



## PREPARING FOR LAW SUBJECTS AND LAW EXAMS

### Use this sheet to help you:

- Formulate an effective approach to prepare for law exams

### 5 minute self test

Should the structure of a law exam (e.g. open book, closed book, take-home exam) influence your preparation?

## Preliminary comment

Whether you are a law student, business and commerce student or professional studying at a postgraduate level, you may have a difficult time when first learning a law subject.

Taxation law, for example, is notoriously perceived to be one of the most complicated areas of law. However, note that undertaking any course of study is not easy and requires patience and discipline. With this in mind, studying law subjects and preparing for exams can be easy.

One of the key aspects of doing well in taxation law and, as a matter of fact, law subjects, in general, is to study effectively. This can be achieved through following a simple approach called “UP”, that is: “Understand” and “Plan”.<sup>1</sup>

## Understand – the “PPF method”

In order to do well in taxation law, it is vital to have an organised approach to study. This can be achieved by following the ‘Prior, Present, Future’ or ‘PPF’ method.

### ‘Prior’ to each class

- Read prescribed material in your subject outline prior to each lecture. Ideally, you should allocate three hours of private study time for every one hour of lecture.
- Prepare answers to tutorial questions so that you can see how you are progressing. This will also enable you to see where you need to focus more study time and correct any errors. Extend your comfort zone and tackle questions in the areas that you dislike.

### Be ‘Present’

- Attend lectures and tutorials. If you are absent, you should listen to the lecture online (if available) and/or obtain a copy of another student’s lecture notes.
- Participate during lectures and tutorials.
- Clarify queries you have with your lecturer and/or tutor as soon as they arise. This can be done during short lecture breaks or at the end of a lecture or tutorial.
- Get enough rest prior to coming to class so that you are focussed and not distracted.

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<sup>1</sup> The “UP Method” and the “PPF Method” have been developed by Sarah A. Hinchliffe and reproduced with permission. See S. Hinchliffe & E Teo, *Taxation Law in Context* (Oxford University Press, 2011) Ch. 1.

## 'Future' planning

- Form a study group. Remember, two (or more) minds are often more effective than one.
- Review your notes immediately after class or the same evening.
- Prepare a summary of a topic once it has been covered in lectures. Do not leave this until the end of the semester. Being diligent in maintaining a set of neat, accurate and up to date notes during the course of the semester will save you unnecessary stress at the end of the semester or during a study break.
- Index your notes.
- Develop memory aids for closed-book exams (e.g. word association, colour scheming, diagrams, flowcharts). Word association involves linking a case name to something familiar. This may be done a quirk in the name and summarising the facts. This may be done in a binder folder with tabs for each topic. For instance: Donoghuev Stevenson - snail in a bottle.

## Plan –

### ...for your exam

- Practise old exam questions under exam conditions. This is a must before sitting any law exam. A failure to do so means that you are 'practising' the actual exam, which is an extremely risky move. If no old exams are available, write responses to practice questions that your lecturer would have handed out to you in the last weeks of lectures.
- You will not have time to read the textbook in the exam. This should have been done prior to the relevant lecture as prescribed in your reading materials. Ideally, your exam notes should be no more than 30 pages in total.
- Use reading time effectively. Read each exam question at least twice. Underline or highlight key issues, dates and names.
- Prepare an answer outline. In some law exams, separate reading and noting time may be given prior to being permitted to commence answering the questioning in the examination book. Other law exams may not allocate specific reading and noting time. In either case, you should map out your answer in point form before you start to write the final answer.
- Allocate time to questions in your exam.
- Organise your answer. If you have not prepared an outline, it is likely that your answer will be unorganised and would have missed a lot of issues and arguments. The use of sub-headings (e.g. transaction, particular tax, year of income) is an effective way of avoiding wandering in your answer and confusing yourself. However, avoid throwing out a list of issues, precedents and sections in no apparent order. Once you have identified the issue from the facts, you need to identify the relevant law (e.g. legislation or case) and apply it to the situation. Marks are awarded for applying the information, not copying it into the examination book. Marks are also awarded for identifying both sides of an argument.

- Conclude by answering the question. The arguments presented should lead you to draw a conclusion.
- Use authorities correctly. If your lecturer permits, use abbreviations such as ITAA36 for Income Tax Assessment Act 1936 (Cth); ITAA97 for Income Tax Assessment Act 1997 (Cth); ITX for Income Tax; CGT for Capital Gains Tax; FBT for Fring Benefits Tax; GST for Goods and Services Tax; i.e. for contracts.

## ...for your assignment

- Identify the issues.
- Prepare an answer outline.
- Start with an introduction as this sets the parameters for you to work within.
- Organise the main body of your answer, as outlined above.
- Conclude by answering the question, as outlined above. It may also be worthwhile suggesting ways in which future reform could take place.
- Incorporate authority into your assignment appropriately. This may include the use of footnotes (or endnotes) and/or a bibliography.
- Check spelling, punctuation and grammar. Leaving your assignment in an unstructured state shows your lecturer that you lack attention to detail.

## Additional study tips

So, are there any other tips for how you can better understand and structure your materials for taxation law?

There are three suggested methods of learning taxation law. These are: flowcharts, checkpoints and introduction to topics via audio.

## How can flowcharts and/or checkpoints help

As mentioned above, law is not, strictly speaking, 'black' or 'white'. The myriad of issues that law subjects encompass may seem daunting at first; yet flowcharts and "checkpoints" may be helpful in understanding perspectives and concepts.

The use of flowcharts caters for students who learn by seeing the bigger picture or visualising processes; whereas the use of checkpoints caters for students who learn effectively by visual and word association.

The flowcharts and checkpoints may be utilised to isolate key areas in a law subject that you may be presented with in a problem-style exam question or assignment. Key issues may be highlighted and presented in a logical flow, which prompts students to discuss or elaborate.

It is important to remember, however, that the sequence of points that appear in the flowcharts and checkpoints are only prompts. You must be able to explain explicitly these flowcharts and diagrams.

Lastly, listening to audio recordings can help you become more familiar with law concepts rather than simply relying on lecture speech. Listening to audio reinforces the way you learn.

## 5 Minute Self-Test: Answers

### Structure of a Law Exam

Law exams can be either:

- Open book
- Closed book
- Take home

### Should the type of law exam influence my preparation?

No. Preparation can be consistent and the same using the suggestions outlined in this helpsheet.

Remember, however, that every student has a different approach to learning. Some students may find that they learn effectively through listening, writing, or reading, a combination of all of these. Other techniques include: mind mapping, concept mapping, and use of flowcharts.

Given the nature of law, the process of "understanding" and "planning" takes time and should never be left until the study break.

Preparing for a law exam is a gradual and incremental process, starting even before the start of semester.