TABL5805
Research Methods in Taxation and Business Law

Course Outline
Semester 1, 2016

Part A: Course-Specific Information
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CRICOS Code 00098G
PART A: COURSE-SPECIFIC INFORMATION

1 ABOUT THE LECTURER

Alex Evans
BA, LLB (Hons), LLM (Tax) (Sydney)

Alex Evans is a Lecturer in Taxation Law in the School of Taxation and Business Law. Before joining the School in 2014, Alex taught undergraduate compulsory courses at Sydney Law School and Sydney Business School, and worked as a research assistant to several of the tax academics at the Ross Parsons Centre of Commercial, Corporate & Tax Law at Sydney Law School. Alex practised as a tax lawyer for over four years with Blake Dawson (now Ashurst) in Sydney before joining The University of Sydney.

Alex recently submitted her PhD thesis on designs for the taxation of trusts in Australia under the supervision of Professor Graeme Cooper at Sydney Law School, The University of Sydney. As part of her research for her thesis, Alex attended Harvard Law School in Spring 2013 under Sydney Law School’s Harvard Law Doctoral Exchange Program. During the exchange, she undertook research towards her thesis and attended Professor Alvin C Warren’s Introductory US Tax and Taxation of Business Corporations courses, and Senior Lecturer Stephen E Shay’s Tax Law, Policy and Practice seminar series.
2 LETTER OF INTRODUCTION

Welcome to Research Methods in Taxation and Business Law.

This course seeks to provide you with a range of research methods and skills which are considered to be essential to research in taxation and business law at postgraduate level. The course has a two-fold aim. The immediate, specific, objective is to ensure that you will be well equipped with research tools that will help you to successfully complete your thesis. The long-term, general, objective is to familiarise you with the process of generating and conducting research well beyond your current studies. In this sense, the course should be regarded as the beginning of a long and often challenging process. Remember that your research skills are continuously evolving and can only be further refined through repeated application.

Since tax and business law can be multidisciplinary, the range of technical skills required for research is, accordingly, large. These include legal, quantitative, qualitative and mixed approaches. As you have diverse experience in your undergraduate studies, you will find some aspects of the course familiar while others quite novel. Although you may need only some of the skills covered in this course for your thesis, it is important to be reasonably competent in the other areas covered as well. This demands commitment and focus on your part.

Good luck with your study and research!

Alex Evans

2.1 Staff Contact Details
Lecturer-in-charge: Alex Evans
Email: alex.evans@unsw.edu.au
Consultation Times – by appointment

A full list of tutors will be posted on Course Website.

3 COURSE DETAILS

3.1 Teaching Times and Locations
This course is fully on-line using the University’s learning management system, Moodle.

3.2 Units of Credit
The course is worth 6 units of credit.

3.3 Suggested Study Commitment
You should plan to spend an average of 10–12 hours per week on this course to perform well (including class attendance, online participation, assignments, examination preparation etc). The information included on the overview page of each module should help you plan your study time.
3.4 Summary of Course
For those students who enroll in a higher degree by research, this course is the first stage of a coherent academic program at Masters level which includes development of research skills, development of research question(s) for the thesis, and completion of the thesis in that sequential order. Thus, this course is compulsory for those students and should normally be attempted as the first course in their program. In particular, it should be attempted concurrently with, or before, TABL5810 Dissertation Proposal.

This course is also available as an elective to those students enrolling in the Master of Taxation or Master of International Tax.

3.5 Relationship to Other Courses
This course should be taken either concurrently with or before TABL5810 Dissertation Proposal. This course is also a prerequisite for both TABL6010 Dissertation Full-time or TABL6011 Dissertation Part-time.

3.6 Course Summary
This course provides an introduction to the research process and analytical skills with particular reference to postgraduate research in tax and business law.

3.7 Course Objectives
After successfully completing this course, students will:

- be familiar with research processes, design and methodologies in general
- possess adequate skills in all four methods of research commonly used in these disciplines, namely, the legal, quantitative, qualitative and mixed approaches
- be able to identify the combination of skills which are relevant to the chosen topics of their Master dissertations
- be able to apply the relevant research methodologies and skills to the research for their dissertations.

