GUIDE A

Master's and doctoral degrees in the field of Taxation

This guide contains information on:

A.   Admission process

B.   How to write a research outline

C.   Research focus areas for 2023

2023

Compiled and adapted by

Prof B de Clercq   **Dr O Swart**
Master's and Doctoral (M&D) Coordinator   Master's and Doctoral (M&D) Coordinator
Department of Taxation   Department of Financial Intelligence

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SECTION A:
Admission process

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 C). 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 your chances of being accepted, section B of this guide describes the requirements of the research outline. It is compulsory that your research outline should be completed in the template provided, failure to adhere to this requirement will result in your application being rejected without further review. It is therefore essential that you submit your research outline as per the stipulated requirements and template provided.**

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 in which you have been registered.
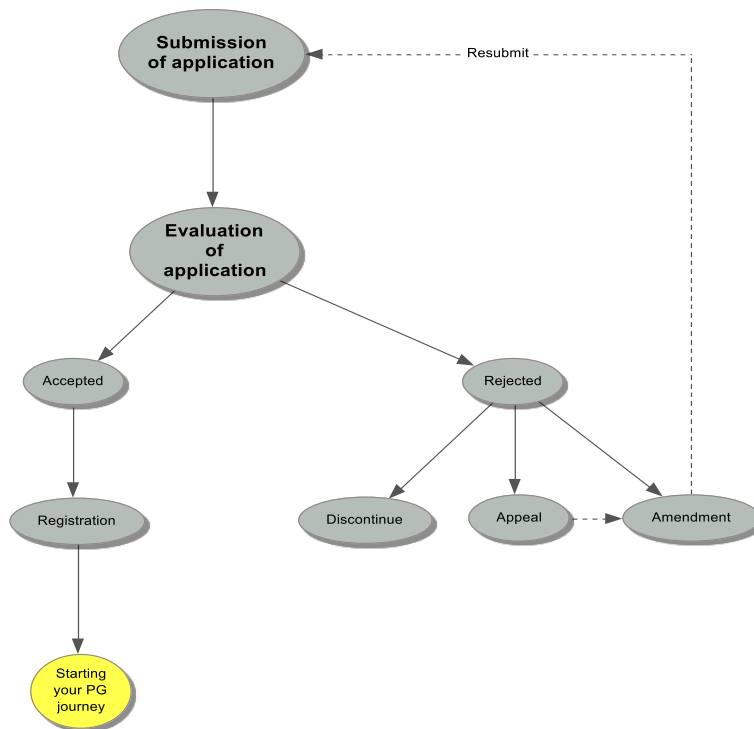
Each department in the College of Accounting Sciences has various research focus areas, which may change over time. With regards to the research focus areas in taxation, the Department of Taxation and the Department of Financial Intelligence work together as the interests of the various supervisors are 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.

Postgraduate degrees

- **Master's**
  - **MCompt**
    - **Degree 98656 - TAX** → Proposal MPCAS92:MCompt → Dissertation DLTAX91
    - **Degree 98656 - INT** → Proposal MPCAS92:MCompt → Dissertation DLINT91
  - **MPhil**
    - **Degree 98656 - TAX** → Proposal MPCAS92:MPhil → Dissertation DFTAX91
    - **Degree 98656 - INT** → Proposal MPCAS92:MPhil → Dissertation DFFNT91
- **PhD**
  - **Degree 90026 - TAX** → Proposal DPCAS02 → Thesis TFTAX02
  - **Degree 90026 - INT** → Proposal DPCAS02 → Thesis TFINT01

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. More information regarding potential supervisors in the Taxation stream is available in section C.

3. How the admission process works

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.

In your application, you will need to indicate the focus area of interest – see section C for more details in that regard.

> ⚠️ 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. Refer to section C to

It is therefore advisable to contact a potential supervisor to discuss your topic of interest but more importantly, determine their supervision capacity (see section B). 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, if available.

In addition to your submission of the required research outline in the prescribed format, you will also be invited to an interview as part of the application review process. This will give you and the departments another opportunity to clarify any potential uncertainties in your submission.

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

4. Alternatives 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.

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).

SECTION B:

How to write a research outline

1.   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 not longer than three pages and provides a clear and concise framework of the research you would like 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.

Identifying the research topic	Planning the research outline	Writing the research outline
•What is research? •How to choose your research topic	•The introduction, aim, objectives and problem statement •Identifying the study area •Drawing up the research framework and methodology	•Rules of good writing •Structure of the research outline
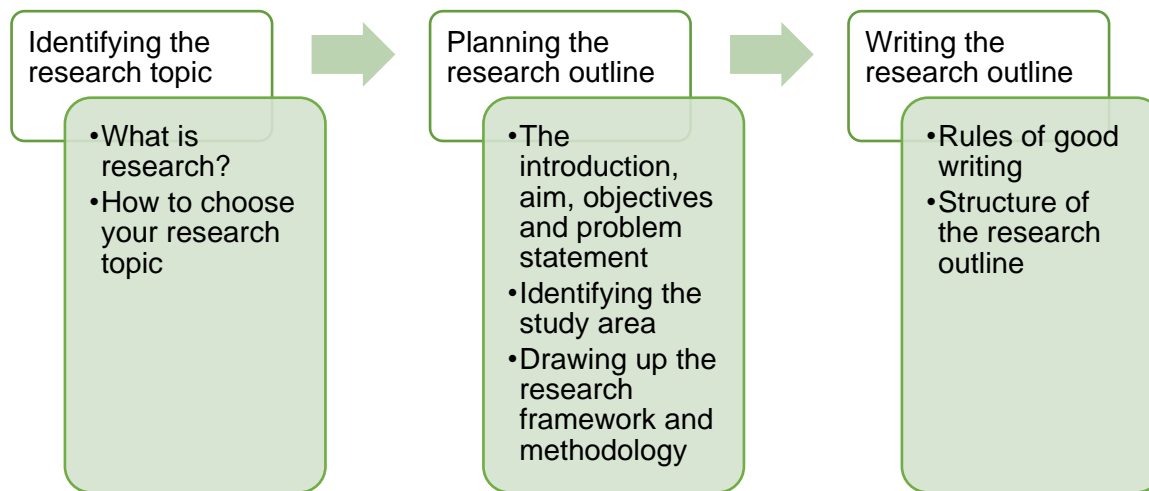
The research outline (i.e. the five-page document)

1.1 Identifying the research topic

First start with this question

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.

