

APPROACHING LEGAL EDUCATION IN THE ONLINE TEACHING AND E-LEARNING ENVIRONMENT: A CASE STUDY – TAXATION LAW

LIDIA XYNAS*

Online teaching and e-learning has significantly altered the face of tertiary education. New technologies have facilitated this transition, presenting both opportunities and challenges to academics where they find themselves teaching in ‘virtual’ classrooms. This article examines one such online teaching and e-learning environment which has been developed for students studying the unit, ‘Taxation Law’, at an Australian university. Technologies intersect and modify the nature, processes and practices of teaching and learning from the traditional face-to-face classroom, to the classroom that is conducted wholly online. This article also notes some negative effects on academic autonomy and the increased demand for educators in such environments to be flexible and ‘tech-savvy’.

I. INTRODUCTION

Online teaching and e-learning¹ has significantly altered the face of tertiary education. New technologies have facilitated the transition, presenting both opportunities and challenges to academics who now find themselves teaching in ‘virtual’ classrooms. This article examines how the use of technologies intersect and modify the ‘nature, processes and practices of teaching and learning’,² from the traditional classroom where lectures are delivered face-to-face, to the classroom that is conducted wholly online. This examination is undertaken by reference to specific pedagogic practices employed in the online teaching and e-learning environment that the lecturer has developed for students studying the unit, ‘Taxation Law’, which forms part of a postgraduate accounting certificate course at an Australian university.

This article provides a detailed analysis of the online teaching and e-learning environment for Taxation Law according to the ‘community of inquiry’ model espoused by Garrison, Anderson and Archer.³ That model has three elements — cognitive presence, social presence and teaching presence. Garrison and Anderson argue that ‘successful e-learning depends on the ability of the educator to create learning environments that motivate students and facilitate meaningful and worthwhile learning activities and outcomes.’⁴ The lecturer drew upon entrenched pedagogical practices previously applied in the face-to-face teaching environment and developed them to suit online teaching and e-learning.⁵ The pedagogical approach taken in the online teaching and e-learning environment for Taxation Law is based upon the constructivist theory of learning, where the lecturer acknowledges that her students have a degree of prior knowledge and expectations —this guides her to explore new knowledge and provide a linkage between the two. In this environment, the lecturer is a facilitator in a student-centred, self-initiated learning

* Lecturer, Deakin University, Burwood Campus, Victoria, Australia.

1 D R Garrison and T Anderson, *Community of Inquiry, E-learning in the 21st Century: A Framework for Research and Practice* (Routledge Palmer, 2003) 22.

2 S Saltmarsh and W Sutherland-Smith, ‘S(t)imulating Learning: Pedagogy, Subjectivity and Lecturer Education in Online Environments’ (2010) 8 *London Review of Education* 1, 15.

3 D R Garrison, T Anderson and W Archer, ‘Critical Inquiry in a Text Based Environment: Computer Conferencing in Higher Education’ (2000) 2 (2–3) *The Internet and Higher Education* 1.

4 Garrison and Anderson, above n 1, 24.

5 Ibid 22.

environment. The technologies that facilitate ‘Computer-Mediated Communications’ (CMC)⁶ allow the wholly online teaching and e-learning environment to be flexible and accessible, while addressing students’ prior learning experiences, personal circumstances, lifestyles and preferences. The online teaching and e-learning environment also allows students to engage with each other and with their lecturer ‘irrespective of distance, time, and work or family commitments’.⁷

Nevertheless, it is also acknowledged that the lecturer’s reliance on technologies as teaching tools places additional demands on her professional development,⁸ since she must be ‘flexible ... [and] tech-savvy’.⁹ This development is needed so that she can provide regular and consistent orientation, support materials and effective and regular communications to students in the online teaching and e-learning environment. The lecturer also finds that teaching in such an environment places her academic autonomy at risk of being undermined to a degree. As Hativa and Goodyear state, academics ‘must countenance new teaching methods, modes and technologies and, more importantly, changed teaching roles, conceptions and practice’.¹⁰

A. Background

This case study focuses on the postgraduate unit, Taxation Law, which forms part of a graduate certificate delivered by the lecturer’s university in conjunction with a major accredited accounting body in Australia. The unit is taught in a wholly online environment via the university’s online learning management system, ‘Deakin Studies Online’ (DSO). The majority of the unit’s students are already employed and work full-time for accounting firms located in various parts of Australia and even overseas.¹¹

6 K Swan, ‘Learning Effectiveness Online: What the Research Tells Us’ in J Bourne and J C Moore (eds), *Elements of Quality Online Education, Practice and Direction* (Sloan Center for Online Education, 2003) 13, 16.

7 Saltmarsh and Sutherland-Smith, above n 2, 18.

8 C Danielson, ‘New Trends in Teacher Evaluation’ (2001) 58(5) *Educational Leadership* 12.

9 Saltmarsh and Sutherland-Smith, above n 2, 18.

10 N Hativa and P Goodyear (eds), *Lecturer Thinking, Beliefs and Knowledge in Higher Education* (Kluwer Academic, 2002) 2.

11 An examination of the cohort of students for 2011 for Taxation Law, demonstrates that 70 per cent are located in Victoria and New South Wales, 29 per cent from ACT, Western Australia, Queensland, Tasmania and 1 per cent from overseas. The marketing material for the certificate of which the unit Taxation Law forms a part of, notes the following:

The Graduate Certificate of Chartered Accounting Foundations (GCCAF) has been developed to meet the requirements of the Institute of Chartered Accountants in Australia. It is designed for individuals who hold a non-accounting bachelor’s degree and wish to pursue a career in chartered accounting ... Upon successful completion of this course, non-accounting graduates will have acquired basic grounding in six core knowledge areas which will allow them to enter The Institute of Chartered Accountants GradDipCA (the Chartered Accountants Program). To be eligible to enrol in the GradDipCA, applicants need to be employed by an Institute-approved employer in Australia, Singapore or Malaysia; be working in a relevant accounting role; and have a Chartered Accountant mentor.

Deakin University, Graduate Certificate Chartered Accounting Foundations (February 2011)
 <<http://www.deakin.edu.au/buslaw/courseinfo/pdfs/chartered-acct.pdf>>.

II. CRITICAL ANALYSIS AND DISCUSSION OF PEDAGOGICAL APPROACHES IN THE ONLINE TEACHING AND E-LEARNING ENVIRONMENT FOR ‘TAXATION LAW’

A. The ‘Community of Inquiry’¹²

This part critically evaluates the teaching approach taken in the online teaching and e-learning environment developed for Taxation Law, and how effective this has been in encouraging student engagement in their own learning. An examination of how the ‘conditions of the education transaction’¹³ have changed between the face-to-face teaching and learning environment and that which takes place online is undertaken. That examination is made by referring to the ‘community of inquiry’¹⁴ model, which can be used to ‘explain how to best study and ultimately facilitate higher order learning in computer mediated ... environments’.¹⁵ Arguably, students of Taxation Law find themselves in an environment which is conducive to encouraging critical and creative inputs and reflections in their learning; that is, in a ‘community of inquiry’.¹⁶ Such an inquiry is very relevant for e-learning, especially in the higher education sector, where students can, with the support of computer technologies, engage with each other; reflect on discussion threads in online discussion areas; participate in ‘live’ tutorial exercises and revision sessions; access self-assessment progressive and reflective learning exercises; and have unlimited access to written teaching materials and relevant data available on the internet. All the while, students enhance their own learning through the online interfaces made available to them.