3.8 Student Learning Outcomes
Learning outcomes are what you should be able to do by the end of this course if you participate fully in learning activities and successfully complete the assessment items. The learning outcomes in this course will help you to achieve some of the overall learning goals for your program. These program learning goals are what we want you to be or have by the time you successfully complete your degree. The following is a list of the program learning goals for postgraduate students.

**Business Postgraduate Coursework Program Learning Goals and Outcomes**

1. Knowledge: Our graduates will have current disciplinary or interdisciplinary knowledge applicable in local and global contexts.
   You should be able to identify and apply current knowledge of disciplinary or interdisciplinary theory and professional practice to business in local and global environments.

2. Critical thinking and problem solving: Our graduates will have critical thinking and problem solving skills applicable to business and management practice or issues.
   You should be able to identify, research and analyse complex issues and problems in business and/or management, and propose appropriate and well-justified solutions.

3. Communication: Our graduates will be effective communicators in professional contexts.
You should be able to:

a. Produce written documents that communicate complex disciplinary ideas and information effectively for the intended audience and purpose, and
b. Produce oral presentations that communicate complex disciplinary ideas and information effectively for the intended audience and purpose.

4. Teamwork: Our graduates will be effective team participants.

You should be able to participate collaboratively and responsibly in teams, and reflect on your own teamwork, and on the team's processes and ability to achieve outcomes.

5. Ethical, social and environmental responsibility: Our graduates will have a sound awareness of ethical, social, cultural and environmental implications of business issues and practice.

You should be able to:

a. Identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice, and
b. Consider social and cultural implications of business and/or management practice.

The following table shows how your Course Learning Outcomes relate to the overall Program Learning Goals and Outcomes, and indicates where these are assessed:

<table>
<thead>
<tr>
<th>Program Learning Goals</th>
<th>Course Learning Outcomes</th>
<th>Course Assessment Item</th>
</tr>
</thead>
<tbody>
<tr>
<td>This course helps you to achieve the following learning goals:</td>
<td>On successful completion of the course, you should be able to:</td>
<td>This learning outcome will be assessed in the following items:</td>
</tr>
<tr>
<td>1 Knowledge</td>
<td>Demonstrate working knowledge and skills in the application of legal, quantitative, qualitative and mixed method research approaches to research problems in the taxation discipline. Conceptualise an original piece of research which contributes to the existing pool of knowledge by enhancing our understanding of a phenomenon, behaviour or relationship.</td>
<td>Module Activities Assignments</td>
</tr>
<tr>
<td>2 Critical thinking and problem solving</td>
<td>Critically analyse research relevant to the taxation discipline in terms of its knowledge claims, strategies of enquiry and research methods. Demonstrate the skills needed to apply a variety of information tools in undertaking legal research, and locate and evaluate primary and secondary courses relevant to a specific research problem. Locate, interpret and evaluate published research relevant to</td>
<td>Module Activities Assignments</td>
</tr>
</tbody>
</table>
3a. Written communication

Communicate research findings (including an explanation of knowledge claims, strategies of enquiry and research methods) to an appropriate audience—which may include specialists in their field, the public at large and/or the government—for evaluation, assessment, application or implementation.

Assignments

3b. Oral communication

Not specifically addressed in this course.

4. Teamwork

Not specifically addressed in this course.

5a. Ethical, environmental and sustainability responsibility

Understand the ethical consideration to be taken into account in any piece of research, and will conduct and report research in accordance with the established ethical framework for such activities.

Module Activities

Assignments

5b. Social and cultural awareness

Appreciate the multidisciplinary nature of taxation research and be exposed to the perspectives and research methodologies law, accounting, economics, sociology, political science, history and psychology as the contribute to the generation of knowledge relevant to the study of taxation.

