



THE UNIVERSITY OF  
WESTERN AUSTRALIA  
*Achieving International Excellence*



## Unit Outline

### MGMT8637 Principles of Taxation

Semester 2  
2009



Business School

[www.business.uwa.edu.au](http://www.business.uwa.edu.au)

This unit aims to develop the ability to understand, interpret and use financial reports. The unit is structured to provide an understanding of accounting concepts, issues and problems. The focus of the unit is on accounting for external users and after developing an understanding of the basic concepts underlying external general-purpose financial reports, techniques to analyse such reports are examined. Student also learn basic principles in relation to preparation of financial statements.

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## CONTACT DETAILS

We strongly advise students to regularly access their student email accounts. Important information regarding the unit is often communicated by email and will not be automatically forwarded to private email addresses.

Unit Web Site URL	<a href="http://webct6.uwa.edu.au">http://webct6.uwa.edu.au</a>
Lecturer	Ms Deborah Gilchrist
Email	<a href="mailto:dgilchri@biz.uwa.edu.au">dgilchri@biz.uwa.edu.au</a>
Consultation Hours	By Appointment, Thursdays & Fridays
Lecture Times	Fridays, 4.00pm – 7.00pm
Lecture Venue	Business School: Case Study 242

## Your Lecturer

### *Deborah Gilchrist, B.Com (Murdoch), ACA, CPA*

Debbie holds a Bachelor of Commerce degree from Murdoch University with majors in accounting and economics and is a Member of both the Institute of Chartered Accountants and CPA Australia.

With over 20 years experience in public practice, commerce and consulting, Debbie brings a wealth of practical knowledge and expertise to her teaching and academic roles in which she has been engaged for the past 3 years, first at Notre Dame University and now at UWA. Debbie's has taught in Financial Accounting, Taxation and Managerial Finance.

Commencing her career with Chartered Accounting firm Deloitte, Debbie was engaged initially in audit and then in taxation. She left Deloitte as Manager, Indirect Taxation and Incentives to enter commerce as Group Accountant for a listed public telecommunications company and subsidiaries. Debbie then worked for a large international engineering firm, first as Senior Project Accountant for a \$1 billion construction project and then as Finance Manager and Acting Company Secretary for the group's Australian head office.

A successful consulting career then followed in which Debbie provided various economic development and management services to clients including feasibility studies, business planning, expedition of government funding, strategic analysis and planning, business incubator development and other activities.

Her research interests include accounting and auditing in the not-for-profit and public sectors.

# UNIT DESCRIPTION

This Unit Outline provides an overview of the unit and contains important information about administration and assessment.

## Introduction

Welcome to MGMT8637 Principles of Taxation. This unit forms part of the Master of Professional Accounting course providing non-accounting graduates with knowledge and skills in accounting. It provides an introduction to the law and practice of income taxation in Australia, including capital gains tax. It focuses on the principles governing the assessability of income and deductibility of expenditure, together with aspects of compliance and the appeals process as they relate to individuals, partnerships, companies and trusts. Kindred legislation such as the *Fringe Benefits Tax Assessment Act 1986* and the *Taxation Administration Act 1953* are also examined.

An examination of relevant case law and real examples will be utilised to bring the material to life in a relevant way for students. Those who actively participate will gain the most from this unit.

*Prerequisites:* [MGMT8502 Accounting](#) or equivalents

## Unit content

MGMT8637 Principles of Taxation is an introductory unit designed to acquaint students with the fundamental concepts of Australia's principle revenue raising legislation – the Income Tax Assessment Acts of 1936, 1997 (as amended) [ITAA36 and ITAA97]. The primary focus will be on applying the core provisions to individuals, partnerships and partners, companies and shareholders and trusts and beneficiaries. The unit covers objections and appeals; penalties and prosecutions; and the general anti-avoidance provisions. It also presents an overview of capital gains taxation, fringe benefits tax, and the GST.

