

# 10 Steps to Write a Well-Prepared Tax Research Proposal

*Webinar Study Abroad with Scholarship*



**Arifin Rosid, Ph.D.**

Alumni School of Taxation & Business Law  
UNSW Business School  
University of New South Wales (UNSW) Sydney

13 October 2021



# Introduction

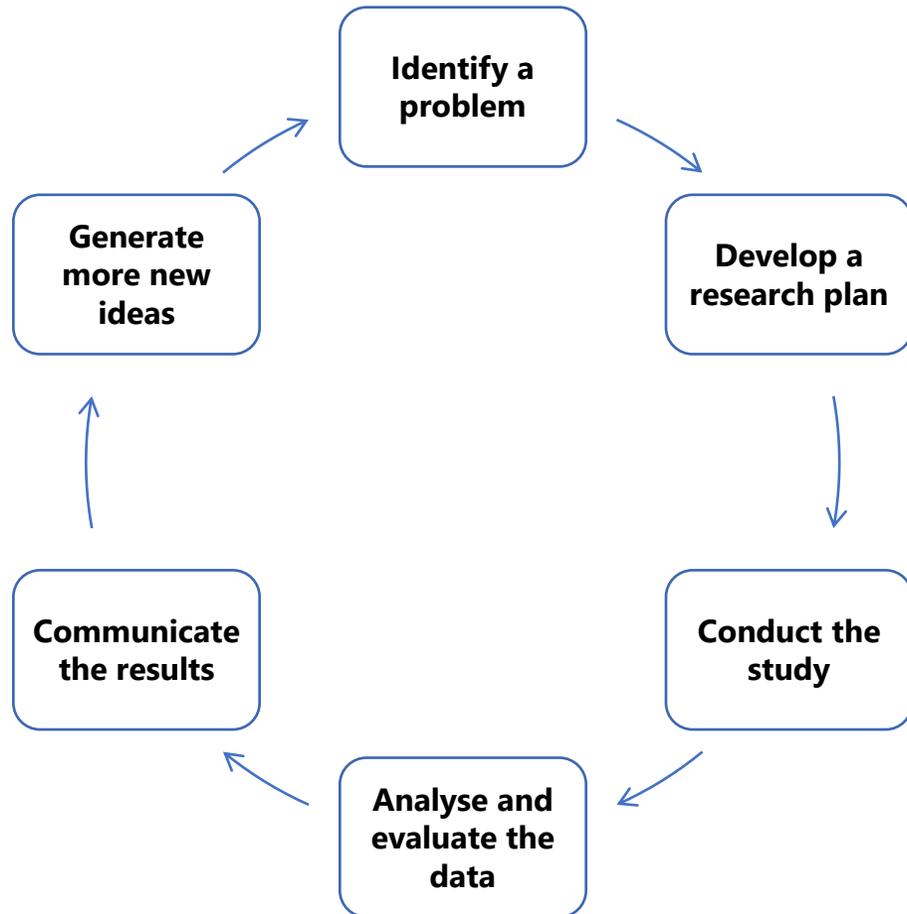
# What is **research**?

(1/2)

- ❑ Research is a **systematic**, careful inquiry or examination **to discover** new information or relationships and **to expand** or **verify** existing knowledge for some specified purpose.
- ❑ Research contains three key elements:
  - ✓ **Purposeful action** – well motivated and purposeful;
  - ✓ **Systematic inquiry** – systematic, thorough, rigorous and demonstrating critical thinking;
  - ✓ **Expansion** or **verification** of current knowledge – make a meaningful contribution.

# The research **cycle**

(2/2)



## Key characteristics of scientific research

- 1 Research originates with a **question** or **problem**, requires clear articulation of a **goal**.
- 2 Research requires a **specific plan** for proceeding
- 3 Research is **guided** by the specific research problem, question, or hypothesis.
- 4 Research requires the **collection and interpretation of data** in an attempt to resolve the problem that initiates the research.
- 5 Research is, by its nature, **cyclical** or, more exactly, **helical**.

# The subject area of **tax research**

- ❑ The subject area of taxation tends to draw on **a variety of disciplines** such as accounting, law, and economics → Tax related research would be multidisciplinary.
- ❑ Tax research may also encompass **disparate areas** such as sociology, psychology, philosophy, political and information sciences, statistics and modelling.
- ❑ Tax research might be classified as follows: (i) **tax law**—tax technical; (ii) **tax policy**; (iii) **tax administration**; and (iv) studies using **aspects of tax** as the context of the investigations (eg, an investigation of people's perceptions of the new tax law).

