

A U S T R A L A S I A N TAX TEACHERS ASSOCIATION

JOURNAL OF THE AUSTRALASIAN TAX TEACHERS ASSOCIATION

2012 Vol.7 No.1

Edited by Rebecca Millar

Postal Address:

JATTA, c/o School of

Taxation and Business Law

University of New South Wales

NSW 2052 Australia

Kathrin Bain Ph: +61 2 9385 9541 E: kbain@unsw.edu.au The Journal of the Australasian Tax Teachers Association ('JATTA') is a double blind, peer reviewed journal. The Journal is normally published annually, subsequent to the Association's annual conference.

The Australasian Tax Teachers Association ('ATTA') is a non-profit organisation established in 1987 with the goal of improving the standard of tax teaching in educational institutions across Australasia. Our members include tax academics, writers, and administrators from Australia and New Zealand. For more information about ATTA refer to our website (hosted by ATAX at the University of New South Wales) at http://www.asb.unsw.edu.au/schools/taxationandbusinesslaw/atta.

Please direct your enquiries regarding the Journal to the Editor-in-Chief:

Professor Dale Pinto
Professor of Taxation Law
School of Business Law and Taxation
Curtin University
GPO BOX U1987 Perth WA 6845
E: Dale.Pinto@cbs.curtin.edu.au

Editorial Board of the Journal of Australasian Tax Teachers Association:

Professor Dale Pinto, Curtin University, Perth, Australia (Editor-in-Chief)
Professor Neil Brooks, Osgoode Hall Law School, York University, Toronto, Canada Associate Professor Paul Kenny, Flinders University, Adelaide, Australia Professor Margaret McKerchar, UNSW, Sydney, Australia Professor John Prebble, Victoria University of Wellington, NZ Professor Adrian Sawyer, University of Canterbury, NZ Professor Natalie Stoianoff, University of Technology Sydney, Australia Professor Miranda Stewart, University of Melbourne, Australia Professor Kerrie Sadiq Queensland University of Technology, Australia Associate Professor Andrew Smith, Victoria University, NZ

ISSN: 1832-911X

Volume 7 Number 1 published November 2012

Copyright © 2012 Australasian Tax Teachers Association

TABLE OF CONTENTS

FUREWURD	1V
Charities' Tax Privileges in New Zealand: A Critical Analysis	4
JONATHAN BARRETT AND JOHN VEAL	1
Australia's Proposed Unrelated Commercial Activities Tax: Lessons from the U.S. UB MICAH BURCH	
New Zealand's Recently Negotiated Double Tax Agreements and International Tax F Reform	Policy
Andrew M C Smith	31
GAARs in Australia and South Africa: Mutual Lessons	
TERESA CALVERT AND JUSTIN DABNER	53
Post Implementation Reviews Of Recent Australian Tax Reform	
PAUL KENNY	79
Procedural Justice and Audit-Query Experiences of Small Businesses and Tax Agents	6
SUE YONG	101
A Super Massive 'Black Hole'? The Tax Treatment of Seismic Strengthening Costs	
Andrew J Maples	123
Using On-Line Assessments in a Distance Learning Taxation Course: Effects on Stude	ents'
Performance	
LIN MEI TAN	153
Show Me the Evidence: How the Scholarship of Learning and Teaching is Critical for	
Modern Academics	
DR Brett Freudenberg	171

Show Me the Evidence: How the Scholarship of Learning and Teaching is Critical for Modern Academics

DR BRETT FREUDENBERG*

ABSTRACT

Good teaching is of itself not enough in modern university environments. More and more, academics are being asked to provide evidence of learning and teaching outcomes, as well as being engaged in the scholarship of teaching.

While academics may be well versed in researching their own disciplines, they may be hesitant about how to approach researching their own teaching methods and strategies and how this has influenced student learning. This paper will outline and provide examples about how the scholarship of learning and teaching ('SoLT') can be approached. This will include discussing the different research methodologies that can be utilised as evidence learning and teaching outcomes.

The paper then considers how modern academics can leverage off the SoLT to further their academic careers, and how it can be important in terms of research output, promotion, award applications, and own teaching practices. The author argues that it is critical for modern academics to be more proactive in researching their teaching practices, as they will be called upon increasingly to show evidence of the learning outcomes in their classrooms.

^{*} Associate Professor, Griffith University, Email: b.freudenberg@griffith.edu.au.