The course is to be presented by way of a three hour weekly seminar. Seminars will cover the key aspects being learned for each topic but are not intended to be exhaustive, and students will be expected to read and learn the related materials in the texts specified. Students are further expected to prepare answers to theoretical and practical taxation questions in advance of seminars to facilitate active discussion and participation of the problems set. A student attendance and participation mark will be allocated.

## The Goal of the Unit

This goal of this unit is to acquaint students with the fundamental concepts and operating principles behind Australian tax law. As well as developing a basic understanding of the conceptual and policy framework within which taxes are levied in Australia, it aims to enable students to understand and be aware of the key legislative and practical requirements of the Federal Income Tax, Fringe Benefits, and Goods and Services tax legislations, with a primary focus on the current Australian Income Tax legislations.

This unit contributes towards the Master of Professional Accounting, which once satisfactorily completed, provides for accreditation by CPA Australia and the Institute of Chartered Accountants in Australia.

## Learning outcomes

On completion of this unit you should be able to:

- identify and locate the fundamental provisions of the ITAA36, ITAA97 and Fringe Benefits Tax Assessment Act [FBTAA] and commentaries and cases relevant to them;
- undertake problem identification, analysis and solution, particularly to:
  - identify and advise of the assessability/deductibility of receipts/expenditures;
  - solve basic-to-moderately difficult problems involving the computation of taxable income and tax liability; and
  - advise of the tax consequences of various courses of action, such as a change in residency, the creation of a partnership, or the payment of an amount to a beneficiary of a trust
- think and reason logically and creatively in examining Australian income tax issues, particularly drawing on knowledge gained in relation to the interpretation and application of legislation and case law, and the history of income taxation in Australia;
- adapt knowledge of how to approach and understand legislation and case law to future taxation reforms and also to other areas of the law;
- question accepted wisdom in relation to Australian taxation law and be open to new ideas and possibilities;
- communicate solutions to Australian income tax issues in English clearly, concisely and logically;
- acquire mature judgement and responsibility in ethical and moral issues related to application of taxation law with particular appreciation of anti-avoidance issues and legislation;
- work independently and in a team.

# UNIT STRUCTURE

## Overview

- **Seminar sessions**

Conducted on Fridays 4 – 7pm, each seminar session will include:

- the presentation of course content,
- discussion of concepts, and
- practical application of those concepts through in class participation activities.

Presentations of course content will be concerned with developing an appreciation of the concepts relevant to Australian income taxation. Summaries of key points may be made available on the unit website, however students are responsible for taking their own notes and should consider any supplied materials as being supplementary to their own notes.

Discussion and application of these principals will in large part be focussed on the readings and seminar exercise work completed by students prior to attending the seminar. Students are expected to develop the research skills necessary to seek out solutions to the interpretation and application of the taxation law. Seminar exercises aim to reinforce your understanding of material covered in the text and seminar sessions.

Advance readings and seminar exercises for each week will be posted onto WebCT under the “Seminar Exercises” link. You should attempt these pre-set questions before attending each seminar and be prepared to discuss them in the seminar setting.

- **Weekly quizzes**

Each week after the seminar a quiz will be posted onto WebCT covering the concepts and material learnt that week. Quizzes will consist of multi-choice and short answer questions and are required to be completed by the following Friday at midday.

Students should review their understanding and application of the concepts covered that week through reading, seminar exercise preparation and seminar attendance and participation. The opportunity should be taken by students to revisit and further research any areas that they do not fully understand. The online quiz will provide timely feedback to both the unit coordinator and students as to ongoing progress and areas requiring further examination.

