



UNSW Course Outline

TABL5805 Research Methods in Taxation and Business Law - 2024

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General Course Information

Course Code : TABL5805

Year : 2024

Term : Term 2

Teaching Period : T2

Is a multi-term course? : No

Faculty : UNSW Business School

Academic Unit : School of Accounting, Auditing and Taxation

Delivery Mode : In Person

Delivery Format : Standard

Delivery Location : Kensington

Campus : Sydney

Study Level : Undergraduate, Postgraduate

Units of Credit : 6

Useful Links

[Handbook Class Timetable](#)

Course Details & Outcomes

Course Description

For students in an undergraduate honours program or a higher degree by research, this course is the first stage of a coherent academic program at Masters level (leading to PhD) which includes development of research skills, of research question(s) for the thesis, and completion of the

thesis in that order. Thus, this course is compulsory for those students and should normally be attempted as the first course in their program.

This course is also available as an elective to those students in the Master of Taxation. The study guide for Research Methods in Taxation and Business Law comprises five modules:

Module 1 - Overview of research

Module 2 - Approaches to legal research

Module 3 - Quantitative methods

Module 4 - Qualitative methods

Module 5 - Mixed methods.

Course Aims

After 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; and be able to identify the combination of skills which are relevant to the chosen topics of their dissertations.

Course Learning Outcomes

Course Learning Outcomes	Program learning outcomes
CLO1 : Demonstrate working knowledge and skills in the application of legal, quantitative, qualitative and mixed method research approaches to research problems in the taxation discipline.	<ul style="list-style-type: none"> • PL02 : Problem Solving
CLO2 : Identify and plan an original piece of research which contributes to the existing body of knowledge by enhancing our understanding of a phenomenon, behaviour or relationship.	<ul style="list-style-type: none"> • PL01 : Business Knowledge • PL02 : Problem Solving • PL05 : Responsible Business Practice
CLO3 : Critically analyse research relevant to the taxation discipline in terms of its knowledge claims, strategies of inquiry and research methods.	<ul style="list-style-type: none"> • PL05 : Responsible Business Practice • PL06 : Global and Cultural Competence • PL07 : Leadership Development
CLO4 : Demonstrate the skills needed to apply a variety of information tools in undertaking legal research, and locate and evaluate primary and secondary sources relevant to a specific research problem.	<ul style="list-style-type: none"> • PL01 : Business Knowledge • PL02 : Problem Solving • PL03 : Business Communication • PL05 : Responsible Business Practice
CLO5 : Locate, interpret and evaluate published research relevant to the taxation discipline.	<ul style="list-style-type: none"> • PL01 : Business Knowledge • PL02 : Problem Solving • PL03 : Business Communication • PL05 : Responsible Business Practice
CLO6 : Communicate research findings (including an explanation of knowledge claims, strategies of enquiry and research methods) to an audience for evaluation, assessment, application or implementation. The audience may include specialists in a field, the public at large and/or the government.	<ul style="list-style-type: none"> • PL03 : Business Communication • PL05 : Responsible Business Practice
CLO7 : Observe the ethical considerations to be taken into account in any research, and how to conduct and report research in accordance with the established ethical framework for such activities.	<ul style="list-style-type: none"> • PL02 : Problem Solving • PL05 : Responsible Business Practice • PL06 : Global and Cultural Competence
CLO8 : Articulate the multidisciplinary nature of taxation research and be exposed to the perspectives and research methodologies in law, accounting, economics, sociology, political science, history and psychology as they contribute to the generation of knowledge relevant to the study of taxation.	<ul style="list-style-type: none"> • PL01 : Business Knowledge • PL03 : Business Communication • PL07 : Leadership Development

