TABL5510
DISSERTATION PROPOSAL

Course Outline
Semester 2, 2015

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Edition Semester 2, 2015

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AUTHORS

Paul Macmullen
BA (Macq) GradDipEd (UWS) MPET (Deakin)

Emeritus Professor John Dekkers
MSc (UNSW) PhD (ANU)

Julie Fleming
B Multimedia (CQU), PGCert Online Education (USQ)

REVIZIONS FOR 2015 BY:

Michael Walpole
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STUDY GUIDE

Module 1 Initiating research and your proposal
Module 2 Developing a working title and planning the research
Module 3 Choice of research paradigm, methodology and methods of data collection
Module 4 Generic skills and practices for proposal development
Module 5 Writing the dissertation proposal
About the lecturer

Michael Walpole

BA, LLB, PG Dip Tax, (Natal) PhD (UNSW), CTA

Michael is the Associate Head of School (Research) at the School of Taxation and Business Law (including Atax) in the UNSW Australia Business School.

Michael joined Atax in 1994, prior to which he was a senior lecturer in taxation in the Postgraduate Taxation Program of the School of Law, University of Natal. Prior to academic life, Michael worked as a Tax Consultant with Ernst & Young, and prior to that he was in private practice as a legal practitioner (solicitor and barrister). As a partner in a small firm, Michael's legal practice was extremely varied, ranging from criminal defence, through family law and estate planning, to commercial and taxation matters. As an academic he has been awarded the Hill Medal by the Australasian Tax Teachers Association (ATTA) for his contribution to tax teaching and policy and he is a past President of ATTA.

Michael has authored and co-authored several books including Proposals for the Reform of the Taxation of Goodwill, Understanding Taxation Law and Compliance Cost Control. Michael has also written and presented many papers on his research topics to practitioner and academic audiences in Australia and overseas. He is co-editor of the Australian Tax Review and he is also author and co-author of a number of articles on GST, taxation of intellectual property, tax administration and taxation compliance costs, especially psychological costs of taxation compliance.
Michael is an International Research Fellow at the Oxford University Centre for Business Tax in the Said Business School, University of Oxford. In 2010 and 2012, he was engaged in a project at the Centre for Business Tax to study the role of tax in choices made by large companies when locating valuable intangible property.

In 2012, Michael was also a Visiting Professor in the Centre for Tax Policy and Administration at the OECD in Paris. While at the OECD, Michael worked on research projects related to VAT and to tax compliance costs.
Letter of introduction

There are few things in life that can be as rewarding as being a researcher! You are in control. You can challenge yourself and go on to achieve great things. The question is how far do you want to go? It is a real privilege to be able to devote yourself to exploring a topic that you have chosen—and then to be able to make it your own.

To be a successful researcher is not easy, it does require great commitment and stamina. You’ve got to be prepared to question yourself, to listen, to be open-minded, to reflect, to find your way, to think critically and to learn. In Research Methods in Taxation you studied (or will be studying) the philosophy, nature and paradigms of research. You also studied (or will be studying) research design and the need to develop a research framework that was appropriate to a given research question. Understanding these theoretical and design implications is essential to being able to conduct robust research.

In Dissertation Proposal you will design, develop and prepare a dissertation proposal. The proposal is an important part of the research process as it becomes the blueprint or map of your dissertation. The dissertation itself is a long and often lonely process and it easy to get lost or sidetracked. The dissertation proposal is vital in helping you remain focused on the research objectives—and ultimately this is critical in helping you achieve what it is that you set out to do.

Planning is almost everything!

There is an introductory audio conference scheduled in the second week of the Semester. Thereafter, we will be using the online learning environment (Moodle) so that we can ‘talk’ to and support each other throughout the Semester. You will be required to post your answers to activities in these study materials on the course website for discussion as you work through the modules. This will allow you to collaborate with your fellow students as you undertake the task of developing your dissertation proposal. This process will be discussed at the introductory audio conference, so it is vital that you attend.