# Six broad **elements** of a research **proposal**

1. Brief description of topic—topic identification
2. Rationale and significance of the topic
3. Proposed outcome (including aims and objectives of the study)
4. Literature review/background
5. Methodology for the research
6. Operational plan (eg, the timeline, ethical clearance, planned activities, resource requirements, etc.).

# | The 10 Steps

# 1. Understand your **motives** and **interests**

(1/2)

- ❑ The **motives** for doing research can often be a very **powerful influence** on a person's choice of research topic.
- ❑ **Motives** can either be **intrinsic** (e.g., the personal interests of the researcher) or **extrinsic** (e.g., related to prestige, status of the researcher etc.).
- ❑ The interests of the researcher in a particular topic are often governed by their **beliefs**, **experience** and **value system**.

# 1. Understand your **motives** and **interests**

(2/2)

- ❑ Combinations of **personal preferences**, developed by the **interests** of the researcher, coupled with the **academic specialisation** of the researcher are **very influential** in the choice of the research topic.
- ❑ It is possible to generate a wide range of **potential topics** by exercising **varying degrees** of personal interests and motivations.
- ❑ It is then the role of the researcher **to decide** which topic will be of greater academic importance and status amongst the options generated.

## 2. Explore your **topic choice**

(1/4)

- ❑ In the process of generating topics, the use of a relatively **unstructured approach** is often advocated in the **early stages** of proposal development.
- ❑ This process can include the use of **free writing** and strategies such as **brainstorming** (e.g, mind map).
- ❑ Several topics may be initially generated before being subject to **critical evaluation**.

## 2. Explore your **topic choice**

(2/4)

- ❑ A **more structured approach** using common organisational patterns is also a useful way to **refine and develop** a research topic.
- ❑ When thinking about a topic that you wish to research, it is **important to consider** the **implications of your choice**.
- ❑ You should initially consider **a series of intrinsic** and **extrinsic criteria** that may help assess your topic choice.

## 2. Explore your **topic choice**

(3/4)

**Intrinsic** criteria may include the following:

- ✓ it reflects your research interests.
- ✓ the topic is interesting and motivating.
- ✓ it builds upon your research background.
- ✓ it is within your area of technical competence.
- ✓ the topic is important to you personally.
- ✓ the topic deals with an important area for your work and will assist your professional advancement.

## 2. Explore your **topic choice**

(4/4)

**Extrinsic** criteria may include the following:

- ✓ appropriate university and/or supervisors can be found.
- ✓ the topic is manageable within the given timeframe (e.g., 3-4 years for doctoral degree).
- ✓ data can be collected within limitations.
- ✓ it meets the requirements for a research project or dissertation.
- ✓ appropriate resources and support are available to you.

# 3. Conduct a **literature review**

(1/4)

- ❑ A literature review is defined as **a search** and **evaluation** of the available literature associated with one or more aspects of the **researcher's topic area**.
- ❑ It includes the desire to seek out information and details of:
  - ✓ the origins of knowledge and research undertaken in the topic.
  - ✓ concepts, principles and theories associated with the topic.
  - ✓ research methodologies and practice.
  - ✓ relationship of the topic and other topic areas.
  - ✓ application of knowledge in your field of study.

# 3. Conduct a **literature review**

(2/4)

**Reasons for reviewing literature** can include:

- ✓ to identify gaps in current knowledge.
- ✓ to provide evidence that the proposed topic has not been previously researched.
- ✓ to identify other researchers working in the same and related topic area.
- ✓ to carry on from where others have already researched (ie, to build on the platform of existing knowledge and ideas).
- ✓ to increase your breadth of knowledge of your topic area.

# 3. Conduct a **literature review**

(3/4)

**Reasons for reviewing literature** can include:

- ✓ to identify the seminal works in your topic area.
- ✓ to provide the intellectual context for your own work thereby enabling you to position your research relative to other work and position it within a broader perspective.
- ✓ to identify opposing views.
- ✓ to identify information and ideas that may be relevant to your research.
- ✓ to identify research questions and research methods that could be relevant to your research.

# 4. Establish your **parameter**

(1/2)

- All research investigations work within **certain limitations**.
- You need to be **clear** in your own mind **what limitations** apply to your research.
- You need to **clearly articulate** these in your proposal.
- Some of the **most common issues** to consider in establishing the parameters of your research are as follows (next slide).

