 minutes duration. Tutorials will reinforce the content of the lectures and provide an opportunity to engage in problem solving illustrative of the sections of the taxation legislation and supporting cases and taxation rulings.

Please note that assessable tutorial exercises are an integral part of the tutorial program for this unit and attendance is very important.

Occupational health and safety (OH&S)

The University is committed to providing a safe and secure teaching and learning environment. In addition to specific requirements of this unit you should refer to the University's policy at: http://www.admin.utas.edu.au/hr/ohs/pol_proc/ohs.pdf

Feedback

The University of Tasmania, on a regular basis, evaluates its teaching and learning environment through the Student Evaluation of Teaching and Learning (SETL) system. The University values feedback from students and from time to time you will be asked to complete a SETL evaluation for a unit of study. For more information on SETL go to: <http://student.admin.utas.edu.au/setl/index.html>

Students with Disabilities - University and Faculty Equity Plans

Goal 1 of the University of Tasmania Equity Plan provides for: "An inclusive teaching and learning environment that values diversity, supports the pursuit of academic excellence and produces high quality education and employment results for all students and staff". The Faculty of Business Equity Plan facilitates the University Plan at an operational level and has developed an 'Action Plan'. The Action Plan for Goal 1 lays down procedures to ensure that students have equal access to lecture and course materials. The School of Accounting & Corporate Governance complies with these procedures.

Unit schedule

Week	Date beginning	Topic	Readings / Resources	Further information
1	23 February	1. Introduction to taxation in Australia and residency	Chapters 1-3, 26 and 48 of Handbook	No tutorials
2	2 March	2. Income	Chapters 4 and 22 of Handbook	Tutorial on topic 1
3	9 March	3. General deductions	Chapters 17 and 22 of Handbook	Tutorial on topic 2
4	16 March	4. Specific deductions	Chapters 18 – 20 of Handbook	Tutorial on topic 3
5	23 March	5. Capital gains tax	Chapters 11 – 14 of Handbook	Tutorial on topic 4
6	30 March	In class TEST	Chapters 11 – 14 of Handbook	Tutorial on topic 5
7	Weeks beginning 6 and 13 April (incorporating Easter break)	6. Taxation of partnerships	Chapter 28 of Handbook	Tutorial on topics 1 - 5
8	20 April	7. Taxation of companies	Chapter 27 of Handbook	Tutorial on topic 6
9	27 April	8. Taxation of trusts and minors	Chapters 29 and 31 of Handbook	Tutorial on topic 7
10	4 May	9. Goods and services tax	Chapter 63 of Handbook	Tutorial on topic 8
11	11 May	10. Fringe benefits tax	Chapters 60 – 62 of Handbook	Tutorial on topic 9
12	18 May	11. Anti-avoidance, audit and penalties	Chapters 44,45, 50 and 55 of Handbook	Tutorial on topic 10
13	25 May	12. Unit review and examination comment - SETL		Tutorial on topic 11
	1 June	Study break commences		

Learning expectations and strategies

Expectations

The University is committed to high standards of professional conduct in all activities, and holds its commitment and responsibilities to its students as being of paramount importance. Likewise, it holds expectations about the responsibilities students have as they pursue their studies within the special environment the University offers.

The University's Code of Conduct for Teaching and Learning states:

Students are expected to participate actively and positively in the teaching/learning environment. They must attend classes when and as required, strive to maintain steady progress within the subject or unit framework, comply with workload expectations, and submit required work on time.

Accounting and Corporate Governance students are faced with the challenge of developing technical skills as well as developing their independent learning skills as required by the business community and by the professional bodies. The process of "learning to learn" is nurtured by the University of Tasmania through learning activities that empower and enable students to undertake their own learning. The University's aim is to change students from being passive recipients to active participants.

The enabling process occurs as a result of developing generic learning skills, problem-solving and communication skills, and by fostering appropriate learning attitudes, such as a willingness to initiate action, accept alternative points of view and to understand personal limitations.

You are therefore expected to take responsibility for your own learning. To maximise the benefit that you can derive from this unit it is crucial that you attend and thoroughly prepare for the weekly lectures and tutorials by carefully studying all the appropriate readings and formulating questions on matters with which you are experiencing difficulty. If you miss any timetabled session, it is YOUR responsibility to obtain any information that you have missed.

