TABL5805
RESEARCH METHODS IN TAXATION AND BUSINESS LAW

Course Outline
Semester 1, 2015
Edition Semester 2, 2015

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STUDY GUIDE

Module 1 Overview of research
Module 2 Approaches to legal research
Module 3 Quantitative methods
Module 4 Qualitative methods
Module 5 Mixed methods
About the lecturer

Neil Warren
BCom Hons(Econ), PhD UNSW

Neil Warren is a Professor of Taxation and former Head of School at Atax. Prior to joining Atax in February 1998, he was Associate Director of the Centre for Applied Economic Research, UNSW and a Senior Lecturer in the School of Economics, Faculty of Commerce and Economics, UNSW. Prior to that he worked at the Institute for Fiscal Studies in London.

Neil’s training is as an economist and his research interests lie in the area of public sector economics with a special focus on taxation policy and distributional issues. His research interests are broad and take in the specific areas of tax and welfare reform issues, tax incidence and fiscal federalism.

He has authored or co-authored many articles on taxation issues in academic journals and conference volumes, as well as having published a number of books, government reports and many discussion and conference papers.

As a consultant, he has been involved in the preparation of numerous reports for political parties, government departments, welfare and industry groups as well as being an expert witness in a number of tax related Court cases.

In 1985 he was seconded EPAC in the lead up to the 1985 National Tax Summit. Between 1989 and 1992, he was involved in the preparation of Fightback Mark I (November 1991) and Mark II
(December 1992). In the 1990s, he held team leader roles in two AusAID projects, one in Vanuatu (1994) and the other in Tonga (1999–2001). In the lead up to the introduction of the GST in 2000, he was joint author of two reports commissioned by the Senate Select Committee on the New Tax System. In 2002 he prepared a report the NSW Government into NSW workers compensation and payroll tax compliance and in 2006, wrote a report on benchmarking intergovernmental financial arrangements in Australia. In 2007–08, he was appointed an Independent Regulatory and Pricing Tribunal (IPART) Commissioner in a public inquiry into a NSW Review of State Taxation which released its Final Report in 2008. Between 2006 and 2009, he was also Head of the Australian School of Taxation at the University of New South Wales.

For more details see

https://www.business.unsw.edu.au/our-people/neilwarren
Letter of introduction

Welcome to Research Methods in Taxation and Business Law.

This course seeks to provide you with a range of research 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!

Neil Warren
Introduction to the 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.

Relationship to other courses in program

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.

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.

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.
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 of course content and delivery.

Based on the results to the most recent CATEI surveys, students seem satisfied with this course so no major changes have been made for the current offering.

Student responsibilities and conduct

Students are expected to be familiar with and to adhere to university policies in relation to attendance, and general conduct and behaviour, including maintaining a safe, respectful environment; and to understand their obligations in relation to workload, assessment and keeping informed.

You are expected to conduct yourself with consideration and respect for the needs of your fellow students and teaching staff. More information on student conduct is available at: https://my.unsw.edu.au/student/atoz/BehaviourOfStudents.html. Guide to online behaviour: https://student.unsw.edu.au/online-study

You should take note of all announcements made in lectures, tutorials, the Atax Bulletin, or on the course Website (Moodle). From time to time, the School or the University will send important announcements to your university e-mail address without providing you with a paper copy. You will be deemed to have received this information. It is also your responsibility to keep the University informed of all changes to your contact details.

Information and policies on these topics can be found in the ‘A-Z Student Guide: https://my.unsw.edu.au/student/atoz/A.html and specific information for students studying taxation programmes can be found in the Atax Student Guide. See, especially, information on Attendance and Absence, Academic Misconduct, Assessment Information, Examinations, Student Responsibilities, Workload and policies such as Occupational Health and Safety.
Student learning outcomes and goals

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 UNSW Business School program learning goals for postgraduate students.