There are three key elements present in a ‘community of inquiry’: cognitive presence, social presence and teaching presence.¹⁷ Diagram 1 illustrates the relationship between all three elements.

Diagram 1¹⁸



12 Garrison and Anderson, above n 1, 27.

13 Ibid 23.

14 M Lipman, *Thinking in Education* (Cambridge University Press, 1991) 15. Lipman comments that a community of inquiry is where:

Students listen to one another with respect, build on one another’s ideas, challenge one another to supply reasons for otherwise unsupported opinions, assist each other in drawing inferences from what has been said, and seek to identify one another’s assumptions. A community of inquiry attempts to follow the inquiry where it leads rather than being penned in by the boundary lines of existing disciplines.

15 Peter J Shea, Alexandra M Pickett and William E Pelz, ‘A Follow-Up Investigation of “Teaching Presence” in the Suny Learning Network’ (2003) 7(2) *Journal of Asynchronous Learning Networks* 62, 65.

16 Garrison and Anderson, above n 1, 27. ‘Such a community of inquiry is a requisite for higher-order learning and the core element in the e-learning conceptual framework’.

17 Garrison and Anderson, above n 1, 24.

18 Reproduced from Garrison and Anderson, above n 1, 28.

While all three elements of a community of inquiry are important in measuring students' overall 'educational experience', this article places a major focus on the element of teaching presence, because its 'central focus is to increase social presence and student learning'.¹⁹ This focus reflects the overall goals and desired outcomes for the unit Taxation Law.

1. *Cognitive Presence*

The first element, cognitive presence, addresses intent and actual learning outcomes; that is, the extent to which learners can 'construct and confirm meaning through sustained reflection and discourse'.²⁰ In this respect, the lecturer for Taxation Law uses software such as the *eLive* program²¹ to facilitate interaction with students in 'live' time over the internet. This occurs on a weekly basis in evening tutorial online classes, as well as in workshop revision sessions at the end of each teaching period. Discussion boards provided via DSO are also used for daily interactions in which the lecturer and her students can discuss relevant topics and reflect on topics already covered (using message threads). In addition, students are given reflective tasks so they can self-monitor their progress towards achieving their learning outcomes. For example, non-assessable self-assessment tasks (in multiple-choice question and answer form), available after the completion of each teaching module, allow students of Taxation Law to gauge their learning and understanding of the materials progressively and reflectively throughout the teaching period.

2. *Social Presence*

Social presence is also a key element of the 'community of inquiry' model. It is defined as 'the ability of participants to project themselves socially and emotionally as "real" people, through the medium of the communication being used'.²² Here 'co-presence' is relevant, where students 'sense that they are close enough to be perceived in whatever they are doing, including their experiencing of others, and close enough to be perceived in this sensing of being perceived'.²³ Co-presence is a form of human interaction where students are 'accessible, available and subject to one another'.²⁴ Co-presence reflects each 'individual's subjective experience of being together with other people. Such experiences are directly influenced by interface characteristics'.²⁵ With regard to the 'educational transaction', co-presence is apparent in both face-to-face and online teaching and e-learning environments. As Zhao notes, 'the face-to-face situation undoubtedly generates the most vivid sense of copresence'.²⁶ However, it is arguable that, in the online teaching and e-learning environment, 'high levels of embodiment or "media richness" tend to enhance the feeling of "social presence", which culminates in a fully immersive environment'.²⁷ Swan adds that technology-based teaching and e-learning, or CMC, can be just as personal, if not more so, than non technology-mediated communications.²⁸

19 Patrick Lowenthal and Tina Parscal, 'Teaching Presence Online Facilitates Meaningful Learning' (2008) 3(4) *The Learning Curve*, 1, 3.

20 Garrison and Anderson, above n 1, 28.

21 *Illuminate Live! (eLive)* is a synchronous communications tool used over the internet that can facilitate communication and collaboration between staff and students. The *eLive* program allows an online educator to: talk online in real time, chat via text online as well as being able to share videos, presentations and applications. See Deakin University, Institute of Teaching and Learning, *eLive* <<http://www.deakin.edu.au/itl/assets/resources/dso/guides/qg-elive-new-features.pdf>>.

22 Garrison and Anderson above n 1, 28–9.

23 Erving Goffman, *Behaviour in Public Places* (The Free Press, 1963) 22.

24 Ibid.

25 Shanyang Zhao, 'Towards a Taxonomy of Copresence' (2003) 12(5) *Presence* 445, 452.

26 Ibid.

27 Ibid.

28 Swan, above n 6.

(a) Traditional Approach

Interestingly, an examination of the online teaching and e-learning environment for Taxation Law illustrates that the teaching approach draws, somewhat, on the traditional face-to-face learning and teaching classroom of the past. While it may be true that the lecturer for Taxation Law is no longer confined to the corridors of her university or the lecture theatre, she has nonetheless relied on the model of co-presence in the teaching and learning strategies employed. As Oliver points out, a traditional learning approach in the online environment:

Typically takes the form of a narrative where learners are led through a learning sequence by a well-choreographed story which seeks to impart knowledge in much the same way as lecturers impart knowledge in lectures and classrooms.²⁹

Saltmarsh and Sutherland-Smith comment that the concern about damage to pedagogical relationships underpins this approach. In particular, when examining the online teaching and e-learning environment for Taxation Law, it is apparent that there has been a dependence upon entrenched face-to-face pedagogic practices developed by the lecturer over many years as an educator. The reliance on a co-presence approach by the lecturer for Taxation Law is not unlike the approach of other educators teaching in similar online teaching and e-learning environments. Saltmarsh and Sutherland-Smith comment that ‘the online learning environment should ideally stimulate existing classroom practices and replicate pedagogic relationships according to the face-to-face models of teaching and learning’.³⁰ The lecturer for Taxation Law maintains an approach of ‘creation and maintenance of normative classroom environments and activities’.³¹ It is argued that, in this way, teaching remains intelligible to both the lecturer and the students and also ‘encourage[s] ... pedagogic engagement’.³²

(b) Computer-Mediated Communications

The lecturer for Taxation Law has further developed her teaching approach in the online teaching and e-learning environment to incorporate CMC. In the design and planning of the unit, Taxation Law, the lecturer has noted that many students are Generation Y.³³ Agreeing with Williams, the lecturer views this group as those who ‘have grown up in an environment awash with technology, [and] where the everyday use of technology in the business and social environment’³⁴ is commonplace. Arguably, this can also transcend into the educational sector. Taking into account the familiarity and reliance that this group places on technology in their

29 R Oliver, ‘When teaching meets learning: design principles and strategies for Web-based learning environments that support knowledge construction’ in R Sims, M O’Reilly and S Sawkins (eds), *Learning to choose: Choosing to learn. Proceedings of the 17th Annual ASCILITE Conference* (Southern Cross University Press 2000)17, 18. <<http://elrond.scam.ecu.edu.au/oliver/2000/ascilitekeynote.pdf>>.