Course Learning Outcomes	Assessment Item
CLO1 : Demonstrate working knowledge and skills in the application of legal, quantitative, qualitative and mixed method research approaches to research problems in the taxation discipline.	<ul style="list-style-type: none"> • Assessment 1: Analysis of selected Legal Cases • Assessment 2: Small Project • Assessment 3: Identification of Research Methods
CLO2 : Identify and plan an original piece of research which contributes to the existing body of knowledge by enhancing our understanding of a phenomenon, behaviour or relationship.	<ul style="list-style-type: none"> • Assessment 1: Analysis of selected Legal Cases • Assessment 2: Small Project • Assessment 3: Identification of Research Methods
CLO3 : Critically analyse research relevant to the taxation discipline in terms of its knowledge claims, strategies of inquiry and research methods.	<ul style="list-style-type: none"> • Assessment 1: Analysis of selected Legal Cases • Assessment 3: Identification of Research Methods
CLO4 : Demonstrate the skills needed to apply a variety of information tools in undertaking legal research, and locate and evaluate primary and secondary sources relevant to a specific research problem.	<ul style="list-style-type: none"> • Assessment 1: Analysis of selected Legal Cases • Assessment 3: Identification of Research Methods
CLO5 : Locate, interpret and evaluate published research relevant to the taxation discipline.	<ul style="list-style-type: none"> • Assessment 2: Small Project • Assessment 1: Analysis of selected Legal Cases • Assessment 3: Identification of Research Methods
CLO6 : Communicate research findings (including an explanation of knowledge claims, strategies of enquiry and research methods) to an audience for evaluation, assessment, application or implementation. The audience may include specialists in a field, the public at large and/or the government.	<ul style="list-style-type: none"> • Assessment 2: Small Project • Assessment 1: Analysis of selected Legal Cases • Assessment 3: Identification of Research Methods
CLO7 : Observe the ethical considerations to be taken into account in any research, and how to conduct and report research in accordance with the established ethical framework for such activities.	<ul style="list-style-type: none"> • Assessment 2: Small Project • Assessment 3: Identification of Research Methods
CLO8 : Articulate the multidisciplinary nature of taxation research and be exposed to the perspectives and research methodologies in law, accounting, economics, sociology, political science, history and psychology as they contribute to the generation of knowledge relevant to the study of taxation.	<ul style="list-style-type: none"> • Assessment 3: Identification of Research Methods

Learning and Teaching Technologies

Moodle - Learning Management System

Assessments

Assessment Structure

Assessment Item	Weight	Relevant Dates	Program learning outcomes
Assessment 1: Analysis of selected Legal Cases Assessment Format: Individual Short Extension: Yes (5 days)	20%		<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving• PLO3 : Business Communication• PLO5 : Responsible Business Practice• PLO6 : Global and Cultural Competence
Assessment 2: Small Project Assessment Format: Individual Short Extension: Yes (5 days)	40%		<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving• PLO3 : Business Communication• PLO5 : Responsible Business Practice• PLO6 : Global and Cultural Competence• PLO7 : Leadership Development
Assessment 3: Identification of Research Methods Assessment Format: Individual Short Extension: Yes (5 days)	40%		<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving• PLO3 : Business Communication• PLO5 : Responsible Business Practice• PLO6 : Global and Cultural Competence• PLO7 : Leadership Development

Assessment Details

Assessment 1: Analysis of selected Legal Cases

Assessment Overview

Candidates will explain the development of the law as result of a series of legal decisions and/or statutory interventions.

Assesses: PLO1, PLO2, PLO3, PLO5, PLO6

Course Learning Outcomes

- CL01 : Demonstrate working knowledge and skills in the application of legal, quantitative, qualitative and mixed method research approaches to research problems in the taxation

discipline.

- CLO2 : Identify and plan an original piece of research which contributes to the existing body of knowledge by enhancing our understanding of a phenomenon, behaviour or relationship.
- CLO3 : Critically analyse research relevant to the taxation discipline in terms of its knowledge claims, strategies of inquiry and research methods.
- CLO4 : Demonstrate the skills needed to apply a variety of information tools in undertaking legal research, and locate and evaluate primary and secondary sources relevant to a specific research problem.
- CLO5 : Locate, interpret and evaluate published research relevant to the taxation discipline.
- CLO6 : Communicate research findings (including an explanation of knowledge claims, strategies of enquiry and research methods) to an audience for evaluation, assessment, application or implementation. The audience may include specialists in a field, the public at large and/or the government.

Assessment 2: Small Project

Assessment Overview

Candidates will undertake a small research project applying project planning skills and qualitative research methods.