# 4. Establish your **parameter**

(2/2)

- ❑ **Time**—time is a critical constraint. This is particularly so when the researcher has an overly ambitious aim and/or has too many planned research objectives and research questions to carry out.
- ❑ **Access to the data**—this aspect relates to the previous point, but is more concerned with a researcher's actual access to the data.
- ❑ **Finance/resource issues**—resource requirements for a research project need to be addressed early.
- ❑ **Abilities of the researcher**—these should be interpreted not necessarily only as natural abilities but also those abilities concerning your understanding and grasp of the concepts and methodologies that are to be used in the development and preparation of a research proposal—and ultimately your dissertation.

# 5. Establish **the rationale** for your study

(1/2)

- ❑ The rationale should be a **short explanation** of '**why**' you have elected to investigate a particular research topic.
- ❑ This is often achieved by formulating a '**problem statement**', which should simply be a concise synopsis of the issue that you believe requires investigation.
- ❑ It is a **clear statement** that there was a **large problem** that was worth putting some effort into.

# 5. Establish **the rationale** for your study

(2/2)

**'Problem statement'** generally contains four parts:

- ✓ A **brief history** of the issue at hand → *'Since the early 1970, there has been ...'*
- ✓ A **recent increase** of the issue → *'Recently, however, an increase in the ...'*
- ✓ **Dissatisfaction** with the current knowledge → *To date, however, the lack of ...'*
- ✓ **An identification** of specific set of factors → *'In particular, a focus on ...'*

## 6. Formulate your **research aim**

- ❑ After you **have identified the 'problem'** and detailed the rationale for your study, the next step is to articulate **the 'aim' of your research**.
- ❑ This is **crucial** as all of your subsequent work must be clearly directed at **fulfilling this aim**.
- ❑ There are **several ways** to formulate your aim. This can include: research questions, a series of objectives, or a hypothesis

# 7. Prepare your **research questions**

(1/2)

- ❑ Research questions (RQs) represent the '**what**' of a **research investigation**. In other words, what the investigation is setting out to achieve.
- ❑ The research and its documentation in the paper (or dissertation) is then **the search for answers** to these questions.
- ❑ Generally, there are the **three tiers** of Research Questions (RQs).

# 7. Prepare your **research questions**

(2/2)

- ✓ **Level 1 questions**—These types of RQs are used when there is little or no prior knowledge of the topic.
- ✓ **Level 2 questions**—These types of RQs can be generated when a topic has been thoroughly described and it is possible to identify measurable variables. The answers to the question at the second level concern the establishment of statistical significance of the relationship between the variables.
- ✓ **Level 3 questions**—This level of RQs builds upon the results of previous research. Research at this level begins at a level where significant relationship between variables is known.

# 8. Establish your **research objectives**

- ❑ Research objectives provide a focus for an investigation.
- ❑ Thus, through carefully formulated research objectives it is possible for the researcher to:
  - ✓ make the intentions of the research explicit to others
  - ✓ express the overall aim of the research through a number of explicit action statements
  - ✓ provide a basis for the evaluation of the research at a late stage.