## UNIT SCHEDULE

Week #	Topic	Lecture	Text Reading Fdns Tax Law (FTL) and MTG Chapters
1	Introduction to the Australian taxation system	Historical briefing Constitutional issues Organisation & structure of income tax legislation	FTL Ch 1,2,3,5 MTG Ch 1
2	Overview of tax calculation  The income concept examined	Overview of tax calculation Meaning of term 'ordinary income' Exempt income	FTL Ch 6, 7,26 MTG Ch 2, 10
3	Income according to ordinary concepts	Income propositions	FTL Ch 7,26 MTG Ch 10 + extra material see WebCT
4	Derivation & measurement of income	Derivation & measurement of income Statutory Income (including dividends received and effects of imputation)	FTL Ch 8, 9 MTG Ch 9 (to 9-120), Ch 10, Ch 4 (4-4100,4-400, 4-800...)
5	Deductions	General deductions Specific allowing provisions	FTL Ch 10,11 MTG Ch 16, 15 (from 15-500)
6	Deductions (cont'd)	Specific qualifying/denying provisions Substantiation process	FTL Ch 12 MTG Ch 16 cont'd
7	<b><u>Mid-Semester Exam on Friday 4<sup>th</sup> September, commencing at 4.00pm</u></b>		
<b>Mid-semester break (Sept 7 – 11)</b>			
8	Trading Stock Capital allowances	Trading Stock Capital Allowances (Depreciating assets)	FTL Ch 13,16 MTG Ch 17
9	Capital Gains Tax	Capital Gains Tax	FTL Ch 17 MTG Ch 12
10	Partnerships & Companies	Partnerships Companies	FTL Ch 18, 20, 21, 22 MTG Ch 3,4,5
11	Trusts	Trusts	FTL Ch 19 MTG Ch 6
12	Administrative aspects  Anti avoidance	Returns & assessments (ITAA36) Objections & appeals Penalties and prosecutions	FTL Ch 31, 33, 34, 35 MTG Ch 24, 25, 28, 29, 30
13	FBT & GST	Fringe Benefits Tax Goods & Services Tax	FTL Ch 4, 32 MTG Ch 34, 35

# TEXTBOOK(S) & RESOURCES

## Unit Website

Unit support materials are available in WebCT 6: <http://webct6.uwa.edu.au>. To login to WebCT, you need to supply a valid Person ID and password. Your Person ID is your student number (8 digits) and your password is your Student PIN (as allocated by student Admin).

If you are having trouble using WebCT please read the list of Frequently Asked Questions (FAQs), accessible at <http://www.catl.uwa.edu.au/student>, which describes common login errors and who to contact for further help.

In addition to course materials being available on the unit website, please note that the **weekly quizzes required to be completed by students are accessed via the webCT unit website**. Links have also been provided to a number of relevant sites that may assist with your studies, including the ATO web site, Australasian Legal Website (access to case law and legislation) and a link to the UWA library Course Materials Online (through which students can access a range of relevant taxation publications by selecting CCH online – an online subscription to CCH tax resources made available to students of the University).

In addition to the web pages, unit email lists are used to send information to students enrolled in this unit. Students enrolling late and students who change their enrolment will not be on the list. To update your details, please see the following web page: [http://www.bits.biz.uwa.edu.au/students/account\\_update.htm](http://www.bits.biz.uwa.edu.au/students/account_update.htm)

## Recommended/required text(s)

The following texts are prescribed for this unit:

1. Core Student Taxpak 1 (2009) [ISBN: 9781921485541] which includes:
  - *Australian Master Tax Guide 2009*, 44<sup>th</sup> Edition, CCH Australia [ISBN: 9781921485428] **[MTG]**
  - *Core Tax Legislation & Study Guide*, 12<sup>th</sup> Edition, 2009, [ISBN: 9781921485459] **[Barkoczy]**
2. *Foundations of Taxation Law 2009*, Steven [ISBN: 9781921485480] **[Barkoczy]**

### Notes on tax textbooks

- Taxation texts age rapidly, due to the pace of change in the law itself. You should be extremely careful in using non-current material. If you plan to use the previous year's versions of the annual publications prescribed above, you need to be aware of any significant changes that may have occurred in tax law since the date of publication.
- The MTG is not a text but a guide to the legislation and it follows a sequence driven by its own imperatives rather than educational considerations. You will generally need to seek out commentaries and explanations by using the subject index, the section finding lists and the tables of cases. A chapter guide for each topic is provided in the Unit Schedule. The MTG is often used as a "first port of call" when dealing with tax issues in practice.
- Similar student versions of essential tax legislation are available from other tax publishers such as Thomson and Lexis-Nexis Butterworths.