I Introduction

As in other countries, the tertiary sector in Australia has, in the pursuit of increased economic returns, been subject to reforms based on economic rationalism.¹ These can be traced back to John Dawkins, Minister for Employment, Education and Training in 1987-88, with the release of two government policy papers: *Higher Education: A policy discussion paper* and *Higher Education: Policy statement.*² This new 'economic' environment can be seen as a stark contrast to the historical perception of the tertiary sector as an elite activity with high levels of autonomy and little directed financial support from government and industry.³

This background of reform has seen Australian universities adopt corporate management principles and practices, including corporate forms of work organisation (both for internal and external transactions), corporate management practices, and aggressive engagement in entrepreneurial activities, such as consulting and marketing their education services internationally.⁵

In order to measure the economic performance of the sector's outputs, key performance indicators ('KPIs') have been created and implemented on a number of fronts. For teaching, these KPIs typically cover graduate feedback about teaching, course pass and retention rates, and levels of graduate employment. For research KPIs, the volume and status of publications and research grants have been used. This can mean that academics are increasingly measured on outputs, although when it comes to measuring good teaching and learning outcomes for students, it can be problematic to convert what is happening in the classroom to simple KPI numbers.

Overall, what this means is that good teaching is of itself not enough in modern university environments. Increasingly, academics are being asked to provide evidence of learning and teaching outcomes, and also to be engaged in the scholarship of teaching. There are also public calls for accountability in higher education, where questions 'about

¹ John Biggs, 'Corporatised universities: an educational and cultural disaster' in J Biggs and R Davis (eds.), *The Subversion of Australian Universities*, Chapter 12, (2002) 184–222, 194; Alan Skelton, 'Understanding 'teaching excellence' in higher education: a critical evaluation of the National Teaching Fellowships Scheme' (2004) 29(4) *Studies in Higher Education* 451, 452.

² Maarja Soo, The Effect of Market-based Policies on Academic Research Performance: Evidence from Australia 1992–2004 (University of North Carolina, Chapel Hill, 2008) 10.

³ Peter Coaldrake and Lawrence Stedman, *Academic Work in the Twenty-first Century* (1999) http://www.dest.gov.au/archive/highered/occpaper/99H/academic.pdf. 3.

⁴ Richard Winter and James Sarros, 'The Academic Work Environment in Australian Universities: A motivating place to work?' (2002) 21(3) *Higher Education Research & Development* 241.

⁵ Ibid. Michael Gallagher, 'The emergence of entrepreneurial public universities in Australia' (Paper presented at the IMHE General Conference of the OECD, Paris, September 2000), *DETYA Occasional Paper Series* (2000); Simon Marginson and Mark Considine, *The enterprise university: Power, governance and reinvention in Australia* (Cambridge: Cambridge University Press, 2000).

⁶ Phil Hancock, Bryan Howieson, Mary Kavanagh, Jenny Kent, Irene Tempone, Naomi Segal and Mark Freeman, 'The Roles of Some Key Stakeholders in the Future of Accounting Education in Australia' (2009) 19(3) *Australian Accounting Review* 249, 250.

pedagogical effectiveness' have been raised. In particular, international accreditation agencies are looking for more substantial evidence in terms of learning outcomes. 8

The scholarship of learning and teaching ('SoLT') is seen as one way of providing evidence of learning and teaching outcomes. By engaging in the SoLT, academics can be more active agents: this can have beneficial implications in terms of their teaching and of student learning, but also can raise their research profile. However, the SoLT is not without its detractors, such as confusion about what it is, its position with respect to research, and what role it plays for academics. For example, in 2000 it was stated that academics in Australia and Britain had only a vague notion of what constituted SoLT. More recently Boyer asserted that 'most university faculty members or academic staff do not know' the meaning of SoLT. This paper seeks to decipher the meaning of the SoLT, its relationship to academia, and how it may play a role in improving academia for all stakeholders.

It will be argued that SoLT is important in the modern university environment, with the vast challenges that environment presents to academics. Particularly, SoLT can help to provide more robust evidence about how best these challenges can be addressed:

If students are to be adequately prepared for life, work, and civic participation in the twenty-first century, colleges and universities must pay closer attention to the heart of the educational enterprise. ... The scholarship of teaching and learning brings powerful new principles and practices to ground deliberations ... in sound evidence and help point the way. 12

This paper will firstly discuss what the meaning of SoLT is and how it relates to research and the academic's role in the tertiary sector. The paper will then discuss how academics can approach the SoLT, reflecting on some of the different theories and methodologies that can be utilised. The third section of the paper considers how modern academics can leverage off their SoLT to advance not only student learning but also their own personal endeavours. It will be argued that an understanding of and engagement with the SoLT is a critical component for academic success.