# 9. Choose your **research paradigm**

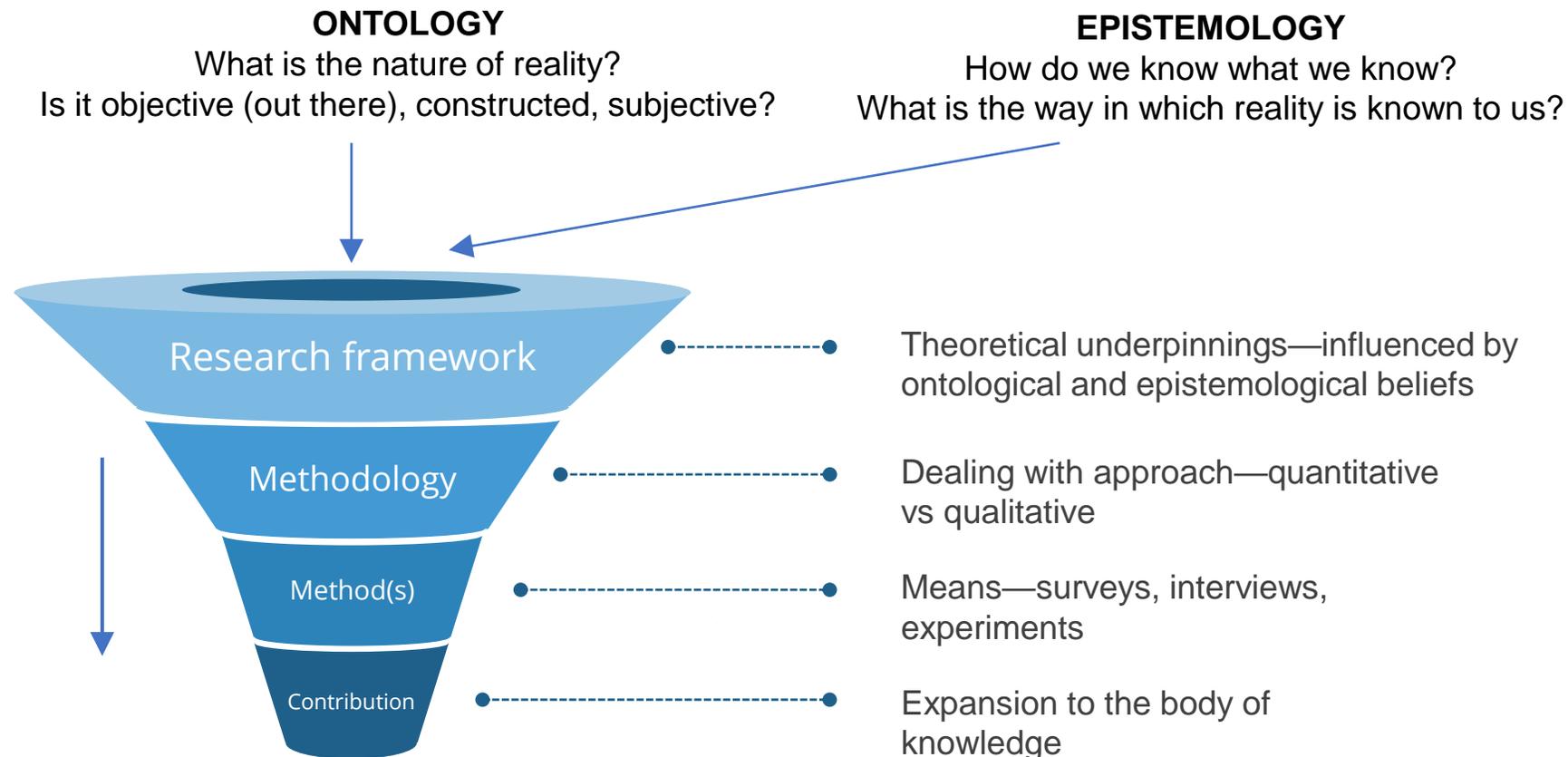
(1/5)

- ❑ The choice of **research paradigm** naturally leads to the next aspect in the design of a research topic → the choice of **research method** or strategy of inquiry.
- ❑ A wide spectrum of research methods exists for both **quantitative** and **qualitative research**.
- ❑ The range available for the social sciences is **much broader** than that for 'natural' sciences, as it deals with a wider range of philosophical perspectives.
- ❑ This then leads onto a consideration of **possible data collection methods and procedures** that may be appropriate for your research.

# 9. Choose your **research paradigm**

(2/5)