Important ➡️ All research starts with a problem. If there is no problem, there is no research.

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.
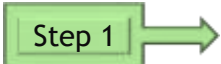
Step 1 ➡️ *Identify the broad research topic.*

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.
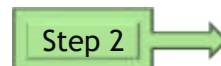
Step 2 ➡️ *Identify your interest.*

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 your search 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.

Important ⟹ 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.

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. Therefor 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.

Important

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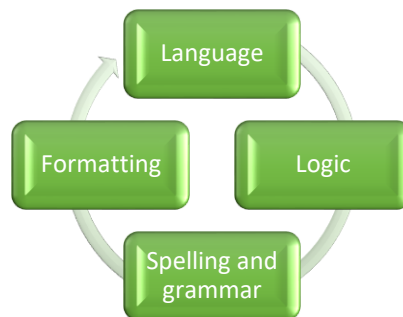
A research proposal is a scholarly scientific document. It must conform to the style and format required by the academic institution.

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.

Spelling and grammar

Important

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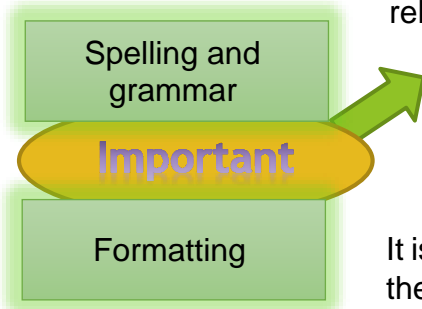
Do not copy text from a book or article without giving the reference. **This is plagiarism and is against the law.** You can be taken to court for presenting someone else's ideas as your own. Read articles and see how you should refer to the originators of the ideas or information. It is a good idea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

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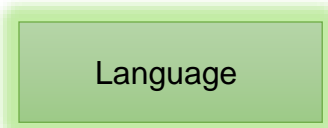
After you have written something, take a break for a while and then read what you have written as though you have never seen it before. Ask yourself the following questions:

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

Logic

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

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.

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.

Important → 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.

Important → The research outline **is usually between 5 and 25 pages in length**. It should include at least the following (not necessarily in this order):

3.3 Guidelines for Research Outline Form for prospective Masters & Doctoral students

The template presented below is the one that should be used to complete your research outline – any submissions not adhering to this requirement will be rejected.

Please download the embedded document and submit your research outline clearly indicating this is the research outline.

RESEARCH%20OUTLINE%20TEMPLATE.doc

Items	Information

1. **Proposed title**
    a. *Should have less than 40 words*
    b. *Should not be ambiguous and should convey the focus of the study*	

2. **Name**	
3. **Student number**	
4. **Proposed qualification**	
5. **College**	
6. **Department**	
7. **Research focus area** *Refer to section C where the research areas are presented. You must clearly indicate in which research area you wish to apply as supervision capacity is limited*	

Items	Information
across the various areas.	
8. **Email address**	

9. **Problem statement**
    a. *The problem statement should define the extent of the problem including its distribution, quantity, etc.*
    b. *What is the current problem or opportunity which indicates the necessity for the research?*
    c. *What is the gap in knowledge?*
    d. *For PhD add novelty or innovation of the study/concepts from relevant theory or conceptual framework or originality.*	

10. **Significance of the study**
    a. *Why it is important to conduct this research?*
    b. *Why does this research need to be conducted?*
    c. *What are the consequences of not conducting this research?*	

11. **Aim and objectives**
    a. *There should be one general aim starting with the word "To"*
    b. *An aim should clearly indicate what you want to do research on.*
    c. *Objectives should be **s**pecific, **m**easurable, **a**chievable, **r**elevant and **t**ime-bound.*
    d. *The objectives should be based on and clearly relate to the research problem or title.*
    e. *The identified variables/constructs deduced from relevant theory or conceptual framework.*	

12. **Research questions**
    a. *What are the main questions that flow from your problem statement?*
    b. *State the unknown in terms of questions or in terms of solutions.*	

13. **Literature review** (this depends on the discipline)
    a. *Write reasons for choosing the topic.*
    b. *How is your study aligned to the chosen focus area as per section C?*
    c. *Please consult at least 5 additional resources to that what is provided in the recommended reading list per your focus area of interest.* ***Your presentation of the limited literature review should substantiate the identified research problem of the study by positioning it with regards to the current state of literature, i.e. what do we already know about this topic, what***	

Items	Information
don't we know and why do we need to this? *d. It should be informed by the research: problem/questions/objectives/hypothesis methods/models employed by other researchers under similar circumstances may be covered.*	

14. Research design or Research or methodology or Theoretical framework or Materials and methods or Procedures including the study area
   a. Methodologies are discipline specific – ensure you use a relevant methodology. This will be informed by the literature review – which methodologies have been previously applied that could be considered for this study? Also take note that for MCompt studies (dissertations of limited scope), we do not recommend any primary data collection methods, e.g. surveys or interviews.
   b. Describe the methods that will be used to achieve the research objectives.
   c. How will the study be conducted? i.e. what data collection methods will be considered? Remember that qualitative and quantitative data methods have different data collection methods. Also remember that taxation may have methods that are more relevant than others.
   d. How will the data be analysed? Again, remember there is a difference between qualitative and quantitative methods.
   e. Include the time frame of all research planned activities.	

15. References or Bibliography
   a. Research is built on existing knowledge. It implies that all research must have references.
   b. Use only the Harvard referencing styles. We also suggest you download Mendeley as your reference manager and start using it already now. See www.Mendeley.com for more information.
   c. Use original sources from accredited publications (reviewed journal, reviewed book etc.)
   d. In addition to the sources provided in the recommended reading list, at least 5 more recent sources should be included in the list of references.	

Proposed Budget for the project and how the study will be funded	

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 potential supervisor 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.

