

Master's and doctoral degrees in the field of Taxation

This guide contains information on:

- Master's and doctoral degrees in Taxation at Unisa
- Research focus areas for 2021
- How to write a research outline

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Compiled and adapted by

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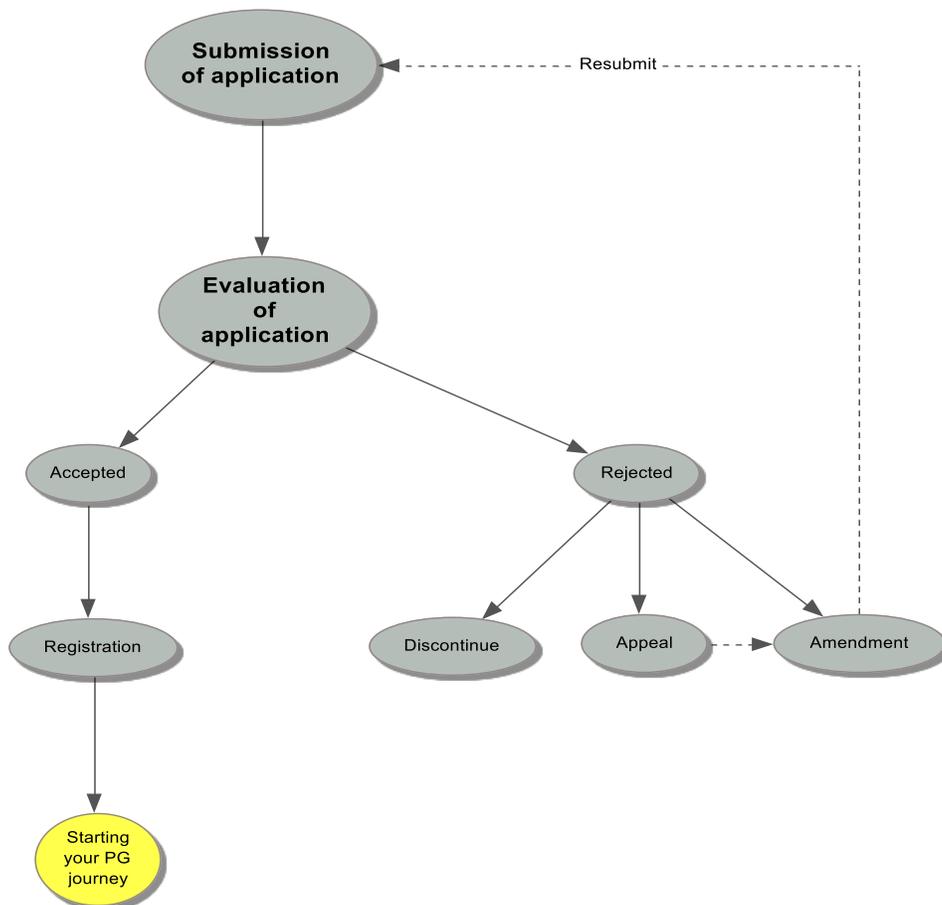
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Acknowledgement

This guide is based on a similar open educational resource (OER) guide developed by Prof Jana Olivier for the College of Agriculture and Environment Sciences.

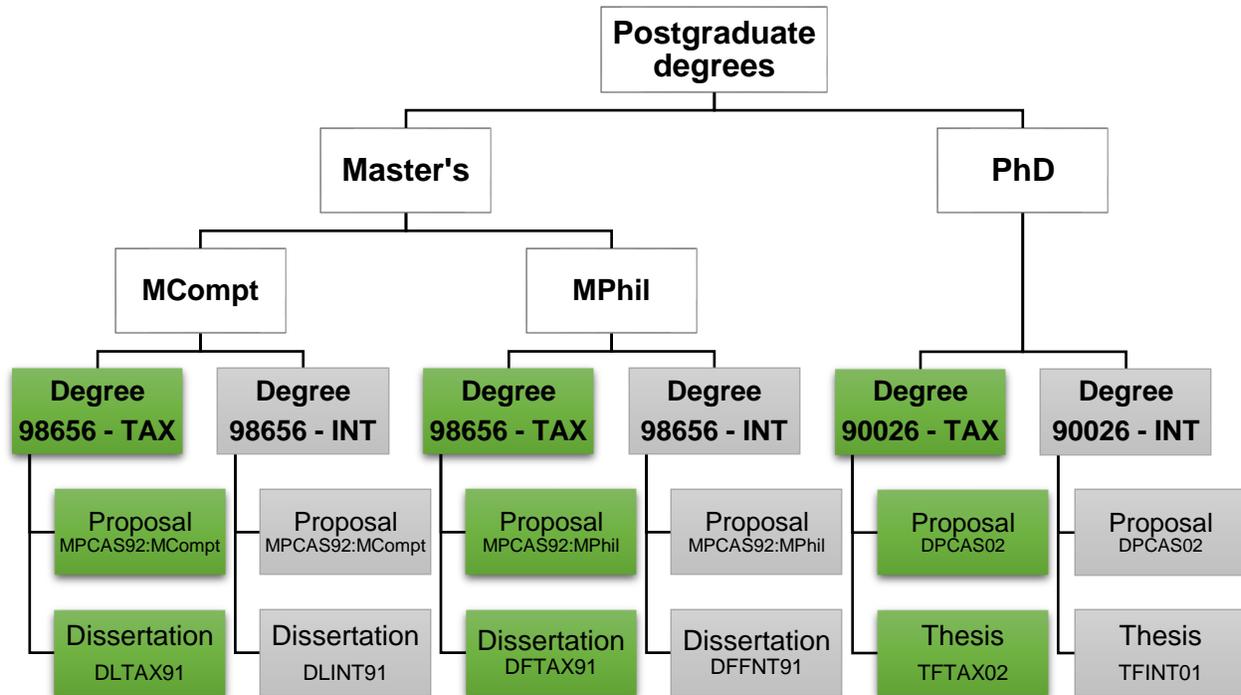
1. Introduction

We are delighted that you have considering enrolling for a postgraduate degree at Unisa as your host university. The success of your master's or doctoral application will be informed by the availability of a suitable supervisor to ensure that available supervisory capacity is not exceeded. Only a limited number of students can be accommodated at the master's and doctoral level per year (for details see the focus area discussion in section 5). This implies that you are competing for a very limited place and only applications of the highest quality will be considered. To assist you in increasing the chances of your application being accepted, section 6 of this guide explains what is required in terms of your research outline on application. Please do not underestimate the importance of spending the necessary time and effort so that you submit a document of the highest standard. Acceptance will ensure that supervisor/student ratios are maintained, which would be conducive to high-quality results. To help you through the application process, the following diagram indicates the various steps required from application to registration. Once you are registered, you will receive further communication from the department with which you have been registered.



Each department in the College of Accounting Sciences has various research focus areas, which may change over time. With regards to the research focus areas in taxation, the Department of Taxation and the Department of Financial Intelligence work together as the interests of the various supervisors are across taxation topics and cannot thus be limited to one of the two departments. This may result in you being supervised by supervisors not necessarily in the department in which you register.

Consider the structure of the various postgraduate degrees offered in taxation as this will help you decide for which degree and in which department to apply.



The postgraduate degree for which you are applying is either a master's degree (MCompt or MPhil) or a doctorate. A master's degree is usually preceded by an honours degree, postgraduate diploma or BTech qualification. It is assumed that you qualify for enrolment at Unisa and that you have all the required documentation.

2. Models of supervision

The individual and co-supervision models are used. Some supervisors in the College of Accounting Sciences supervise across departments. Students are therefore advised to study the research profiles of lecturers in other departments in the College of Accounting Sciences when trying to identify a suitable supervisor.

PLEASE NOTE: Students should clearly indicate in their research outline which focus area (see section 5 for available focus areas) they are interested in.