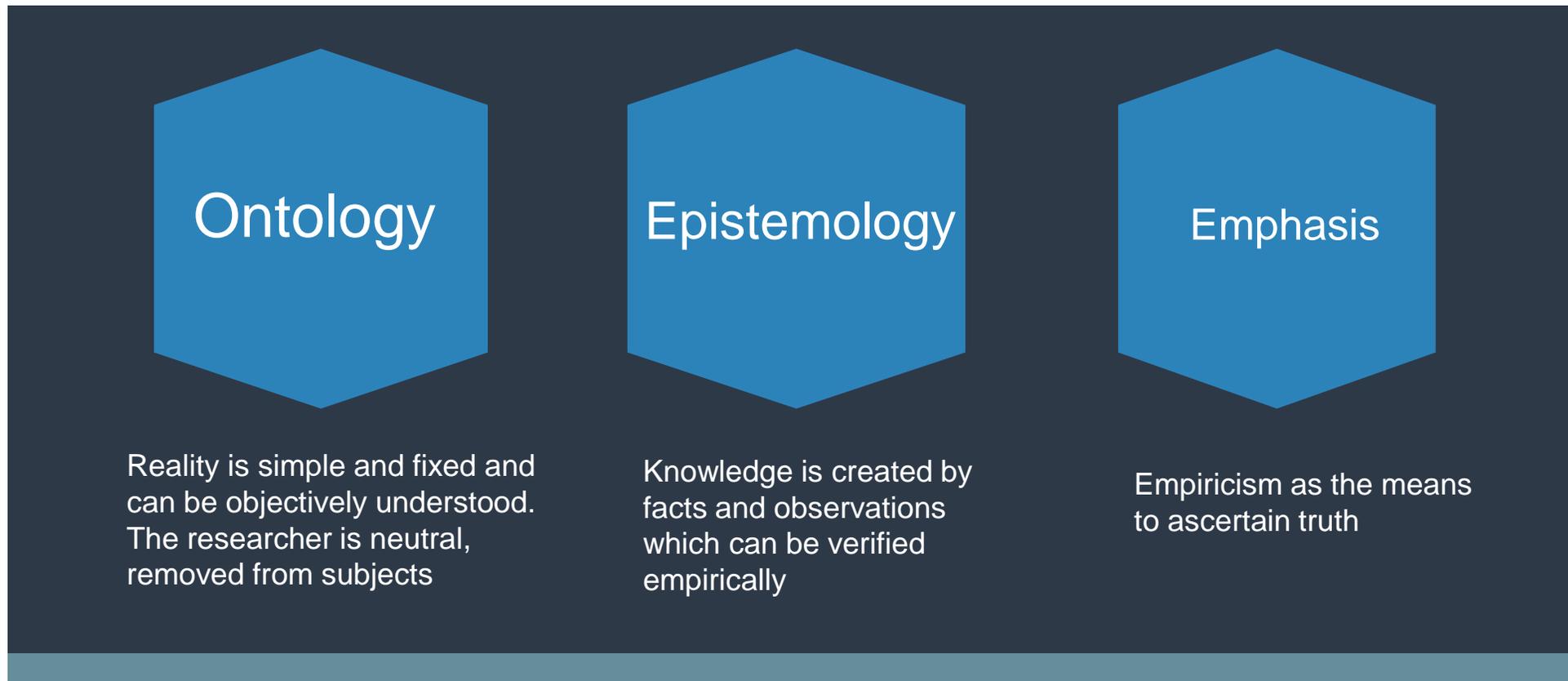
## Philosophical concept



# 9. Choose your **research paradigm**

(3/5)

## Quantitative methodology



# 9. Choose your **research paradigm**

(4/5)

