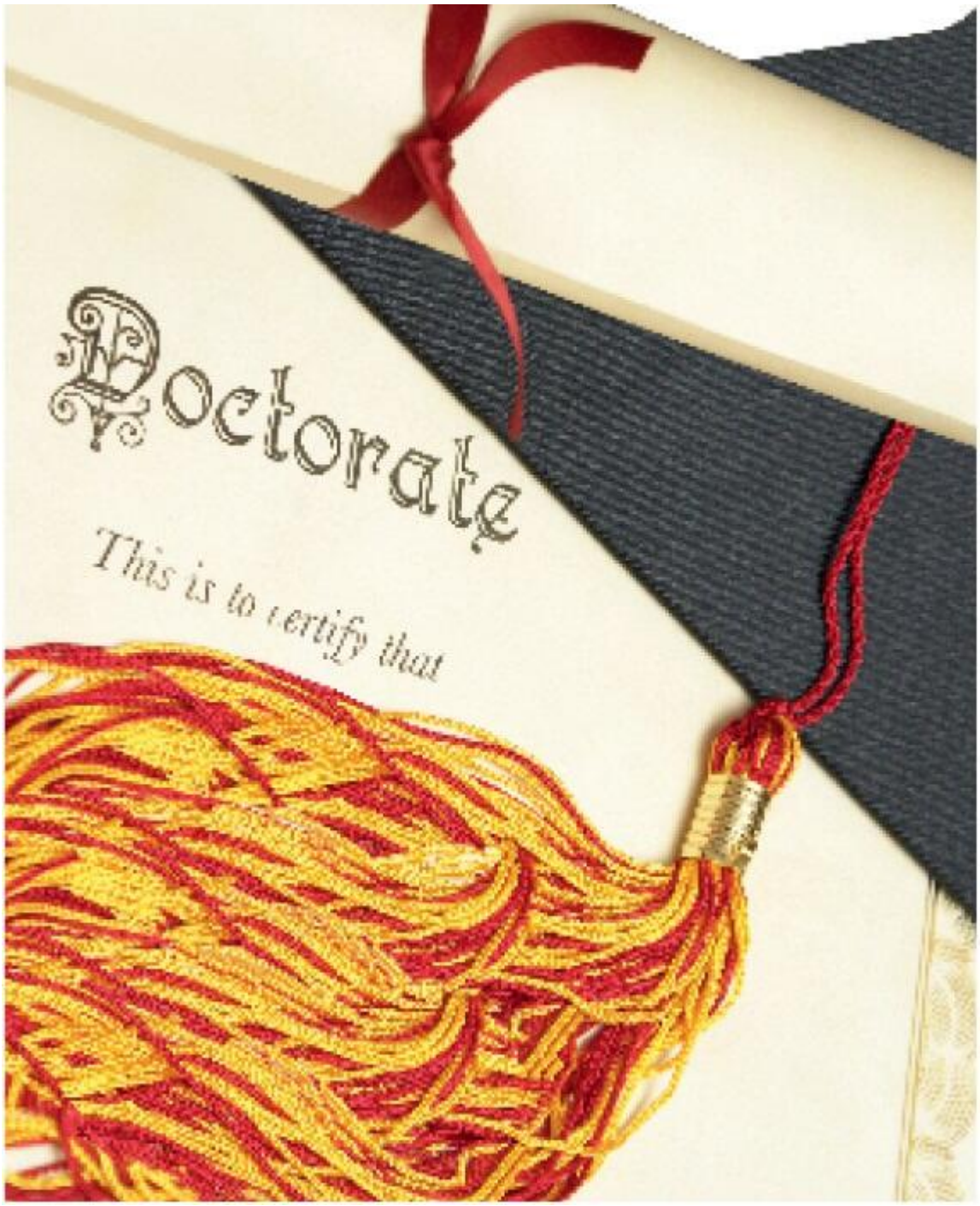
Is there a Doctor in the house?

General Features



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Lynne Oats and Andy Lymer explain the enquiring minds of PhD tax students

Key Points

What is the issue?

An air of mystery surrounds PhDs, yet they are really just another form of qualification and not only for the ivory tower

What does it mean for me?

Holders of PhDs or similar awards have had the luxury of being able to immerse themselves in a specific area of research and become expert in that field, making them useful contacts

What can I take away?

Doing a PhD is challenging but rewarding and the skills developed during the process go beyond the qualification itself

There is a certain degree of mystery surrounding doctoral degrees and the purpose they serve. Have you ever thought of doing one? Have you ever wondered what PhD students do and why? Here we try to demystify the subject and give a flavour of some of the work that PhD students in tax in the UK are currently doing.

What is a doctorate?

A Doctor of Philosophy (PhD) is a generic qualification that can encompass almost any topic area imaginable. It is the highest academic qualification; and, in the UK, typically requires four years' full time or six years' part time study. A key point is that a PhD must make an original contribution to knowledge through a body of work resulting from independent research, most commonly a thesis. A contribution to knowledge doesn't necessarily mean creating brand new knowledge. It could also be the reinterpretation of existing knowledge. Importantly, however, the research must be original. A PhD candidate should demonstrate that they have acquired substantial

expertise in a particular area and have extended the boundary of the academic discipline in some way.

Doctoral degrees are no longer merely a passport to an academic career; people pursue doctoral studies for a variety of reasons. In recent years, a number of alternative doctoral qualifications have emerged, such as the Doctor of Business Administration (DBA), which is essentially an extension of an MBA and has a more practical orientation than a traditional PhD.