⁷ Mary Huber and Sherwyn Morreale, 'Situating the Scholarship of Teaching and Learning: A Cross-Disciplinary Conversation' in *Disciplinary Styles in the Scholarship of Teaching and Learning: Exploring Common Ground* (2002) 3, http://www.carnegiefoundation.org/elibrary/situating-scholarship-teaching-and-learning-cross-disciplinary-conversation-disciplinary-st.

⁸ Association of Advance Collegiate Schools of Business (AACSB), *Business Accreditation Standards* 15–21 (2011) < http://www.aacsb.edu/accreditation/business/standards/aol/>.

⁹ Previously, this scholarship was referred to as the 'scholarship of teaching and learning' (SoTL). However, in recent years this has been altered to represent that the emphasis should be on student 'learning' before the 'teaching' practices – represented by reconfiguration to 'scholarship of learning and teaching' (SoLT). For consistency, this article uses SoLT.

¹⁰ Keith Trigwell, Elaine Martin, Joan Benjamin and Michael Prossner, 'Scholarship of teaching: a model' (2000) 19(2) *Higher Education Research and Development* 155, 156.

¹¹ Roger Boshier, 'Why is the scholarship of teaching and learning such a hard sell?' (2009) 28(1) *Higher Education and Research* 1, 1.

¹² Pat Hutchings, Mary Huber and Anthony Ciccone, *The Scholarship of Teaching and Learning Reconsidered* (Jossey-Bass: San Francisco, 2011), 3.

II SCHOLARSHIP OF LEARNING AND TEACHING ('SOLT')

Trigwell and others have stated that the aim of SoLT is simple:

it is [to] make transparent how we have made learning possible. For this to happen, university teachers must be informed of the theoretical perspectives and literature of teaching and learning in their discipline, and be able to collect and present rigorous evidence of their effectiveness, from these perspectives, as teachers. In turn, this involves reflection, inquiry, evaluation, documentation and communication. A model of the scholarship of teaching offers a framework for making transparent the process of making learning possible.¹³

However, the simplicity of this statement masks the debates and confusion that have arisen since Boyer first used the term 'scholarship of teaching' in 1990.¹⁴ In Boyer's original discussion there were four potential types of scholarship: 'discovery', 'integration', 'application' and 'teaching'.¹⁵ 'Discovery' is closely associated with the traditional notions of research leading to the advancement of knowledge.¹⁶ The notion of 'integration' is about 'illuminating the data in a revealing way', which can place it in a broader context.¹⁷ 'Application' is aimed at applying knowledge to solve problems for both individuals and institutions.¹⁸ The fourth type of scholarship, 'teaching', is about ensuring that there is a 'continuity of knowledge' to others.¹⁹

Part of the confusion about SoLT is that it is being used as a 'synonym for other activities'. Despite this confusion, a more settled understanding of SoLT has emerged:

The scholarship of teaching is problem posing about an issue of teaching or learning, study of the problem through methods appropriate to disciplinary epistemologies, application of results, self-reflection and peer review.²¹

To clarify, Wilson points out that a 'scholarly approach *to* learning and teaching' is different to the 'scholarship *of* learning and teaching' (emphasis added).²² A 'scholarly approach to learning and teaching' entails being familiar with the literature about education and learning and then implementing this into teaching practices, whereas a 'scholarship of learning and teaching' extends beyond this to 'critical reflection/reflective practice' and 'production of generalisable knowledge as a by-product'.²³ This notion is represented by Trigwell et al's explanation of SoLT:

¹³ Trigwell, Martin, Benjamin and Prossner, above n 10, 156.

¹⁴ Ernest Boyer, *Scholarship reconsidered: priorities of the professoriate* (Princeton, Carnegie Foundation for the Advancement of Teaching, 1990) 16.

¹⁵ Ibid.

¹⁶ Ibid, 17.

¹⁷ Ibid, 18.

¹⁸ Ibid, 23.

¹⁹ Ibid. 24.

²⁰ Boshier, above n 11, 2–3.

²¹ Barbara Cambridge, 'Fostering the scholarship of teaching and learning: Communities of practice' in D Lieberman and C Wehlburg (eds) *To Improve the Academy* (Bolton, Anker, 2001).

²² Keitha Wilson, *Practising the Scholarship of Learning & Teaching: A personal journey* (Griffith Institute for Higher Education, Griffith University, 2010) 9.
²³ Ibid.

Teachers who are more likely to be engaging in scholarship of teaching ... seek to understand teaching by consulting and using the literature on teaching and learning [this is a 'scholarly *approach to*'], by investigating their own teaching, by reflecting on their teaching from the perspective of their intention in teaching while seeing it from the students' position, and by formally communicating their ideas and practices to their peers [this is 'scholarship of].²⁴ (Comments in square brackets are the author's.)

