

# ACCT90016 Taxation for Business Decision Making

Credit Points:	12.5								
Level:	9 (Graduate/Postgraduate)								
Dates & Locations:	2015, Parkville This subject commences in the following study period/s: Semester 1, Parkville - Taught on campus. Semester 2, Parkville - Taught on campus.								
Time Commitment:	Contact Hours: One 3-hour seminar per week Total Time Commitment: Estimated total time commitment of 120 hours per semester								
Prerequisites:	ACCT90015 Legal Issues for Accountants <table><tr><td>Subject</td><td>Study Period Commencement:</td><td>Credit Points:</td></tr><tr><td>ACCT90015 Legal Issues for Accountants</td><td>Semester 1, Semester 2</td><td>12.50</td></tr></table>			Subject	Study Period Commencement:	Credit Points:	ACCT90015 Legal Issues for Accountants	Semester 1, Semester 2	12.50
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ACCT90015 Legal Issues for Accountants	Semester 1, Semester 2	12.50							
Corequisites:	None								
Recommended Background Knowledge:	None								
Non Allowed Subjects:	None								
Core Participation Requirements:	<p>&lt;p&gt;For the purposes of considering request for Reasonable Adjustments under the Disability Standards for Education (Cwth 2005), and Student Support and Engagement Policy, academic requirements for this subject are articulated in the Subject Overview, Learning Outcomes, Assessment and Generic Skills sections of this entry.&lt;/p&gt; &lt;p&gt;It is University policy to take all reasonable steps to minimise the impact of disability upon academic study, and reasonable adjustments will be made to enhance a student's participation in the University's programs. Students who feel their disability may impact on meeting the requirements of this subject are encouraged to discuss this matter with a Faculty Student Adviser and Student Equity and Disability Support: &lt;a href="http://services.unimelb.edu.au/disability"&gt;http://services.unimelb.edu.au/disability&lt;/a&gt;&lt;/p&gt;</p>								
Coordinator:	Mr Daniel Khoury								
Contact:	<a href="mailto:daniel.khoury@unimelb.edu.au">daniel.khoury@unimelb.edu.au</a> (mailto:daniel.khoury@unimelb.edu.au)								
Subject Overview:	Topics include Australian income tax law and its application to the business environment; compliance with statutory and professional requirements in relation to taxation; the taxation of capital gains; fringe benefits tax; goods and services tax; superannuation and the application of taxation law to selected current issues; and ethics for tax practitioners.								
Learning Outcomes:	On successful completion of this subject, students should be able to: <ul style="list-style-type: none"><li># Identify taxation issues that commonly arise;</li><li># Apply Australian income tax (including capital gains tax), goods and services tax, superannuation and fringe benefits tax law to a range of situations;</li><li># Explain key international taxation matters, including the concept of residency for tax purposes and the operation of Double tax Treaties;</li><li># Explain ethical issues concerning Australian tax professionals.</li></ul>								
Assessment:	3000 word assignment due late in semester (30%) 3-hour open book end-of-semester examination (70%)								
Prescribed Texts:	You will be advised of prescribed texts by your lecturer.								

<b>Breadth Options:</b>	This subject is not available as a breadth subject.
<b>Fees Information:</b>	Subject EFTSL, Level, Discipline & Census Date, <a href="http://enrolment.unimelb.edu.au/fees">http://enrolment.unimelb.edu.au/fees</a>
<b>Generic Skills:</b>	<p>On successful completion of this subject, students should have improved the following generic skills:</p> <ul style="list-style-type: none"> <li># Synthesis of a range of information relating to key aspects of taxation in Australia particularly in relation to commercial transactions;</li> <li># Accessing data from a range of sources;</li> <li># Problem solving;</li> <li># Collaborative learning and team work;</li> <li># Critical thinking;</li> <li># Advocacy.</li> </ul>
<b>Related Course(s):</b>	Graduate Diploma in Professional Accounting Master of Accounting Master of Accounting Master of Applied Commerce (Accounting) Master of Applied Commerce (Accounting) Master of Management (Accounting and Finance) Master of Management (Accounting) Master of Management (Accounting)