Further information about the Faculty's philosophy on teaching and learning is set out in the ***Faculty's Guide for Students*** which is available on BFA391's MyLO site and at the School of Accounting and Corporate Governance website: <http://www.utas.edu.au/accg/studentres.htm>. The University's Code of Conduct for Teaching and Learning is set out in the University Calendar at:

<http://www.admin.utas.edu.au/handbooks/utashandbooks/rules/ctea.html> and states:

Students are expected to participate actively and positively in the teaching/learning environment. They must attend classes when and as required, strive to maintain steady progress within the subject or unit framework, comply with workload expectations, and submit required work on time.

Learning Strategies

Although you are expected to take responsibility for your own learning, you are not on your own. The lecturers and tutors are available to help facilitate, and if you need additional information refer to the Learning Development website:

<http://www.utas.edu.au/learndev/>

One strategy that should help you achieve excellent results is that of organising your time so that you spend between 10 to 12 hours a week studying this unit, such as:

Activity	Per week
Class contact – lectures and tutorials	3 hours
Reading before class	2 hours
Consolidating material after class and practicing exercises	3 hours
Preparing for class, assessments and the exam	4 hours

It is strongly advised you work through the assigned problems again *after* your tutorial in order to participate actively and confirm your understanding of the various topics.

Warning: This subject has a high level of reading content. Ensure that you are well prepared and organised!

Specific attendance/performance requirements

There are no specific attendance requirements for this unit, however, **in order to pass this unit you must achieve an overall mark of at least 50 per cent AND have completed and submitted each item of assessment.**

Absence from test

If you miss the test for an acceptable reason (for example, if a medical certificate is provided to the lecturer), the weighting for the test will be added to the weighting for the final examination. In other words, the final examination would then be worth 70% of your final assessment. Alternative test papers will not be set if you miss the test. Work commitments are not considered an acceptable reason for missing the test.

Absence from classes

If you miss any timetabled session, it is your responsibility to obtain any information that you have missed. Any announcements made in lectures will be available through the unit's MyLO site.

Although attendance at tutorials is not mandatory, absence from a tutorial may affect your level of achievement in Assessable Task 1. In order to gain sound marks for Assessable Task 1 you should attend as many tutorials as possible.

Assessment

Assessment schedule

Assessment task	Date due	Percent weighting
Assessment Task 1: Weekly tutorial exercises	Continuous with final submission on Friday 29 May 2009	15%
Assessment Task 2: Test	Week 6	10%
Assessment Task 3: Assignment	Week 10	15%
End of semester exam		60%

Assessment details

Assessment Task 1 –15% - Weekly Tutorial Exercises

Tutorials: Tutorials are held each week commencing in **WEEK 2**. Both the work undertaken in preparation for each tutorial and participation in tutorial discussion is assessable. There are 12 tutorials.

Task description: For the first tutorial and for each subsequent tutorial students will be expected to answer the questions and exercises set for that tutorial. Details of the tutorial questions and exercises will be contained in the **Tutorial Exercise Program** which will be handed to students in the first week of semester.

Each student will be expected to solve and record their individual written solutions to each tutorial question or exercise in a **Work Book** which must be handed to the tutor from time to time so that your tutor can check that you are keeping up to date with your work.

Each tutorial exercise will test your knowledge of the work covered in the previous week's lecture and associated reading materials.

The Work Book should be in the form of a bound or spiral bound notebook containing A4 sized pages and the answers to

each week's tutorial questions should be carefully written out or printed on a fresh page or pages for each separate tutorial.

Your attempted answers to tutorial questions must be prepared before attending your tutorial.

Your self-marking and corrections of answers to questions and other comments or notes recorded during your tutorial should be entered at the end of your tutorial exercise answer each week and before you commence the next tutorial questions.

Task length

No prescribed length, but as a guide answers to questions can be brief provided they contain all the relevant source information (that is references to legislation and relevant sections, rulings and cases). Calculations and diagrams should be of sufficient length and detail to reflect a solid attempt at answering the various problems. Reference to sources is critical in order to show that you understand why you have reached your answer.

Link to unit's learning outcomes: 1, 2,3 and 4.

Assessment criteria: A solid attempt at all tutorial questions and problems. Legible presentation in the format describes above. A minimum of 3 random checks will be made in different tutorials during the semester to assess timeliness and tutors may make annotations in the Work Book which will be relevant at the time of marking. Prior to submission, photocopy your workbook and keep the copy to assist you in your exam preparation.