30 Saltmarsh and Sutherland-Smith above n 2, 21.

31 Ibid.

32 Ibid.

33 An examination of the ages of the student cohort for Taxation Law in 2011 indicates that 72 per cent of students were born between the years 1982 and 1990. See also Mark McCrindle, *Understanding Generation Y* (2001) Australian Leadership Foundation <<http://www.learningtolearn.sa.edu.au/Colleagues/files/links/UnderstandingGenY.pdf>>, in which he notes that Generation Y people encompass those born in the years 1982–2000. He also notes that:

‘the current economic, social, and political conditions which we all live under actually further divide the generations. The same conditions act upon people of different ages in different ways. Take text messaging on mobile phones as an example: the technology is available to all, however, 74% of messages are sent by Generation Ys.’

34 Helen E Williams, ‘Redefining Teaching Education Programs for the 21st Century’ (2009) 26(3) *Diverse Issues in Higher Education* <http://diverseeducation.com/artman/publish/article_12402.shtml>.

day-to-day communications and interactions, the lecturer has adopted various technological teaching tools in the online teaching and e-learning environment. McCrindle states:

Whether we are involved in educating youth, or in a leadership role, a quality outcome is dependent on our understanding of them. Once we have a foundational grasp of their characteristics, communication styles, and social attitudes, we will be well equipped to effectively impact this enormous and emerging generation.³⁵

It is here that technology-based teaching and learning, or CMC, allows for the integration of various communications and accessibility to teaching materials in the online teaching and e-learning environment. In the early 1990s, CMC was generally text-based. It has been argued that a reliance on text-based communications has positively:

Alter[ed] the 'flow and structure' of higher-order teaching and learning, as compared to the more familiar environment of speech-based communication ... [where it] would have an advantage to support collaborative, constructivist approaches to learning.³⁶

While students and teachers in an online teaching and e-learning environment cannot be present in a physical sense, it can be argued that such an environment does nevertheless facilitate and even enhance interactions between them. For example, when posting messages in online discussion areas, students are able to carefully and deliberately choose what subject matter they wish to present. It is argued that this type of communication can actually allow students to be more inclined to engage with other students and their lecturer. It has been suggested that this is because 'writing intensifies the sense of self and fosters more conscious interaction between persons'.³⁷

In more recent times, this view has been enhanced further by using other technologies as teaching tools in the online teaching and e-learning environment which not only emulate face-to-face interactions to a significant degree, but also further enhance communications. In particular, in Taxation Law, students take part in weekly interactive 'live' tutorial and revision discussions over the internet using the *eLive* software, which emulates the speech-based communications of the face-to-face lecture. By using written threaded messages through DSO and also the 'live' online classes, the lecturer and her students are engaging socially and emotionally as 'real' people in the online environment.

3. *Teaching Presence*

Teaching presence is the third element of the 'community of inquiry' model and is described as 'the design, facilitation, and direction of cognitive and social processes for the purpose of realising meaningful and educationally worthwhile learning outcomes'.³⁸ As an educator in the online environment, the lecturer for Taxation Law recognises that 'teaching online involves a different skills set'.³⁹ She understands that to be an effective online teacher she must 'take on the role as a facilitator of learning rather than an instructor who conveys information through directed instruction'.⁴⁰ This requires a balancing act to ensure that the lecturer is sufficiently present as a 'guide on the side'.⁴¹

Teaching presence for Taxation Law initially presents itself in the design of the unit itself. It is here that the lecturer constructs the learning activities for her students, so that they can actively engage and interact with each other and with her. During the next 11 weeks of the unit, the lecturer acts as a facilitator in the discussions being conducted in the online teaching and

35 McCrindle, above n 33, 6.

36 Garrison and Anderson, above n 1, 26.

37 W J Ong, *Orality and Literacy: The Technologizing of the Word* (Methuen, 1982) 179.

38 Garrison and Anderson, above n 1, 29.

39 R N Palloff and K Pratt, *Building Learning Communities in Cyberspace* (Jossey-Bass, 1999).

40 Lowenthal and Parscal, above n 19, 3.

41 Ibid.

e-learning space for the unit, 'provid[ing] direct instruction when required'.⁴² She recognises, as noted by Lowenthal and Parscal, that '[t]he central focus of teaching presence is to increase social presence and student learning'.⁴³

(a) *Instructional Design*

When the lecturer first began teaching the Taxation Law unit wholly online in 2007, she intuitively understood from her own learning experiences (both formal and informal)⁴⁴ that, despite her compelling inclination to rely predominately on entrenched face-to-face teaching and learning approaches of the past, teaching in an online environment was not the same as face-to-face teaching. Significant inefficiencies can emerge when trying to implement traditional teaching and learning approaches for the online environment. For example, simply presenting lectures and PowerPoint presentations (in written form), fails to take into account the sense of isolation that students can and do feel when studying online. She also recognised that such an approach failed to recognise that 'learning is cognitive and in a constant state of growth and evolution, where learners are active constructors of knowledge, and bring with them their own needs and experiences to the learning situation'.⁴⁵ Indeed, this is apparent of those students studying Taxation Law, all postgraduate students, with different career backgrounds and diverse levels of prior learning. Coaldrake and Stedman have also seen a shift in their teaching approaches away from simply transmitters of information to facilitators of student learning:

Many academics will have to confront the reality that the task of the academic lecturer, traditionally encapsulated in the designation of lecturer, is shifting from the transmission of information towards the management and facilitation of student learning.⁴⁶

In the instructional design of the teaching environment for Taxation Law, the lecturer has adopted a constructivist approach to students' learning. Constructivist principles posit that 'social interactions are seen to play a critical role in the process of learning and cognition [where learning is viewed as the] construction of meaning rather than the memorisation of facts'.⁴⁷ This approach asserts that students learn material best when it is just beyond their range of existing experience, by using interaction with their lecturer, thereby making discourse and co-operative learning essential.⁴⁸ Learning activities in technology-based environments, therefore, play a fundamental role in determining learning outcomes. As a result, the lecturer for Taxation Law has explicitly and implicitly designed a social environment using the university-provided online learning management system, DSO, where learning activities facilitate interactions between students and the lecturer. Here, the lecturer for Taxation Law has developed and delivered,

42 Terry Anderson et al, 'Assessing Teaching Presence in a Computer Conferencing Context' (2001) 5(2) *Journal of Asynchronous Learning Networks* 1, 5.

