

Unit Code and Title	BUS2005 Taxation
Course(s)	Bachelor of Business
Core or Elective	Elective: Bachelor of Business
Credit Points	6 credit points
Duration	10 weeks (10 teaching weeks; 1 study week; 1 final assessment week)
Student Workload	Students should expect to spend approximately 8.5 hours per week over 12 weeks on learning activities for this unit. This includes time spent attending scheduled classes, undertaking private study, preparing assessments, and completing examinations.
Essential Requirements	N/A
Mode(s) of Delivery	On campus
Pre-Requisites	SBM3104 Introduction to Business Law
Unit Coordinator	Dr. Abeba Gebreselassie
Contact Information	✉: abeba.gebreselassie@apiccollege.edu.au ☎: 0402112298 Consultation: Wednesday between 4.00pm and 5.00pm or by appointment.

Unit Description

This unit is designed to teach students about the Australian Taxation System, with particular focus on understanding Australian Income Tax Law. Students will learn the necessary skills to locate, apply and interpret relevant taxation law (statute, case law and rulings) to solve basic tax problems covering income tax, GST, FBT, CGT, capital allowances and tax administration. This knowledge will be applied to all tax entities (individuals, partnerships, companies and trusts). This unit will also incorporate theoretical concepts that underpin taxation law in Australia.

Unit Learning Outcomes (ULOs)

On successful completion of this unit, students will be able to:

- ULO-1: Describe and discuss the fundamental principles and operations of the Australian taxation system and the Income Tax Assessment Acts.
- ULO-2: Apply the concepts of assessable income and allowable deductions to calculate taxable income and tax payable.
- ULO-3: Research and analyse examples of taxations cases to illustrate income tax rulings.
- ULO-4: Analyse, discuss and apply problem solving skills to resolve problems and issues relating to taxation law.

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