Essential Tips for Sculpting a Taxation Law Thesis

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Professor Stephen Barkoczy
Deputy Dean, Faculty of Law, Monash University
Parts of a thesis

- **CHAPTERS**
  - Introduction
    - Contains, background, literature review, thesis, methodology, introduces future chapters and structure
  - Middle chapters
    - Contains main content – each chapter needs to be linked to the other chapters but must also stand alone as a distinct discussion
  - Concluding chapter
    - Identifies conclusions, draws together the thesis, indicates what contribution has been made to the learning in the field
  - Introduction and concluding chapters are the most important and must be closely linked

- **OTHER PARTS OF THESIS**
  - Acknowledgements
  - Table of contents
  - Bibliography
  - Glossary
  - Index
Chapter 1 – Introductory matters

■ BACKGROUND AND IMPORTANCE
  ■ Provide an engaging background and setting for your thesis
  ■ May be controversial or topical (eg leading judicial quote that highlights legal dilemma) to capture attention of examiner
  ■ Think multi-disciplinary – consider raising not only legal, but also philosophical, social, economic, political and international issues
  ■ Identify the key problems or issues in the area of law your thesis will cover (but don’t answer them in Chapter 1)
  ■ Explain why it is important to do research in the area
  ■ Explain how others will benefit from your research – highlight social importance, or deficit in the literature

■ LITERATURE REVIEW
  ■ Identify what has been written in this area in the past
  ■ Refer to key overseas literature
  ■ Explain how you will be expanding on this
  ■ Show breadth of background research undertaken
Chapter 1 – Your thesis

- EXPLAIN YOUR THESIS
  - A thesis is more than mere “scholarship” – *argue* don’t just *describe*
  - State your thesis clearly and unambiguously
    - Examiner needs to know exactly what you are hypothesising
    - Examiner needs to be able to refer back to the statement of hypothesis when reading the other chapters in the thesis
  - “Back of postage stamp” principle
  - “Contain” your thesis
    - Avoid opening a “can of worms”- limit what you will cover
    - Explain why you have limited the scope of your thesis (eg why you are not looking at certain jurisdictions, areas of law etc)

- NOVEL APPROACH
  - Explain theoretical underpinnings
  - Explain why your thesis is novel or innovative
  - Explain what your thesis will add to the learning in the area
  - Explain whether you will be making recommendations for reform
Chapter 1 – Your thesis (cont)

- **MEHODOLOGY**
  - Explain clearly what your methodology is and why your methodology is the best way to proving your thesis
    - Black letter law analysis
    - International comparative analysis
    - Case study analysis
    - Field study analysis
    - Empirical analysis
    - Cross disciplinary analysis

- **PROVING THESIS**
  - Briefly describe what each chapter in the thesis will be covering
  - Explain why each chapter has been included in the thesis
  - Explain how each chapter builds on the previous chapter
  - Explain how each chapter will ultimately prove your thesis
Structure and style

- **CHAPTER STRUCTURE**
  - Have a clear chapter structure in mind – do not deviate from this
  - Start each chapter with an explanation of why it is in your thesis
  - End each chapter with your conclusions from the chapter and explain how the conclusions will be relied on in subsequent chapters
  - Cross reference throughout chapters

- **LANGUAGE AND STYLE**
  - State the obvious clearly and succinctly
  - Avoid padding and being superfluous
  - Avoid colourful and colloquial language
  - Use consistent terminology

- **BE BALANCED IN YOUR VIEWS**
  - State both sides to an argument
  - Clearly state what views you adopt and why
  - Make sure you accurately cite all views (respectfully)
Structure and style (cont)

- **AVOID THE MOSAIC THESIS**
  - Be selective with quotations
  - Quotations should support your work – they should not be passed off as your work

- **VISUAL EFFECT**
  - Consider appropriate use of diagrams, tables and examples
  - Font, quotation, footnote style – be consistent within each style

- **HEADINGS**
  - Use clear headings that let the examiner know what you will be covering
  - Use levelled headings that show how sub-headings fit in with main headings
  - Self test: read only the headings and sub-headings to see if they hang together and topics are in the right order

- **FOOTNOTES**
  - Pay attention to using appropriate and consistent footnote style
  - Self test: read footnotes separately from the main text
Chapters generally

- **SEPARATE CHAPTERS**
  - Examiners read one chapter at a time – they rarely, if ever, read a whole thesis in one go
  - Each chapter should not only read like part of a thesis but as a series of single pieces of work (with connections to other chapters)
  - Writing a thesis as a series of separate chapters will also help with publications on the way

- **ORDER AND CONTENT OF CHAPTERS**
  - Check whether chapter order is appropriate – does each chapter logically build on the previous chapter and lead to the next chapter
  - Consider whether it is appropriate to deal with a particular topic within a chapter or as a separate chapter
  - Self test - read only chapter headings and sub-headings – does the thesis hang together?
Final chapter

■ CONCLUSION
  ■ State your conclusion clearly and unambiguously
  ■ Establish link with other chapters
  ■ Self test: when the thesis is finished, read only the first and last chapters and see if the thesis “hangs together”
  ■ Ask: Have you proved the points you set out to prove in your hypothesis?

■ YOUR CONTRIBUTION
  ■ Identify what exactly is your contribution to the law
  ■ Highlight consequences of your work
  ■ Identify what work still needs to be done in the area
  ■ Outline where future research may head in this area
  ■ Highlight where other scholars may build on your thesis
Other matters

- POTENTIAL EXAMINERS
  - Always bear in mind when writing who they may be – think international
  - Have you referred to their work?
  - How have you referred to their work?

- CUT-OFF DATE
  - Be aware of ongoing legal developments
  - Think about placing a cut-off date in thesis (state this in Chapter 1)

- FINAL TOUCHES
  - Check for consistent use of terminology, capitals, italics, bold etc
  - Spell check
  - Font check
  - Page check

- CRITICAL REVIEW
  - Review by peers in field
  - Review by established researchers who have completed PhDs