

AUSTRALIAN BUSINESS LAW REVIEW

Volume 51, Number 3

2023

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ARTICLES

Accountability and the PwC Tax Leak Scandal – *Brent Fisse*

A major tax leak scandal has engulfed PwC Australia in 2023. The PwC Internal Investigation and the PwC Internal Governance Review are being conducted as a result. Ten Accountability Concerns arise about those internal reviews. First, too little was done too late. Second, the terms of reference were not transparent. Third, the PwC Internal Governance Review is not an “independent review”. Fourth, to what extent will the findings of the PwC Internal Investigation be made available to stakeholders? Fifth, will information ascertained by the internal reviews be subject to claims of legal professional privilege (LPP)? Sixth, will the PwC Internal Investigation and the PwC Internal Governance Review be “managed” or “contained”? Seventh, will the findings be subject to independent checking and verification? Eighth, is there a contingent threat of prosecution if false or misleading statements were to be published about the internal reviews? Ninth, the value of the internal reviews will much depend on the sanctions imposed and the remedies applied as a result. Tenth, scapegoating is a risk. The conclusion looks ahead. Road signs indicate potential hazards. 120

Workplace Bullying and Unreasonable Management Action: A Psychosocial Threat to Workplace Health and Safety – *Joan Squelch and Philip Evans*

Workplace bullying has a profound impact on the health, safety and wellbeing of people in the workplace. Creating and maintaining a safe work environment that is free of bullying behaviour is a primary duty and responsibility of managers in an organisation. Research shows a strong link between different management styles and bullying, and that destructive management styles are more likely to facilitate bullying and are themselves a form of bullying. A failure to address bullying in the workplace means that workers may have to pursue external legal avenues to stop the bullying. Pursuant to the *Australian Fair Work Act 2009* (Cth), workers who reasonably believe that they are being bullied at work can apply for an “order to stop the bullying”. However, as discussed in this article there are very few successful applications for an order to stop bullying. To this end, the article suggests that an alternative avenue to address workplace bullying and destructive management styles and action is via workplace health and safety laws that now impose a duty on “persons conducting a business” to eliminate or minimise psychosocial risks, which include bullying and destructive management behaviours. 143

Not in Isolation: The Rationale for a Combination of Business Structures in Australia – *Barbara Trad, Brett Freudenberg, Craig Cameron and John Minas*

Business structures are often discussed in isolation, whether they be sole traders, partnerships, companies, or trusts. In Australia, however, it appears that there is a trend

for professionals to recommend to Australian small and medium enterprises (SMEs) a combination of business structures for the one business operation. It is important to have a greater insight of why this is occurring, as it adds to our understanding of what is effective business structuring, as well as possible areas of reforms. Despite the significance of SMEs to the Australian economy there is little empirical evidence about the reasons for SMEs adopting a combination of structures. This research seeks to provide a foundation to our understanding through in-depth interviews with SME advisers about what is trying to be achieved through such combinations, and what are the attributes of an effective business structure. The results suggest that enhanced tax outcomes and asset protection are central to these combined structures. 162

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