3. Procedures followed in the selection of candidates for postgraduate studies

All applications in the Taxation stream will be considered by the higher degrees committee, chair of the relevant department and the two departmental M&D coordinators for purposes of fairness and transparency. Only candidates who meet the minimum eligibility criteria will be considered.

You may be invited to an interview as part of the application process. This will give you and the department the opportunity to clarify any potential uncertainties in your submission.

The departments' internal supervision capacity will be the first and most important selection criterion. No applicant will be admitted without a supervisor being available to be allocated to them. If a student requests to be supervised by a specific supervisor, but the supervisor is not available because of their existing supervision load, it is the department's prerogative to allocate an alternative supervisor. Please see further selection criteria below.

The department will keep a record of all applications and reasons will be provided for unsuccessful applications.

Further selection criteria for the Master of Accounting Sciences (Coursework)

If you are considering applying for the Master of Accounting Sciences (Coursework) you should note that there are two parts to your application. Firstly, you must address a generic research question and, secondly, indicate your own research interest.

PART A: The following *generic research question* should be addressed:

Section 1 of the Income Tax Act 58 of 1962, contains several definitions, including the general definition of "gross income". You are required to explain, analyse and discuss why that definition is generally regarded as the crux or most important definition of the Income Tax Act and the part that case law plays in interpreting that definition. Examples of seminal case law should be given to illustrate your understanding of the scope of the definition. You should not deal with any specific provisos to the definition of "gross income" in your answer other than as a short observation if the context indicates that it is necessary.

Your answer should be approximately 1 500 words in length. Any answer longer than 2 000 or less than 1 500 words, excluding your biography, will be penalised. The answer must be properly referenced according to the Harvard method of referencing and contain a complete bibliography of all sources used in your answer.

Section B of the application is the same as that of the other qualifications and will be discussed in more detail in section 6.

4. Alternative for unsuccessful applications

The following alternative pathways exist for applicants who do not meet the admission requirements:

1. Applicants with degrees that have different structures from normal South African honours or master's degrees, applicant's whose degrees do not clearly correspond to the department's admission requirements or applicants who do not meet admission requirements but who possess applicable experience in research or working experience relevant to the field of interest that may qualify them for admission to a master's or doctoral degree will be required to apply for recognition of prior learning (RPL). Prior academic and research activity by the applicant will be evaluated in accordance with formal Unisa RPL procedures.

The following alternative pathways exist for applicants whose applications were unsuccessful:

2. Students who have been refused admission because of limited supervision capacity within the department or because their topic was not viable, may reapply in future application periods. The normal selection process will apply in case of reapplications.
3. Students who were unsuccessful because of an inadequate research outline may revise their research outline and may reapply either in the current year (subject to availability) or future application periods.
4. A student whose application was unsuccessful because of inadequate academic writing skills may reapply in future application periods provided that they can provide proof of measures put in place to improve their academic writing skills (e.g. enrolled for and passed a course in academic writing skills).

5. Focus areas

The current focus areas are illustrated in the following figure, but you can also explore the following interactive website for more ideas:

[https://intelligence.weforum.org/topics/a1G0X000006Nw4FUAS?tab=publications.](https://intelligence.weforum.org/topics/a1G0X000006Nw4FUAS?tab=publications)

FA1: Tax administration

Adv WR Uys

Tax administration

Tax history and comparative tax analysis

FA2: Tax avoidance

Prof AP Swanepoel & Prof JS Wilcocks

Economic fraud and corruption

Tax avoidance and accounting conservatism

FA3: Personal financial capability and tax literacy development to achieve financial wellness

Prof B de Clercq
Ms AI Becker

Measuring financial wellness and social-economic progress

Conceptualisation and measurement of personal financial capability and tax literacy

Exploring Government and taxpayers' rights and responsibilities towards social coherence

Financial citizen and taxpayer education

FA4: SMMEs

Mrs M Ndlovu & Mr VF Msiza

Measurement of tax compliance for small, medium and micro-enterprises (SMMEs)

Exploring mechanisms to support a tax friendly environment for SMMEs in South Africa

FA5: Tax education in a higher education context

Dr O Swart & Dr KL de Hart

Teaching and learning in an ODeL environment

Preparing tax practitioners of the future

FA6: Extractive industries

Dr R Ramfol

Extractive industries

FOCUS AREA 1: TAX ADMINISTRATION

(Tax administration process, legislation and the utilisation of technology in the administration process)

1.1 Tax administration

- Information gathering
- Assessments and dispute resolution (internal and external legislative resolution processes)
- Tax debts
- Understatement penalties

Reading list:

Stack, EM. 2015. The “tax stories”. *Southern African Business Review*, 19(1):I–XI: <https://journals.co.za/content/sabr/19/1sed-1>
Commission of Inquiry into Tax Administration and Governance by SARS -Nugent Report. 2018. Available at: www.gov.za

All staff members involved in the tax stream could supervise in this focus area, but the following staff members specialise in this focus area:

STAFF MEMBER	Current supervision allocation	Number of available positions for 2021
Adv WR Uys (Tax) Werner Uys is a senior lecturer in the Department of Taxation and completed his master’s study on constitutional law – LLM (Taxation). He joined the Department of Taxation in 2010 and mainly focuses on tax administration and tax case history.	Currently: Four MCompt (Co) One MPhil (Co)	None
Prof MJ Nieuwoudt (Tax) Margaret Nieuwoudt is an associate professor in the Department of Taxation and completed her master’s degree on the interpretation of legislation and case law. She joined Unisa in 2002. She holds an MCom (Taxation) from the University of Pretoria and is a CA(SA). She has published on accounting disclosure relating to interim reports, environmental taxes and accounting education.	Currently: Four MCompt (Co) One MCompt	None

1.2 Tax history and comparative tax analysis

Reading list:

Du Preez, H. 2016. A construction of the fundamental principles of taxation. Unpublished thesis, University of Pretoria.
 Van Dyk, MC. 2018. A historical overview of the interpretation and implementation of a South African poll tax. Unpublished dissertation, Unisa.
 Thuronyi, V., Brooks, K. and Kolozs, B. 2016. Comparative Tax Law, 2nd edition. Wolters Kluwer.
 Evans, C., Lymer, A. and Sandford, C. 2017. Comparative Taxation: Why tax systems differ. Fiscal Publishers: Birmingham.

STAFF MEMBER	Current supervision allocation	Number of available positions for 2021
<p>Mr M van Dyk (Tax) Mark van Dyk is a senior lecturer in the Department of Taxation and is a CA(SA). He joined Unisa in 2007. His MPhil, from the University of South Africa, was a historical overview of a South African poll tax. He has published on tax case history.</p>	Currently: One MCompt (Co)	None
<p>Ms A Heyns (Financial Intelligence – FI) Alicia Heyns is a senior lecturer in the Department of Financial Intelligence and completed her LLM (specialising in Taxation). She joined Unisa in 2007, mainly working in company tax. She is also a contributor on a leading taxation textbook.</p>	Currently: One MCompt (Co)	One MPhil
<p>Ms N Thoothe (FI) Neo Thoothe is a senior lecturer in the Department of Financial Intelligence and completed her MCom (Taxation). She joined Unisa in 2008, mainly working in company tax. She is currently busy with her PhD on the role of wealth tax.</p>	Currently: One MCompt (Co)	None
<p>Ms M Ungerer (FI) Marié Ungerer is a senior lecturer in the Department of Financial Intelligence. She joined Unisa in 1997 and has mainly lectured in taxation. She holds an MCom Taxation degree from the University of Pretoria and she is a CA(SA). She is a contributor to a taxation question book. She is currently busy with her PhD on accountability in the non-profit sector.</p>	Currently: One MCompt (Co)	None

FOCUS AREA 2: TAX AVOIDANCE

2.1 Economic fraud and corruption

- The role of government in tax compliance behaviour.
- Socio-economic behaviour of citizens.