SECTION C:
Focus areas & Supervision capacity

FA1: Tax administration
(Champion: Adv W Uys)

- Digitalisation of tax administrations
- Tax debt management
- Strategic tax risks

FA2: Tax and Crime
(Champions: Prof AP Swanepoel & Prof J Wilcocks)

- Economic crime (fraud, corruption, money laundering and tax evasion)
- Measurement and identification of tax crimes, specifically tax avoidance and investigating possible impact and links to the accounting treatment

FA3: Voluntary compliance
(Champions: Prof B de Clercq & Ms AI Becker)

- The creation of conducive conditions to strengthen the social contract
- Taxpayer education

FA4: SMMEs
(Champion: Ms M Ndlovu)

- Exploring the taxation enablers or barriers that are supporting or hindering SMMEs in South Africa
- Comparisons with other countries to determine which improvements could be considered in the South African context

FA5: Economic and financial wellbeing
(Champions: Prof B de Clercq & Dr KL de Hart)

- Pathways to economic and financial wellbeing
- Measurement of financial capability

FA6: Energy transition
(Champions: Ms N Mokgele & Dr L Steenkamp)

- Designing policy instruments to reduce production and/or consumption of energy services and products
- Contextualising the design and implementation of policy instruments for fossil fuel dependent developing countries
- Comparative study of individual or multiple policy instruments in action
- Conceptualising policy instruments to capture emerging tax bases from the energy transition

An effective and efficient tax administration system plays an important role in any country's tax capacity building. Developments within the global tax system are forcing governments to ensure their tax administrations are robust and agile enough to weather the future of a changing tax world. Todaro and Smith (2020:826) state that certain factors influence the taxation potential of a country, especially the government's administrative competence. The main purpose of tax administration is to ensure a country's taxes are collected effectively and efficiently and it is fairly applied across all types of taxpayers. The COVID-19 pandemic and the subsequent Russian invasion of Ukraine in 2022 have brought about new challenges to tax administration systems globally. These include the digital environment, cyber-crimes and measures adopted by governments to support taxpayers and ensure business continuity during pandemics and wars. Managing the risks involved with a declining tax base, the recovery of tax debts and global tax governance challenges are just a few of the current challenges experienced. New strategies are therefore required by the government ("adopt or drop") to ensure the efficient and effective management of its tax administration including finding approaches to modernise the tax systems.

In this regard, South Africa's tax administration system was also affected by the COVID-19 pandemic. Research into a more supportive and digitalized tax administration system, taxation in general and specifically – tax compliance and enforcement – are areas for consideration in support of and to enhance South Africa's tax building capacity. Managing and improving tax compliance, sustainable administration of tax debts and problem-solving approaches in tax disputes are some of the key considerations for South Africa's tax regime. Any lessons to be learned from other tax regimes, especially from South Africa's counterparts in the developing countries/tax jurisdictions with similar tax frameworks, could be beneficial using a comparative tax research methodology to the current tax regime and support taxpayers' rights in the 21st century.

As the South African Tax Administration Act 28 of 2011 (as amended) facilitates various capabilities of the South African tax administration system, it is also an excellent starting point for any future research. This focus area will therefore explore the following broad themes:

- **Digitalisation of tax administrations** globally focuses on the investments in technology by tax administrations to enhance their ability to improve tax collections. The theme analyses the use of technology by tax administrations to identify any potential risks inhibiting tax capacity building. Importantly, the digitalization of the tax administration will provide greater insight into taxpayers' commercial activities or transactions locally and to obtain information for tax purposes, information-gathering, and requests for sharing of tax information, about bitcoin trading – especially from foreign traders – is one example of cross-border exchange arrangements. Another theme includes the digitisation of the tax system to automate the tax function for businesses. The use of technology to deliver real-time information about financial and economic activities are drivers in both local and foreign jurisdictions (e-commerce activities by resident taxpayers in the digital economy or Internet of Things (IoT).

- **Tax debt management** focuses on the instances where taxpayers are non-compliant and

have an outstanding tax debt, as well as analysing the options available to taxpayers to become tax compliant and effective ways to handle tax controversy. Enhancing the government's ability to effectively manage tax debts includes the recovery of international tax debts. Tax debt management has an influence on the government's ability to deliver services to its citizens and a declining tax base not only exacerbates the situation but is of primary concern to the government.

- **Strategic tax risks** – the abundance of taxes has created a world of complexity for companies and tax administrations. To minimise tax risks, it is important that companies adopt an overall risk management strategy which includes tax risks. By adopting strategic measures and initiatives to minimise tax risks, tax requirements can be addressed, and tax burdens reduced. The theme focuses on the tax environment, tax developments and Tax Risk Management strategies.

Reading list:

Digitalisation, transparency and exchange arrangements, tax debt management and strategic tax risks

- Commission of Inquiry into Tax Administration and Governance by SARS - Nugent Report. 2018. Available at: www.gov.za
- OECD. 2019. Use of digital technologies set to increase tax compliance. [Online]. Available at: https://www.oecd.org/tax/administration/use-of-digital-technologies-set-to-increase-tax-compliance.htm
- OECD. 2020. Tax Administration 3.0: The digital transformation of Tax Administration. [Online]. Available at: https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/tax-administration-3-0-the-digital-transformation-of-tax-administration.htm
- OECD. 2021. Tax Administration: Digital Resilience in the COVID-19 Environment. [Online]. Available at: https://www.oecd.org/coronavirus/policy-responses/tax-administration-digital-resilience-in-the-covid-19-environment-2f3cf2fb/
- OECD. 2019. Transparency and exchange of information for tax purposes. Multilateral co-operation changing the world. [Online]. Available at: https://www.oecd.org/tax/transparency/global-forum-10-years-report.pdf
- OECD. 2021. Transparency and exchange of information for tax purposes. [Online]. Available at: https://www.oecd.org/tax/transparency/
- African Tax Administration Forum. 2021. Tax transparency in Africa 2021. [Online]. Available at: https://www.ataftax.org/why-tax-transparency-plays-a-crucial-role-to-stemming-illicit-financial-flows
- OECD. 2019. Successful tax debt management: Measuring Maturity and supporting change. [Online]. Available at: https://www.oecd.org/ctp/successful-tax-debt-management-measuring-maturity-and-supporting-change.htm
- OECD. 2020. Enhancing international tax debt management. [Online]. Available at: https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/enhancing-international-tax-debt-managament.pdf
- Deloitte. 2015. Tax risk transformation. Optimizing and enhancement of Tax Risk Management. [Online]. Available at: https://www2.deloitte.com/content/dam/Deloitte/nl/Documents/financial-services/deloitte-nl-fsi-tax-risk-transformation-optimizing-and-enhancement.pdf
- PWC. 2004. Tax Risk Management. [Online]. Available at: https://www.pwc.co.za/en/assets/pdf/tax-risk-management-guide.pdf
- Stack, EM. 2015. The "tax stories". *Southern African Business Review,* 19(1):I–XI: [Online]. Available at: https://journals.co.za/content/sabr/19/1sed-1
- De Clercq, B. 2019. The "uberisation" of e-filing in South Africa. *eJournal of Taxation Research,* 16(3):440–473.

