

PHD IN ACCOUNTING; MASTER OF COMMERCE (TAXATION); MASTER OF COMMERCE (ACCOUNTING); B COM HONOURS (ACCOUNTING) AND POSTGRADUATE DIPLOMA IN TAXATION

TOPIC STATEMENT

Before starting with your research for the thesis component of the degree, you need to submit a topic statement. This will be assessed by the supervisor based on its suitability, achievability and scope. The supervisor will also assess the alignment between the provisional title, the research question and the method to be used to address the question. A topic statement is more than an idea and will involve quite a lot of work. The topic statement will, however, form the rough basis for your formal research proposal, so the effort you put into it is not wasted.

The topic statement should include the following:

1. **Provisional title for your thesis.** Please read the relevant section in the module *Research Methodology* to understand the requirements of a thesis title. This title will possibly change at later stage.
2. **Your field of research.** A few words that will indicate the field of research – this may be, for example, international taxation in relation to transfer pricing; the reverse onus of proof in taxation and the Constitution of the Republic of South Africa; tax compliance and behavioural psychology, etc.
3. **Limited literature review.** The purpose of this is:
 - to indicate where your research fits into the wider body of knowledge;
 - to demonstrate that you have identified the key authors applicable to your research question; and
 - to demonstrate that you have an adequate understanding of the relevant underlying theoretical framework.

Read the relevant section in the module *Research Methodology* describing how to carry out a literature survey and literature review and their purpose. For the topic statement, only a very limited literature review is required: a summary of the work of key authors and the underlying theory.

4. **Draft research question.** Following on from, and based on, and logically strongly linked to, the literature review, you must formulate a draft research question (or questions) that will be addressed in your research
5. **Description of method.** You must provide a brief overview of how you plan to address the research question. This would not include a full description of the research methodology and design but will include a description of the method you plan to use, as well as the sources of data and how you plan to collect the data. For example, you may plan to base your research purely on an analysis and interpretation of tax legislation and case law relating to the practical problem you wish to resolve. In this case, you would need to document the sources of literature you plan to use.
6. **Reference list.** The topic statement must include a complete list of all the sources cited in the Topic Statement, in the prescribed format.

Professor E Stack

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