Reading list:

Refer to the vast literature on this topic compiled by the OECD: <https://www.oecd.org/tax/administration/>

STAFF MEMBER	Current supervision allocation	Number of available positions for 2021
<p>Prof AP Swanepoel (COD: Tax) Boela Swanepoel is an associate professor in the Department of Taxation. He joined Unisa in 1993 mainly working in the field of tax compliance. He holds a DPhil (Tax) from the North-West University, an MCompt (Auditing) from the University of South Africa and is a CA(SA). He has published on the audit risk approach and the audit process (<i>Die ouditriskobenadering in die ouditproses</i>) as well as economic crimes, such as fraud and corruption.</p>	<p>Currently: Three MCompt Two MPhil Two PhD</p>	<p>None</p>
<p>Mr A Swanepoel (Tax) Ari Swanepoel is a senior lecturer in the Department of Taxation and completed his master's study on the apportionment of input VAT of financial institutions. He joined Unisa in 1990 and mainly supervises in tax compliance. He holds an MCom (Taxation) from the University of Pretoria and is a CA(SA).</p>	<p>Currently: One MCompt (Co)</p>	<p>One MCompt (Co) or One MPhil (Co)</p>
<p>Mrs R Moosa (Tax) Ruyaida Moosa is a senior lecturer in the Department of Taxation. She holds an MCompt (Taxation) from the University of South Africa and is a CA(SA). She joined Unisa in 2010. She is the mentorship champion as well as the in-house life coach of the College of Accounting Sciences.</p>	<p>Currently: One MCompt (Co)</p>	<p>One MCompt (Co) or One MPhil (Co)</p>

2.2 Tax avoidance and accounting conservatism

Research themes encompass aspects relating to:

- Tax avoidance and the measurement of tax avoidance for purposes of archival research.
- The interaction of tax and accounting with specific focus on accounting conservatism (including the measurement of accounting conservatism for purposes of archival research).

Reading list:

Basu, S. 1997. The conservatism principle and the asymmetric timeliness of earnings. *Journal of Accounting and Economics*, 24:3–37.
 Hanlon, M. & Heitzman, S. 2010. A review of tax research. *Journal of Accounting and Economics*, 50: 127–178.
 Ruch, G.W. & Taylor, G. 2015. Accounting conservatism: A review of the literature. *Journal of Accounting Literature*, 34:17–38.
 Zhong, Y. & Li, W. 2017. Accounting conservatism: A literature review. *Australian Accounting Review*, 27(2):195–213.

STAFF MEMBER	Current supervision allocation	Number of available positions for 2021
<p>Prof JS Wilcocks (FI) Jolani Wilcocks is an associate professor in the Department of Financial Intelligence and completed her master’s degree in Value-Added Tax. She joined UNISA in 2002 and was mainly involved with tax education and the supervision of students on business tax. Jolani Wilcocks holds an MCom (Taxation) from the University of Pretoria and is a CA(SA). She is currently busy with her PhD (Accounting Sciences) at the University of Pretoria on the relation between tax avoidance and accounting conservatism. She is an author on a leading taxation textbook.</p>	Currently: One MPhil (Co)	One MPhil One MCompt

FOCUS AREA 3: PERSONAL FINANCIAL CAPABILITY AND TAX LITERACY DEVELOPMENT TO ACHIEVE FINANCIAL WELLNESS

- 3.1 Measuring financial wellness and social-economic progress.**
- 3.2 Conceptualisation and measurement of personal financial capability and tax literacy.**
- 3.3 Exploring Government and taxpayers' rights and responsibilities towards social coherence.**
- 3.4 Financial citizen and taxpayer education**

Reading list:

OECD's How's Life Project: <http://www.oecdbetterlifeindex.org/>

OECD on financial education and consumer protection: <http://www.oecd.org/finance/financial-education/>

De Clercq, B. 2019. The “uberisation” of e-filing in South Africa. *eJournal of Taxation Research*, 16(3):440–473.

De Clercq, B. 2019. A comparative analysis of the OECD/INFE financial knowledge assessment using the Rasch model. *Empirical Research in Vocational Education and Training*, 11(8).

OECD, 2011. Sustainable Fiscal Policies for Stronger Social Contracts. In *Perspectives on Global Development 2012 Social cohesion in a Shifting World*. pp. 129–152.

OECD, 2014. Social Cohesion policy review of Vietnam. *Fiscal policy and the social contract*. pp.179-203.

OECD, 2015. *Building Tax Culture, Compliance and Citizenship*,

Feld, L.P., 2014. James Buchanan’s theory of federalism: From fiscal equity to the ideal political order. *Constitutional Political Economy*, 25(3), pp.231–252. Available at: <http://hdl.handle.net/10419/100060%0AStandard-Nutzungsbedingungen>:

Feld, L.P. & Frey, B.S., 2006. *Tax compliance as the result of a psychological tax contract: The role of incentives and responsive regulation*, Basel.

STAFF MEMBER	Current supervision allocation	Number of available positions for 2021
<p>Prof B de Clercq (Tax) Bernadene de Clercq is an associate professor in the Department of Taxation. She is part of the INFE/OECD Financial Education Research Committee and chair of the Financial Education Competency working group of the South African Financial Education Committee. She is also an Associate in the Centre on Household Assets and Saving (CHASM) based at the University of Birmingham, UK. She holds a DCompt (Taxation) degree from the University of South Africa and is a CA(SA) and CFP® and a certified financial educator.</p>	<p>Currently: Two MPhil (Co) One MCompt Eight PhD (Co)</p>	<p>None</p>
<p>Mrs C Stedall (Tax) Cinzia Stedall is a senior lecturer in the Department of Taxation and completed her master’s study on Tax Risk Management. She joined Unisa in 2007 and holds an MCom (Taxation).</p>	<p>Currently: One MCompt</p>	<p>One MCompt (Co) or One MPhil (Co)</p>

	Current supervision allocation	Number of available positions for 2021
Ms AI Becker (FI) Annette Becker is a senior lecturer in the Department of Financial Intelligence. She holds an MCom (Taxation) from the University of Pretoria and is a CA(SA). She joined Unisa in 2001 and is currently busy with her own PhD studies in social contract theory.	Currently: One MCompt (Co)	None
Ms M Pretorius (FI) Maretha Pretorius is a senior lecturer in the Department of Financial Intelligence and completed her master's study on SMEs. She joined Unisa in 2008 and is working on companies and individual tax. Maretha holds an MCompt (Taxation) from Unisa and is a CA(SA).	Currently: One MCompt (Co)	One MPhil (Co)

FOCUS AREA 4: SMMEs

4.1 Measurement of tax compliance costs for Small, Medium and Micro Enterprises (SMMEs)

The role of SMMEs to any economy is critical.

This focus area includes:

1. Measurement of compliance costs and exploring mechanisms to reduce compliance costs.
2. Conceptualisation and measurement of SMMEs financial capability and tax literacy.

This research is not limited to a South African perspective and international research (especially amongst African or BRICS countries) can be considered (depending on the necessary knowledge or expertise in the country selected).