STAFF MEMBER	**Current supervision allocation**	**Number of available positions for 2023**
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 is enrolled for his PhD. His field of interest mainly focuses on tax administration and tax case history.	Currently: Two MCompt (Co)	Two MCompts (Co)
Mr M Nare (Tax) Mhlanguli Nare is a senior lecturer in the Department of Taxation and is an Associate of the Chartered Governance Institute of Southern Africa. He joined Unisa in 2018 in the Department of Accounting and moved to the Department of Taxation in 2020. He has previously lectured at the University of Johannesburg and at Tshwane University of Technology. He holds a Masters in SA and International Taxation from the University of Johannesburg. He is currently doing a PhD in Tax focusing on tax literacy for the youth.	Currently: Two MCompt (Co)	None
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.	Currently: Three MPhil (Co) Two MCompt (Co) Six PhD (Co)	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 as well as on technology used in accounting education, focusing on taxation.	Currently: One MCompt (Co)	One MCompt (Co) or One MPhil (Co)
Ms M Ungerer (Tax) 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. Her field of interest is the non-profit sector.	Currently: One MCompt (Co)	None
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.	Currently: One MCompt (Co)	One MCompt (Co)

STAFF MEMBER	Current supervision allocation	Number of available positions for 2023
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 MPhil (co) and 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, a MCom (Taxation) from the University of Pretoria and is a CA(SA). Her field of interest includes tax history; accounting education; alternative assessments; the impact of technology during the Fourth Industrial Revolution; ODeL; distance education.	Currently: One PhD (co) Two MPhil (co) One MCompt (co) *In other areas:* *One PhD (co)* *Two MPhil (co)* *One MCompt (co)*	None

FOCUS AREA 2: TAX AND CRIME

This research focus area is put into context by the following article (accessed 7 June 2021) taken from Tax Inspectors Without Borders (TIWB), a joint OECD/UNDP initiative launched in July 2015 to strengthen developing countries' auditing capacity and multinationals' compliance worldwide. (Criminal investigation - ILLICIT FINANCIAL FLOWS)

TAX AND CRIME

Tax crimes undermine citizens' confidence in their governments, affect tax morale and deprive governments of revenues needed for sustainable development. There is also often a strong link between tax crimes and other financial crimes. The OECD's work on tax and crime aims to improve co-operation among tax and other law enforcement agencies, including anti-corruption and anti-money laundering authorities. The emerging standards on tackling tax crimes and other financial crimes are of great interest to developing countries committed to curbing IFFs.

Tax Crime Investigation Maturity Model

The Tax Crime Investigation Maturity Model was developed in consultation with developing countries, and aims to help jurisdictions understand where they stand in the implementation of the OECD's Fighting Tax Crime: The Ten Global Principles, based on a set of empirically observed indicators. By setting out indicators for each increasing level of maturity, the model has relevance for jurisdictions at all stages of development. The model also charts out an evolutionary path for future progress towards the most cutting-edge practices in tax crime investigation across four levels of maturity: Emerging, Progressing, Established and Aspirational. It therefore also serves as an important tool for measuring the impact of tax crime capacity building interventions, including those promoted by the Addis Tax Initiative (ATI) and G7 Bari Declaration.

Building Capacity - Tax and Crime Academies

The OECD International Academy for Tax Crime Investigation is hosted by the Guardia di Finanza's Economic and Financial Police School in Ostia, Italy. The Academy has established regional centres for Latin America and the Caribbean, hosted by the Administración Federal de Ingresos Públicos (AFIP) in Argentina; Asia-Pacific, hosted by the National Tax Agency (NTA) in Japan; and has an ongoing pilot programme for Africa hosted by the Kenya Revenue Authority (KRA). As of December 2020, the Academies have trained more than 1300 financial crime investigators from more than 130 countries and territories. This includes over 900 participants from 86 developing countries and territories, with demand from participants far outpacing the number of spaces available in each course. In 2020, the Academy Secretariat started an active outreach campaign to target further participation from lower income developing countries. With the assistance of regional organisations such as the Financial Action Task Force (FATF) style Regional Bodies and ATAF, it worked to raise awareness of the nature of the Academies and the type of programmes it delivers.

This focus area covers the following areas of research:

Economic crime (fraud, corruption, money laundering and tax evasion)
- The role of government in tax compliance behaviour.
- Socio-economic behaviour of citizens.
- The role of the public and private sector in the prevention, detection and prosecution of economic crime
- The impact of economic crime on the sustainable growth of the economy and government income

FOCUS AREA

When researching this focus area, students should consider the impact of their study on the following two overarching niche areas identified for research at UNISA:

- Governance/management interfaces and reporting (Niche area 10)
- Resources sustainability (Niche area 8)

Economic crime (fraud, corruption, money laundering and tax evasion)

Economic crime covers a wide range of offenses, from financial crimes committed by banks, tax evasion, illicit capital havens, money laundering, **crimes** committed by public officials (like bribery, embezzlement, traffic of influences, etc.) among many others. Economic offences form a separate category of criminal offences. Economic offences not only victimize individuals with pecuniary loss but can also have serious repercussions on the national economy. Economic offences include offences such as counterfeiting of currency, financial scams, fraud, money laundering, etc.

In addition to increased violence and the human costs associated with crime, money laundering and the crimes it facilitates also increases government corruption and corporate crime, as money launderers reach beyond financial institutions in their quest to turn tainted money into clean money.

Financial crimes can implicate bank soundness with large fiscal liabilities, discourage foreign investment, and increase the unpredictability of capital flows and exchange rates. In times of very high capital flexibility, financial crime makes national tax collection and law enforcement more difficult.