Postgraduate Coursework Program Learning Goals

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
The following table shows how your Course Learning Outcomes relate to the overall Program Learning Goals, and indicates where these are developed and 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 the taxation discipline.</td>
<td>Module Activities Assignments</td>
</tr>
<tr>
<td>3a. Written communication</td>
<td>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.</td>
<td>Assignments</td>
</tr>
<tr>
<td>3b. Oral communication</td>
<td>Not specifically addressed in this course.</td>
<td></td>
</tr>
<tr>
<td>4. Teamwork</td>
<td>Not specifically addressed in this course.</td>
<td></td>
</tr>
<tr>
<td>5a. Ethical, environmental and sustainability responsibility</td>
<td>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.</td>
<td>Module Activities Assignments</td>
</tr>
<tr>
<td>5b. Social and cultural awareness</td>
<td>Appreciate the multidisciplinary nature of taxation research and be exposed to the perspectives and research methodologies law, accounting, economics, sociology, political science, history and</td>
<td>Module Activities Assignments</td>
</tr>
<tr>
<td>psychology as the contributor to the generation of knowledge relevant to the study of taxation.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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.

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.
Key to instructional icons

- compulsory reading
- write responses outside the Study Materials
- optional reading
- write 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.
Profile of this course

Course description

Course number/s  TABL5805

Course name  Research Methods in Taxation and Business Law

Units of credit  6

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.

Semester and year  Semester 1, 2015

Lecturer/s  Neil Warren

Contact details
Telephone:  +61 (2) 9385 9542
Fax:  +61 (2) 9313 6658
Email:  n.warren@unsw.edu.au
Textbooks and references

Prescribed textbook/s

You must purchase or have access to the following publication/s.
This is referred to throughout the Study Guide as ‘Textbook’.

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.)

Recommended reference/s

Below is a list of further references that you may find useful in this course. Purchase of recommended references is not compulsory.
This is the classic, concise dictionary of legal terms which is very useful for students of law based subjects.
Supporting your learning

Lectures
Recorded lectures that deal with the content in the study materials will be available on Moodle under ‘Recorded Lectures’.

School of Taxation & Business Law Website
The School of Taxation & Business Law’s website is at:
https://www.business.unsw.edu.au/about/schools/taxation-business-law

In addition to general information for all of the School’s students and visitors, there is a portal under Student Resources which contains information specific to those students undertaking flexible learning courses—for example, information about exams, timetables and the Weekly Bulletin:
https://www.business.unsw.edu.au/about/schools/taxation-business-law/student-support

Atax Student Guide
The Atax Student Guide is a vital source of information for students studying flexible learning courses. It provides administrative and other information specific to studying these courses and you should make a point of being familiar with its contents. You can access the 2015 Atax Student Guide from your Moodle course website(s).

Library and resources
There are several resources that you can access from the School of Taxation & Business Law website to help you with your academic and research goals. Online tax and legal resources can be found at:

From this site you can access:
- The UNSW Library’s catalogue, online databases and e-journals
- The UNSW Learning Centre for online academic skills resources (eg, essay and assignment writing, plagiarism), and
- Gateway’ links to legislation, case law, tax and accounting organisations and international tax agencies.
UNSW Library

UNSW Library provides information resources, services and research support that can assist UNSW students complete their course requirements. Online library resources such as online databases, e-books and e-journals are available 24 hours a day via the Library Homepage (http://www.library.unsw.edu.au/).

Information about your borrowing rights for hardcopy resources is available from the Library Homepage. All students can use the InterLibrary Loan service to access resources not held within UNSW Library.

Library Subject Guides

The UNSW Library has developed Subject Guides which identify major electronic resources in specific subject areas and are the ideal starting point for research.

Subject Guides

There are a range of Subject Guides in Business and Law topics, and a guide specific to electronic Taxation resources in the Taxation Subject Guide at http://subjectguides.library.unsw.edu.au/law/taxation.

Getting Library help

The Help Zones are where you can find library staff to help you. They are located just inside the entrance to each library.

See opening hours for staffed hours of library Help Zones.

See Contact Us for telephone numbers of the Help Zones.

Help Zone staff can assist you with:

• locating journal articles, cases and legislation
• searching on-line databases and e-journals
• loans of books

You can also use the ‘Ask Us’ icon on the Library Homepage to ask the Library a question online.

For library related queries you can also contact the Faculty Outreach Librarian to the UNSW Business School.
Online learning in this course

UNSW Australia uses an online learning platform called ‘Moodle’. You should try to familiarise yourself with Moodle early in the semester. The Moodle course websites are where lecturers post messages and deliver documents to their class, where students can complete quizzes, submit assignments and participate in discussions, etc. This platform is an important link between you, your lecturer and your peers, and you should make a habit of regularly accessing your Moodle course website as part of your study regime.