Reading list:

- Ahmed, E. & Braithwaite, V. 2005. Understanding small business taxpayers: issues of deterrence, tax morale, fairness and work practice. *International small business journal*, 23(5):539-568.
- Coolidge, J., Ilic, D. & Kisunko, G. 2009. Small businesses in South Africa: who outsources tax compliance work and why? The World Bank.
- Coolidge, J., Llic, D. & Kisunko, G. 2008. Tax compliance costs for small business in South Africa, web-survey of tax practitioners provincial data analysis. Africa Region Working Paper Series No.119:1-45. <http://documents.worldbank.org/curated/en/792731468101976889/pdf/461780WP0Box331ance1Costs101PUBLIC1.pdf>
- DTC (The Davis Tax Committee). 2016. Second and final report on small and medium enterprises for the Minister of Finance. <http://www.taxcom.org.za/docs/20160414%20DTC%20Final%20SME%20Report.pdf>
- Eragbhe, E. & Modugu, K. 2014. Tax compliance costs of small and medium scale enterprises in Nigeria. *International journal of accounting and taxation*, 2(1):63-87.
- Evans, C., Hansford, A., Hasseldine, J., Lignier, P., Smulders, S. & Vaillancourt, F. 2014. Small business and tax compliance costs: A cross-country study of managerial benefits and tax concessions. *e-Journal of Tax Research*. Volume 12 No 2:1-30. (A-rated journal - ABDC ranking list)
- Hanefah, M., Ariff, M. & Kasipillai, J. 2002. Compliance costs of small and medium enterprises. *J. Austl. Tax'n*, 4(1):73-97.
- Hasseldine, J., Evans, C., Hansford, A., Lignier, P., Smulders, S. & Vaillancourt, F. 2012. A comparative analysis of tax compliance costs and the role of special concessions and regimes for small businesses in Australia, Canada, South Africa and the United Kingdom. (In national tax association conference. Providence, Rhode Island:1-34).
- Jouffanian, D. & Rider, M. 1998. Differential taxation and tax evasion by small business. *National tax journal*, 51(4):675-687.
- Pope, J. 2008. Small business taxation: an evaluation of the role of special treatment policies. *The Business Review*, 10:14-20.
- Smulders, S., Stiglingh, M., Franzsen, R. & Fletcher, L. 2012. Tax compliance costs for the small business sector in South Africa – establishing a baseline. *e-Journal of Tax Research*. Volume 10 No 2:184-226. (A-rated journal - ABDC ranking list)
- Smulders, S., Stiglingh, M., Franzsen, R. and Fletcher, L. 2016. Determinants of internal tax compliance costs – Evidence from South Africa. *Journal of Economic and Financial Sciences*, 9(3), pp. 714-729. (IBSS journal)

Smulders, S., Stiglingh, M., Franzsen, R. and Fletcher, L. 2016. Determinants of external tax compliance costs – Evidence from South Africa. South African Journal of Accounting Research. DOI: <http://dx.doi.org/10.1080/10291954.2016.1160175>. (IBSS journal)

Smulders, S. & Naidoo, G. 2013. Addressing the small business tax compliance burden – evidence from South Africa. Journal of Economic and Financial Sciences, Volume 6 No 1:33-54. (IBSS journal)

Smulders, S. & Stiglingh, M. 2008. Annual tax compliance costs for small businesses: A survey of tax practitioners in South Africa. South African Journal of Economic and Management Sciences (SAJEMS), Volume 11 No 3:354-371. (ISI journal)

Swistak, A. 2016. Tax penalties in SME tax compliance. Financial theory and practice, 40(1):129-147.

Thiga, M. & Muturi, W. 2015. Factors that influence compliance with tax laws among small and medium-sized enterprises in Kenya. International journal of scientific and research publications, 5(6):1-12.

STAFF MEMBER	Current supervision allocation	Number of available positions for 2021
<p>Ms M Ndlovu (FI) Mphagahlele Ndlovu is a senior lecturer in the Department of Financial Intelligence and completed her master’s study on the tax compliance costs for small business corporations. She joined Unisa in 2019 and is working on companies and individual tax. Mphagahlele holds an MCom (Taxation) from Wits University and is a CA(SA). She is currently working on her PhD thesis on the development of a tax compliance framework for microbusinesses in South Africa. Prior to Joining Unisa, Mphagahlele worked as a senior lecturer at Wits University and the University of Zululand.</p>	<p>Currently: One MCompt Two MPhil</p>	<p>None</p>

4.2 Exploring mechanisms to support a tax friendly environment for SMMEs in South Africa.

SMMEs are recognised as engines of growth and developing through the creation of new employment and innovation in the developing economies. However, despite various interventions by government, the sector continues to face challenges in complying with the obligations as imposed by the Tax Laws in South Africa and other developing economies. The UNISA team has a group of specialist SMME researchers that are currently focusing on the following research areas:

- SMME tax policy evaluation
- Impact of the existing tax policy on the growth and development of SMMEs
- Viable mechanism to simplify the existing tax system for SMMEs
- Effectiveness of the existing tax breaks for SMMEs

Reading List:

Eichfelder S, Vaillancourt F (2014) Tax compliance costs: a review of cost burdens and cost structures. Arqus Discussion Paper No. 178.

Evans, C., Hansford, A., Hasseldine, J., Lignier, P., Smulders, S. and Vaillancourt, F., 2014. Small business and tax compliance costs: A cross-country study of managerial benefits and tax concessions. eJTR, 12, p.453.

Coolidge, J. (2012) "Findings of Tax Compliance Cost Surveys in Developing Countries", e-Journal of Tax Research, Vol. 10, no. 2, Oct. 2012, pp 250 – 279.

Coolidge, J., Ilic, D. and Kisunko, G., 2009. Small businesses in South Africa: who outsources tax compliance work and why?. The World Bank.

Lignier, P, Evans, C and Tran-Nam, B (2014), 'Tangled up in tape: The continuing tax compliance plight of the small and medium enterprise business sector', Australian Tax Forum, 29, pp. 217-247.

Lignier, P and Evans, C. 2012. 'The rise and rise of tax compliance costs for the small business sector in Australia', Australian Tax Forum, 27, pp. 615-672.

Smulders, S.; Evans, C. (2017). Mitigating vat compliance costs a developing country perspective. Australian Tax Forum, 32(2), 283-316.

Smulders, S., Stiglingh, M., Franzsen, R. and Fletcher, L., 2017. Determinants of external tax compliance costs: Evidence from South Africa. South African Journal of Accounting Research, 31(2), pp.134-150.

Smulders, S., Stiglingh, M., Franzsen, R. and Fletcher, L., 2016. Determinants of internal tax compliance costs: Evidence from South Africa. Journal of Economic and Financial Sciences, 9(3), pp.714-729.

Smulders, S. and Naidoo, G., 2013. Addressing the small business tax compliance burden-evidence from South Africa. Journal of Economic and Financial Sciences, 6(2), pp.263-284.

STAFF MEMBER	Current supervision allocation	Number of available positions for 2021
Mr VF Msiza (Tax) Vusi Msiza is a senior lecturer in the Department of Taxation. He is enrolled for his PhD at the University of Pretoria focusing on SMEs.	None	None
Mrs MSI Wentzel (Tax) Lenatha Wentzel is a senior lecturer in the Department of Taxation and completed her master's study on investment incentives available to the manufacturing sector in South Africa. She joined Unisa in 2003 mainly working in company tax. Lenatha holds an MCom (Taxation) from the University of South Africa and is a CA(SA). She has published on incentives for the manufacturing sector of South Africa and also has a good understanding of accounting education, focusing on taxation.	Currently: One MCompt	One MCompt (Co) or One MPhil (Co)

FOCUS AREA 5: TAX EDUCATION IN A HIGHER EDUCATION CONTEXT

5.1 Teaching and learning in an open distance e-learning (ODEL) environment

Research themes encompass aspects relating to teaching and learning in ODeL and includes:

- The use of technology and impact of online media in accounting education.
- The use of open educational resources (OERs) in accounting education.
- Alternative non-venue-based assessment in accounting education (with the use of technology (fourth industrial revolution) to ensure academic integrity)

Reading list:

- Apostolou, B, Dorminey, J,W, & Hassell, J,M. 2020. Accounting education literature review (2019). *Journal of Accounting Education* 51(June). <https://doi.org/10.1016/j.jaccedu.2020.100670>
- Bajjnath N, Singh D. Examination cheating: Risks to the quality and integrity of higher education. *S Afr J Sci.* 2019;115(11/12), Art. #6281, 6 pages. <https://doi.org/10.17159/sajs.2019/6281>
- Luo, T, Hostetler, K, Freeman, C, & Stefaniak, J.(2019). The power of open: benefits, barriers, and strategies for integration of open educational resources. *Open Learning: The Journal of Open, Distance and e-Learning.* 35(2) <https://doi.org/10.1080/02680513.2019.1677222>
- Mahabeer P, Pirtheepal T. Assessment, plagiarism and its effect on academic integrity: Experiences of academics at a university in South Africa. *S Afr J Sci.* 2019;115(11/12), Art. #6323,8 pages. <https://doi.org/10.17159/sajs.2019/6323>
- Mays, T. 2020. Open Educational Resources in South Africa. In: Huang R., Liu D., Tlili A., Gao Y., Koper R. (eds) *Current State of Open Educational Resources in the “Belt and Road” Countries.* Lecture Notes in Educational Technology. Springer, Singapore. <https://doi.org/10.1007/>
- Padayachee, P, Wagner-Welsh, S & Johannes, H. 2018. Online assessment in Moodle: a framework for supporting our students. *South African Journal of Higher Education,* 32(5), 211–235.
- Pitt, R, Jordan, K, de los Arcos, B, Farrow, R & Weller, M. (2020). Supporting open educational practices through open textbooks. *Distance Education.* 41(2). <https://doi.org/10.1080/01587919.2020.1757411>
- Siemens, G, Gasević D, & Dawson, S. 2015. Preparing for the digital university: a review of the history and current state of distance, blended, and online learning. <http://linkresearchlab.org/PreparingDigitalUniversity.pdf>
- Stracke, CM, Downes, S, Conole, G, Burgos, D, & Nscimbeni, F. 2019. Are MOOCs open educational resources?: A literature review on history, definitions and typologies of OER and MOOCs. *Open Praxis.* 11(4). <https://search.informit.com.au/fullText;dn=074774132285609;res=IELHSS>

5.2 Preparing tax practitioners of the future

The influence of technology (fourth industrial revolution) on tax practitioners and includes:

- Innovative systems
- Technology-enabled systems
- Skills required by future tax practitioners

Reading list:

Deloitte. 2019. Our Digital Future. A perspective for tax professional. <https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-deloitte-our-digital-future.pdf>

PWC. 2017. The Tax Professional of the Future. Staying relevant in changing times. https://www.pwc.com/gx/en/tax/publications/assets/pwc_tax_function_of_the_future_series_tax_professional_of_the_future_june_2017.pdf

World Economic Forum. 2016. The Fourth Industrial Revolution: What it means, how to respond [online]. Available from: <https://www.weforum.org/agenda/2016/01/the-fourth-industrial-revolution-what-it-means-and-how-to-respond/>

STAFF MEMBER	Current supervision allocation	Number of available positions for 2021
Dr KL de Hart (Tax) Kerry de Hart is a senior lecturer in the Department of Taxation. She joined Unisa in 1996 and has lectured on undergraduate and honours modules, and supervised master's students. She holds a PhD (Accounting Sciences) from Unisa in the use of open education resources in accounting distance education and an MCom (Taxation) from the University of Pretoria on offshore trusts. Kerry has published mainly in the field of Accounting Education, focusing on the use of technology in distance education.	Currently: One MCompt (Co) One MPhil (Co) Two PhD (Co)	None
Mrs CS Cass (Tax) Carien Cass is a senior lecturer in the Department of Taxation and holds an MCom (Taxation). She joined Unisa in 2013.	Currently: One MCompt (Co)	One MCompt (Co) or One MPhil (Co)
Dr O Swart (FI) Odette Swart joined Unisa in 1997 and is a senior lecturer in the Department of Financial Intelligence. She holds a PhD (Accounting Sciences) from Unisa (she developed an alternative assessment framework for undergraduate accountancy modules in ODeL), a MCom (Taxation) from the University of Pretoria and is a CA(SA). She has published on tax history and alternative assessments and the impact of technology during the Fourth Industrial Revolution in ODeL.	Currently: Two MCompt (Co)	Two PhD Two MPhil

STAFF MEMBER	Current supervision allocation	Number of available positions for 2021
<p>Ms L Brits (FI) Lorena Brits is a senior lecturer in the Department of Financial Intelligence and completed her master's study on the motivational impact of online media on distance learning students. She joined Unisa in 2013 and is working on companies and individual tax. She holds an MCom (Taxation) from the University of Pretoria and is a CA(SA).</p>	Currently: One MCompt (Co)	None

FOCUS AREA 6: EXTRACTIVE INDUSTRIES

Extractive industries

Research themes encompass designing sustainable policies for energy and extractive (oil, gas and mining) industries:

- Legal and contractual frameworks governing the allocation of exploration, development and production rights.
- Revenue generation policies and the tax regime.
- Revenue management policies including sovereign wealth funds.
- Transfer pricing in the extractive industries.

Reading list:

- Addison, T & Roe, A. 2018. *Extractive industries: the management of resources as a driver of sustainable development*. Oxford, United Kingdom: Oxford University Press.
- Cameron, PD & Stanley, MC. 2017. *Oil, gas and mining: a source book for understanding the extractive industry*. Washington, DC: World Bank.
- Daniel, P, Keen, M & McPherson, C (eds). 2010. *The taxation of petroleum and minerals: principles, problems and practice*. London and New York: Routledge.
- Guj, P, Martin, S, Maybee, B, Cawood, F, Bocoum, B, Gosai, N & Huibregtse, S. 2017. *Transfer pricing in mining with a focus on Africa: a reference guide for practitioners*. Washington, DC: World Bank.
- Daniel, P, Keen, M, Swistak, A & Thuronyi, V (eds). 2017. *International taxation and the extractive industries*. New York: Routledge.
- Nakhle, C. 2008. *Petroleum taxation sharing the oil wealth: a study of petroleum taxation yesterday, today and tomorrow*. London and New York: Routledge Taylor & Francis Group.
- Otto, O, Andrews, C, Cawood, F, Doggett, M, Guj, P, Stermole, F, Stermole, J & Tilton, J. 2006. *Mining royalties: a global study of their impact on investors, government and civil society*. Washington, DC: World Bank.
- Otto, J. 2018. The taxation of extractive industries, in *Extractive industries*, edited by T Addison & A Roe. United Kingdom: Oxford University Press:275–297.
- Stanley, M & Mikhaylova, E. 2011. *Mineral resource tenders and mining infrastructure projects guiding principles*. Washington, DC: World Bank.
- Tordo, S, Johnston, D & Johnston, D. 2009. *Petroleum exploration and production rights: allocation strategies and design issues*. Washington, DC: World Bank.
- United Nations. 2019. *United Nations handbook on selected issues for taxation of the extractive industries by developing countries*. New York: United Nations.
- Venables, AJ. 2016. Using natural resources for development: why has it proven so difficult? *Journal of Economic Perspectives*, 30(1):161–184.
- Wills, S. 2015. Seven principles for managing resource wealth. *Oxford Centre for the Analysis of Resource Rich Economies*, 154:1–61.

STAFF MEMBER	Current supervision allocation	Number of available positions for 2021
Ms R Ramfol (Tax) Roshelle Ramfol is a senior lecturer in the Department of Taxation. She joined Unisa in 2018, mainly working on designing fiscal policy for extractive industries (oil, gas and mining) and renewable energy. She holds a PhD in Tax Policy from the University of Pretoria.	Currently: One MCompt (Co) One PhD (Co)	One MPhil or One PhD

6. The research outline (i.e. the five-page document)

It is essential, that your research topic falls in one of the taxation research focus areas or corresponds to the research interests of a specific supervisor. Your first step is to be accepted as a student by the College and to find a suitable research supervisor and mentor. This is achieved by means of your research outline.