Economic crime for the purposes of this focus area will include fraud, corruption, money laundering and tax evasion. Economic crime, also known as financial crime, refers to illegal acts committed by an individual or a group of individuals to obtain a financial or professional advantage. The principle motive in such crimes is an economic gain. The various economic crimes identified will now be defined:

Fraud

The International Standard on Auditing 240 (ISA)(2010: paragraph 11) proposes that the term "fraud" refers to "an intentional act by one or more individuals among management, those charged with governance, employees, or third parties, involving the use of deception to obtain an unjust or illegal advantage". Vona (2008:45) on the other hand, defines fraud very comprehensively as follows:
"Acts committed on the organization or by the organization or for the organization. The acts are committed by an internal or external source and are intentional and concealed. The acts are typically illegal or denote wrongdoing, such as in the case of financial misstatement, policy violation, ethical lapse, or a perception issue. The acts cause a loss of company funds, company value, or company reputation, or any unauthorized benefit whether received personally or by others."

Corruption

Rose-Ackerman (2006:281) has a comprehensive explanation for corruption and describes it as follows:
- "An act is commercially corrupt if a member of an organization uses his/her position, his/her rights to make decisions, his/her access to information, or other resources of the organization, to the advantage of a third party and thereby receives money or other economically valuable goods or services where either the payment itself or the services provided are illegal and/or against the organization's own aims or rules.
- If the act is mainly motivated by the intangible valuables received and is given by the member serving the interests of friends or family, or his/her own standing in family-friendship networks, it is an act of family-friendship corruption.
- An act represents embezzlement if a member of an organization uses his/her rights to make decisions, his/her labour time, his/her access to information, or some tangible assets of the organization to his/her own economic advantage in ways that are either illegal or against the organization's own aims or rules. Embezzlement might also be motivated to improve the individual's standing in family-friendship networks."

Money laundering

Sarmiento (2007:25) defines money laundering as "the process of creating the appearance that large amounts of money obtained from serious crimes, such as drug trafficking or terrorist activity, originated from a legitimate source." Gup (2007:3) describes money laundering as "the conversion of the monetary proceeds of criminal activity into funds with an apparently legal source and without revealing the true nature, source or ownership of those proceeds". Thus,

the illegal proceeds are disguised by introducing it into the legitimate commercial and financial environment.

Tax evasion

De Koker and Williams (2011:§19.1) contend that tax evasion "connotes inherently unlawful methods" and may include the non-disclosure of income or the exaggeration of expenditure claimed as a deduction or disguised transactions.

Green (2006:244) states that one of the distinguishing features of crimes such as tax evasion is the use of the term "wilfulness". The term "wilfulness" is understood to mean a voluntary, intentional violation of a known legal duty – a form of culpability that is highly unusual in criminal law in that may allow mistakes or ignorance of the law to be a defence in a much broader array of circumstances than is usually permitted. This section has relevance on the second research area under this focus area (see below) which relates to the measurement and resulting identification of this type of tax crime (which by many are referred to as tax avoidance which covers both legal (deferral of tax) and tax evasion (non-payment of taxes due).

How does economic crime fit into the tax ecosystem?

Economic crime is an illegal action committed by a perpetrator for a financial gain. Economic crime may either be perpetrated from inside an organisation or from outside an organisation. Internal perpetrators may include the management and/or employees. External economic crime perpetrators may include suppliers, customers, investors, debtors or crime syndicates.

The annual laundering of billions of dollars in organized crime worsens national debt problems because the large sums of money are then lost as tax revenue to that country's government. Global organized crime can have a damaging effect on political structures, especially fragile democracies and developing economies.

No economic crime offender will declare his/her ill-gotten gains from any economic crime to the tax authorities. Any economic crime, once detected, will be subject to a legal process and may even include legal prosecution in a court of law. Thus, to avoid such legal actions, the economic crime offender will do the utmost to cover his/her tracks to avoid detection. Economic crime offenders may be either informed or uninformed about the tax consequences of their illegal actions. All economic crime offences have financial implications, which in turn may have various taxation implications. The types of taxation mostly affected by economic crimes are Value-Added TAX (VAT), income tax, Employees' tax (PAYE), donations tax and Customs and excise duties (levied on the import of services or goods). An informed economic crime offender will understand and discount the taxation implications his/her economic crime may have. For the uninformed economic crime offender (typically an opportunistic offender) the tax implications his/her economic crime may have, will be a merely incidental consequence that was never even considered.

The tax ecosystem is sustained with the various tax revenues collected by the tax authorities worldwide on the financial transactions concluded on a daily basis such as the sales of services and goods, the importation of services and goods, online transactions, donations made and salaries and wages paid. All of these financial transactions are subject to one of more type of taxation. Taxation collected by a tax authority provide the income needed by governments to fund its operations of public goods and services. If less taxation is collected by a tax authority due to the presence of economic crime within an economy, the government will be forced

either to cut its public spending or to borrow money to fund the shortfall in the government's annual income and expense budget. Thus, the impact of economic crime on the collection of tax revenue is real and poses a threat to the formal economy of any country. An unregulated informal and showdown economy (where financial transactions are concluded outside the taxation net, such as economic crime offences which may include the smuggling of drugs, arms, vehicles or any other goods, such as counterfeit goods) places a huge burden on the formal economy where prices for services and goods will include VAT, if the vendor is a registered VAT vendor. In the informal and shadow economy there is no VAT levied on the prices of services or goods, which will create a price discrepancy between the prices for services and goods. Customers are price sensitive and may only consider the price of an item and not the issue of conducting ethical business and being tax compliant.

The following are some of the research questions that this focus areas will explore relating to economic crime in general in South Africa:
- What measures can government implement to address economic crime in South Africa?
- What measures are in place to address economic crime in South Africa?
- What measures can the private sector implement to address economic crime?
- What is the extent of economic crime in South Africa?
- How can SARS address tax compliance about economic crime?
- How is economic crime addressed internationally?
- How does economic crime impact on sustainable economic growth and a sustainable tax revenue?
- Is there any relationship between economic crime and tax revenue collection?
- What are the causes for economic crime?
- What are the characteristics of economic crime?
- Financial crimes: Psychological, technological, and ethical issues.