43 Lowenthal and Parscal, above n 19, 5.

44 See Organisation for Economic Co-operation and Development (OECD), Recognition of Non-Formal and Informal Learning (2010) <http://www.oecd.org/document/25/0,3343,en_2649_39263238_37136921_1_1_1_1,00.html>. Lifelong learning, both formal and informal, has been an issue addressed by the education division of OECD which notes:

Policy-makers in many OECD countries, and beyond, are ... trying to develop strategies to use all the skills, knowledge and competences — wherever they come from — individuals may have at a time when countries are striving to reap the benefits of economic growth, global competitiveness and population development.

45 S Grabinger, 'Rich Environments for Active Learning' in D Jonassen (ed), *Handbook of Research for Educational Telecommunications and Technology* (Macmillan, 1996) 667.

46 Peter Coaldrake and Lawrence Stedman, *Academic Work in the 21st Century: Changing Roles and Policies: Occasional Paper Series* (Commonwealth of Australia, 1999) 7.

47 D Jonassen and T Reeves, 'Learning with computers: Computers as Cognitive Tools' in D Jonassen (ed), *Handbook of Research for Educational Communications and Technology* (MacMillan Library Reference, 1996) 693.

48 Linda Darling-Hammond et al, *How People Learn: Introduction to Learning Theories: The Learning Classroom: Theory into Practice* (Stanford University Press, 2001) 1–11.

among other things, the following: overviews of the course materials; audio-video lectures on each topic within the unit; instructional guides on problem solving; open ended tutorial questions which lead to critical thinking discussion questions; progressive self-assessment multiple-choice tests; and revision sessions conducted online in 'live' time.

(b) Teaching

Teaching in Taxation Law involves the following activities: posting introductions together with a 'welcome note' at the beginning of the teaching period which outline student expectations and staff availability during the teaching period; contributing to discussions on the Blackboard discussion board on a daily basis and posting summaries of these discussions at the end of each week; initiating discussion threads by making daily announcements that she is available online at specified times; sharing personal experiences with regard to the course materials; addressing students by name in discussion postings; and interacting with students in 'live' time during weekly online tutorial classes and revision sessions using the *eLive* software.

During the teaching period, the lecturer adjusts existing teaching strategies and adopts and delivers new ones. Not all students will engage in learning, despite the lecturer's endeavours to create a welcoming, informative and interactive online teaching and e-learning environment. To encourage student engagement, Oliver suggests a number of guidelines to help promote and improve the design of online environments 'that go beyond the traditional systems design approaches and into quite creative realms'.⁴⁹ These include:

1. choose meaningful contexts for the learning;
2. choose the learning activities ahead of the content;
3. choose open-ended, ill-structured tasks;
4. make resources plentiful;
5. provide supports for the learning, and
6. use authentic assessment activities.⁵⁰

The lecturer for Taxation Law considers that she addresses Oliver's first guideline, 'choose meaningful contexts for the learning',⁵¹ adequately. Currently, students have access to a teaching and e-learning environment provided via the university's online learning management system, DSO, which provides a number of structural supports for their learning. These include the 'welcome note' (discussed above); a discussion board for threaded messages; a unit guide, which sets out the unit's objectives and related graduate attributes; a topic guide; weekly *Camtasia*⁵² audio-video PowerPoint presentations; *eLive* weekly tutorial and workshop revision sessions; self-assessment progressive multiple-choice tests; links to websites, including of Austlii (legislation and cases)⁵³ and the Australian Tax Office;⁵⁴ and a number of other support materials, including flow-charts and guides created by the lecturer on each topic.

The lecturer for Taxation Law also considers that she addresses Oliver's second guideline to a degree. This guideline suggests that the lecturer choose 'the learning activity ahead of the content'.⁵⁵ In 2010, for the first time, self-assessment non-assessable multiple choice tests were introduced in Taxation Law. These progressive tests are selectively released after each topic area of the unit is covered in the audio lectures and PowerPoints.

49 Oliver, above n 29, 21.

50 Ibid 21-25.

51 Ibid 20.

52 See TechSmith, *Camtasia Studio* (2011) <<http://www.techsmith.com/camtasia/>>. *Camtasia* is a screen-video capture technology tool, which can allow for an audio-visual presentation to be delivered over the internet.

53 Australian Legal Information Institute (Austlii) (2011) <<http://www.austlii.edu.au>>.

54 Australian Government, Australian Taxation Office (ATO) (2011) <<http://www.ato.gov.au>>.

55 Oliver, above n 29, 23.

Oliver's third guideline suggests that the lecturer choose 'open-ended and ill-structured tasks'.⁵⁶ This too has been addressed by the lecturer in her teaching approach for Taxation Law. The *eLive* weekly tutorials (discussed above) are interactive tutorials in which the lecturer guides students through the exercises, and makes it clear that she is more interested in the process of students coming to an answer than the answer itself. To this end, before the tutorial classes, the lecturer provides students with guides on how to answer tutorial problems step-by-step. Students are encouraged to use these guides to help them through various tutorial exercises. A number of tutorial exercises replicate 'real-life' taxation problem scenarios in order to make them 'authentic' and to add interest. This approach also addresses Oliver's sixth guideline — that is, to 'use authentic assessment activities'.⁵⁷ The tutorials are designed to equip students with analytical and creative skills which they can use to resolve other tax problems they may be faced with in the future. Indeed, such skills arguably improve 'the students' learning experiences so that they become committed to their own learning ... [In this way they] ... become more inclined to actively participate in lifelong learning opportunities after graduation.'⁵⁸

In considering Oliver's fourth guideline, 'make resources plentiful',⁵⁹ the lecturer for Taxation Law finds some deficiencies apparent in her teaching approach to date. To further develop the online teaching and e-learning environment for Taxation Law, improvements are required in order to make the resources provided to students not only plentiful but also easily accessible. Currently, the DSO site for the Taxation Law unit can become overloaded with information, which is problematic for those students coming to the unit later in the trimester. To address this, the lecturer recognises the need to make the DSO site for Taxation Law more inviting and easier to navigate. In 2011, the lecturer aims to develop the DSO site further by creating weekly folders and sub-folders where relevant materials are to be posted.

The lecturer finds that she addresses Oliver's fifth guideline, 'provision of support for the learning'.⁶⁰ As discussed above, weekly *eLive* tutorials are conducted. These tutorials are timetabled at the same time each week (7pm, Tuesday night, AEST, to accommodate the majority of students who work full-time). In this way, students are supported in their learning by interacting with their lecturer and other students 'live' at times which accommodate their lifestyles and work commitments. Nevertheless, the lecturer for Taxation Law also acknowledges that, to enable students to further 'explore and inquire and to derive their own meaning',⁶¹ further improvement in the teaching environment can be made by providing links to articles and other resources on the unit's DSO site.