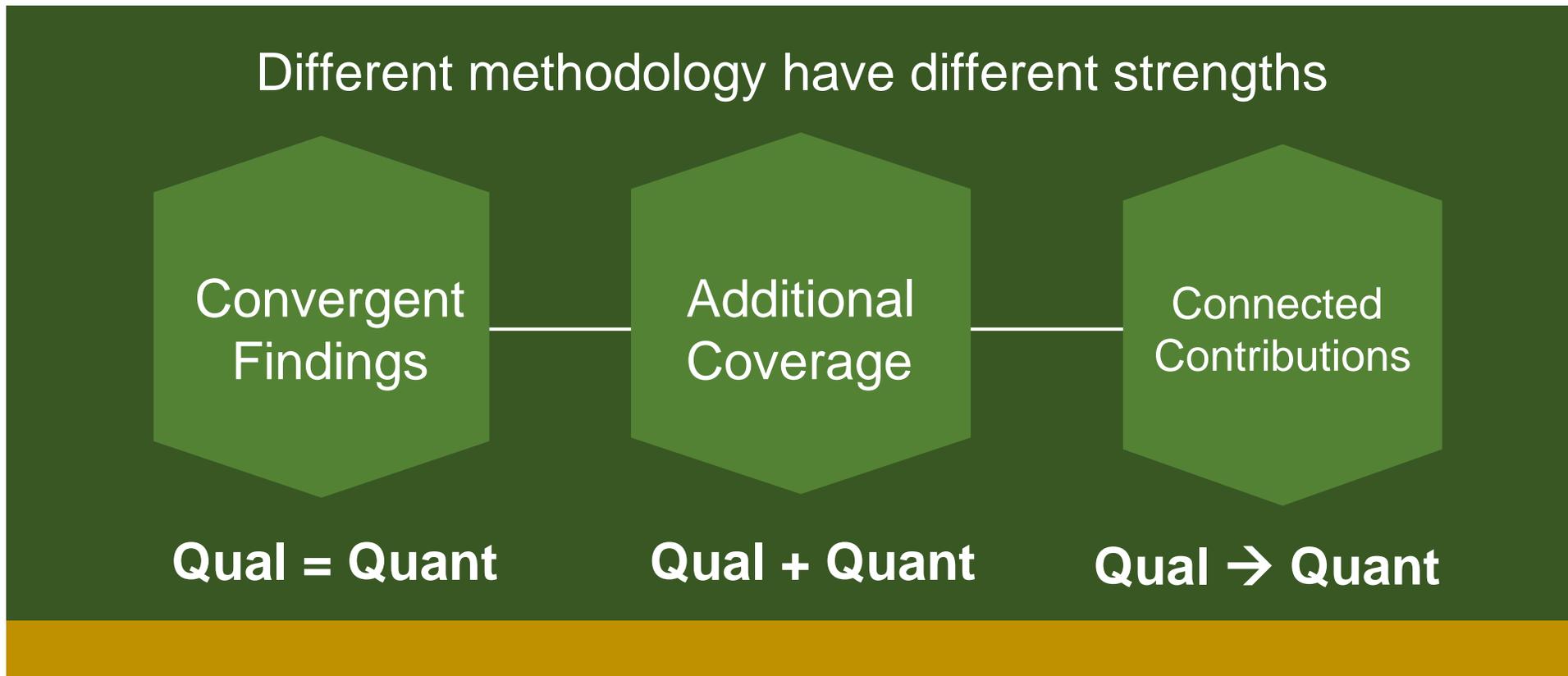
## Qualitative methodology



# 9. Choose your **research paradigm**

(5/5)

## **Mixed** methodology



# 10. Develop your **operational plan**

(1/2)

- ❑ The operational plan for the research proposal **must include a timeline.**
- ❑ The amount of work required for completion of different aspects of a dissertation investigation, including the write-up, is **difficult to predict** precisely. However, general timeframes should be developed.
- ❑ Assumptions that need to be made in preparing a timeline for the research conduct include the following issues:
  - ✓ research process is **not necessarily a linear process.**
  - ✓ a number of aspects of the research investigation can **occur concurrently.**
  - ✓ **difficulties/ problems** during an investigation are likely to occur
  - ✓ a research project or dissertation program has **a finite duration.**

# 10. Develop your **operational plan**

(2/2)

*Illustration*

<b>Activity</b>	S1-2021	S2-2021	S1-2022	S2-2022	S1-2023	S2-2023	
Literature review	■						
Data collection		■		■			
Data analysis			■				
Report write-up		■					
Conference					■		
Fine tune and finalise						■	

# References & readings:

- Babbie, E. R. (2010). *The Practice of Social Research*. London: Wadsworth.
- Bryman, A. (2008). *Social Research Methods*. Oxford: Oxford University Press.
- Evans, D., Gruba, P., & Zobel, J. (2011). *How to Write a Better Thesis*. Victoria: Melbourne University Press.
- Lamb, M., Lymer, A., Freedman, J., & James, S. (2005). *Taxation: An Interdisciplinary Approach to Research*. New York: Oxford University Press.
- Macmullen, P., Dekkers, J., & Fleming, J. (2013). *TABL0492 Dissertation Proposal*. Sydney: University of New South Wales.
- McKerchar, M. (2010). *Design and Conduct of Research in Tax, Law and Accounting*. Sydney: Thomson Reuters
- Morgan, D. L. (2014). *Integrating qualitative & quantitative methods: A pragmatic approach*. Thousand Oak, California: Sage Publication.
- Neuman, W. L. (2007). *Basic of Social Research: Qualitative and Quantitative Approach*. Boston, MA: Pearson Education.
- Sarantakos, S. (2013). *Social research*. UK: Palgrave Macmillan.

| Thank you

# Appendix 1: The continuum of research frameworks

## POSITIVISM

- Legal positivism
- Post-positivism
- Legal post-positivism
- Structuralism
- Post-structuralism

## CRITICAL REALISM PRAGMATISM

## NON-POSITIVISM

- Interpretivism
- Critical theory
- Participatory theory
- Symbolic interactionism
- Post-modernism



**ANARCHY**

# Appendix 2: Sequential priority models in details (example)