Reading list:

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

STAFF MEMBER	Current supervision allocation	Number of available positions for 2023
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 (*Die ouditriskobenadering in die ouditproses*) as well as economic crimes, such as fraud and corruption.	Currently: Two PhD	None
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	Currently: Two MCompt (Co)	None

STAFF MEMBER	Current supervision allocation	Number of available positions for 2023
compliance. He holds an MCom (Taxation) from the University of Pretoria and is a CA(SA).		

Measurement and identification of tax crimes, specifically tax avoidance and investigating possible impact and links to the accounting treatment

This research area ties in with UNGC principle 10. UNGC principle 10 states that businesses should work against corruption in all its forms, including extortion and bribery. The definition of corruption includes dishonest or fraudulent conduct. Tax avoidance, specifically tax evasion, would fall within the ambit of corruption. UNGC principle 10 encourages entities to find a balance between the social obligation to pay taxes and tax planning, to minimise the 'cost' of these taxes for an entity within the ambit of the law. This research focus area will investigate the relation between tax avoidance and accounting conservatism, both instruments that could be used to defer taxes. It is therefore important to obtain a better understanding of this relationship to enhance the understanding of how businesses could work against corruption in all its forms. In addition, this research area also focuses on the Unisa Niche research area number 10 relating to Governance/management interfaces and reporting.

According to Hanlon and Heitzman (2010:137) there is an extensive awareness of the importance of tax avoidance and tax aggressiveness for firms, with specific reference to the determinants and the consequences thereof. They defined tax avoidance as the reduction of explicit taxes and do not make a distinction between legal and illegal activities (thus tax evasion). Since tax avoidance refers to tax planning activities that could range from a legal strategy to reduce the tax to aggressive or even tax evasion behaviour, the term tax avoidance is very broad and include tax aggressiveness.

Aggressive tax behaviour, also referred to as tax aggressiveness or tax sheltering, does not imply illegal activities. A court of law will determine if an action or transaction can be classified as illegal (Lisowsky et al. 2013:590). Blouin (2014:878, 888) believes that the level of aggressiveness of the tax avoidance behaviour of a firm will be dependent on the risk that the firm is willing to take during tax planning activities, even if the outcome is uncertain.

Margaret Hodge, chair of the United Kingdom's Parliament Committee and Public Accounts, accused some firms, including Starbucks, of acting immorally and using the factual interpretation of legislation to avoid taxes (Davis, Guenther, Krull & Williams 2016:47). The payment of an acceptable amount of tax is seen by many as the firm's civic duty (Hoi, Wu and Zhang 2013:2030) and its contribution to the economy (Hasan, Hoi, Wu & Zhang 2017:630). It is therefore regarded as immoral if the taxes paid is minimal relative to the size of the operations of the firm, even though no illegal practices were followed. That said, every taxpayer can still arrange his or her affairs to have the lowest possible tax liability and as such tax avoidance cannot be classified as unethical (Law & Mills 2017:141). Corporate peers, who will include directors, executives (managers) and shareholders, usually view the minimisation of taxation or tax avoidance as an acceptable business practice and actively focus on implementing strategies to enhance this (Hasan et al. 2017:631).

Research in this field is important as it will not only enrich and contribute to the growing research literature but will also interest managers, auditors, academics, policy makers and accounting standard setters. A clearer understanding of tax avoidance, including the determinants and consequences, as well as the different measures available in the literature, will also assist in making better-informed business and investment decisions and has the potential to contribute to a better understanding of the role of taxation in an organisation (Hanlon & Heitzman 2010:128).

This research area will further also focus on the linkage between tax, specifically tax avoidance, and accounting (including accounting conservatism). Although the language and the perspective of financial accounting and taxation differ, the calculation of taxable income and accounting earnings has always been closely connected since the starting point used by firms when calculating their taxable income is in many cases the amount recorded for accounting purposes or in some cases the net income before tax (Deegan 2014:130). In addition, previous studies also agree that reporting decisions made by managers simultaneously consider both the effect on financial earnings and taxable income (Hanlon & Heitzman 2010:135; Atwood et al. 2012:1832; Frank et al. 2013:468). As a result of this link, any tax-related crime (specifically tax avoidance), will also affect the accounting treatment of one or more items and as a result this interaction also needs to be investigated.

Areas for future research include:
- A comprehensive review of the tax avoidance literature to identify and clarify the definition, determinants, consequences and measurement of tax avoidance.
- Investigating the available measures of tax avoidance, including the calculation of and the benefits or limitations of each measure, as well as the applicability of the measures available to specific types of research studies, including investigating possible new measures that can be considered.
- Based on an analysis of the levels of tax avoidance engaged in by specific firms, investigate the possibility of identifying risk takers to assist in identifying and combatting tax crimes.
- The interaction of tax and accounting with a 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.
- Black, J., Chen, J.Z. & Cussatt, M. 2018. The association between SFAS No. 157 fair value hierarchy information and conditional accounting conservatism. *Accounting Review*, 93(5):119–144.
- Bornemann, T. 2018. Tax avoidance and accounting conservatism. *WU International Taxation Research Paper Series*, 2018(4):1-41. WU Vienna University of Economics and Business, Universität Wien, Vienna.
- 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 2023
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.	Currently: One MPhil (Co) (completed June 2022)	One MCompt or One MPhil

## FOCUS AREA 3: FACILITATION TO ENHANCE VOLUNTARY COMPLIANCE

The rights and responsibilities of both taxpayers and the state as embodied in a perceived social contract between the citizens of a country and the state is also fundamental to ensure high levels of tax morale and tax compliance. As there is a relationship between tax revenue and taxes levied, a country's economic growth and financial wellness are dependent on the contribution from their citizens in the form of payment of taxes. Both parties to the perceived social contract should accept their rights and responsibilities to uphold the 'social fiscal contract' through reciprocal exchanges between citizens and the state in the form of taxes paid by the citizens and the provision of public goods and services by the state to improve the wellbeing of all citizens. Ultimately tax knowledge on a global scale will enhance and benefit fiscal knowledge in developing countries. The "Compilation of Taxpayers' Rights, Entitlements and Obligations" which was released in 2022 by the Office of the Tax Ombud, is an example of the need for a social fiscal contract between citizens and the state and was compiled specifically with the view of promoting an awareness of the rights of taxpayers.