Consequently, SoLT clearly has a research component to it, where academics investigate/research the learning and/or teaching implications of their practices or innovations. This understanding is reflected in one Australian university's explanation of the SoLT:

The scholarship of learning and teaching involves **research into practices** of teaching, learning and curriculum. It involves:

- Asking questions about how your students learn and how best to enhance learning through effective teaching
- Gathering and interpreting evidence about student learning from a range of sources
- Sharing the results of your analysis publicly for the purpose of peer review and to share the body of knowledge with colleagues and the academic community.²⁵ (Emphasis added)

Part of the reason that the SoLT has been problematic or may not have achieved penetration into the academic consciousness is due to confusion about it. Further, Boshier has highlighted that some academics perceive SoLT as 'a fallback route to promotion for people with patchy research records'. For those who champion SoLT this has led to frustration. For example, SoLT may be 'marginalized from "true" scholarship in the eyes of the institutional or disciplinary peers' as SoLT work 'may not evoke the same respect or carry the same weight as traditional scholarship'. This 'poor cousin' approach can lead to some institutions not acknowledging or recognising refereed publications on SoLT as research output when the academic's main field of study is discipline-specific. This raises questions about what the relationship is between SoLT and research, and if there are substantive differences between the two. Gurm has persuasively argued that SoLT has been positioned as the 'other' compared to research, which can imply that SoLT is somehow inferior.

²⁴ Trigwell, Martin, Benjamin and Prossner, above n 10, 164.

 $^{^{25}}$ Margaret Buckridge and Kerrie-Lee Krause, *Good Practice Guide: Scholarship of Learning and Teaching (SOLT)* (Griffith Institute of Higher Education, Griffith University, 2010) 1.

²⁶ Boshier, above n 11, 1.

²⁷ Pat Hutchings and Lee Shulman, 'The scholarship of teaching' (1999) September/October *Change* 11.

²⁸ Connie Schroeder, 'Countering SoTL marginalization: A model for integrating SoTL with institutional initiatives' (2007) 1(1) *International Journal for the Scholarship of Teaching and Learning* 1, 1; Balbir Gurm, 'Is all Scholarship equally valued? Fusion of horizons on the definition and status of scholarship' (2009) 3(2) *International Journal for the Scholarship of Teaching and Learning* 5–6.

²⁹ Neil Haigh, The Scholarship of Teaching & Learning: A practical introduction and critique (AUT University, Auckland, 2010) 9.

³⁰ Gurm, above n 28, 6.

Firstly, SoLT can be distinguished from 'disciplinary knowledge', the expert knowledge that academics have about their discipline, which can be based on their own studies, industry experience, and research into the area. The SoLT refers to understanding of and research into the process of learning and teaching, which may include 'how students learn' or 'how learning systems work' in that discipline.³¹ Discipline knowledge (and the research into the discipline) is a traditional foundation for what being an academic is about and how 'research' output is measured.

It is argued that (pragmatically) SoLT is essentially an area of research, and should be approached and recognised as such. This is similar to how academics over the course of their careers extend and move into other areas beyond their initial PhD research. To pigeonhole research into specific discipline areas is artificial and does not acknowledge the vast area of research topics and research methodologies that academics will cover over the duration of their careers.

One argument to discredit SoLT is the use of 'critical reflection' within it.³² However, it is argued that critical reflection as a part of SoLT is a type of research, albeit rudimentary. Indeed, this is part of the acknowledgement that SoLT often involves 'action research' as it involves reflection in action, as academics investigate the learning that is occurring in their classes.³³ Kreber points out that critical reflection can be lifted if it extends beyond the academic's own practices to the theoretical knowledge derived from research.³⁴ For, as Haigh points out, this process can 'generate knowledge', which is an important part of any research regardless of discipline.³⁵

Part of this problem may be traced to how the traditional role of an academic has been divided between research, teaching and service, reflected by a 40:40:20 split. This has been referred to as the 'scarcity model'³⁶ which sees research and teaching at odds with each other, bidding for the academic's time.³⁷ A problem with this idea is that it provides an artificial distinction between research, teaching, and service, which is not a useful dichotomy as modern academics struggle to meet the demands they face.

SoLT questions have 'muddied the water' further, with Huber pointing out that SoLT possibly could be counted within all three traditional demarcations of academic work: 'research', 'teaching', and 'service'.³⁸ Huber argues that difficulties will continue for work that 'crosses the boundaries', and that it is necessary to 'rethink old categories if the academy wants to produce new kinds and forms of knowledge'.³⁹

³¹ Wilson, above n 22, 4.

³² Haigh, above n 29, 5–6.