All of the School’s flexible learning courses will have a Moodle course website, which is accessible only by students enrolled in that particular course. The contents of each site will vary, but at a minimum will provide you with information about the course, course content, assignment submission, email, relevant links to online resources and the opportunity to network with fellow students. In addition, Conferences will be recorded and made available via Moodle.

Log into Moodle from: https://moodle.telt.unsw.edu.au/.

Moodle support

A complete library of how-to guides and video demonstrations on the Moodle learning management system is available via the UNSW Teaching Gateway at http://teaching.unsw.edu.au/elearning.

Moodle technical support

If you encounter a technical problem while using Moodle, please contact the UNSW IT Service Desk via the following channels:

Website: https://www.it.unsw.edu.au/students/
Email: ITServiceCentre@unsw.edu.au
Telephone: +61 (2) 9385 1333

Phone and email support is available Monday to Friday 8am – 8pm, Saturday and Sunday 11am – 2pm. Online service requests can be made via their website.
Other support

Additional support for students is available from the UNSW Learning Centre, which provides a range of services to UNSW students. The Learning Centre website also features very helpful online resources which may assist you to refine and improve your study skills. You can access these resources and find out more about the services available at www lc.unsw.edu.au.

As well as the Learning Centre, the faculty’s Education Development Unit (EDU) provides academic writing, study skills and maths support specifically for UNSW Business School students. Services include workshops, online and printed resources, and individual consultations. For further information, see:

https://www.business.unsw.edu.au/students/resources/learning-support

The EDU contact details are as follows:

Phone: +61 (2) 9385 5584
Email: edu@unsw.edu.au

The ‘Academic Support’ section of the Atax Student Guide details further services available to assist in achieving success in a flexible learning environment.

Those students who have a disability that requires some adjustment in their teaching or learning environment are encouraged to discuss their study needs with the course convenor prior to, or at the commencement of, their course, or with the Equity Officer (Disability) in the UNSW Equity and Diversity Unit (telephone: +61 (2) 9385 4734; email: seadu@unsw.edu.au). Issues to be discussed may include access to materials, signers or note-takers, the provision of services and additional exam and assessment arrangements. Early notification is essential to enable any necessary adjustments to be made. For further information, you may also wish to look at the Student Equity and Disabilities Unit homepage at http://www.studentequity.unsw.edu.au/
Academic Honesty and Plagiarism

UNSW has an ongoing commitment to fostering a culture of learning informed by academic integrity. All UNSW students and staff have a responsibility to adhere to this principle of academic integrity. Plagiarism undermines academic integrity and is not tolerated at UNSW.

The University regards plagiarism as a form of academic misconduct, and has very strict rules regarding plagiarism. For UNSW policies, penalties, and information to help you avoid plagiarism see: [http://www.lc.unsw.edu.au/plagiarism/index.html](http://www.lc.unsw.edu.au/plagiarism/index.html) as well as the guidelines in the online ELISE and ELISE Plus tutorials for all UNSW students: [http://subjectguides.library.unsw.edu.au/elise](http://subjectguides.library.unsw.edu.au/elise).

To see if you understand plagiarism, do this short quiz: [http://www.lc.unsw.edu.au/plagiarism/plagquiz.html](http://www.lc.unsw.edu.au/plagiarism/plagquiz.html)


The following discussion of plagiarism is adapted from the UNSW website at [https://my.unsw.edu.au/student/atoz/Plagiarism.html](https://my.unsw.edu.au/student/atoz/Plagiarism.html).

Plagiarism is using the words or ideas of others and presenting them as your own. Plagiarism is a type of intellectual theft. It can take many forms, from deliberate cheating to accidentally copying from a source without acknowledgement.

Examples of plagiarism include:

- direct duplication of the thoughts or work of another, including by copying work, or knowingly permitting it to be copied—this includes copying materials, ideas or concepts from a book, article, report or other written document (whether published or unpublished), computer program or software, website, internet, other electronic resource, or another person’s assignment, or the student’s own assignment from a previous course, without appropriate acknowledgement
- quotation without the use of quotation marks
- paraphrasing another person’s work with very minor change keeping the meaning, form and/or progression of ideas of the original
- citing sources which have not been read, without acknowledging the ‘secondary’ source from which knowledge of them has been obtained
- piecing together sections of the work of others into a new whole
- presenting an assessment item as independent work when it has been produced in whole or part in collusion with other people (eg, another student or tutor)
• claiming credit for a proportion of work contributed to a group assessment item that is greater than that actually contributed
• using another person’s ideas or words in an oral presentation without crediting the source.