**First read
this:**

A research outline is a short version of a proposal to explain the importance of a research project. It is usually no longer than three pages and provides a clear and concise framework of the research you want to undertake.

The aim of the **research outline** is two-fold:

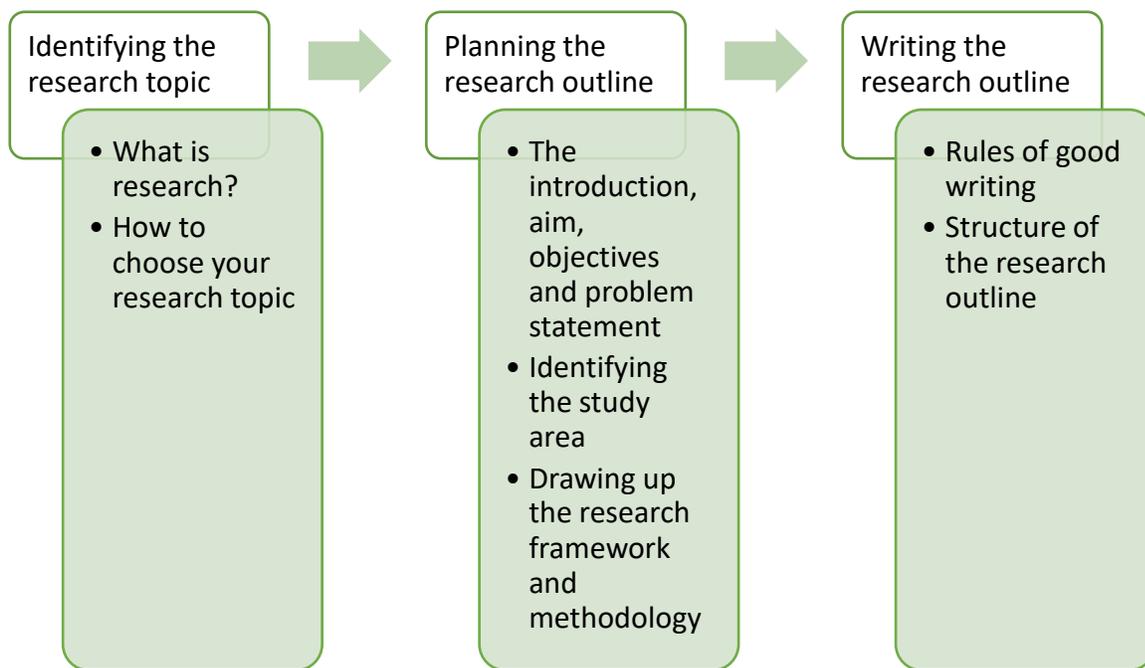
- It enables the review panel to decide whether your research idea is worthy of further research.
- It determines whether your research is aligned with the potential supervisors' own interests and experience.
- It determines whether there is capacity in the research focus areas to accommodate your study.

Writing a research outline will assist you in clarifying your ideas, defining your research topic and presenting the material in a logical and coherent manner. It will also assist you in writing your research proposal, the next step in the research process.



It is up to you to convince the prospective supervisor that you have identified a real research problem that is exciting and **MUST** be solved, and that you have sufficient background knowledge to understand the problem and how to solve it as well as the feasibility of your research in terms of resources, cost and time.

The aim of this section is to assist you with each of the steps in the process of producing a good research outline. The following topics will be covered in the remainder of this section.



1. IDENTIFYING THE RESEARCH TOPIC

First start with this question



1.1 WHAT IS RESEARCH?



It is important to keep in mind that your topic must reflect a RESEARCH problem that needs to be solved. So – what exactly is research and what is it not?

The word “research” has been used loosely to refer to a variety of activities such as finding an item of information, making notes and then writing a paper or report.

This is NOT research: it is mere information gathering.

Make very sure that you are not just summarising information, rather than conducting research.

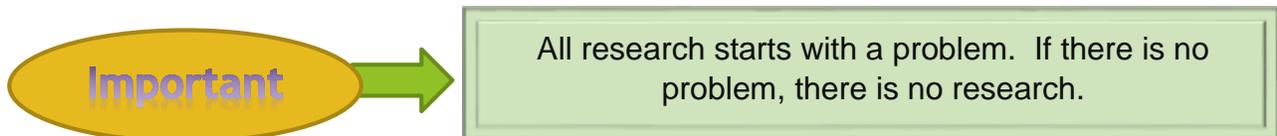
The following are the characteristics of true research:

- It originates with a question or problem.
- It requires clear articulation of the aim.
- It divides the principal problem into more manageable subproblems (reflected by the objectives).
- It follows a specific plan or procedure.
- It requires the collection and interpretation of data in an attempt to resolve the problem that initiated the problem.

A myriad of research problems need solving in every subject field. These can be addressed by asking relevant questions and seeking answers through systematic research.

1.2 HOW TO CHOOSE YOUR RESEARCH TOPIC

The entire project starts with an IDEA. For the purposes of postgraduate studies, the idea must be transformed into a research problem or research question.



The problem can either reflect a **real problem in everyday life** or it can be a **gap in knowledge**.

However, keep in mind that you will conduct research on this topic for the next three to five years. You will live, eat, sleep and dream it. It therefore has to be something in which **you** are really interested, otherwise you will give up as soon as you encounter the first obstacle.

The first step is to identify your research topic and the research problem you are going to solve by means of this research project.



Your motivation for pursuing postgraduate studies is relevant in the choice of a research topic. If you have a professional reason for studying further, such as improving your career options or your marketability, you should choose a subject that is of immediate relevance and value to your present or desired work situation. However, if you want to do research because of your interest in a specific topic, you have the luxury of choosing any relevant topic that falls within the College's research focus areas. Hopefully, your career and your interests coincide.

Step 2***Identify your interest.***

If you are enrolling for a PhD, you can either continue with the foundation laid by your master's study or you can choose a totally different project. The choice is up to you.

Unless you already know exactly what you want to do, a good way to start is to decide where your interest lies.



- Which topics of your undergraduate or honours courses in taxation did you really enjoy?
- What kind of topics/social or developmental problems really interest you?
- What topics do you feel passionate about?

This will indicate your broad field of interest. You should now narrow this down and identify an issue/problem that requires research.

Try to develop a questioning attitude:

- Open your eyes and look at what problems exist in your area.
- What new developments are taking place?
- Read articles on related issues.
- Listen to or watch programmes on radio or television related to your field of interest.
- Speak to people who are working in fields related to your field of interest.
- Ask relevant role players in government organisations and non-governmental organisations (NGOs) what kind of research needs to be done. Many organisations are understaffed and do not have the time or resources to conduct research.

Step 3***Extract the essence of the idea/problem of your interest.***

Once you have **an idea** of what you would like to study, you should spend quite a lot of time trying to extract the essence of the idea/problem. It helps to talk to people about your idea so that you can narrow it down.

Think carefully about what exactly you wish to study.

- Is it a phenomenon (such as a tax literacy)?
- Is it an entity (related to persons or institutions, e.g. SARS)?
- Is it a process (tax administration, dispute resolution process)?
- Is it an intervention you want to develop (e.g. a tax education programme)?
- Is it an interpretation issue (case law)?
- Does it contribute to solving social or developmental problems (e.g. inequality)?

Important

This exercise will help you to focus on the topic and identify key words. In order to write a research outline, you first need to know as much as possible on the topic and the problem.

Step 4

Find information about your topic.

Literature

It is essential to read up about your proposed topic. You may believe that you are the first person to identify a specific research problem, but you are probably not. Reading what other researchers have done will give you an advantage since their publications will give you an indication of how other scholars have approached the subject. For example, which aspects of the broad topic have been studied, from what angle the topic was approached, how the phenomenon has been studied and what the latest findings are. Published scientific articles may suggest areas of study or problems that you did not think of previously.

The internet is a wonderful source of information – especially **Google Scholar**.