Assesses: PLO1, PLO2, PLO3, PLO5, PLO6, PLO7

Course Learning Outcomes

- CLO1 : Demonstrate working knowledge and skills in the application of legal, quantitative, qualitative and mixed method research approaches to research problems in the taxation discipline.
- CLO2 : Identify and plan an original piece of research which contributes to the existing body of knowledge by enhancing our understanding of a phenomenon, behaviour or relationship.
- CLO5 : Locate, interpret and evaluate published research relevant to the taxation discipline.
- CLO6 : Communicate research findings (including an explanation of knowledge claims, strategies of enquiry and research methods) to an audience for evaluation, assessment, application or implementation. The audience may include specialists in a field, the public at large and/or the government.
- CLO7 : Observe the ethical considerations to be taken into account in any research, and how to conduct and report research in accordance with the established ethical framework for such activities.

Assessment 3: Identification of Research Methods

Assessment Overview

Candidates will apply qualitative and/or mixed methods approaches to a research question designed for this purpose.

Assesses: PLO1, PLO2, PLO3, PLO5, PLO6, PLO7

Course Learning Outcomes

- CLO1 : Demonstrate working knowledge and skills in the application of legal, quantitative, qualitative and mixed method research approaches to research problems in the taxation discipline.
- CLO2 : Identify and plan an original piece of research which contributes to the existing body of knowledge by enhancing our understanding of a phenomenon, behaviour or relationship.
- CLO3 : Critically analyse research relevant to the taxation discipline in terms of its knowledge claims, strategies of inquiry and research methods.
- CLO4 : Demonstrate the skills needed to apply a variety of information tools in undertaking legal research, and locate and evaluate primary and secondary sources relevant to a specific research problem.
- CLO5 : Locate, interpret and evaluate published research relevant to the taxation discipline.
- CLO6 : Communicate research findings (including an explanation of knowledge claims, strategies of enquiry and research methods) to an audience for evaluation, assessment, application or implementation. The audience may include specialists in a field, the public at large and/or the government.
- CLO7 : Observe the ethical considerations to be taken into account in any research, and how to conduct and report research in accordance with the established ethical framework for such activities.
- CLO8 : Articulate the multidisciplinary nature of taxation research and be exposed to the perspectives and research methodologies in law, accounting, economics, sociology, political science, history and psychology as they contribute to the generation of knowledge relevant to the study of taxation.

General Assessment Information

As a student at UNSW you are expected to display [academic integrity](#) in your work and interactions. Where a student breaches the [UNSW Student Code](#) with respect to academic integrity, the University may take disciplinary action under the Student Misconduct Procedure. To assure academic integrity, you may be required to demonstrate reasoning, research and the process of constructing work submitted for assessment.

To assist you in understanding what academic integrity means, and how to ensure that you do comply with the UNSW Student Code, it is strongly recommended that you complete the [Working with Academic Integrity](#) module before submitting your first assessment task. It is a free, online self-paced Moodle module that should take about one hour to complete.

You are expected to complete all assessment tasks for your courses in the School of Accounting, Auditing & Taxation. In some courses, there will be a minimum pass mark required on the final exam due to the need to assure individual mastery of specific course learning

outcomes for accounting accreditation requirements. Where applicable this is explained in the assessment section of this course outline.

This course will have an invigilated exam held on UNSW's Kensington campus. The exam will be conducted on Inspira, an online assessment platform. It is a mandatory requirement that you attend the exam on-campus (even if you are only attending online classes) and that you come with a fully charged laptop with Safe Exam Browser (SEB) installed. For information about On-Campus Invigilated Exams requirements and conditions please visit [here](#).

Further instructions on how to prepare for this exam will be provided to you during the term.

Grading Basis

Standard

Requirements to pass course

In order to pass this course, you must:

- achieve a composite mark of at least 50 out of 100;
- meet any additional requirements described in the Assessment Summary section.

You are expected to attempt all assessment requirements in the course.

Course Schedule

Teaching Week/Module	Activity Type	Content
Week 1 : 27 May - 2 June	Seminar	Discussion of Module 1 - Overview of Research
Week 2 : 3 June - 9 June	Homework	Review materials
Week 3 : 10 June - 16 June	Seminar	Discussion of Module 2 - Approaches to Legal Research
	Assessment	Assignment 1 - Analysis of selected tax case/s
Week 4 : 17 June - 23 June	Homework	Review materials
Week 5 : 24 June - 30 June	Seminar	Discuss Module 3 - Quantitative Methods
Week 6 : 1 July - 7 July	Homework	Review Materials
	Assessment	Assignment 2 - Small Survey Research Project
Week 7 : 8 July - 14 July	Seminar	Discuss Module 4 - Qualitative Methods
Week 8 : 15 July - 21 July	Homework	Review Materials
Week 9 : 22 July - 28 July	Seminar	Discuss Module 5 - Mixed Methods
	Assessment	Assignment 3 - Discussion of Research Methods

Attendance Requirements

Students are strongly encouraged to attend all classes and review lecture recordings.