Module Activities

Assignments

3.9 Course evaluation and quality enhancement

The School of Taxation & Business Law’s quality enhancement process involves regular review of its courses and study materials by content and educational specialists, combined with feedback from students. Towards the end of the semester, you will be asked to complete an online survey via myUNSW to evaluate the effectiveness of your course lecturer and the actual course content. These surveys are administered as part of the UNSW Course and Teaching Evaluation and Improvement process ('CATEI'). Your input into this quality enhancement process through the completion of these surveys is extremely valuable in assisting us in meeting the needs of our students and in providing an effective and enriching learning experience. The results of all surveys are carefully considered and do lead to action towards enhance the quality or course content and delivery.

4 HOW TO USE THIS PACKAGE

If you are new to flexible learning you should carefully read this Course Outline. It contains most of the relevant information about how this course will be run and the expectations of you as a student. You should also refer to the Suggested Study Schedule at the end of this Course Outline as a guide to completing your coursework. So as to get the most out of your
study we recommend that you follow this study schedule through the course and fit various time demands into a well-organised diary. Systematic study through the Semester is the key to success in a flexible learning program.

The Study Guide (which includes this Course Outline and the individual Modules and is sometimes referred to as the study materials or course materials) can help you in three ways.

1. It sets out a clear path of study over the Semester and helps you plan your workload. It also identifies learning outcomes and key concepts at the start of each module and provides a series of activities to help you learn actively and manage your own progress through the course.

2. It contains the core content for the course (often with reference to legislation, textbooks and other relevant material). The structure and layout of the Study Guide is designed to highlight key points and assist your revision for assignments, research papers and examinations.

3. It tells you when to refer to textbooks, legislation and other readings, giving precise details of what you should read.

4.1 Features of the Study Guide
Each module includes a range of features to assist you in managing your learning and developing study skills. These features include:

- Overview page
- Heading levels
- Learning outcomes and key concepts
- Module text
- Activities and feedback
- Readings
- Margin notes
- Instructional icons

Please familiarise yourself with the Key to Instructional Icons on the following page. These icons are intended to help you navigate the study materials and to encourage active learning.
5  KEY TO INSTRUCTIONAL ICONS

- compulsory reading
- write responses outside the Study Materials

Optional readings
- Write a response in the Study Materials

Note this important point
- pause to reflect

Recall earlier work
- prepare for discussion in an Audio Conference or Webinar

Discuss with colleague
- discuss with study group

Access Moodle or the internet
- undertake investigation or research

Use video resource
- use audio resource

Use software
- perform fieldwork

Only some of the media shown in the instructional icons are used in this course.
6  TEXTBOOKS AND REFERENCES

6.1  Prescribed Textbook/s
You must purchase or have access to the following publication/s:

McKerchar, M, Design and Conduct of Research in Tax, Law and Accounting (Sydney: Thomson Reuters, 2010).

This is referred to throughout the Study Guide as ‘Textbook’.

6.2  Citation and Style Guide
In presenting written work for assessment in this course you must use an appropriate and consistent style for referencing and citation. The following is a selection of acceptable citation and style guides, which you may use as the basis for your written work. You must purchase or have access to one of the following publications.


(This is free to download and is the citation style guide used by the majority of Australian legal journals.)


7  SUPPORTING YOUR LEARNING

7.1  Tax Flexible Delivery Student Guide
The Tax Flexible Delivery Student Guide is a vital source of information for students studying tax flexible learning courses. It provides information about your enrolment, the School of Taxation and Business Law and details on webinars and audio conferences. You can access the 2016 Guide from your Moodle course website(s).

8  ASSESSMENT
All assignments must be submitted electronically through Moodle. Note, however, that your Research Paper synopsis (if required) should not be submitted through the assignment section of Moodle. Please refer to Appendix A for guidelines on assignment preparation and rules for electronic submission of assignments (as well as information on deadlines and penalties for late submission).

Assessment for students undertaking this course will be on the basis of three separate assignments (see below for due dates and weightings). In order to pass this course, a student must obtain 50 per cent or more of the total marks available in the course.