I wish you luck in your research and look forward to working with you in this course.

Michael Walpole
Introduction to the course

This course has been specifically prepared for students in the degree Masters of Philosophy, including those who may articulate to the PhD program.

The aim of the course is to provide participants with skills and knowledge to design and prepare a Dissertation Proposal which is undertaken during the course.

Relationship to other courses in program

This course is taken either concurrently with, or following, TABL5805 Research Methods in Taxation. Much of the detail on research methodology that is relied upon in developing your dissertation proposal is covered in the TABL5805 and will not be repeated in these study materials. This course is also a prerequisite for both TABL6010 Dissertation (Full-time) or TABL6011 Dissertation (Part-time).

Course summary

The course provides exposure to skills, knowledge and practices used by researchers at the commencement of a research investigation with particular reference to the preparation of a dissertation proposal.

Course objectives

At the end of the course, students will have:

- acquired and used knowledge, skills and practices that are needed by researchers and specifically for the preparation of a research proposal
- prepared a dissertation proposal that includes:
  - a statement of the dissertation topic
  - stated aims, objectives, research questions and outcomes of the proposed investigation
  - the proposed research paradigm and methodology.
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 Business School program learning goals for postgraduate research students.

**Postgraduate Research Program Learning Goals**

1. **Advanced knowledge of a field:** *Our students will have the ability to understand and apply an advanced body of knowledge within a particular field.*

   You should be able to:
   
   a. Demonstrate a superior command of knowledge in the relevant field.
   
   b. Demonstrate an understanding of research principles and methods appropriate to the relevant field of work.

2. **Research capability:** *Our students will have the ability to undertake research that makes a contribution to knowledge in the relevant field.*

   You should be able to:
   
   a. Reflect critically on existing theoretical knowledge, ideas and practice within the relevant field.
   
   b. Plan and execute a substantial piece of research with a high level of autonomy.

3. **Communication:** *Our students will have the ability to communicate research effectively.*

   a. Coherently present the theoretical underpinnings, methodologies and results of research through oral presentations to specialist and non-specialist audiences.
   
   b. Demonstrate an ability to present a coherent and sustained argument and disseminate their research in writing.
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 will be assessed as follows:</td>
</tr>
<tr>
<td><strong>1</strong> Advanced field of knowledge</td>
<td>Appreciate the multidisciplinary nature of taxation research through exposure to the perspectives and research methodologies law, accounting, economics, sociology, political science, history and psychology as they contribute to the generation of knowledge relevant to the study of taxation. 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. Evidence of this learning is required in Assignment 3 in particular. Extend your knowledge, and skills in the application, of legal, quantitative, qualitative and mixed method research approaches to research problems in the taxation discipline Conceptualise and plan 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><strong>2</strong> Research capability</td>
<td>Demonstrate skills in the application of legal, quantitative, qualitative and mixed method research approaches to research problems in the taxation discipline. Demonstrate skills in applying a variety of information tools in undertaking legal research, and locate and evaluate primary and secondary courses relevant to their specific research problem. Critically analyse research relevant to the taxation discipline in terms of knowledge claims, strategies of enquiry and research methods. Apply this learning to the development of your own research proposals. Demonstrate skills required for independent and reflective learning through regular self-assessment opportunities in course modules and further extended in class discussions and in interaction with academic supervisors. This learning will be evidenced in the ongoing development and refinement of research proposals throughout the Semester.</td>
<td>Module Activities Assignments</td>
</tr>
<tr>
<td><strong>3a</strong> 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>
</tbody>
</table>
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.