Course Resources

Prescribed Resources

McKerchar MA, 2010, *Design and conduct of research in tax, law and accounting*, Thomson Reuters, Sydney

Recommended Resources

Additional Costs

N/A

Course Evaluation and Development

Course evaluations will be run and feedback used to improve the course.

Staff Details

Position	Name	Email	Location	Phone	Availability	Equitable Learning Services Contact	Primary Contact
Lecturer	Michael Walpole		Quad 3072	0293859526	Appointment	No	Yes

Other Useful Information

Academic Information

COURSE POLICIES AND SUPPORT

The Business School expects that you are familiar with the contents of this course outline and the UNSW and Business School learning expectations, rules, policies and support services as listed below:

- Program Learning Outcomes
- Academic Integrity and Plagiarism
- Student Responsibilities and Conduct
- Special Consideration
- Protocol for Viewing Final Exam Scripts
- Student Learning Support Services

Further information is provided on the [key policies and support](#) page.

Students may not circulate or post online any course materials such as handouts, exams, syllabi or similar resources from their courses without the written permission of their instructor.

STUDENT LEARNING OUTCOMES

The Course Learning Outcomes (CLOs) – under the Outcomes tab – are what you should be able to demonstrate by the end of this course, if you participate fully in learning activities and successfully complete the assessment items.

CLOs also contribute to your achievement of the Program Learning Outcomes (PLOs), which are developed across the duration of a program. PLOs are, in turn, directly linked to [UNSW graduate capabilities](#). More information on Coursework PLOs is available on the [key policies and support](#) page. For PG Research PLOs, including MPDBS, please refer to the [UNSW HDR Learning Outcomes](#).

Academic Honesty and Plagiarism

As a student at UNSW you are expected to display [academic integrity](#) in your work and interactions. Where a student breaches the [UNSW Student Code](#) with respect to academic integrity, the University may take disciplinary action under the Student Misconduct Procedure. To assure academic integrity, you may be required to demonstrate reasoning, research and the process of constructing work submitted for assessment.

To assist you in understanding what academic integrity means, and how to ensure that you do comply with the UNSW Student Code, it is strongly recommended that you complete the [Working with Academic Integrity](#) module before submitting your first assessment task. It is a free, online self-paced Moodle module that should take about one hour to complete.

Submission of Assessment Tasks

SPECIAL CONSIDERATION

You can apply for special consideration when illness or other circumstances beyond your control interfere with your performance in a specific assessment task or tasks, including online exams. Students studying remotely who have exams scheduled between 10pm and 7am local time, are also able to apply for special consideration to sit a supplementary exam at a time outside of these hours.

Special consideration is primarily intended to provide you with an extra opportunity to demonstrate the level of performance of which you are capable. To apply, and for further information, see Special Consideration on the UNSW [Current Students](#) page.

Special consideration applications will be assessed centrally by the Case Review Team, who will update the online application with the outcome and add any relevant comments. The change to the status of the application immediately sends an email to the student and to the assessor with the outcome of the application.

Please note the following:

1. Applications can only be made through Online Services in myUNSW (see the UNSW [Current Students](#) page). Applications will not be accepted by teaching staff. The lecturer-in-charge/course coordinator will be automatically notified when your application is processed.
2. Applying for special consideration does not automatically mean that you will be granted a supplementary exam or other concession.
3. If you experience illness or misadventure in the lead up to an exam or assessment, you must submit an application for special consideration, either prior to the examination taking place, or prior to the assessment submission deadline, except where illness or misadventure prevent you from doing so.
4. If your circumstances stop you from applying before your exam or assessment due date, you must apply within 3 working days of the assessment or the period covered by your supporting documentation.
5. Under the UNSW Fit To Sit/Submit rule, if you sit the exam/submit an assignment, you are declaring yourself well enough to do so and are cannot subsequently apply for special consideration.
6. If you become unwell on the day of – or during – an exam, you must stop working on your exam, advise your course coordinator or tutor and provide a medical certificate dated within 24 hours of the exam, with your special consideration application. For online exams, you must contact your course coordinator or tutor immediately via email, Moodle or chat and advise them you are unwell and submit screenshots of your conversation along with your medical certificate and application.
7. Special consideration requests do not allow the awarding of additional marks to students.