Note: There will be NO EXAMINATION held for this course.
8.1 Assessment submission dates

There are 3 assignments:

**Assignment 1**
Due date: Monday, 11 April 2016
Weighting: 20%
Word limit: 3000 words (plus or minus 10%)

**Assignment 2**
Due date: Monday, 2 May 2016
Weighting: 40%
Word limit: 6000 words (plus or minus 10%)

**Assignment 3**
Due date: Monday, 30 May 2016
Weighting: 40%
Word limit: 6000 words (plus or minus 10%)

8.2 Assignment 1
Due date: Monday, 11 April 2016 (23:59 AEST)
Weighting: 20%
Word limit: 3000 words (plus or minus 10%)

Topic: (students should choose one of the Tax or Business law exercises below)

**For Tax students:**
Read the Federal Court decision in the case of *Rigoli v Commissioner of Taxation* [2014] FCAFC 29. Discuss the significance of this case on the burden on taxpayers in disproving s167 assessments. Reconcile the case with any previous or subsequent cases you consider relevant to the principles that underpin this decision. Indicate some of the secondary sources that have commented on the case and the import of those comments.

Ensure when discussing the case you show that you appreciate the previous relevant cases and the hierarchy of the courts involved in making those decisions.

**OR**

**For Business Law students:**
Read the High Court decision in the case of *Google Inc v Australian Competition and Consumer Commission* [2013] HCA 1 (6 February 2013). Discuss the implications of this case for the meaning of misleading or deceptive conduct. Reconcile the case with any previous or subsequent cases you consider relevant to the decision. Indicate some of the secondary sources that have commented on the case and the import of those comments.

Ensure when discussing the case and other relevant cases you show that you appreciate the hierarchy of the courts involved in making those decisions.

8.2.1 Evaluation criteria
Assignments are exercises in filtering material and communicating it succinctly. Quantity is not to be confused with quality. Lecturers will uniformly apply this principle in their assessment of assignments.

Most word processing packages indicate word lengths, or otherwise some manual check must be done in the drafting process. Indicate the actual number of words of your assignment in the space indicated on your assignment cover sheet.
The following criteria will be used to grade assignments:

- ability to locate and analyse correct legal sources, understanding those sources and their underlying rationales and policy
- use of legal reasoning to come to a well-developed conclusion
- use of critical analysis when discussing and synthesising legal sources
- clarity of communication—this includes development of a clear and orderly structure and the highlighting of core arguments (including, where appropriate, headings)
- sentences in clear and, where possible, plain English—this includes correct grammar, spelling and punctuation
- correct referencing and bibliographic style in accordance with a recognised and appropriate citation and style guide (when uploading, check your footnotes have been correctly submitted).

You are required to read beyond the study materials and references to do the assignment.

### 8.3 Assignment 2

**Due date:** Monday, 2 May 2016 (23:59 AEST)  
**Weighting:** 40%  
**Word limit:** 6000 words (plus or minus 10%)

**Topic:**

The Australian Taxation Office (ATO) is (hypothetically) interested in finding out about the attitudes of Australian large business taxpayers towards tax risk management, and in particular, the level of trust (or distrust) in the ATO reported and the underlying drivers of these attitudes.

You have been commissioned by the ATO to conduct this project. According to the contract, the study will be a six-month survey research with data support from the ATO.

**Required:**

1. Work out a proposed timeline for this survey research.  
(10% of available marks)

2. Review the concept of large business taxpayers’ attitudes to tax risk management. How can attitudes best be measured?  
(40% of available marks)

3. Identify the population of interest and discuss sample selection procedures.  
(10% of available marks)

4. Design a questionnaire for this project and fully justify each of your questions.  
(40% of available marks)

Please note that the word length in each part of the assignment is not required to be proportional to the marks allocated to that part.

Alternatively you may undertake a research topic of your own choosing, which must be agreed in advance with the lecturer in charge. The requirements for your own topic should be broken into similar components as those in the set topic above.
8.3.1 Evaluation criteria

An important note on word limits

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Most word processing packages indicate word lengths, or otherwise some manual check must be done in the drafting process. Indicate the actual number of words of your assignment in the space indicated on your assignment cover sheet.