## **Additional resources & reading material**

You may also find the following text useful:

- Woellner, Barkoczy, Murphy and Evans, *Australian Taxation Law*, 19th ed., CCH Australia, 2009 [ISBN: 9781921485442]. **[Woellner]**
- Australian Tax Casebook, 9<sup>th</sup> Edition, 2009, by S Barkoczy, CCH Australia [ISBN 9781921322228] **[Casebook]**

Copies of the above texts and the prescribed texts are available in the Reid Business Library's Reserve Collection.

## **Approved calculators for examinations**

The University only permits the use of calculators in examinations when the calculator has an approved sticker. If the student does not have an approved sticker on their calculator, they will not be permitted to use the calculator. Since this is a University wide policy it is not possible for unit coordinators to grant on the spot exemptions. Calculators can be approved at the Business School Undergraduate Student Centre or Postgraduate Student Centre. Further information is available on the Business School web site, see <http://www.business.uwa.edu.au/students/assessments>.

# **TEACHING AND LEARNING RESPONSIBILITIES**

## **Teaching and learning strategies**

In designing this unit a seminar format has been selected, allowing students the ability to participate in an interactive environment where the subject matter taught is able to be immediately translated into practical problem based learning. Students will need to prepare in advance of seminars through completion of set readings and seminar questions, and a participation mark will apply for active involvement during the seminars.

Additionally, students will be required to complete weekly on-line quizzes related to the materials covered in that week's seminar, re-inforcing the required knowledge areas and skill sets needed to pass this course. These quizzes will also contribute to the students' assessment in this course.

There is a large quantity of material to cover and students hoping to achieve the most from this unit will need to ensure that they keep up to date with prescribed materials and "get involved" in the learning process.

## **Charter of student rights and responsibilities**

This Charter of Student Rights and Responsibilities upholds the fundamental rights of students who undertake their education at the University of Western Australia.

It recognises that excellence in teaching and learning requires students to be active participants in their educational experience. It upholds the ethos that in addition to the University's role of awarding formal academic qualifications to students, the University must strive to instil in all students independent scholarly learning, critical judgement, academic integrity and ethical sensitivity.

Please refer to the Academic Secretariat website for the full charter of student rights, located at <http://www.secretariat.uwa.edu.au/home/policies/charter>

## Teaching and learning evaluation

You may be asked to complete two evaluations during this unit. The Student Perception of Teaching (SPOT) and the Student's Unit Reflective Feedback (SURF). The SPOT is optional and is an evaluation of the lecturer and the unit. The SURF is completed online and is a university wide survey and deals only with the unit. You will receive an email from the SURF office inviting you to complete the SURF when it is activated. We encourage you to complete the forms as your feedback is extremely important and can be used to make changes to the unit or lecturing style when appropriate.

## ASSESSMENT MECHANISM

The method of assessment for MGMT8637 Principles of Taxation is summarised below. Students should take particular note of the requirement to attend at least 80% of the seminars for this course. This is considered particularly important as there is a considerable amount of material to cover in this unit and non-attendance at seminars may result in sufficient instruction and information being missed as to produce a greater likelihood of poor performance and/or failure for those students not attending.

### Assessment mechanism summary

Item	Weight	Due date	Remarks
Seminar exercises/activities	15%	Each week	Students are expected to attend at least <b>80%</b> of seminars during the semester unless they present adequate documentary evidence to justify their absence.
Weekly Quizzes	10%	Each week by the Friday following the relevant seminar	These quizzes test that the concepts and practical issues covered in the prior week have been understood by students – and if not, present an opportunity to revisit the information and learn it prior to completion of the quiz. Immediate feedback to students and the unit co-ordinator help to identify areas requiring further attention.
Mid-semester exam	25%	04/09/09	Held in seminar room, commences 4pm – duration 2 hours
Final exam	50%	TBA	Will be during the UWA exam period

**Note 1:** Results may be subject to scaling and standardisation under faculty policy and are not necessarily the sum of the component parts.