This course was substantially rewritten and redesigned for 2008 in response to feedback received by students indicating that enhancements were required in terms of the structure of the course, the integration of the textbook and other resources, and the relationship between the course materials and the assessment tasks in this course. The use of the online environment in this course was also reviewed to ensure it was effectively supporting the development of students’ individual dissertation proposals. Finally, the workload in the course was rationalised to remove overlap with the co-requisite course TABL5805 Research Methods in Taxation and allow more time for students to research and develop their topics. Feedback in subsequent offerings has indicated that the major changes in 2008 have led to an improved set of Study Materials and an enhanced learning experience in the course. The Study Materials have were fine-tuned for Semester 1 2013.
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.
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. To get the most out of your study we recommend that you follow this 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

<table>
<thead>
<tr>
<th><strong>Course number/s</strong></th>
<th>TABL5810</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Course name</strong></td>
<td>Dissertation Proposal</td>
</tr>
<tr>
<td><strong>Units of credit</strong></td>
<td>6</td>
</tr>
<tr>
<td><strong>Suggested study commitment</strong></td>
<td>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.</td>
</tr>
<tr>
<td><strong>Semester and year</strong></td>
<td>Semester 2, 2015</td>
</tr>
<tr>
<td><strong>Lecturer/s</strong></td>
<td>Michael Walpole</td>
</tr>
<tr>
<td><strong>Contact details</strong></td>
<td></td>
</tr>
<tr>
<td>Telephone:</td>
<td>+61 (2) 9385 9526</td>
</tr>
<tr>
<td>Fax:</td>
<td>+61 (2) 9313 6658</td>
</tr>
<tr>
<td>Email:</td>
<td><a href="mailto:m.walpole@unsw.edu.au">m.walpole@unsw.edu.au</a></td>
</tr>
</tbody>
</table>
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.)


*Note* that in disciplines other than law (ie, accounting, economics and computing) the literature in these courses has, for the most part, been written in the Harvard style and in these courses you may prefer to use the Harvard style of referencing. Guides to using the Harvard style can be accessed at the following websites:

- [http://www.lc.unsw.edu.au/onlib/ref.html](http://www.lc.unsw.edu.au/onlib/ref.html)

Another commonly used convention is the *American Psychological Association Bibliographic Style*, the 6th edition of which you can access at:


It is possible that a specific convention does not exist in your topic area (particularly if you are proposing a multidisciplinary investigation). In this case, you will need to make a decision as to what system you should adopt in your work. You should discuss your choice with your supervisor.
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.


Miles MB & Huberman AM, *Qualitative data analysis: An expanded sourcebook* (London: Sage Publications, 2nd ed, 1994).


Useful websites
There are many useful online resources available to assist you in your research. Several of these are referred to in this course. The following is a selection of websites which provide useful online resources (but this is certainly not an exhaustive list).

UNSW resources
Sample thesis/dissertation proposals (available from Moodle):
1. McKerchar M, *Why do individual taxpayers comply with the income tax laws in Australia* (Draft PhD Research Proposal)

The *eJournal of Taxation Research* at:  

UNSW library study guides at the following address:  
http://info.library.unsw.edu.au/web/guides/guides.html

Law Library Guide to legal research at:  
http://subjectguides.library.unsw.edu.au/legalresearch

Learning Centre, Academic Skills Resources:  
‘Getting Started on your Literature Review’, available at:  
http://www.lc.unsw.edu.au/onlib/litrev.html

‘Annotated bibliography’, available at:  
http://www.lc.unsw.edu.au/onlib/annotated_bib.html

‘Thesis Proposals: A brief guide’, available at:  

The UNSW Thesis Submission Kit, available at:  
http://research.unsw.edu.au/thesis-submission-unsw

‘Essentials for Postgraduate Research Students’, available at:  
http://research.unsw.edu.au/research-student-publications

UNSW Research Code of Conduct available at:  
For UNSW resources dealing with research ethics and requirements for ethical clearance:

http://research.unsw.edu.au/human-research-ethics-unsw

**Additional resources**

Australasian Digital Theses Program database, available at:

http://adt.caul.edu.au/


University of Toronto, ‘The Literature Review: A Few Tips On Conducting It’, at:

http://www.writing.utoronto.ca/advice/specific-types-of-writing/literature-review

Online Dictionary, at:

http://dictionary.com

Online Thesaurus, at:

http://thesaurus.reference.com
Supporting your learning

Conferencing

Conferences may be either in the form of an audio conference (conducted by telephone) or a webinar (ie, a web-based Conference conducted over the Internet). Instructions on preparing for and participating in audio conferences and webinars are available on the Taxation & Business Law website and in your course Moodle website.