The following criteria will be used to grade assignments:
- ability to cut through the undergrowth and penetrate to key issues
- identification of key facts and the integration of those facts in the logical development of argument
- in the case of problem assignments, this means tying argument back to the problem and severely pruning less relevant material
- demonstration of a critical mind at work and, in the case of better answers, of value added to key issues over and above that of the source materials
- clarity of communication—this includes development of a clear and orderly structure and the highlighting of core arguments (including, where appropriate, headings)
- sentences in clear and, where possible, plain English—this includes correct grammar, spelling and punctuation
- accurate numerical answers
- correct referencing and bibliographic style in accordance with a recognised and appropriate citation and style guide (when uploading, check your footnotes have been correctly submitted).

You are encouraged to read beyond the study materials and references to do the assignment.

8.4 Assignment 3

Assignment 3
Due date: Monday, 30 May 2016 (23:59 AEST)
Weighting: 40%
Word limit: 6000 words (plus or minus 10%)

Critique three papers published in academic journals (excluding those included in the study materials) that present research findings based on either a qualitative or a mixed method research approach in the context of taxation or business law depending on which stream you are enrolled in (if in doubt check with your lecturer). You must choose at least one using each approach. In other words, you must cover both qualitative and mixed method approaches in the three papers you select.

Each critique is equally weighted in terms of marks, so you should allocate approximately 2000 words to each of your three selected papers.

For each critique you must address the following questions:
1. What research approach was used and, given its philosophical assumptions, was it appropriate to the research question?

   (20% of available marks)

2. Are the knowledge claims made in the paper valid and consistent with the research approach adopted?

   (20% of available marks)

3. Is (are) the strategy(ies) of inquiry used appropriate to the research question and how could it (they) be improved?

   (30% of available marks)

4. What were the strengths and weaknesses of the methods used and how could they be improved?

   (30% of available marks)

8.4.1 Evaluation criteria

An important note on word limits

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- sentences in clear and, where possible, plain English—this includes correct grammar, spelling and punctuation
- accurate numerical answers
- correct referencing and bibliographic style in accordance with a recognised and appropriate citation and style guide (when uploading, check your footnotes have been correctly submitted).

You are encouraged to read beyond the study materials and references to do the assignment.
Quality Assurance

The Business School is actively monitoring student learning and quality of the student experience in all its programs. A random selection of completed assessment tasks may be used for quality assurance, such as to determine the extent to which program learning goals are being achieved. The information is required for accreditation purposes, and aggregated findings will be used to inform changes aimed at improving the quality of Business School programs. All material used for such processes will be treated as confidential.

9 SUGGESTED COURSE SCHEDULE

<table>
<thead>
<tr>
<th>Wk</th>
<th>Beginning</th>
<th>Module</th>
<th>Topic</th>
<th>Events and Submissions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>29 Feb</td>
<td>1</td>
<td>Overview of research</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>7 March</td>
<td>1</td>
<td>Overview of research</td>
<td>Webinar 1</td>
</tr>
<tr>
<td>3</td>
<td>14 March</td>
<td>2</td>
<td>Approaches to legal research</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>21 March</td>
<td>2</td>
<td>Approaches to legal research</td>
<td>Recorded lecture</td>
</tr>
</tbody>
</table>

Mid-semester break from Friday, 25 March to Sunday, 3 April 2016 inclusive
(NOTE: Daylight saving ends on Sunday, 3 April 2016)

| 5  | 4 April   | 3      | Quantitative methods         |                              |
| 6  | 11 April  | 3      | Quantitative methods         | Assignment 1 due             |
| 7  | 18 April  | 3      | Quantitative methods         | Webinar 2                    |
| 8  | 25 April  |        | Qualitative methods          |                              |
| 9  | 2 May     | 4      | Qualitative methods          | Assignment 2 due             |
| 10 | 9 May     | 4      | Qualitative methods          | Webinar 3                    |
| 11 | 16 May    | 5      | Mixed methods                |                              |
| 12 | 23 May    | 5      | Mixed methods                | Webinar 4                    |
| 13 | 30 May    | --     | Completion of final assignment| Assignment 3 due             |

Examination period from Friday 10 June to Monday 27 June 2016