³³ Donald Schon, 'The new scholarship requires new epistemology' (1995) November/December *Change* 27.

³⁴ Carolin Kreber, 'Developing the scholarship of teaching through transformative learning' (2006) 6(1) *Journal of Scholarship of Teaching and Learning* 88.

³⁵ Haigh, above n 29, 6.

³⁶ John Hattie and Herb Marsh, 'The relationship between research and teaching: a meta-analysis' (1996) 66(4) *Review of Education Research* 507.

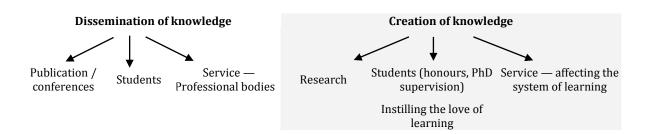
³⁷ Coaldrake and Stedman, above n 3, 20.

³⁸ Mary Huber, 'Balancing Acts: Designing Careers Around the Scholarship of Teaching' (2001) 33(4) *Change* 21, 25.

³⁹ Ibid 27.

It is argued that Romainville provides a useful way to re-consider the dual functions of universities — 'knowledge creation' and 'knowledge transmission' — rather than the traditional demarcation.⁴⁰ This dual function, and how it can be achieved, are illustrated in Figure 1.

Figure 1



While Figure 1 may represent an academic's role in only a slightly different way to the 'traditional model' referred to, it provides a greater integration of the three 'traditional' areas of research, teaching, and service. It is submitted that this integration is a more informative way to consider an academic's role. For example, within the 'dissemination of knowledge' are included publications, conferences, students, and service to the profession. Included in terms of 'creation of knowledge' are research, supervising higher degree students (honours, PhD), and instilling a love of learning and service through effecting the system of learning. Through this perspective, a more complete meaning of 'creating and disseminating knowledge' is understood. It is argued that the integrationalist view of Ramsden & Moses⁴¹ is preferable; that [good] teaching and research are mutually reinforcing or symbiotic, and that SoLT is clearly an activity that emulates this:

Good university teaching, the argument goes, can only be undertaken by active researchers, and research activity is strengthened through interactions between the researcher and students.⁴²

It seems a strange disconnect for academics, who by their nature should be inquisitive, not to take a more objective and informed position in terms of what is occurring in their classrooms. This is particularly the case when 'teaching' constitutes traditionally 40 per cent of their work. Shulman argues that it is fundamental for academics to engage in SoLT, for reasons of professionalism, pragmatism, and policy.⁴³ Provocatively, Shulman questions the 'integrity' of an academic who does not 'examine the impact of his or her work on the students'.⁴⁴ He succinctly states that SoLT helps academics fulfil their role as

⁴⁰ Marc Romainville, 'Teaching and research at university: A difficult pairing' (1996) 8 *Higher Education Management* 135.

⁴¹ Paul Ramsden and Ingrid Moses, 'Associations between research and teaching in Australian higher education' (1992) 23 *Higher Education* 273.

⁴² Coaldrake and Stedman, above n 3, 19.

⁴³ Lee Shulman, 'From Minsk to Pinsk: Why a scholarship of teaching and learning?' (2000) 1 *Journal of Scholarship of Teaching and Learning* 48.

⁴⁴ Lee Shulman, 'Forward word' in P Hutchings (ed). *Ethics of inquiry: Issues in the scholarship of teaching and learning* (Menlo Park, CA: The Carnegie Foundation for the Advancement of Teaching, 2002) vii.

stewards of their disciplines, sustaining that 'quest for integrity'. ⁴⁵ This point is reiterated by Hutchings and others:

[Tleaching is not just technique ... but an enactment of our understanding of our disciplinary, interdisciplinary or professional field and what it means to know it deeply.⁴⁶

In terms of 'policy', Shulman argues that, in respect of audits of learning (which are becoming more prevalent for international, national, and state accreditation), without SoLT the 'wrong indicators ... [could be] used to assess the quality of our efforts', which may be due to convenience or economy of use.⁴⁷ Through SoLT, academics have the opportunity to ensure that more robust measures of learning and teaching outcomes are provided, rather than 'easy' KPIs, which may be misleading.

It should be appreciated that undertaking SoLT does not of itself guarantee improved learning and/or teaching outcomes as the research results may indicate that the practice implemented had no or negative outcomes.⁴⁸ However, as with any research, such outcomes are informative, not only for the academic involved, but also to others, and enable better practices to be adopted in the future.