(c) Student Learning

Students in the online teaching and e-learning environment for Taxation Law can engage in their own learning by: contributing to discussion threads on a daily basis; asking open-ended questions that lead to critical discussion during the 'live' weekly tutorial classes and revision sessions; asking for direction in analysing outcomes of self-assessment task; and, overall, having conversations within the learning activities. In this way, students can generate ideas or problem solutions with freedom, while reflecting and drawing on their different knowledge bases and prior experiences. The *eLive* software provides a tool to effectively enable such interactions. For example, in the *eLive* tutorials, students are able to bring to the 'live' online classes not only the new knowledge they have acquired in their learning and understanding of the unit's materials, but also the knowledge which they already possess in relation to business dealings and general

56 Oliver, above n 29, 23.

57 Ibid.

58 Denise Chalmers, *A Review of Australian and International Quality Systems and Indicators of Learning and Teaching* (Australian Learning and Teaching Council, 2007) 93–4 <http://www.altc.edu.au/carrick/webdav/site/carricksite/users/siteadmin/public/t&lindicatorsreport_1.2_aug07.pdf>.

59 Oliver, above n 29, 23.

60 Chalmers, above n 59.

61 Oliver, above n 29, 23.

knowledge. For example, when considering the application of anti-tax avoidance legislation,⁶² students were asked to draw upon the news media, recent case law and the legislation itself. The lecturer was able to facilitate development, understanding and meaning within the tutorial as a learning task. In this way, students in the tutorial sessions are able to reflect upon their own learning, the course materials and interact in real time with their lecturer while sharing opinions with other students. These *eLive* sessions are a facilitative way to bridge the online distance gap between all players in this teaching and learning environment.

III. THE ONLINE TEACHING AND E-LEARNING ENVIRONMENT: DEMANDS AND OPPORTUNITIES FOR EDUCATORS

A. Academic Autonomy

Academic autonomy serves the public interest in a number of ways. As Newston and Polster note:

[The public rely on] academic commentary in news reports, ... on independent public policy analysis and scrutiny of political and powerful corporate actors. [In addition,] academic knowledge is increasingly being directed towards developing marketable products ... therefore it is vital that the public has access to adequate and un-compromised assessments ... the public needs to understand how infringements on autonomous academic judgement concretely endanger their own interests.⁶³

It is important, therefore, to maintain a sense of academic autonomy in order to best serve the public interest. When examining academic teaching in an online environment, there are a number of ways that academic autonomy may be compromised. Factors such as: exceptional demands on educators' availability in online environments; negative impacts on engagement in free-flowing academic conversations; and even limitations placed on educators' abilities to influence the curricula and subject matter of units taught, especially from external sources, can have an effect on academic autonomy, among other things. Indeed, the exceptional demands made of the lecturer's time by students in Taxation Law are an matter of concern. When comparing the online teaching and e-learning environments with the traditional face-to-face teaching and learning classrooms, McShane comments that 'Information Communication Technologies' (ICT) remove physical barriers, where 'teaching students is no longer simply restricted to the classrooms, offices and corridors of the university'.⁶⁴ McShane also notes that increased time demands are placed upon educators teaching in online environments.⁶⁵ For example, in the face-to-face teaching and learning environments, lecturers are generally available for student enquiries during lecture times, by appointment, or during student consultation times. These time barriers for interaction with lecturers are not so apparent in the online teaching and e-learning environment. Indeed, constant demands can be placed upon lecturers in the online environment to be available day and night. Indeed, in Taxation Law, the lecturer has experienced demands made by students for her to be available online at all hours where 'it effectively places ... [her] permanently "on call"'.⁶⁶ As Hoffman states, these demands 'necessitate different time management routines to facilitate up-front planning, and ongoing teaching and communication with students'.⁶⁷

62 *Income Tax Assessment Act 1936* (Cth) pt IVA.

63 Janice Newson and Clair Polster, 'Reclaiming Our Centre: Towards a Robust Defence of Academic Autonomy' (2001) 14(1) *Social Sciences* 55, 57.

64 K McShane, 'Integrating Face-to-Face and Online Teaching: Academics' Role, Concept and Teaching Sources' (2004) 9(1) *Teaching in Higher Education* 10.

65 Ibid.

66 Newson and Polster, above n 64, 64.

67 R Hoffman, *Technology's Impact on the Faculty: A Perspective* (2001) Technology Source <<http://ts.mivu.org/default.asp?show=article&id=853>>.

In response to these issues, it has been necessary to set availability boundaries for students, using the ‘welcome note’, which is posted onto the unit’s DSO site at the beginning of each teaching period. It is noted, however, that some difficulties remain, since the lecturer for Taxation Law continually finds herself drawn to respond to queries outside of ordinary teaching hours. She is not alone here: McShane notes that other academics teaching in the online environment struggle to keep to their own set boundaries for interaction with students — some even find themselves ‘interacting with students online on weeknights, over weekends and while overseas’.⁶⁸

On reflection, the lecturer for Taxation Law recognises some of the rationales which underpin her behaviour. There are unavoidable managerial drivers underpinning ‘good teaching’ practices within the lecturer’s own university, where a lecturer’s performance is measured, among other things, by student evaluations which are used as performance indicators at the end of each teaching period. The lecturer for Taxation Law has come to accept the use of such indicators ‘as a legitimate means of “proving” ... [her] worth’⁶⁹ as an effective educator, despite noting that such indicators ‘introduce external and limited criteria into the evaluation of [her] academic work’.⁷⁰ The lecturer for Taxation Law is therefore conscious of the need to maintain and improve her teaching performance as measured by these student evaluations. This has a significant impact on the lecturer’s ability to maintain the boundaries which she sets for students. It also has an effect on how she addresses certain teaching approaches. For example, performance criteria five, ‘[t]he teaching staff gave me helpful feedback’,⁷¹ has affected the way in which the lecturer for Taxation Law interacts with her students. She finds herself drawn to her role as an information provider, rather than being a facilitator in her students’ learning. The lecturer recognises that a fine balancing act needs to be undertaken so that she does not enter into the realms of over-servicing her students, and thus affecting their ability to contribute to their own learning.