These Conferences provide an opportunity for you to clarify and extend your understanding of the material in this course. They are designed to try out new ideas and give you a forum to ask questions and discuss issues with your lecturer and other students. Do not be afraid to participate—it is only by trying out new ideas and exploring their dimensions that you will learn in any real depth.

Thorough preparation is essential if you are to gain maximum benefit from a Conference. You can only start to come to grips with material if you work on it actively. As a general rule each Conference will cover the module/s between the previous Conference and the week it falls within on the Suggested Study Schedule. However, more specific information on material to be covered in each Conference may be provided via Moodle throughout the Semester (see ‘Online learning in this course’ below). Exact dates and times for Conferences will be advised via a timetable that you will find on Moodle and on the TBL Website (under Timetables).

There will be one webinar for this course during Week 2 of the semester which will be of approximately one and a half hours duration.

Remember Conferences are not lectures—your active participation is an important part of the learning experience and preparation for examinations!
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, Webinars 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 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 Integrity at UNSW

UNSW has an ongoing commitment to fostering a culture of learning informed by academic integrity. All UNSW staff and students have a responsibility to adhere to this principle of academic integrity. Plagiarism undermines academic integrity and is not tolerated at UNSW. Plagiarism at UNSW is defined as using the words or ideas of others and passing them off as your own.

The UNSW Student Code (https://www.gs.unsw.edu.au/policy/documents/studentcodepolicy.pdf) provides a framework for the standard of conduct expected of UNSW students with respect to their academic integrity and behaviour. It outlines the primary obligations of students, and directs staff and students to the Code and related procedures.

In addition, it is important that students understand that it is not permissible to buy essay/writing services from third parties as the use of such services constitutes plagiarism because it involves using the words or ideas of others and passing them off as your own. Nor is it permissible to sell copies of lecture or tutorial notes as students do not own the rights to this intellectual property.

Where a student breaches the Student Code with respect to academic integrity the University may take disciplinary action under the Student Misconduct Procedure (https://www.gs.unsw.edu.au/policy/documents/studentmisconductprocedures.pdf)

Examples of plagiarism including self-plagiarism

Copying: Using the same or very similar words to the original text or idea without acknowledging the source or using quotation marks. This includes copying materials, ideas or concepts from a book, article,
report or other written document, presentation, composition, artwork, design, drawing, circuitry, computer program or software, website, internet, other electronic resource, or another person's assignment, without appropriate acknowledgement.

**Inappropriate paraphrasing:** Changing a few words and phrases while mostly retaining the original structure and/or progression of ideas of the original, and information without acknowledgement. This also applies in presentations where someone paraphrases another’s ideas or words without credit and to piecing together quotes and paraphrases into a new whole, without appropriate referencing.

**Collusion:** Presenting work as independent work when it has been produced in whole or part in collusion with other people. Collusion includes students providing their work to another student before the due date, or for the purpose of them plagiarising at any time, paying another person to perform an academic task and passing it off as your own, stealing or acquiring another person’s academic work and copying it, offering to complete another person’s work or seeking payment for completing academic work. This should not be confused with academic collaboration.

**Inappropriate citation:** Citing sources which have not been read, without acknowledging the 'secondary' source from which knowledge of them has been obtained.