How to access Google Scholar.

Step 1: Type in Google Scholar or scholar google once your internet window has opened.

Step 2: Indicate that you want to access “articles” (mark this).

Step 3: Type in the **key word for your topic**.

Important

Key words indicate the most important topics in which you are interested. For example, if you are interested in conducting a study on dispute resolutions, then type in “dispute resolutions” and you will see hundreds if not thousands of articles on this topic. You can now narrow it by typing in more key words, such as dispute resolution, taxation, South Africa.

There will also be a drop-down menu on the left-hand side of the page where you can choose any time frame (custom period) for the articles. Just by scanning the titles of the articles, you should be able to find at least a few that are relevant to your proposed study. Be very selective of what you read and what you accept as fact. As you read up about your topic you will find that you may have to refine your study.



Keep in mind that one does not just read an article for the information it contains – but also for the language used, the methodology, the problems encountered and the gaps that remain.

Conducting a “NEXUS” search

Not all research has been published as books or articles. It is essential that you find out whether another postgraduate student in South Africa is conducting or has already conducted a master’s or doctoral study on your topic. You can do this by going to www.nrf.ac.za. Click on “Information Sources” and then go to the databases, specifically “Research Support and Knowledge Networking Databases”.

Government department libraries are another source of information. You should also be able to find information on research reports on the relevant governmental websites, such as National Treasury or SARS.



It is important to know what has already been done so that you can identify what has NOT been done, and thus know where the gaps in knowledge are.
This is very important since you will also obtain an idea of the magnitude or scale of your study.

You may also consult professionals, lecturers, researchers or practitioners in your area of interest.

It is quite acceptable to conduct research on a topic if studies on the same or a similar problem have been done elsewhere, but not locally. However, just replicating a previous study that was not conducted in South Africa is not enough – you need to be able to indicate why you would expect the outcome to be different in the South African context or alternatively aim to confirm the validity of previous results. Alternatively, you could approach the same topic from an alternative angle or apply a different methodology. Look for new viewpoints on the problem or something that has been overlooked. The speed at

which new knowledge is being generated is quite staggering and for every problem solved, new ones arise. Therefore it is imperative that you include the latest sources in your reference list.

The information gathered forms the basis of the background and literature review. This will form an important part of future studies for the proposal or the dissertation/thesis. It gives the theoretical or conceptual framework for your study.

- Select a topic that is relevant to your own short- and medium-term career prospects.
- Select a topic that you find interesting, worthwhile and intellectually stimulating.
- Be realistic about what you can or cannot do.
- Ensure that your topic is at an acceptable scientific level.



Now that you have identified the broad topic of interest, it is time to PLAN the different sections of the research outline.

2. PLANNING THE RESEARCH OUTLINE

The research outline consists of several different sections. In effect, it provides **the reader** with information on the following:

- What is the topic and what is the problem?
- Why is it important to solve the problem?
- What will you do to solve it?
- Where will the study take place?
- When will you do what?
- And possibly: How much will it cost?

2.1 PLANNING

You need to plan the following:

- Introduction
- Aim
- Objectives
- Problem statement

At this stage, you should have an idea of what you want to study. You should also know a lot about the problem and the related research conducted elsewhere. However, this is still just a notion of what you want to research. You should now transform the research idea into a **research problem**. You must try to express this in the form of a **problem statement or a research question**.

Start with the following activities

The first thing to do is to **plan** the contents of the research outline. Draw up a **planning document** as follows:

Activity 1

Start by writing down the preliminary title of your study.

The following section, that is, the Introduction or Background and Motivation will eventually form the narrative. However, before you can write anything, you must plan the contents. Keep in mind that the reader (the potential supervisor) does not know what you have in mind. You must therefore **tell them** what this study is about. In order to do this, put yourself in the “shoes” of the reader and try to **identify what the reader needs to know** in order to understand what your research is about.



DO THE FOLLOWING:

1. Make a list of what you think the reader needs to know.
2. Now arrange these issues/topics in a logical sequence so that it leads to the research question.
3. Write down the research question.

Activity 2

Next you need to **indicate what has not been done**. In other words, **the gap in knowledge**.

You should also have a clear idea of **why this problem needs to be solved**. This constitutes the **motivation or rationale** for your study. Reasons such as “because it is interesting”, “because no one else has studied it” or “because someone has suggested it” are not acceptable motivations. If no one has ever studied something it could be because either it does not merit study or the resources to do the study are very expensive or too difficult to come by.

Activity 3

Make a list of the points to highlight in the motivation.

As indicated, the literature that you have read will indicate where the gap in knowledge is. Once you have identified where the gap in the knowledge is, you will be able to give the **aim** of the study since this is obviously directed at filling the gap in knowledge.



The aim spells out precisely **what** you want to research. Formulating the aim as a question helps you to focus on the exact nature of the research. Use scientific action verbs such as **explore, identify, examine, investigate, audit, describe, evaluate, compare or assess and similar words**. These words reflect scientific/mental and not physical activities.

Keep in mind that you are studying towards a master's or doctoral degree. Although there are exceptions, most postgraduate studies will not solve the world's problems. Refrain from vague aims or motivations such as "to alleviate poverty in Africa" – this needs the concerted efforts of many people and will require many years of research. At master's level, try to **limit your study to one problem, one aspect or one area**. You will find that as you progress with the literature study and the research, more questions will be raised than have been answered and the study will inevitably expand.

Ideally, **you should be able to indicate what the aim is in a single sentence**. When you can do this, you will know precisely what you want to do and would have achieved the first major milestone in your research.

Activity 4

Write the aim as a single sentence.

The extent of the aim of the study will differ depending on whether you are doing a master's or a doctoral degree.

- For a master's, you must show that you can identify a research problem and solve it by using the scientific method.
- A master's usually asks questions such as WHAT is happening, WHERE is it happening and WHEN is it happening.
- For a doctorate, you need to conduct research that will make a **significant contribution** to your field of study. The research must therefore be novel.
- A doctorate will have to answer questions relating to HOW is it happening and WHY is it happening.

The next section that you should tackle, is to **determine which steps must be followed so that you can answer the main research question**. Each of these small mini-questions reflects the sub-questions or the objectives of your study. There is usually only one aim that reflects the overarching goal of the study and there are a few objectives. The objectives **MUST** also be written using scientific action verbs.

Some examples of action verbs:

- examine
- determine
- investigate

Each of these objectives may have its own methodology, that is, the technique on HOW to achieve the objectives.

Activity 5

List the objectives.

You should also be able to point out what the advantage of conducting the study, will be, that is, of finding the solution to the research problem. This reflects the **significance** of the potential outcomes. Be very clear about this. You will have to motivate your study with enough evidence for it to qualify as a research project.

Activity 6

State the significance of the study.

Activity 7

Now you can finalise the title of the proposed study.

Important

Go back to your preliminary title and ensure that it adheres to the following:

- It accurately describes the exact nature of the main elements of the study.
- It communicates a concise, unambiguous picture of the content.
- It serves as a good identification of the study for retrieval purposes (all keywords are there).
- It is free from obscure technical terms or jargon.

2.2 IDENTIFY THE STUDY AREA

If you will be doing fieldwork, it is important to select a *study area* where the specific problem occurs. Ensure that it is large enough to give scientifically meaningful results but small enough so that you can do the fieldwork using your own resources, such as time, money and transport. It is always a good idea to choose a study area with which you are familiar and/or can reach easily. Of course, if you use existing data (such as national statistical data) your study area can be much larger. You should ensure that the study area can be clearly and easily delineated – otherwise you will waste a lot of time trying to define it. Areas such as provinces or municipal wards have clear-cut boundaries, whereas areas such as “the Boland” are difficult to delineate since various people define this area differently.

Activity 8

Indicate the study area.