In addition, the lecturer for Taxation Law considers that teaching in an online environment has had an impact on her ability to fully engage in free-flowing discussions with her students. This also affects her academic autonomy. No longer is there the comfort of a lecturer to stand behind, as in the face-to-face classroom, nor the enjoyment of ‘spontaneity and freedom afforded ... in face-to-face lectures’.⁷² McShane notes that, as an online educator, there is also a relative lack of the privacy which is afforded to those who teach solely in a face-to-face environment.⁷³ With respect to Taxation Law, the lecturer is well aware that students will and do scrutinise the online materials and written comments which are posted on the unit’s discussion boards on DSO, and she also understands that her online teaching and e-learning environment for Taxation Law can be scrutinised by others such as administrators and managers. In turn, she finds herself engaged in a careful and deliberate approach in her responses to student enquiries, both in written form and in the ‘live’ oral conversations (which are recorded and made available on DSO), conducted in tutorial discussions and the workshop revision sessions using the *eLive* software program. The lecturer agrees with Bashir that there is the sensation of some loss of control over what and how to teach in the online environment, where the loss of privacy can limit spontaneity and free discussion to some degree.⁷⁴ Bashir also notes that this loss of control can produce feelings of ‘lessened respect, prestige and authority and a changed professional self-concept on the part of

68 McShane, above n 65, 2.

69 Newson and Polster, above 64, 70.

70 Ibid.

71 Deakin University, Unit Evaluation System, Online Reports, <http://www.deakin.edu.au/unit-eval/results/summary-rep.php?schedule_select=1081&faculty_select=01&school_select=0105&unit_select=MLC712&location_select=%25>.

72 McShane, above n 65.

73 Ibid.

74 T Bashir, ‘Dangerous Liaison: Academics’ Attitudes towards Open Learning in Higher Education’ (1998) 13(1) *Open Learning* 43, 43–45.

the individual lecturer'.⁷⁵ The lecturer for Taxation Law self-analyses how teaching in an online environment impacts on her as an academic teaching law. No longer does she relish in the free-flowing discussions which occurred spontaneously in her face-to-face lectures of the past, for fear that her online written discussions and available audio recordings may be held up for future scrutiny.

The lecturer's academic autonomy is also affected by the relationship between her university and the accredited accounting body for which the graduate certificate is offered (Taxation Law is one of the eight compulsory units of the graduate certificate). This accounting body generates funding for the lecturer's university and, as a consequence, the content of her unit is significantly influenced by this body. For example, there are constraints on what can be provided to students; in particular, in developing the curricula, the timing of delivery of teaching and also the format of assessment for the unit. The lecturer's decision-making power is limited, because 'this new form of university–industry partnership ... [is] managed by central administration offices [thus] by-passing collegial structures'.⁷⁶ Such influences are unavoidable and, indeed, have an impact on the lecturer's academic autonomy.

B. *The Effect on Collegial Interactions and Communications*

Interaction with colleagues may decrease when teaching in the online environment. Not only can students learning in an online environment feel isolated, but so too can the educators who teach them. To maintain a sense of autonomy and self-worth as an academic, there is a need to analyse the intelligibility of the teaching self which is 'situated within the discursive and social norms and maintained by/in dialogue with others who teach'.⁷⁷ It is here that the lecturer for Taxation Law recognises that further self-analysis needs to be undertaken, and further discourse, with others teaching in online environments. Notably, the lecturer's university does support collaboration and interaction with her peers, through the university-wide Institute of Teaching and Learning; for example, through what is known as 'contemporary online teaching cases'.⁷⁸ Through this Institute, the lecturer for Taxation Law can interact with other academics also teaching in the online environment, and is able to share experiences, ideas and feelings with them.

C. *The Requirement to be 'Tech-Savvy'*

Technologies as teaching tools require educators using them to be 'tech-savvy'. What are the enabling factors that have an impact on the development of 'tech-savvy' teachers who are able to effectively and efficiently address student learning in the online environment? In answer to this question, it is argued that teaching institutions such as universities must:

In order to meet national technology standards and accreditation expectations ... provide [to educators teaching in the online environment] access to equipment, resources, and experienced personnel on campus and in the field. The experienced personnel include higher education faculty, co-operating teachers, training personnel, and support technicians on campus and in [online] classrooms.⁷⁹

75 Ibid 43.

76 Newson and Polster, above n 64, 59.

77 Saltmarsh and Sutherland-Smith, above n 2, 19.

78 Deakin University, Institute of Teaching and Learning, *Contemporary Online Teaching Cases* <<http://www.deakin.edu.au/itl/teach-learn/cases/files/approaches/independant.htm>>.

79 A Cunningham, 'Supporting Student-Centered Teaching and Learning: Technology in Wake Forest University Education Programs' (2003) 3(1) *Contemporary Issues in Technology and Teacher Education* 1 <<http://www.citejournal.org/vol3/iss1/general/article4.cfm>>.

It is also important that the educational institution ‘shapes the professional development of [educators] ... in ways that encourage appropriate and ethical integration of technology into teaching and learning.’⁸⁰

1. *The Lecturer and the University’s Commitment to Flexible Learning*

During the planning and design stage of her unit, Taxation Law, the lecturer becomes very conscious of her own abilities to deal with the technologies available to her, and how she can use them effectively and efficiently to ensure that students engage with her as the lecturer and with other students. As Saltmarsh and Sutherland-Smith note, there are many subjective demands placed upon educators in the e-learning environment, where ‘lecturers are simultaneously positioned as learners of new technologies, as demonstrators of idealised (online and face-to-face) classroom practice, and as managers of new forms of pedagogic relationships’.⁸¹ The teaching approach for the unit Taxation Law draws upon the lecturer’s own experiences with technology, including informal and formal learning.⁸² The lecturer also agrees with Kenway’s observations that she is indeed driven by the ‘allure of technology’s economic promise and by the fear of being squeezed out of an increasingly competitive global market place’.⁸³ It is this disposition, as well as managerial drivers within the lecturer’s own university⁸⁴ and the higher education sector, which also affect the lecturer’s commitment to being a ‘flexible ... [and] tech-savvy academic’,⁸⁵ so that she can provide an effective teaching and learning environment for her students and also continue to be successful in her academic career.

In line with Duvall’s observations,⁸⁶ the lecturer for Taxation Law has embraced the opportunity for empowerment in her career as an academic. She has recognised that her own goal — to be an effective and committed teacher — actually enhances her own objectives for career advancement and also those of the university; that is, to be viewed as a quality teaching institution.⁸⁷ Consistent with her university’s desire to be a leader in flexible education,⁸⁸ the lecturer for Taxation Law has been able to effectively engage with students in a flexible teaching environment using the university’s online learning management system, DSO. This has been possible because of her university’s commitment to helping her and all educators within her institution to understand the relationships between the components of teaching and learning. This support comes from the university’s Institute of Teaching and Learning.⁸⁹ This institution-wide commitment to teaching and learning ensures that educators are well-equipped with the tools required to teach in both the face-to-face and the online environments.