# Assessment details

## Seminars

Your active participation in seminar discussion and activities is required for this unit and 15% of your mark will be allocated for this purpose. Items taken into account in determining this mark will include attendance and participation in seminar activities, evidence of preparation of seminar questions, and evidence through discussion and participation that required readings were completed prior to the seminar and that thought has gone into the subject matter.

## Weekly Quizzes

You will be required to complete a weekly on-line quiz in the week following each seminar. The quiz for each week will become available on webCT on Friday evenings following the seminar, and will close and become unavailable to students at midday the following Friday. The quiz will consist of multiple choice and/or short answer questions.

## Mid-Semester Examination

A mid-semester exam will be held on Friday 4<sup>th</sup> September at 4pm in the usual seminar room. The mid-semester exam will cover the material discussed in lectures up to, and including, Week 6. It will be 2 hours in duration. The mid-semester exam will consist of short answer questions and multiple-choice questions. Further details in relation to the exam will be provided closer to the exam date. Please ensure that you are available to sit the mid-semester exam at the scheduled time.

Extra-curricular activities will not provide sufficient grounds for deferrals, except for the few situations provided for in University regulations. Note specifically that requests for deferrals will not be allowed for part-time work commitments.

## Final Examination

The final examination will be held in the University's second semester examination period. The final exam will focus on material covered in lectures from Week 8 onwards. While the final exam will not specifically re-examine the topics covered in the mid-semester exam, the earlier material is nevertheless relevant in that it provides the foundation for the material covered in the later part of the unit. The final examination will consist of short answer questions and multiple choice questions. The duration of the final exam will be 3 hours plus 10 minutes reading time.

## Final Policies

**Open Book Exams:** An open book exam policy applies to all exams in this unit. This means you are able to take into the examination typed and written materials including the prescribed textbooks, lecture handouts, and your own notes, as well as an approved calculator (see below). However, laptop computers and electronic devices are strictly prohibited.

## Submission of Assignments

Please remember to attach an Assignment Cover Sheet to the front of your assignment. You can download and print your Assignment Cover Sheet from the Students web page <http://www.business.uwa.edu.au/students/assessments>

All cover pages printed from this website contain a barcode unique to each student. Once submitted through the pigeon hole at the Postgraduate Student Centre, the barcode will be scanned and recorded electronically. An automatic email will be sent to your UWA email address, notifying you that your assignment has been submitted and recorded successfully. If you do not receive this acknowledgement email, please contact the Student Centre (email [postgrads-business@uwa.edu.au](mailto:postgrads-business@uwa.edu.au) ph 6488 3980).

Note: All assignments submitted through the pigeon hole at the Student Centre must have a cover sheet containing a barcode attached. Use of the barcode cover sheet is not necessary if you submit your assignment electronically or hand it directly to your lecturer in class.

Late assignments will attract a penalty of 5% per day. This penalty will be waived by the lecturer only in exceptional circumstances. No marks will be awarded to assignments submitted after other students in the class have had their assignments returned.

Papers of excessive length will also attract a penalty. The penalty will be 5% for each 300 words, or part thereof, over the word limit.

Assignments will be returned in class or through the Postgraduate Student Centre.

It is the intention that the marked assignments will be returned within two weeks of submission.

## Standard of Assessment

The Business School must ensure that the processes of assessment are fair and are designed to maintain the standards of the School and its students. The School follows the University of Western Australia's grading system:

HD	(Higher distinction)	80-100%
D	(Distinction)	70-79%
CR	(Credit pass)	60-69%
P	(Pass)	50-59%
N+	(Fail)	45-49%
N	(Fail)	0-44%
FC	(Failed component)	

The School awards marks leading to these grades by using the following general criteria which are presented here as a clear indication of the School's expectations. These general criteria may be supplemented by specific standards with regard to a particular assignment.