The research focus sub themes lie in the building of global tax knowledge on rights and responsibilities of citizens as global fiscal citizens and may be categorised as:
- Social contract theory relating to fiscal revenue
- Social cohesion
- Fiscal citizenship
- Fiscal legitimacy and accountability
- Compliance

Furthermore, the Innovations in Tax Compliance project facilitated by the World Bank also informs this focus area, especially with regards to the Facilitation dimension as per the conceptual framework illustrated below:

Theory of Change for Innovations in Tax Compliance
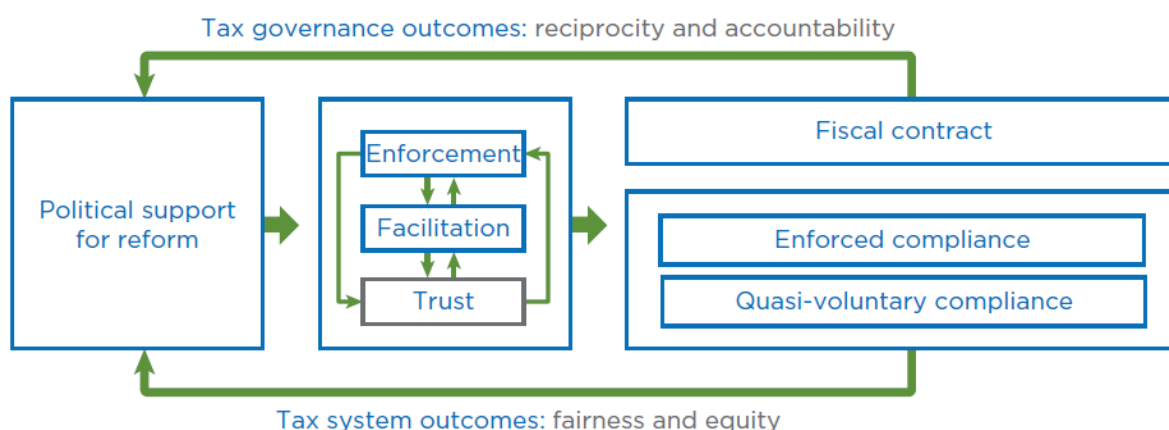
Dom *et al*. (2022: 18)

Reading list:

Compulsory reading
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- Dom, Roel; Custers, Anna; Davenport, Stephen R.; Prichard, Wilson. 2022. Innovations in Tax Compliance: Building Trust, Navigating Politics, and Tailoring Reform. Washington, DC: World Bank. © World Bank. https://openknowledge.worldbank.org/handle/10986/36946 License: CC BY 3.0 IGO.

Social contract
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Tax Education
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STAFF MEMBER	Current supervision allocation	Number of available positions for 2023
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.	Currently: Two MPhil (Co) Two MCompt (Co) Five PhD (Co)	None
Mr M Nare (Tax) Mhlanguli Nare is a senior lecturer in the Department of Taxation and is an Associate of the Chartered Governance Institute of Southern Africa. He joined Unisa in 2018 in the Department of Accounting and moved to the Department of Taxation in 2020. He has previously lectured at the University of Johannesburg and at Tshwane University of Technology. He holds a Masters in SA and International Taxation from the University of Johannesburg. He is currently doing a PhD in Tax focusing on tax literacy for the youth.	Currently: Two MCompt (Co)	None
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 MPhil (Co) Two PhD (Co)	None
Ms AI Becker (Financial Intelligence – 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)	One MCompt (Co)

FOCUS AREA 4: SMMEs

The role of SMMEs in any economy is critical. This area will explore possible improvements to the current tax regimes for small businesses to facilitate high levels of compliance. This will include the analysis of the current tax regime for small businesses to identify taxation enablers and barriers to the success of SMMEs. This will be achieved by means of a comparative analysis of the small business tax regimes around the world, however, still being cognisant of the local country dynamics. This research is therefore 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). The research questions are (but are not limited to) (i) exploring the taxation enablers or barriers that are supporting or hindering SMMEs in South Africa, and (ii) comparisons with other countries to determine which improvements could be considered in the South African context.

Reading list:

Tax regime for SMMEs

- Abdul, F. & Wang'ombe, D. 2018. Tax costs and tax compliance behaviour in Kenya. Journal of Accounting and Taxation, 10(1):1-18.
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- Daniel, A., Akowe, A. & Awaje, A. 2016. Tax compliance behaviour of small-scale enterprises in Bassa Local Government Area of Kogi State. Journal of good governance and sustainable development in Africa (JGGSDA), 3(1):58-72.
- 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
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- Hai, O. & See, L. 2011. Intention of tax non-compliance - examine the gaps. International journal of business and social science, 2(7):79-83.
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- Lestary, S.R., Sueb, M. and Yudianto, I., 2021. The effect of tax fairness, tax socialization and tax understanding on tax compliance: a study on micro, small and medium enterprises (MSMEs). Journal of Accounting Auditing and Business-Vol, 4(1).
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- 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)
- 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.
- Yucedogru, R. & Hasseldine, J. 2016. Understanding tax morale of SMEs: A qualitative study. eJTR, 14:531.

STAFF MEMBER	Current supervision allocation	Number of available positions for 2023
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.	Currently: One MCompt (Co) One MPhil (Co)	None

FOCUS AREA 5: ECONOMIC AND FINANCIAL WELLBEING

As mentioned, Todaro and Smith (2020:826) list five factors that influences the taxation potential of a country. This focus area focuses on another two of those five areas, namely the level of per capita real income and the degree of inequality in the distribution of that income. The objective of reducing inequality is also mirrored in the National Development Plan 2030, the Africa Agenda 2063: Aspiration 1: A prosperous Africa based on inclusive growth and sustainable development and Goal 10: Reducing Inequality of the Sustainable Development Goals. The focus area also aligns with the latest thinking that the economic development of a country should be measured with metrics broader than GDP, therefor this focus area encapsulates both objective (e.g. income and wealth distributional statistics as well as financial capability assessments) and subjective measures (e.g. happiness, financial vulnerability and financial preferences, attitudes and behaviours) that can be achieved through effective financial education, as recommended by emerging personal finance literature. This multi-dimensional framework portrays a personal finance ecosystem that includes cognisance of the macro-economic and policy environment in which households must meet their current and future obligations and are able to make informed decisions. The research is also systemically within the triple helix model, comprising university-industry-government interactions, with progressive advancement to a quadruple helix model, inclusive of civic engagement and knowledge-based societies. Ensuring effective financial education and personal financial management, to realise higher levels of financial and economic well-being, is a collective effort between government (represented by policymakers and regulators – with citizens), the financial services industry (including industry representative bodies – with consumers) and academia (inclusive of community engagement).