All educators at the lecturer’s university are encouraged to use the university-provided online learning management system, DSO, to facilitate their teaching and to communicate with their students in the online environment. In doing so, they have available to them the web portal discussion areas, a facility to integrate self-learning activities such as multiple choice questions, direct links to resources including direct library access as well as areas where they can post

80 Ibid.

81 Saltmarsh and Sutherland-Smith, above n 2, 21.

82 OECD, above n 44.

83 J Kenway et al, *Haunting the Knowledge Economy* (Routledge, 2006) 38.

84 Deakin University, *Annual Report 2010* 14

<[http://theguide.deakin.edu.au/TheDeakinGuide.nsf/53286c9ad9d02d62ca25743500038982/987a3e017b03665aca25788700240866/\\$FILE/2010%20Annual%20Report.pdf](http://theguide.deakin.edu.au/TheDeakinGuide.nsf/53286c9ad9d02d62ca25743500038982/987a3e017b03665aca25788700240866/$FILE/2010%20Annual%20Report.pdf)>.

85 Saltmarsh and Sutherland-Smith, above n 2, 21.

86 C K Duvall, ‘Developing Individual Freedom to Act: Empowerment in the Knowledge Organization’ (1999) 7(8) *Participation and Empowerment: An International Journal* 207.

87 Deakin University, *Annual Report 2010*, above n 85.

88 Deakin University, *Strategic Plan: Delivering Effective Partnerships* (2010) 5 <<http://www.deakin.edu.au/vice-chancellor/assets/resources/strategic-plan-2011.pdf>>.

89 Deakin University, *Institute of Teaching and Learning* (2010) <<http://www.deakin.edu.au/itl/index.php>>.

PowerPoint presentations, audio-visual lectures and other support materials such as flow-charts, help guides and lecture summaries. Students can directly access these materials in either the IT labs provided on campus, by remote computers, wirelessly on campus, or from other areas over the internet.

In order to further develop their teaching approaches in the online environment, the university's Institute of Teaching and Learning provides to all educators in the university an online teaching and learning facility. This facility provides educators with support and learning activities, where they can access:

Modules [they] can complete online, at [their] ... own pace. The modules use realistic scenarios within Blackboard and guide [them] ... through the steps for each task ... Modules include *Introduction to DSO* and *Group work*.⁹⁰

In addition, workshops are conducted periodically for educators who want to enhance their understanding of the technologies available to them which, in turn, can enhance their teaching in the online environment. Information technology workshops in *eLive* technologies and media wiki, are two such examples.⁹¹

In addition to the above integrated technologies support resources, the university also provides exemplars of excellent teaching strategies and good practice from educators already teaching in the online environment in order to encourage other teachers. For example, the lecturer for Taxation Law has been recognised by her university for conducting online:

A site that integrates multiple modes of interaction ... [where] ... [t]his online learning environment offers interesting and diverse ways of structuring personalised learning. The online experience can give the student a sense of control over the pace, sequence and form of the instruction and it can allow for more variation in experience than may be available in face-to-face environments.⁹²

In this manner, other educators can arguably find themselves encouraged to access the tools and supports available to them so that their teaching practices in the online environment can be further enhanced. Thus, educators are encouraged to use technology to support 'a student-centered instructional methodology'.⁹³ The lecturer for Taxation Law has come to recognise that her university is committed to 'long-term support of technology for faculty and students',⁹⁴ and that the development of her unit indeed depends on the incorporation of technology as a teaching tool.

IV. FORMAL EVALUATION OF TEACHING APPROACHES

By formally evaluating the teaching strategies employed for the 'Taxation Law' unit, the lecturer is able to gather evidence which forms the basis for making any changes to the program. The lecturer is also able to provide some insights to others who may wish to approach teaching and learning in a wholly online unit.

90 Teaching and Learning Online, *Professional Development for Teaching and Learning* (2010) Deakin University <<http://www.deakin.edu.au/itl/pd/tlo/index.php>>.

91 Ibid.

92 Deakin University, *Staff DSO Support and Resources* (2010) <<http://www.deakin.edu.au/itl/dso/exemplars/exemp-files/xynas.php>>.

93 Cunningham, above n 80.

94 Ibid.

The lecturer has to date predominately relied on summative evaluation⁹⁵ by focusing on past performance, as measured by student evaluations,⁹⁶ together with student and peer feedback to measure her teaching success in this online environment. With regard to student feedback, in the 2010 year, academics from the Faculty of Business and Law of the lecturer’s university were required to achieve at least 3.5/5 for the Student Evaluation of Teaching Units (SETU) score for ‘satisfaction with teaching’.⁹⁷ The outcomes for the lecturer of Taxation Law show that this requirement has been exceeded. Table 1 indicates that the *average* SETU score from 2007–2010 for teaching Taxation Law is 4.32/5, which can arguably connote that successful teaching practices have been adopted.

Table 1: Student Evaluation of Teaching Units⁹⁸

Unit Code	Unit Name	Teaching Period	SETU (satisfaction with teaching)
MLC731/712	Taxation Law	T2 2007	4.33/5
MLC731/712	Taxation Law	T3 2007	4.14/5
MLC712	Taxation Law	T2 2008	4.44/5
MLC712	Taxation Law	T3 2008	4.46/5
MLC712	Taxation Law	T2 2009	4.15/5
MLC712	Taxation Law	T2 2010	4.39/5
MLC712	Taxation Law	T3 2010	4.50/5

Reflection on unsolicited student feedback also supports successful teaching approaches made in the unit Taxation Law:

[The lecturer] ... has always been clear and understandable. Her feedback has been great with all students on DSO and she encouraged interaction on a weekly basis with the tutorials. I found the MC tests great for self-monitoring of [my own academic] progress.⁹⁹

Peer review is another important tool that can be used to gauge teaching performance. In 2009, the lecturer for Taxation Law received a Faculty of Business and Law Teaching Exemplar Award,¹⁰⁰ in recognition of the teaching methodologies adopted by her in the online environment for the Taxation Law unit. The director of the Graduate Certificate, of which the Taxation Law unit forms a part, also comments:

Of the many pedagogical approaches ... [the lecturer] uses in her teaching, most impressive is her use of technologies on [the university-provided online learning management system DSO for the unit]. For example, integrating e-Live software, and Camtasia has successfully engaged [the lecturers] students, allowing her to give real-time feedback and guidance in the substantive areas of the course. [The lecturer’s] motivation in setting up these multiple modes of interaction

95 See Deakin University, Institute of Teaching and Learning, *Conventional Wisdom on Evaluation*, where it is noted that: ‘ Summative evaluation is generally carried out at the end of a period of teaching and has a judgemental focus, though it can also be formative in the sense that it recommends action for improvement for the next teaching period’, < <http://www.deakin.edu.au/itl/research-eval/evaluation/eval-wisdom.php>>.

96 On file with the author. The Deakin University SETU is a university-wide survey which gives all students the opportunity to give feedback on their experience of the units they study: Deakin University, *Unit Evaluation: Public Results Reports* <<http://www.deakin.edu.au/unit-eval/results/general.php>>.

97 Deakin University, *Performance Management Operational Policy* (August 2007) <<http://theguide.deakin.edu.au/TheDeakinGuide.nsf/78941f2311f0ee15ca256d81001f3b4e/94f6dbffce0f742bca2573450021359a?OpenDocument>>.