Note also that submitting your own assessment item that has already been submitted for academic credit at UNSW or elsewhere may also be considered plagiarism.

The basic principles are that you should not attempt to pass off the work of another person as your own, and it should be possible for a reader to locate information and ideas you have used by going to the original source material. Acknowledgement should be sufficiently accurate to enable the source to be located quickly and easily.

The University has adopted an educative approach to plagiarism and has developed a range of resources to support students. If you are unsure whether, or how, to make acknowledgement, consult your lecturer or visit The Learning Centre at UNSW or at the following address: http://www.lc.unsw.edu.au/

For more information, please refer to UNSW’s Plagiarism & Academic Integrity website at the following address:

http://www.lc.unsw.edu.au/plagiarism/index.html

Academic Misconduct carries penalties. If you are found guilty of academic misconduct, the penalties include warnings, remedial educative action, being failed in an assignment or being excluded from the University for a number of years. All students who are found guilty of academic misconduct will be placed on the UNSW Academic Misconduct register.
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.

Assessment submission dates

There are 3 assignments:

Assignment 1
Due date: Monday, 13 April 2015
Weighting: 20%
Word limit: 3000 words (plus or minus 10%)

Assignment 2
Due date: Monday, 4 May 2015
Weighting: 40%
Word limit: 6000 words (plus or minus 10%)

Assignment 3
Due date: Monday, 1 June 2015
Weighting: 40%
Word limit: 6000 words (plus or minus 10%)
ASSIGNMENT 1: TABL5805

Due Date: Submit via Moodle by Monday, 13 April 2015 (Midnight, AEST)
Weighting: 20%
Length: 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.
Evaluation criteria

An important note on word limits

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.
ASSIGNMENT 2: TABL5805

Due Date: Submit via Moodle by Monday, 4 May 2015 (Midnight, AEST)
Weighting: 40%
Length: 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 6-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.
Evaluation criteria

An important note on word limits

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 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.
ASSIGNMENT 3: TABL5805

Due Date: Submit via Moodle by Monday, 1 June 2015 (Midnight, AEST)
Weighting: 40%
Length: 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)
Evaluation criteria

An important note on word limits

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 cut through the undergrowth and penetrate to key issues
- identification of key facts and the integration of those facts in the logical development of your critique
- ability to identify and evaluate strategies and methods of data collection used in research
- quality of the analysis of strengths and weaknesses of the research approach and its appropriateness for the research problem
- 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
- 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.
## Suggested study schedule

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<th>Module</th>
<th>Topic</th>
<th>Assignment Submissions</th>
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<td>1</td>
<td>Overview of research</td>
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<td>2</td>
<td>9 March</td>
<td>1</td>
<td>Overview of research</td>
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<td>3</td>
<td>16 March</td>
<td>2</td>
<td>Approaches to legal research</td>
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<tr>
<td>4</td>
<td>23 March</td>
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<td>Approaches to legal research</td>
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<td>5</td>
<td>30 March</td>
<td>3</td>
<td>Quantitative methods</td>
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<td></td>
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<td></td>
<td><strong>Mid-semester break from Friday 3 April to Sunday 12 April 2015</strong></td>
<td><strong>(NOTE: Daylight saving ends on Sunday 5 April 2015)</strong></td>
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<tr>
<td>6</td>
<td>13 April</td>
<td>3</td>
<td>Quantitative methods</td>
<td>Assignment 1 due</td>
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<td>20 April</td>
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<td>27 April</td>
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<td>Qualitative methods</td>
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<td>4 May</td>
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<td>Qualitative methods</td>
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<td>11</td>
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<td>12</td>
<td>25 May</td>
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<td>Completion of final assignment</td>
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<td>13</td>
<td>1 June</td>
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<td>Completion of final assignment</td>
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<td><strong>Examination period from Friday 12 June to Monday 29 June 2015</strong></td>
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