III APPROACHES TO SOLT

An issue that can confront academics about engaging in SoLT is their familiarity (or the lack thereof) with what it actually means, and with pedagogical theory in general. While academics may have strong discipline knowledge, many academics may have limited knowledge of theories of learning and strategies of teaching.⁴⁹ Research has demonstrated that even those academics identified as excellent teachers may have only 'sketchy knowledge' of the literature. 50 However, it is argued that even these excellent teachers would benefit from engaging with SoLT. This is because they need to be able to provide robust evidence of why their practices are good, and the SoLT can assist with framing this to ensure that they are given due credit for their achievements.

Furthermore, expertise in a field or discipline does not itself guarantee that academics can convey this knowledge to their students:

Last semester I was lucky in that I had lecturers who were passionate about their teaching but were good at teaching, whereas this semester I've had a couple who have been really

⁴⁵ Ibid, viii.

⁴⁶ Pat Hutchings, Marcia Babb and Chris Bjork, 'The Scholarship of Teaching and Learning' in Higher Education: An Annotated Bibliography (The Carnegie Academy for the Scholarship of Teaching and Learning, 2002) 2, http://www.ipfw.edu/celt/learning/PDFs/solt-carnegie.pdf>.

⁴⁷ Shulman, above n 43, 52.

⁴⁸ Spencer Benson, Defining the scholarship of teaching and learning in Microbiology (2001) 2, http://www.microbelibrary.org.

⁴⁹ Ray Ballantyne, John Bain and Jan Packer, 'Researching University Teaching in Australia: themes and issues in academics' reflections' (1999) 24(2) Studies in Higher Education 237; R Edgerton, 'Melange' (1988) April 20 The Chronicle of Higher Education B2; Richard Light, The Harvard Assessment Seminars: explorations with students and faculty about teaching, learning and student life (Cambridge: Harvard University, 1990).

⁵⁰ Skelton, above n 1, 464.

good in their field but not good at conveying to the students, which puts you off, [and] confuses a lot of students ...⁵¹

This lack of pedagogical knowledge may lead academics to teach as they were taught. Even if academics themselves were taught well, given the changes in universities and student populations it is questionable whether this will be effective to address modern challenges.⁵² This highlights the importance of SoLT: it is critical that academics do not perpetuate poor learning and teaching practices, and that they alter such practices to address current challenges, for without critical reflection involved in SoLT it is questionable whether high-quality student learning is occurring.⁵³

It is argued that academics can build upon their prior skills and knowledge (and research) so as to engage in SoLT. This symbiotic nature between teaching and research can lead to enhancements, as it has been stated that 'higher education's teaching and service performance will be strengthened ... if faculty are encouraged to approach their work in the classroom and community with the same care and curiosity that they bring to library, laboratory, studio, or field.'54 Many universities have now established centres to support and develop the educational knowledge of those in the tertiary sector. These learning centres can offer professional development of teaching from workshops, graduate certificates, masters, and doctoral programs.

One criticism of SoLT is that it can be discipline specific, which reduces the 'research' value of findings from it.⁵⁵ Academics need to be mindful to address this: there is fertile ground to share amongst disciplines as there are common teaching and learning issues faced by academics regardless of their discipline. Having a more interdisciplinary approach with regards to methodology and literature may indeed lead to new collaborations and solutions.⁵⁶ While it is agreed that SoLT can occur in a specific discipline context, what is needed is a broad educational literature and theoretical basis to test and use in such a context. Through this, academics' SoLT can be positioned in the broader context of pedagogical research.⁵⁷ This includes ensuring that appropriate terminologies (keywords) are used to fit within the existing literature.⁵⁸

⁵⁵ Larraine Gilpin, 'Reflective, reflexive and recursive: the praxis of SoTL' (2009) 5(3) *The International Journal of the Scholarship of Teaching and Learning.*

⁵¹ Louise Horstmanshof, An Examination of the Effectiveness of Lecturers for Large First Year Classes (Griffith University, 2010) 16.

⁵² These modern challenges include: a diversification and need for universities to raise their own funding, and the changing student cohort (such as increased outside working hours, family commitments, and increased international student numbers). See: Biggs, above n 1.

⁵³ Herman Wentzel, 'Seminars in college teaching: an approach to faculty development' (1987) 35 *College Teaching* 70.

⁵⁴ Huber, above n 38, 21.

⁵⁶ Huber and Morreale, above n 7.

⁵⁷ Michael Prosser, 'The scholarship of teaching and learning: What is it? A personal view' (2008) 2(2) *International Journal for the Scholarship of Teaching and Learning*; Mary Huber and Pat Hutchings, 'Surveying the Scholarship of Teaching and Learning' in the *Advancement of Learning: Building the Teaching Commons* (San Francisco: Jossey-Bass, 2005) 1–16.