**Self-plagiarism:** ‘Self-plagiarism’ occurs where an author republishes their own previously written work and presents it as new findings without referencing the earlier work, either in its entirety or partially. Self-plagiarism is also referred to as 'recycling', 'duplication', or 'multiple submissions of research findings' without disclosure. In the student context, self-plagiarism includes re-using parts of, or all of, a body of work that has already been submitted for assessment without proper citation.
Assessment

Your assessment is based on three separate assignments (see below for due dates and weightings). These assignments must be submitted electronically through the course website. 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).

In order to pass this course, a student enrolled at Masters level must obtain 50 per cent or more of the total marks available in the course.

There will be NO EXAMINATION for this course.

Assessment submission dates

Assignment 1
Due date: Monday, 17 August 2015
Weighting: 10%
Word limit: 1000–1500 words (plus or minus 10%)

Assignment 2
Due date: Monday, 14 September 2015
Weighting: 30%
Word limit: 3000 words

Assignment 3
Due date: Monday, 26 October 2015
Weighting: 60%
Word limit: 6000 words
ASSIGNMENT 1: TABL5810

Due Date: To be submitted via Moodle by
Monday, 16 August 2015 (Midnight, AEST*)
Weighting: 10%
Length: 1000–1500 words (plus or minus 10%)

Topic—Annotated bibliography

This assignment is based on work you have completed in Module 1 of this course.

In this assignment you are required to:

- provide a tentative working title for your dissertation
- provide a brief statement of the topic of your proposed dissertation (no more than 250 words)
- prepare a reading list of references (at least 15) that you have identified as being relevant to your dissertation topic using a recognised referencing system
- select FOUR of these references and write two paragraphs on each setting out what they cover and why they will be useful in your research.

You should also refer to Module 2 of TABL5805 Research Methods in Taxation & Business Law to assist you in completing this assignment.

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. Atax 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:

- you can clearly set out the topic you have chosen to research
- you have identified a range of relevant research sources
- you can begin to critically evaluate the relevant literature.

You will need to read beyond the study materials and references to do this assignment.
ASSIGNMENT 2: TABL5810

Due Date: To be submitted via Moodle by Monday, 14 September 2015 (Midnight, AEST)
Weighting: 30%
Length: 3000 words

Topic—The first draft of your dissertation proposal, focusing on the literature

This assignment is based on work you have completed in Modules 1 & 2 of this course.

In this assignment you should set out:

- your working title for your dissertation
- justification, rationale and significance of the research
- the overarching aim of your proposed study
- the main objectives or purposes of your study (you should have 3–6 main objectives)
- relevant literature relating to at least 3 of your objectives.

A wide range of literature should be used, including referred journal articles, reports, conference presentations, textbooks and internet sources.

All references must be identified in a bibliography clearly set out in the appropriate style for the course.

Tip—you will find this assignment more manageable if you contact your supervisor well in advance of the submission date to discuss literature sources.

Your assessor will appreciate that this is, in essence, a ‘first draft’ and so will not expect a final polished version—that will be required in Assignment 3.
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. Atax 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:

- you have a good idea of the overall aim of your chosen study and you can set it out clearly
- you can express clear objectives or purposes of your study
- you can begin to critically evaluate the relevant literature, rather than sequentially giving a list of articles you have read in a ‘book review’ format
- your ability to link the literature to the purposes of your study
- you can compare and contrast different approaches taken by previous researchers
- you have a clear and orderly structure
- you are able to include 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 will need to read beyond the study materials and references to do this assignment.
ASSIGNMENT 3: TABL5810

Due Date: To be submitted via Moodle by Monday, 26 October 20154 (Midnight, AEDT*)
Weighting: 60%
Length: 6000 words
*Australian Daylight Saving time

Topic—Your Dissertation Proposal
(covering all aspects of your proposed research study)

In this assignment you should set out:

• your title
• the background to your study (purpose and rationale)
• the overarching aims and objectives and the proposed structure of your dissertation
• the final research questions you are going to address in your dissertation
• a critical and extensive review of the relevant literature
• the research design for your project, together with a robust defence as to why you have chosen this approach and including (where relevant):
  – your plans for your data collection, and
  – any anticipated data collection issues and your plans for overcoming these problems
• an operational plan including:
  – a clear timetable for your research
  – identification of what support and resources you will require in order to successfully complete the study
  – identification of, and a plan to obtain, any necessary ethical clearances for your research
• a full list of references in an appropriate citation and referencing style.