Not all doctoral candidates aspire to an academic career, but want the qualification to give them a stronger voice in public debates. Wendy Bradley, a part time PhD student at Sheffield University, told us: ‘When I left HMRC, I knew I wanted to write about my experience and about the way in which HMRC operates Better Regulation; and I wanted some intellectual credibility behind what I wrote. And I wanted to test my conjectures about how policy making could be done differently and better before I put them out there.’

How and where?

In the UK, there is no national application scheme for doctoral study. Each institution has its own entry requirements, research training and supervisory arrangements. Applicants will usually have a master’s degree or the professional equivalent, but some institutions will accept candidates with a bachelor’s degree only. Applicants will normally be expected to supply an outline of their potential research project, some evidence of their ability to undertake independent research, and references, either academic or professional. Candidates need to find funding to cover their fees and maintenance for the duration of the PhD, although scholarships and bursaries are sometimes available.

The choice of institution, and supervisor, is very important. This will be a place and a person that you will be committed to for a long period and it’s important that you get along well. As one current PhD student, Rodrigo Ormeño, originally from Chile, says: ‘To make a decision about where to apply, I weighed up two factors: the international reputation [of the institution], measured in academic rankings; and the supervisor. I wanted an experienced person with more than 10 years and less than 20 years in academia. I did not want a supervisor who had just finished a PhD with no publications and neither did I want a supervisor that was about to retire.’

Carlene Wynter’s choice of an institution and supervisor was based on: ‘Having an enabling environment, a supervisor with a good research reputation, one with whom the interpersonal dynamics would be good, and who would give me the latitude to develop my creativity and rediscover myself, but at the same time rein me in if I go off course.’

Other students choose the institution and supervisor based on geographical proximity. Often family commitments restrict choices in this regard. Sara Closs-Davies says that from working as a tax adviser: ‘My career progressed into academia when I started teaching taxation at my local university. It was during my first academic conference I had a “eureka!” moment. I suddenly realised the way to make a change to tax policy is through academic research. I was already working at my local university and therefore chose to study towards a PhD at the same place, whilst also working.’

What to research?

How do potential doctoral candidates decide what to study? Bearing in mind that the research topic you choose has to keep your interest for an extended period, it makes sense to choose an area in which you already have an interest.

Sarah Lindop’s PhD (Aberystwyth) focused on shareholder dividend tax capitalisation in UK equities, during a time period in UK taxation that was rich with changes, such as the abolition of ACT and the removal of the repayment of tax credits to pension funds. There was little UK evidence on this issue, which motivated her to study this for her PhD. Sara Closs-Davies carried forward her experience as a tax adviser dealing with tax credit claimants and is now researching the relationships between tax credit system participants, including both claimants, advisers and HMRC officials, taking a sociological approach.

Rodrigo Ormeño wanted to do something that would not end up confined to a library shelf, but could actually inform policy makers. He has studied the tax policy making process in Chile, with particular reference to the introduction of transfer pricing rules. Although his practical experience and research work is based on the Chilean system, Rodrigo is taking a political and sociological perspective, which will have application in other jurisdictions. He is now working as a lecturer at the University of Birmingham.

Carlene Wynter, originally from Jamaica and now working as a lecturer at Aston University, has recently completed her PhD. She researched property tax in a Jamaican municipality, where compliance rates are notoriously low. Although her work is domestically focused, it has international tax policy implications because it raises awareness about how property is taxed. Under-taxed property is a source of inequity.

We asked our PhD candidates what are, or were, the highs and lows of doing a PhD and what they would do differently if they were starting again. Most of them highlighted the need for good time management and to be well organised and not be distracted. Sara Closs-Davies noted a ‘high’ as the opportunity to be creative, to think outside the box and be critical. She says: ‘A PhD offers a pathway to make a change in our society and it’s empowering to be part of making a change for the better.’ She added: ‘You change as a person: you start to look at the world and life differently.’

Rodrigo Ormeño said: ‘Doing a PhD does not only train you to write a decent piece of work in academic English, but it also shapes you as an individual. It sculpts you. It develops your patience and tenacity throughout.’ Carlene Wynter noted that: ‘A PhD develops a certain kind of discipline within you, it keeps you internally motivated, giving you the opportunity to continuously reinvent yourself, critically reflect and to always have an enquiring mind. The PhD changed my perspective of the world and of life in general.’

The examination

Unlike modern bachelor’s and master’s degrees, which are divided into modules examined regularly throughout the course, the progress of a PhD student is generally monitored both informally and formally on a regular basis through progress reports. As a long term undertaking, both the student and the institution need to be sure that things are on track and that there are no barriers to completing the degree.

The final assessment of a doctoral candidate then involves a thorough review of submitted written work – a thesis, which can be anything from 50,000 to 100,000 words. The examiners are independent from the supervisory team, with one from another institution. This is normally then followed by a viva voce, or oral

examination, at which the candidate defends the research in the presence of the examiners.

In conclusion

Doing a PhD is a very individual experience and sometimes a lonely one. The process often lacks structure and doctoral candidates are expected to forge their own paths. Doing a PhD is, however, hugely rewarding and, contrary to popular belief, it is not only for highbrows. Supervisors play a guiding role, providing expert guidance and mentoring. They will vary in terms of how hands on they are, but there is an expectation that the student will be fairly self-sufficient.

A PhD is not something that should be undertaken lightly; indeed, the failure rate in some UK institutions is as high as 40%. Prospective candidates should thoroughly investigate where, and with whom, to do their research. If you meet someone who holds a doctoral degree, you can be sure they are experts in one particular area, but also have good analytical skills and an enquiring mind.

Further information

National Union of Students and Quality Assurance Agency (2011) The UK Doctorate.

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Help finding the right PhD programme.