Due dates: Continuous assessment with final submission of Work Book on Friday 29 May 2009.

Assessment Task 2 – 10% - Test

Task description	You will be given questions relating to material covered in weeks 1 – 4 inclusive, which you will be required to answer within 50 minutes (open book).
Task length	Limited by time: 50 minutes.
Link to unit's learning outcomes	1, 2, 3 and 4.
Assessment criteria	Interpretation of various scenarios, identification of issues, relevant taxation legislation, cases and rulings. Logical and clear written explanations and calculations.
Date due	During the lecture time in WEEK 6.

Assessment Task 3 – 15% - Assignment dealing with aspects of income, deductions, CGT and partnership.

Task description	Written in-depth analysis and calculation of tax liability/refund. Details of the assignment will be contained in the Tutorial Exercise Program to be distributed to students in the first lecture.
Task length	1500 words
Link to unit's learning outcomes	1, 2, 3 and 4.
Assessment criteria	Interpretation of the scenario, identification of relevant issues, taxation legislation, cases and rulings. Correct calculation of tax liability or refund.
Due date	7 May, 2009 at 5pm.

Final exam

Date **The final exam is conducted by the University Registrar in the formal examination period. See the Current Students homepage (>Examinations and Results) on the University's website.**

How your final result is determined

Your final result is calculated by adding your total assessment results to the final exam score. You must achieve an overall mark of at least 50 per cent AND have satisfactorily completed and submitted each item of assessment to pass the unit.

Submission of assignments

Assignments should be submitted in accordance with the *Guide for Students* issued by the Faculty of Business <http://www.utas.edu.au/accg/studentres.htm> Signed assignment coversheets must be used for all assignments and these are available at the same website or at the BFA391 MyLO site. **Assignments without a signed coversheet will not be marked.**

Hobart - assignments are to be submitted via the assignment box, Level 5, Commerce Building, Hobart campus.

Launceston – assignments are to be submitted via the assignment box in the Accounting & Corporate Governance area, Launceston campus.

Cradle Coast - assignments are to be submitted via the assignment box which is adjacent to the reception counter.

Requests for extensions

Consistent with the Faculty's policy on late submission, extensions of time will only be granted on medical or compassionate grounds. They will not be granted because of work or other commitments. Requests for extension must be made to the unit coordinator in writing on the School's Application for Late Submission Form available at <http://www.utas.edu.au/accg/studentres.htm> or on MyLO before the due date of the assignment. Medical certificates or other evidence, which supports the application, must be attached and must contain information which justifies the extension sought.

Penalties

Over-length Work

If you submit over-length work you will be asked to resubmit the work within 48 hours. There will be an automatic 10% penalty of available marks and 10% for each day that you are late in resubmitting.

Late Submission of Continuous Coursework

Coursework that is not handed in by the agreed completion date will incur a penalty of 10% of the available marks for each day, or part day, the assignment is late.

Review of results and appeals

You may request a formal remark of your original submission (in accordance with Rule of Academic Assessment 2, Clause 22.1). Under the Rule of Academic Assessment 2, clause 23, you may also request a review of your final result in a unit.

For further information see:

http://acserv.admin.utas.edu.au/complaints_checklist.html

Academic referencing

In your written work you will need to support your ideas by referring to scholarly literature, and other sources of information such as the accounting regulatory bodies. It is important that you understand how to correctly refer to the work of others and

maintain academic integrity. Failure to appropriately acknowledge the ideas of others constitutes academic dishonesty (plagiarism), a matter considered by the University of Tasmania as a serious offence.

The appropriate referencing style for this unit is the Harvard referencing method. In addition to the *Faculty Guide for Students*, you are encouraged to read Fleet, W, Summers, J. & Smith, B. (2006), *Communication Skills Handbook for Accounting*, which provides detailed information about using the Harvard referencing system. Further information on presentation of assignments, including referencing styles is available at: <http://www.utas.edu.au/library/assist/gpoa/gpoa.html>

You can also access information about the referencing style used in this unit in the *Faculty of Business Guide for Students* available via MyLO or from the School's website - <http://www.utas.edu.au/accg/studentres.htm>.