Tip—You will find this assignment more manageable if you have regular contact with your supervisor between handing in Assignment 1 and submitting your final proposal.
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. Atax 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.

This assignment is the final polished version of your dissertation proposal and it will be assessed against rigorous criteria. In essence it is the final ‘map’ of the work you will be undertaking for your dissertation, which is an in-depth piece of work likely to take over 12 months to complete (and even longer if you are enrolled in a PhD program).

The following criteria will be used to grade assignments:

- You have a clear, unequivocal aim for your chosen study which is reflected in the title for the dissertation.
- The background to the study provides the setting of the research you are proposing to undertake.
- You have an excellent grasp of relevant literature which should develop and build on the work you did for Assignments 1 & 2, together with incorporating comments and suggestions from your markers.
- Your ability to critically review and evaluate the important issues within the literature.
- You have established clear, logical research questions which have developed from your discussion of the background to the study and the extensive review of the literature.
- Your research design is appropriate and you have explained why it has been chosen.
- You have identified any data collection issues (if relevant) and have set out your proposals to overcome shortcomings or issues that you anticipate may arise.
- Your timescale is reasonable and the goals set out are achievable.

You will need to read beyond the study materials and references to do this assignment.
# Suggested study schedule

<table>
<thead>
<tr>
<th>Week</th>
<th>Beginning</th>
<th>Module</th>
<th>Topic</th>
<th>Events and submissions</th>
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<tbody>
<tr>
<td>1</td>
<td>27 July</td>
<td>1</td>
<td>Initiating research and your proposal</td>
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<tr>
<td>2</td>
<td>3 August</td>
<td>1</td>
<td>Initiating research and your proposal</td>
<td>Webinar 1</td>
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<tr>
<td>3</td>
<td>10 August</td>
<td>1</td>
<td>Initiating research and your proposal</td>
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<tr>
<td>4</td>
<td>17 August</td>
<td>2</td>
<td>Developing a working title and planning the research</td>
<td>Assignment 1 due</td>
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<tr>
<td>5</td>
<td>24 August</td>
<td>2</td>
<td>Developing a working title and planning the research</td>
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<tr>
<td>6</td>
<td>31 August</td>
<td>2</td>
<td>Developing a working title and planning the research</td>
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<td>7</td>
<td>7 September</td>
<td>3</td>
<td>Choice of research paradigm, methodology and methods of data collection</td>
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<tr>
<td>8</td>
<td>14 September</td>
<td>3</td>
<td>Choice of research paradigm, methodology and methods of data collection</td>
<td>Assignment 2 due</td>
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<tr>
<td>9</td>
<td>21 September</td>
<td>4</td>
<td>Generic skills and practices for proposal development</td>
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<td>10</td>
<td>5 October</td>
<td>5</td>
<td>Writing the dissertation proposal</td>
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<td>11</td>
<td>12 October</td>
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<td>12</td>
<td>19 October</td>
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<td>During this period you should be working intensively on finalising your dissertation proposal for Assignment 3. You should be in regular contact with your supervisor to discuss drafts</td>
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<tr>
<td>13</td>
<td>26 October</td>
<td></td>
<td>Assignment 3 due</td>
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Mid-semester break from Saturday 26 September to Tuesday 6 October 2015
(NOTE: Daylight saving begins on Sunday 4 October 2015)

<table>
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NO EXAMINATION