⁵⁸ Royce Sadler, *Research into University Teaching & Learning* (Griffith Institute for Higher Education, Griffith University, 2010).

Positioning a research project into the broader literature is an essential component for any academic research. In terms of a particular SoLT project being discipline specific, really this is just a potential limitation of SoLT, which is that the findings may only be relevant to the specific discipline. Nevertheless it is possible to espouse how such results may be relevant to other disciplines that share characteristics. For example, the scholarship of learning in tax courses may be relevant to other commercial law courses offered in business schools. Gurm, in her article, notes that for her the German meaning of scholarship, which implies it is 'supra disciplinary in nature', relates more to her understanding of SoLT than the English meaning, which is more discipline specific. Sadler agrees that for SoLT to be meaningful, it is essential to explain how the research may have broader implications beyond the discipline in question.

IV EDUCATIONAL THEORY

Accordingly, a literature review is critical for academics to establish a gap and the need for inquiry. This includes highlighting the originality of the work and how it adds to the body of existing literature. Below is an outline of some of the literature that may be useful to position a SoLT project, particularly literature on the process of learning, self-efficacy, work integrated learning ('WIL'), student motivation, and generic skills. For example, Fong provides a detailed review of the tax scholarship that has occurred in Australia and New Zealand.⁶¹

A basis for the SoLT could be students' process of learning and how this occurs: what are the elements that assist it, as well as those that impede it? This research need not just analyse the students' learning but can consider how the curriculum and assessments affect learning. For example, Williams states that 'the curriculum should focus on the process of learning, not just teaching answers'. Popular literature about learning and teaching includes Biggs' approaches to learning to encourage the development of deeper learning approaches by students. His 3 P model describes learning systems via (a) Presage, (b) Process, and (c) Product. For the tax discipline this has included

⁵⁹ Gurm, above n 28, 5.

⁶⁰ Sadler, above n 58.

⁶¹ Colin Fong, 'Taxation Scholarship in Australia and New Zealand: A preliminary view' (Paper presented at the 14th Annual Australasian Tax Teachers' Association 2002 Conference, Manukau Business School, Auckland, 17–19 January 2002).

⁶² DZ Williams, 'Strategies for Change in Accounting Education: The U.S. Experiment' in Jane O. Burns and Belverd E. Needles, *Accounting Education For the 21st Century: The Global Challenges* (New York, International Association for Accounting Education and Research, 1994) 207, 208.

⁶³ John Biggs, 'Individual differences in study processes and the quality of learning outcomes' (1979) 8 *Higher Education* 381.

⁶⁴ John Biggs, 'Approaches to Enhancement of Tertiary Teaching' (1989) 8(1) *Higher Education Research and Development* 7.

considering the role of conceptual versus technical knowledge,⁶⁵ the use of drawings,⁶⁶ and different delivery modes.⁶⁷

Another way to consider learning is through information literacy, where people use information through critical thinking, analysis, and synthesis in order to solve problems and make decisions. There is a growing awareness of the importance of information literacy education for students, particularly as information literacy is inextricably associated with information practices and critical thinking in the information and communication technology (ICT) environment. Bruce contends that information literacy is conceivably the foundation for learning in our contemporary environment of continuous technological change ... it is pivotal to the pursuit of lifelong learning, and central to achieving both personal empowerment and economic development. The framework of information literacy, with its six standards, has been used to consider how business professionals use, find, and create new knowledge in terms of tax. Sharp and Datt demonstrate how different assessment items can provide powerful motivators for students to engage in research and critical thinking — essential components of information literacy.

Also, research can consider how students interact with theory, in terms of recalling as well as applying it. For example, concept knowledge has been described as 'the mental processes ranging from simple recall or awareness to creative thinking or evaluation', whereas technical ability has been described as the 'skill in applying knowledge to specific problems'. Rhoades-Catanach considers how using a business entities

 $^{^{65}}$ Lin Mei Tan and John Veal, 'Tax Knowledge for Undergraduate Accounting Majors: Conceptual v Technical' (2005) 3(1) *eJournal of Tax Research* 28.

 ⁶⁶ Bernadette Smith and Sonia Shimeld, 'Drawing Accounting Students into Tax' (Paper presented at the 17th Annual Australasian Tax Teachers' Conference, Victoria University, Wellington, 26–28 January 2005).
 ⁶⁷ Tom Delany, 'A Comparison of the Performance of Taxation Law Students Studying by Different Delivery Modes' (Paper presented at the 8th Annual Australasian Tax Teachers' Association Conference, Queensland University of Technology, Brisbane, 18–20 January 1996).