**HD** The student has a clear understanding of theory, concepts and issues relating to the subject and is able to adopt a critical perspective. The student is able to clearly identify the most critical aspects of the task and is able to offer a logically consistent and well articulated analysis within the analytic framework presented in the unit. The student is able to draw widely from the academic literature and elsewhere but maintains relevance.

**D** The student has a clear understanding of theory, concepts and issues relating to the subject. The student is able to develop an analysis of an issue using the analytic framework presented in the unit and is able to identify and evaluate the critical issues. The student is able to draw upon relevant academic and other material.

CR The student demonstrates an understanding of the analytic framework developed in the unit and a partial understanding of concepts and issues. The student is able to identify some key issues and is able to present a logical discussion, but with some conceptual errors or gaps between analysis and conclusions. The student is able to draw upon an adequate range of references and other materials.

P The student generally takes a descriptive rather than analytic approach to the subject. The student is able to demonstrate some understanding of the issues involved but does not demonstrate the ability to apply the analytic framework which had been developed in the unit. Draws primarily upon unit materials for referencing.

N+ The student is unable to demonstrate that he or she understands the core elements of the subject matter. The student is able to provide some insight into issues but misapplies analytic framework developed in the unit, omitting key factors and, for example, drawing conclusions which are not related to the preceding discussion.

N The student is unable to demonstrate any understanding of the subject matter. Material presented for assessment is unrelated to unit framework and shows no effort to identify or address critical aspects of the topic.

The scaling of marks to ensure comparability between classes is an acceptable academic practice. The School and Board of Examiners have the right to scale marks where it is considered necessary to maintain consistency and fairness.

## **Special Consideration and Deferred Exams**

If something exceptional and beyond your control has interfered with your ability to study in the normal way you should consider completing an application for special consideration. The forms can be obtained at the Business School Undergraduate Student Centre or Postgraduate Student Centre, or from the Student Administration website <http://www.studentadmin.uwa.edu.au/welcome/forms>

In exceptional circumstances you can also apply for a deferred mid-semester exam or a deferred end of semester/trimester exam within three (3) university working days from the date of the exam. Application forms can be obtained at the Business School Undergraduate Student Centre or Postgraduate Student Centre.

A student may be granted a deferred examination in one or more of their units if the Sub-Dean of the UWA Business School is satisfied that on the basis of medical or other exceptional reasons the candidate was either:

- substantially and unusually hindered in their preparation for an examination; or
- unavoidably absent from or unable to complete an examination.

Further information concerning Special Consideration and Deferred Examinations is available on the Business School website <http://www.business.uwa.edu.au/students/assessments>

# Ethical Scholarship, Academic Literacy and Academic Misconduct

**Ethical scholarship** is the pursuit of scholarly enquiry marked by honesty and integrity.

**Academic Literacy** is the capacity to undertake study and research, and to communicate findings and knowledge, in a manner appropriate to the particular disciplinary conventions and scholarly standards expected at university level.

**Academic misconduct** is any activity or practice engaged in by a student that breaches explicit guidelines relating to the production of work for assessment, in a manner that compromises or defeats the purpose of that assessment. **Students must not engage in academic misconduct.** Any such activity undermines an ethos of ethical scholarship. Academic misconduct includes, but is not limited to cheating, or attempting to cheat, through:

- Collusion
- Inappropriate collaboration
- Plagiarism
- Misrepresenting or fabricating data or results or other assessable work
- Inappropriate electronic data sourcing/collection
- Breaching rules specified for the conduct of examinations in a way that may compromise or defeat the purposes of assessment.