This focus area will therefore contribute to the following personal finance sub-domains:
- Understanding the pathways to high(er) levels of economic and financial wellbeing.
- The development of suitable measurement instruments to measure financial capability as well as economic and financial wellbeing (aka financial wellness).
- The development of relevant core competency frameworks for the South African environment.
- The design, implementation and monitoring and evaluation of financial education initiatives that will develop and foster high(er) levels of financial capability resulting in high(er) levels of economic and financial wellbeing.

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Prof B de Clercq (Tax) Bernadene de Clercq is an associate professor in the Department of Taxation. She holds a DCompt (Taxation) degree from the University of South Africa and is a CA(SA) and CFP® and a certified financial educator. 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 an Associate in the Centre on Household Assets and Saving (CHASM) based at the University of Birmingham, UK and a Research Associate at the Westpac Massey Fin-Ed Centre, University of Massey, New Zealand. She is also a member of the Paying Taxes Working Group advising the Presidency on the Ease of Doing Business in South Africa project.	Currently: Three MPhil (Co) Two MCompt (Co) Six PhD (Co)	None

FOCUS AREA 6: DESIGNING FISCAL POLICIES FOR THE ENERGY TRANSITION

This focus area explores how fossil fuel dependent developing countries can design and implement environmental fiscal policies to fund the energy transition. These countries rely on revenue from fossil fuels to meet various country goals including the transition to a sustainable, scalable renewable energy sector and the pursuit of the Paris Agreement goals will result in a fiscal funding gap for these countries due to the changing global energy mix. The global mandate to limit global warming through climate mitigation and adaptation strategies per the Paris Agreement is reshaping the global energy mix away from fossil fuels like coal, oil and natural gas towards renewable energy sources.

Environmental fiscal policies can promote fairer, more climate resilient societies and contribute to sustainable development. Environmental fiscal policies can play a role in the energy transition of fossil fuel dependent countries either through changing the behaviour of firms and individuals, generating additional government revenue, influencing government expenditure programs, taking advantage of new tax bases resulting from the energy transition or encouraging production and consumption of adoption of renewable energy sources.

This focus area covers the broad field of study of environmental fiscal policy instruments for the energy transition. The sub-themes that can be pursued in this research focus area are:

- Environmental fiscal policy instrument designed to reduce environmental degradation from the production of fossil fuels by the energy sector (supply side);
- Environmental fiscal policy instruments designed to reduce environmental degradation arising from the consumption of energy services and products (demand side)
- Design and implementation of environmental fiscal policy instruments in the context of developing countries;
- A sectoral, national, international analysis of individual or multiple environmental fiscal policy instruments in action in fossil fuel dependent jurisdictions
- Conceptualising environmental fiscal policy instruments that can capture emerging tax bases resulting from the energy transition

Kindly contact Ms N Mokgele for any queries on this focus area.

Reading list:

- BP PLC. 2021. BP Statistical Review of World Energy 2021. London, UK. Available from: https://www.bp.com/en/global/corporate/energy-economics/statistical-review-of-world-energy.html
- Department of Forestry, Fisheries and the Environment (DFFE). 2021. *Perspectives on Advancing an Inclusive and Sustainable Green Economy in South Africa*. Available from: https://www.greengrowthknowledge.org/research/perspectives-advancing-inclusive-and-sustainable-green-economy-south-africa
- Elgouacem, A, Halland, H, Botta, E & Singh, G. 2020. The fiscal implications of the low-carbon transition. *OECD Green Growth Papers, No. 2020/01*, Paris: OECD Publishing.
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STAFF MEMBER	Current supervision allocation	Number of available positions for 2023
Mrs T Mokgele (Tax) Thuli Mokgele is a senior lecturer in the Department of Taxation with a MCom (International Tax). Thuli is a PhD candidate, and her research focuses on the petroleum sector fiscal reforms required for the energy transition. It examines fiscal policies which could be implemented by both net exporters and importers of petroleum to maintain revenue collected from the petroleum sector during and post the energy transition and possibly fund the exploration and investment into viable, scalable low-carbon energy sources.	Currently: Two MPhil (Co)	1
Mr VF Msiza (Tax) Vusi Msiza is a senior lecturer in the Department of Taxation and has completed his MCompt (Taxation) at Unisa. As a PhD candidate his research focuses on the role of fiscal policy in the electrification of the road transport sector.	Currently: One MCompt (Co) One MPhil (Co)	None
Mrs C Stedall (Tax) Cinzia Stedall is a senior lecturer in the Department of Taxation. She completed her master's study in Tax Risk Management. Her research interest focuses on international tax aspects for developing countries in extractive industries and the energy sector and its transition to more sustainable solutions She joined Unisa in 2007. She holds an MCom (Taxation) from the University of Pretoria and is a CA(SA).	Currently: Two MCompt (Co)	1 (Co)
Mrs R Moosa (Tax) Ruyaida Moosa is a senior lecturer in the Department of Taxation. Her research focuses on tax policies to incentivize clean energy adoption. She holds an MCompt (Taxation) from Unisa, is a CA(SA) and an accredited Life Coach within the College of Accounting Sciences.	Currently: One MCompt (Co) Two MPhil (Co)	None
Dr L Steenkamp Dr Lee-Ann Steenkamp is a Professor Extraordinarius in the Department of Taxation. She obtained her PhD in Public Law from the University of Cape Town, wherein she examined the transition from the old Kyoto Protocol to the new Paris Agreement on Climate Change. She holds a Master's degree in Taxation and is a registered Master Tax Practitioner (SA)™. Her research focuses on 'green tax' issues, including biodiversity conservation, the taxing of energy use in developing countries and most notably South Africa's new carbon tax. Lee-Ann advises on carbon tax policy matters and Chairs the South African Institute of Chartered Accountants (SAICA) Carbon Tax subcommittee which provides input to National Treasury, as well as serving on the African Tax Administration Forum (ATAF).	None	2 PhD students 1 Master's student

Important

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 you research interest and idea.

The Taxation Stream wishes you the very best.