98 On file with the author.

99 Ibid.

100 Deakin University, *Exemplars of Site Layout* (2009) <<http://www.deakin.edu.au/itl/dso/exemplars/exemp-files/xynas.php>>.

online is driven by the imperative of student engagement. It is remarkable that [the lecturer], who may herself admit to not being particularly ‘tech-savvy’, has so successfully adapted her teaching style to suit [the university’s] flexible delivery agenda.¹⁰¹

It is here, too, that success in addressing the maintenance of standards for the legal and accounting profession, has also been recognised. For example, the Head of School for Accounting, Economics and Finance at the lecturer’s university comments:

[The lecturer] ... has been extremely proactive in developing and refining the syllabus content and learning materials for both these units. This has required careful thought and skill to get the right level, given the specific needs of this cohort of accounting students, and we in the School of AEF have relied exclusively on [the lecturer’s] judgement. The fact that [the lecturer] excelled in both the course development and delivery is borne out not only in the excellent feedback she has and continues to receive from students, but also in that graduates from this program outperform their fellow students in the Taxation module of their subsequent professional program conducted by The Institute of Chartered Accountants in Australia.¹⁰²

While formative evaluation has not to date been undertaken, it is also nevertheless an important consideration. Through this, she will be able to further focus on the strengths and weaknesses of the teaching methodology and pedagogical approach taken to date and also how she can improve and develop them for the future. In late 2011, the lecturer aims to adopt the following formative evaluation strategies to gain further insight into the effectiveness of the online teaching environment that she has developed for the Taxation Law unit:

- An informal questionnaire posted onto DSO (week 6):
 1. to gauge student satisfaction with the way that materials are delivered as well as the content of those materials including the tutorial problems provided to date and the progressive non-assessable multiple choice tests;
 2. to gauge satisfaction with DSO responses to date; and
 3. to gauge satisfaction with the software programs used (eLive, Camtasia and the unit’s discussion board) to deliver study materials.
- Note the number of participants attending the weekly *eLive* discussion sessions on a weekly basis.
- Conduct an analysis of student access to the unit’s site on a weekly basis (who is online and who is not, and for what periods).

Both forms of evaluation are important. Any lecturer in any teaching environment cannot rely solely on summative evaluation at the end of a teaching period. It is important that they are aware as soon as possible of whether or not any new strategies being employed are being received favourably and whether students are engaging effectively in their learning within the teaching environment that is being provided to them. The content, assessment, delivery methods, student support and overall educational effectiveness are all important elements¹⁰³ that must be subject to effective overall evaluation so that teaching and learning processes can be improved.

101 Peter Richardson, Director Graduate Certificate of Chartered Accounting Foundations (GCCAF) 2007–2010 (March 2010). See also Deakin University, School of Accounting, Economics and Finance, *Graduate Certificate of Chartered Accounting Foundations* (2011) <<http://www.deakin.edu.au/buslaw/aef/course/gccaf.php>>:

The Graduate Certificate of Chartered Accounting Foundations (GCCAF) has been developed to meet the requirements of the Institute of Chartered Accountants in Australia (ICAA). The course is designed for individuals who hold a non-accounting bachelor degree and who wish to pursue a career in chartered accounting. The course is a pathway to the ICAA’s Chartered Accountants Program.

102 Barry Cooper, Head of School, School of Accounting, Economics and Finance, Deakin University (April 2011).

103 Deakin University, Institute of Teaching and Learning, above n 96.

V. CONCLUSION

Online teaching and e-learning has significantly altered the face of tertiary education. The introduction of new technologies has facilitated this transition, presenting the lecturer for Taxation Law, as an educator in the online environment, with both opportunities and challenges. A critical analysis of the teaching and pedagogical approach undertaken by the lecturer for Taxation Law is made by initially referring to the 'community of inquiry' method, as espoused by Garrison and Anderson.¹⁰⁴ According to this model, cognitive presence, social presence and teaching presence are examined with respect to the approaches taken in the planning, design and delivery of the unit. An examination of cognitive presence indicates that students of Taxation Law do 'construct and confirm meaning through sustained reflection'¹⁰⁵ by participating in teaching and learning activities provided by the lecturer in the online teaching and e-learning environment on DSO. Students are encouraged to reflect on discussions, and to participate in revision classes conducted in 'live' time at the end of each teaching period. In examining social presence, it is found that students and the lecturer for Taxation Law can interact as 'real' people in the online environment. A sense of co-presence is evident, where the technologies available allow both students and the lecturer to be close enough both socially and emotionally. Today, CMC encompasses both written and also oral forms, thus emulating face-to-face teaching and learning approaches of the past.

Nevertheless, teaching presence highlights that to be an effective educator in the online environment, an educator must not just be a provider of information but must facilitate students' learning. In the instructional design of the unit Taxation Law, the lecturer has relied on a constructivist approach to learning where her students are recognised as having a degree of prior knowledge and expectations. The lecturer for Taxation Law has been able, through the use of various technologies, to act as a facilitator in student-centred, self-initiated learning by providing to students regular orientations, support materials and regular communication between lecturer and students, and between students. Indeed, the technologies employed in the teaching of the Taxation Law unit address the issue of connection and allow students to engage with each other and with their lecturer 'irrespective of distance, time, and work or family commitments'.¹⁰⁶ Critical evaluation of pedagogic approaches taken in the online teaching and e-learning environments for the 'Taxation Law' unit is continuously being undertaken, in order to ensure that students are able to effectively engage in their own learning and 'thus become more inclined to actively participate in lifelong learning opportunities after graduation'.¹⁰⁷

It is concluded that the online teaching and e-learning environment has undoubtedly increased the demands on educators to be 'flexible ... [and] tech-savvy'.¹⁰⁸ For the lecturer of the unit Taxation Law, this has involved a significant learning curve, drawing upon both her informal and formal learning¹⁰⁹ and continuing professional development. She is required to be familiar with the technology tools available to her, so that that she may 'intersect and modify the nature, processes and practices of learning and teaching',¹¹⁰ in order to encourage students to actively participate in their own learning in this flexible teaching and learning environment. Nevertheless it is also recognised by the lecturer for Taxation Law that, as an online teacher, she senses a decrease in social interaction with colleagues and that her academic autonomy or freedom is compromised to a degree. These issues need further attention in order not to compromise the quality of teaching provided and the levels of student engagement in their learning in today's online teaching and e-learning classrooms.

104 Garrison and Anderson, above n 1, 27.

105 Ibid 28.

106 Saltmarsh and Sutherland-Smith, above n 2, 18.

107 Chalmers, above n 59.

108 Saltmarsh and Sutherland-Smith, above n 2, 18.

109 OECD, above n 44.

110 Saltmarsh and Sutherland-Smith above n 2, 15.