2.3 DRAWING UP THE RESEARCH FRAMEWORK AND METHODOLOGY

In some cases, the “activities” or “methodology” is not mentioned in the research outline. However, we consider it wise to include just a sentence or two on the methods you think you will use. You do not have to go into detail. Just indicate, for example, that you will use a questionnaire or conduct face-to-face interviews. If you already have a clear idea of your project, you may be able to estimate the time frame.

Activity 9

Write down each objective and indicate (concisely) how you intend to conduct the research for each objective.

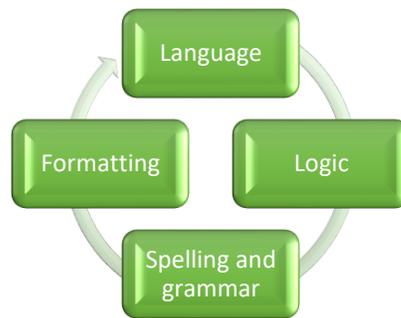
It is vital that you formulate the research problem in such a way that it is feasible in terms of the following:

- the ***time*** that you have available. Must you do the research at night and over weekends? Are you married? Do you have other responsibilities that take a lot of your time? Will you only be able to conduct fieldwork during specific times such as long weekends?
- the ***financial costs***. Do you have enough money to pay for fieldworkers, questionnaires, telephone calls, computer time?
- other ***resources*** such as transport, computer facilities, appropriate software packages, a photocopier.

3. WRITING THE RESEARCH OUTLINE

Now that you have planned the research project (as well as you can) you will be able to write it. Keep in mind that you must follow certain rules in the writing process.

3.1 RULES OF GOOD WRITING



Language

A research proposal is a scholarly scientific document. It must conform to the style and format required by the academic institution.

Important

In addition, the research proposal must be:

- brief
- clear
- concise

In general:

- Try to keep sentences simple and short; no one will be impressed if you use convoluted thinking or jargon.
- Keep in mind that a sentence expresses a single idea. Do not confuse issues. Sentences in a paragraph should follow in a **logical order**, expanding on that idea.
- Do not use the same words over and over. Do not say: According to Jones (2001), According to Smith (2005), According to Eloff (2010) in sentence after sentence. Replace “according” with other words such as, Smith (2005) found that. Use a dictionary or a **thesaurus** to obtain alternative words or phrases.
- Do not repeat yourself. There is no place to waste time and space. You only have two to three pages for the research outline. Only mention the most relevant information.



Do not copy text from a book or article without giving the reference. This is plagiarism and is against the law. You can be taken to court for presenting someone else's ideas as your own. Read articles and see how you should refer to the originators of the ideas or information.

It is a good idea to read the part of the literature that is relevant, then put your hand over it and write the contents in your own words.

It is important to arrange your material in a logical sequence. Clarify your thoughts. Structure your paragraphs so that they follow each other in a logical way. Supply reasons for any decisions that you make. For example, explain why you have chosen a specific study area or methodology.

Logic

After you have written something, take a break for a while and then read what you have written as though you have never seen it before. Ask yourself the following questions:

- Does it make sense?
- Are there glaring inconsistencies, errors or omissions?



ASK A COLLEAGUE TO READ THROUGH YOUR RESEARCH OUTLINE AND TO GIVE YOU THEIR HONEST OPINION.

Spelling and grammar

Check your spelling and grammar. Read the document carefully and give it to someone else to read. If you know that you struggle with spelling and grammar, consider having your document professionally edited before final submission.

Formatting

The work should appear neat – choose an easily legible typeface such as Times New Roman or Arial, an 11 or 12 pt font size, and line spacing of at least 1,5.

3.2 STRUCTURE OF THE RESEARCH OUTLINE

A research outline consists of several sections, including the following:

- a front page with the title
- an introduction or background to the study
- its significance, that is, what the value of the results will be
- the aim and objectives of the study
- an indication of where, when and how the study will be conducted

It may also be necessary to give some indication of how much the study will cost. This sounds easy but a lot of thought must go into it.



It is up to you to convince the reader (the prospective lecturer and supervisor) that there is indeed a problem that needs to be solved, that it is important and that you have the know-how and resources to solve the problem.



The research outline should **not be longer than three pages**, excluding the front page. It should include at least the following (not necessarily in this order):

The research outline should include the following:	
Front page also referred to as a covering page	✓
Title	✓
Introduction/background (this may include the literature review)	✓
Gap in the research	✓
Need for the research/motivation	✓
Research question/statement of the problem/hypothesis	✓
Purpose of the research/aim	✓
Subproblems/objectives	✓
Study area (if applicable)	✓
Research design and methodology	✓
Time frame (possibly)	✓
Reference list	✓



The front page should contain information on the title of the project, the course/degree for which you are enrolling, your name and contact details. This serves solely as an example to help you to understand all concepts discussed (see the *example of the front page of the research outline* at the end of the document).

The main content of the research outline

Use the planning document when writing the document. If you have done your planning thoroughly, you should not find it difficult to write the sections required.

In the **Introduction/Background and motivation**, you should provide background to the study and identify the research problem. It is important to realise that the lecturer does not know what you want to do. You must therefore **tell the reader the story**: what this study is about (**Background**), what the main questions (**research questions**) are, what has not been researched (**gap**) and what the consequences are of not conducting this research, thus, why it is vital to conduct this research (**motivation**) – not necessarily in this sequence. This section will include most of the references cited (**i.e. the sources of information**).

The gap in knowledge will invariably lead to the **aim**. This should be stated as a single sentence (see the rules given above) and followed by a list of the objectives, usually given in the same sequence as that in which the research will be carried out. Thereafter, provide an indication of where the study will be conducted. For example: “Data will be collected from the north-eastern parts of Limpopo and analysed to determine”.

The next part of the research outline comprises information on the methodology to be used, for example “A questionnaire survey of households will be undertaken to”.

References

The final part of the research outline provides a list of the **references** that you have cited in the Introduction/Background.

Correct referencing of academic writing is of the utmost importance. There are several different referencing systems – each with its own rules and regulations. The modified Harvard format uses the following examples for citing an article or book in **the text**: Beall (2017) recounts some of his experiences when offering critical commentary on open-access publishing, OR In a recent study on open-access publishing (Beall, 2017) recounts the shortcomings of ...

Since this example originates from an article, the **reference** in this case would have the following format:

Beall, J. 2017. Research integrity corner: special issue on predatory journals. Opinion. What I learned from predatory journals. *Tax Resource Media*, 27(2), 273278.

Note the position of the commas, full stops, italics and brackets. The name of the journal is italicised.

For a book reference, the rules are essentially the same except that the title of the book is in italics. For example:

Mouton, J. 2001. *How to succeed in your master's and doctoral studies*. Pretoria: Van Schaik.

When the author of a source is not acknowledged, you are in effect stealing their work and this is regarded as **plagiarism**. This is a criminal act and you can be taken to court. It is important to keep a good record of all the sources you consult and to keep your referencing up to date. A useful hint to assist you with referencing is to make notes of all the sources you access as you progress through your research by writing down the source details of photocopies and books from the library. It is advisable to print and save pages that you use from websites and indicate the date on which you accessed the information. If you use the exact words used by another author, place it in inverted commas (“”) and cite the source.

For the purpose of the research outline, you are expected to cite at least five references for a master's level study and more for a doctorate. At this stage of the research process, we do not expect you to be knowledgeable about all the rules and regulations of referencing.



Before submitting your research outline, read it again to make sure you have addressed everything in this document and that you have compiled a document that best represents your research interest and idea.

The Taxation Stream wishes you the very best.

TITLE

by

FULL NAME

proposal submitted for application for the degree

MASTER OF ACCOUNTING SCIENCES

in the focus area

TAX COMPLIANCE

for consideration by the

DEPARTMENT OF TAXATION / FINANCIAL INTELLIGENCE

UNIVERSITY OF SOUTH AFRICA

NOVEMBER 2021