Penalties for academic misconduct vary according to seriousness of the case, and may include the requirement to do further work or repeat work; deduction of marks; the award of zero marks for the assessment; failure of one or more units; suspension from a course of study; exclusion from the University, non-conferral of a degree, diploma or other award to which the student would otherwise have been entitled. Refer to the Ethical Scholarship, Academic Literacy and Academic Misconduct located on the University's website at [http://www.teachingandlearning.uwa.edu.au/tl4/for\\_uwa\\_staff/policies/student\\_related\\_policies/academic\\_conduct](http://www.teachingandlearning.uwa.edu.au/tl4/for_uwa_staff/policies/student_related_policies/academic_conduct)

## Academic Conduct Essentials (ACE)

All newly enrolled students are required to complete a short compulsory online unit called *Academic Conduct Essentials* (ACE) within the first 10 weeks of semester. ACE introduces students to essential knowledge regarding ethical scholarship, it helps prepare them for the expectations they will need to meet during their university career and it informs them of correct academic conduct.

ACE can be accessed via WebCT (<http://webct6.uwa.edu.au>). In order to pass the unit, the unit quiz must be completed with a mark of 80% or greater. To gain the required pass mark students may attempt the quiz as many times as they wish. Completion of the unit will be recorded as an Ungraded Pass (UP) on the student's academic record. Non-completion (NC) within the required timeframe will also be documented on formal academic records (ie, in either case the grade will appear on transcripts). More information on ACE is available at <http://ace.uwa.edu.au>

## **Acknowledging sources of information**

In the course of your individual and team work assignments, you will encounter ideas from many sources. These will include journal and newspaper articles, commentaries, books, web sites and other electronic sources, original case sources, lecture materials. All assignments that you submit **must** acknowledge all the different sources you have used. Not to acknowledge your sources is plagiarism, a form of dishonesty. Plagiarism is the misappropriation of the work or ideas of others and presenting them as your own. This is reprehensible from both an ethical and legal viewpoint. Neither the School nor the University accepts ignorance or the fact that a student's previous acts of plagiarism had been undetected as a defence.

In order to avoid engaging in plagiarism it is **your** responsibility to acknowledge all of your sources in any work submitted for assessment and it is essential that you reference the work of others correctly. Where you quote directly from a source, you must ensure that any direct quotations are placed in quotation marks and are fully referenced. Even when you do not quote directly and are just referring to or expanding on the work of others, you must still acknowledge the sources of your information and ideas. Close paraphrasing in which you change a few phrases around, leave a clause out of a long sentence or put the original sentences in a different order is still plagiarism. To mark words as a quotation the entire text that has been copied should be enclosed within the quotation marks. If the copied text is four or more lines in length, it may be more appropriate to set it as a separate and indented paragraph. Each time that text is copied, the source must be acknowledged with a reference citation, including the page number.

If you have any doubts concerning appropriate referencing formats or how to acknowledge the work of others correctly, you should seek the advice of your lecturer.

The UWA Business School has the following regulation on Plagiarism:

"The Faculty will promote the highest levels of probity and honesty amongst students and will provide instruction on ethical conduct. By submitting assignments and other work for assessment, students acknowledge Faculty's duty to guard against plagiarism, including by electronic means such as Turnitin or Mydropbox. A lecturer may require students submitting written or electronic work to sign a Plagiarism Declaration Form indicating that the work is original."

## **Appeals against academic assessment**

In the first instance, students are strongly advised to talk informally to the lecturer about the grade awarded. The University provides the opportunity for students to lodge an appeal against any mark which he or she feels is unfair. Any student making an appeal is under an obligation to establish a prima facie case by providing particular and substantial reasons for the appeal. It is recommended that students contact the Guild Education Officers to aid them in the appeals process.

There is a 20 day time limit for making any such appeal. An appeal against academic assessment may result, as appropriate, in an increase or decrease in the mark originally awarded. The University regulations relating to appeals and the form on which the appeal should be lodged can be found at

<http://www.secretariat.uwa.edu.au/home/policies/appeals>

## **Student Guild contact details**

The University of Western Australia Student Guild  
35 Stirling Highway  
Crawley WA 6009  
Phone: (+61 8) 6488 2295  
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