For information on presentation of assignments, including referencing styles:

<http://www.utas.edu.au/library/assist/gpoa/gpoa.html>

Legal referencing (legislation, cases, taxation rulings)

When referencing legislation, please follow the referencing rules as set out below:

Legislation & Bills

The title to the legislation should be in italics. The first time that legislation is referred to it should be set out in full followed by a shortened version in brackets. The shortened version can be used thereafter. For example:

- *Income Tax Assessment Act 1997* (Commonwealth) (*ITAA 97*)

Cases

When referencing cases the title to the case should be in italics but not the year nor the rest of the citation eg:

- *FCT v Cooke & Sherden* (1980) 10 ATR 696

Taxation Rulings, Draft Rulings, Determinations and Guidelines

When referencing taxation rulings the title should be in italics but not the year nor the initials eg:

- *Taxation Ruling* TR 2000/6

Primary Source v Secondary Source

Where possible quote the primary source (legislation sections, cases and tax rulings) in preference to secondary and even tertiary sources (text books). Try not to quote the *Australian Tax Handbook!*

Please read the following statement on plagiarism. Should you require clarification please see your unit coordinator or lecturer.

Plagiarism

Plagiarism is a form of cheating. It is taking and using someone else's thoughts, writings or inventions and representing them as your own; for example, using an author's words without putting them in quotation marks and citing the source, using an author's ideas without proper acknowledgment and citation, copying another student's work.

If you have any doubts about how to refer to the work of others in your assignments, please consult your lecturer or tutor for relevant referencing guidelines, and the academic integrity resources on the web at.

<http://www.academicintegrity.utas.edu.au/>

The intentional copying of someone else's work as one's own is a serious offence punishable by penalties that may range from a fine or deduction/cancellation of marks and, in the most serious of cases, to exclusion from a unit, a course or the University. Details of penalties that can be imposed are available in the Ordinance of Student Discipline – Part 3 Academic Misconduct, see

<http://www.utas.edu.au/universitycouncil/legislation/>

The University and any persons authorised by the University may submit your assessable works to a plagiarism checking service, to obtain a report on possible instances of plagiarism. Assessable works may also be included in a reference database. It is a condition of this arrangement that the original author's permission is required before a work within the database can be viewed.

For further information on this statement and general referencing guidelines, see <http://www.utas.edu.au/plagiarism/> or follow the link under 'Policy, Procedures and Feedback' on the **Current Students** homepage.

Further information and assistance

If you are experiencing difficulties with your studies or assignments, have personal or life planning issues, disability or illness which may affect your course of study, you are advised to raise these with your lecturer in the first instance.

There is a range of University-wide support services available to you including Teaching & Learning, Student Services, International Services. Please refer to the *Current Students* homepage at: <http://www.utas.edu.au/students/>

Should you require assistance in accessing the Library visit their website for more information at <http://www.utas.edu.au/library/>

If you have a problem...

- of an administrative nature (eg tutorial allocation), see the lecturer
- of an academic nature, please ask questions during workshop sessions. For individual assistance, you are encouraged to see your unit coordinator during "consultation hours"
- if you have problems using MyLO, contact the service desk

Website: <http://www.utas.edu.au/servicedesk/student/index.html>

Telephone: 6226 1818

Email: servicedesk@utas.edu.au

- if you have any concerns in relation to this unit, then in the first instance you should discuss the matter with your lecturer. However, if you do not feel comfortable approaching your lecturer, or if you have a discussion with your lecturer and are not satisfied with the outcome, then you are encouraged to contact one of the Ombudspersons listed below, who also teach in the School of Accounting & Corporate Governance.

Mr Peter Collett
Room: 502, Faculty of Business
Building, Hobart
Ph: (+61 3) 6226 2192
email:Peter.Collett@utas.edu.au

Ms Sue Conway
Room D111
Launceston
Ph: (+61 3) 6324 3068
email:Susan.Conway@utas.edu.au

Discussions with the ombudsperson will be kept in the strictest confidence. If you wish to pursue the matter further, they will provide advice as to how this can be done. The University also has formal policies, which can be accessed at: http://www.admin.utas.edu.au/ac_serv/complaints_info.html

Students with Disabilities –University & Faculty Equity Plans

Goal 1 of the University of Tasmania Equity Plan provides for: “An inclusive teaching and learning environment that values diversity, supports the pursuit of academic excellence and produces high quality education and employment results for all students and staff”. The Faculty of Business Equity Plan facilitates the University Plan at an operational level and has developed an ‘Action Plan’. The Action Plan for Goal 1 lays down procedures to ensure that all students, including those with disabilities, have equal access to lecture and course materials. The School of Accounting & Corporate Governance complies with these procedures.