Further information on Business School policy and procedure can be found under “Special Consideration” on the [key policies and support](#) page.

LATE SUBMISSION PENALTIES

For assessments other than examinations, late submission will incur a penalty of 5% per day or part thereof (including weekends) from the due date and time. An assessment will not be

accepted after 5 days (120 hours) of the original deadline unless special consideration has been approved. An assignment is considered late if the requested format, such as hard copy or electronic copy, has not been submitted on time or where the 'wrong' assignment has been submitted.

For assessments which account for 10% or less of the overall course grade, and where answers are immediately discussed or debriefed, the LIC may stipulate a different penalty. Details of such late penalties will be available on the course Moodle page.

FEEDBACK ON YOUR ASSESSMENT TASK PERFORMANCE

Feedback on student performance from formative and summative assessment tasks will be provided to students in a timely manner. Assessment tasks completed within the teaching period of a course, other than a final assessment, will be assessed and students provided with feedback, with or without a provisional result, within 10 working days of submission, under normal circumstances. Feedback on continuous assessment tasks (e.g. laboratory and studio-based, workplace-based, weekly quizzes) will be provided prior to the midpoint of the course.

Faculty-specific Information

PROTOCOL FOR VIEWING FINAL EXAM SCRIPTS

UNSW students have the right to view their final exam scripts, subject to a small number of very specific exemptions. The UNSW Business School has set a [protocol](#) under which students may view their final exam script. Individual schools within the Faculty may also set up additional local processes for viewing final exam scripts, so it is important that you check with your School.

If you are completing courses from the following schools, please note the additional school-specific information:

- Students in the **School of Accounting, Auditing & Taxation** who wish to view their final examination script should also refer to [this page](#).
- Students in the **School of Banking & Finance** should also refer to [this page](#).
- Students in the **School of Information Systems & Technology Management** should also refer to [this page](#).

COURSE EVALUATION AND DEVELOPMENT

Feedback is regularly sought from students and continual improvements are made based on this feedback. At the end of this course, you will be asked to complete the [myExperience survey](#),

which provides a key source of student evaluative feedback. Your input into this quality enhancement process is extremely valuable in assisting us to meet the needs of our students and provide an effective and enriching learning experience. The results of all surveys are carefully considered and do lead to action towards enhancing educational quality.

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.

TEACHING TIMES AND LOCATIONS

Please note that teaching times and locations are subject to change. Students are strongly advised to refer to the [Class Timetable website](#) for the most up-to-date teaching times and locations.

School Contact Information

The policies regarding staff contact in the School of Accounting, Auditing and Taxation are as follows:

- All questions regarding course administration should be directed to the Lecturer-in-charge.
- The full-time staff will be available for consultation starting from Weeks 2 to 10 and STUVAC period.
- Consultation hours will be advised on the course Moodle page in a consolidated timetable.
- Students are encouraged to consult with staff during online consultation sessions. Consultation will not be provided via email or phone.
- Consultation times during STUVAC period will likely vary to the regular consultation during Term and be posted on the course webpage later in the Term.

While emails to staff should be a rare occurrence as noted above, in instances where it is warranted, please make sure that:

- You use your UNSW email address when corresponding with the teaching staff on this course. Emails from other addresses (such as Hotmail, Gmail, Yahoo, 126, QQ, etc.) are not accepted and will not be replied to.
- You must use an appropriate communication level with staff. Emails and discussion forum

posts that use short-hand and "Texting" language are not acceptable, and communication must be in English. If your email cannot be understood then staff will not reply.

- You must identify yourself by your full name, student ID and tutorial day and time.
- Please be aware that Staff will not necessarily reply to students to inform them if their emails are non-compliant.
- Full-time teaching staff only answer emails during regular working hours of Monday to Friday 9am-5pm. Tutoring staff often have other jobs and require 48 hours within regular business office hours to reply to emails.

Complaints about the assessment and other aspects of this course should be directed in the first instance to the Lecturer-in-Charge (or Course Convenor) and if still unsatisfied with the response received then you are directed to contact the School of Accounting, Auditing & Taxation Grievance Officer, details available here: <https://www.unsw.edu.au/business/our-schools/accounting-auditing-taxation/contact-us>