⁶⁸ UNESCO, US National Commission on Libraries and Information Science, *Goals, objectives and participant responsibilities. Meeting of experts on information literacy* (US National Commission on Libraries and Information Science, 2002) http://www.nclis.gov/libinter/infolitconf&meet/goals-objectives-participant responsibilities.html; Alan Bundy (ed), *Australian and New Zealand Information Literacy Framework: Principles, standards and practice* (Adelaide, Australian and New Zealand Institute for Information Literacy, 2004).

⁶⁹ Christine Bruce, *Information Literacy as a Catalyst for Educational Change: A Background Paper* (UNESCO, the U.S. National Commission on Libraries and Information Science, and the National Forum on Information Literacy, Prague, 2002) 1, http://www.infolit.org/International Conference/papers/brucefullpaper.pdf>; Bundy, above n 68.

⁷⁰ Bruce, above n 69, 1.

⁷¹ Brett Freudenberg, 'Learning to Learn: Business professionals' perceptions of information literacy' (2008) April *ConTax Student e-Newsletter, Taxation Institute of Australia* http://www.taxinstitute.com.au/images/contax/ConTax Apr08 Feature Article.pdf>.

⁷² Audrey Sharp and Kalmen Datt, 'Proposals for Assessment in Tax Teaching' (2010) 4(1) *Journal of Australasian Tax Teachers' Association* 46.

⁷³ Tan and Veal, above n 65, 33–34.

approach influenced students' learning of tax.⁷⁴ Field has used experiential learning to use case studies to develop students' skills in providing tax advice.⁷⁵

Another basis for research could be students' self-efficacy. Bandura describes self-efficacy as individuals' beliefs, thoughts, and feelings about their personal capabilities that affect how they exercise control over their own level of functioning and, in turn, their performance. Understanding self-efficacy is important, as perceptions of self-efficacy can be the determinant of an individual's behaviour in a given situation. Previous studies indicate that self-efficacy is a significant determinant of behaviours such as achievement strivings, academic persistence, and choice of career opportunities, and career competency. More specifically, individual self-efficacy has been found to be positively related to individual performance and satisfaction. It is possible for academics to implement strategies to improve students' self-efficacy, as this can be developed through learning, experience, and feedback. Generally it is contended that the following four categories of experiences lead to the development of self-efficacy: mastery experiences, modelling, social persuasion, and judgements of own physiological states.

A number of research projects demonstrate that, for business students, interacting with industry and having greater understanding of the profession they about to enter can improve students' self-efficacy.⁸¹

Work integrated learning ('WIL') is also a potential avenue for research, as it is seen that WIL can equip students with the necessary generic skills by offering a 'rich, active and contextualised learning experience'. ⁸² WIL programs are typically described as 'educational programs which combine and integrate learning and its workplace

⁷⁷ Albert Bandura, 'Self-efficacy mechanism in human agency' (1982) 37(2) *American Psychologist* 122.

⁷⁴ Shelley Rhoades-Catanach, 'Introductory taxation: A business entities approach' (2000) 71(1) *Pennsylvania CPA Journal* 12.

 $^{^{75}}$ Heather Field, 'Experiential learning in a lecture class: Exposing students to the skill of giving useful tax advice' (2012) 9(1) *Pittsburgh Tax Review* 1, 1–53.

⁷⁶ Rhoades-Catanach, above n 74.

⁷⁸ Marilyn Gist and Terence Mitchell, 'Self-efficacy: A theoretical analysis of its determinants and malleability' (1992) 17 *Academy of Management Review* 183.

⁷⁹ Ibid.

⁸⁰ Albert Bandura, 'Self-efficacy mechanism in human agency' (1982) 37(2) *American Psychologist* 122; Robert Wood and Albert Bandura, 'Social cognitive theory of organizational management' (1989) 14(3) *Academy of Management Review* 361.

⁸¹ Nava Subramaniam and Brett Freudenberg, 'Preparing accounting students for success in the professional environment: enhancing self-efficacy through a work integrated learning program' (2007) 8(1) *Asia-Pacific Journal of Cooperative Education* 77; Brett Freudenberg, Mark Brimble, Victoria Vyvyan and David Corby, 'A penny for your thoughts: Can participation in a Student-Industry conference improve students' presentation self-efficacy and more?' (2008) 15(5) *The International Journal of Learning* 188; Brett Freudenberg, Mark Brimble and Craig Cameron, 'Where there is a WIL there is a way' (2010) 29(5) *Higher Education Research & Development* 575.

⁸² Belinda McLennan, 'Work-integrated learning (WIL) in Australian universities: The challenges of mainstreaming WIL' (Paper presented at the Proceedings of the Career Development Learning – Maximising the Contribution of Work Integrated Learning to the Student Experience NAGCAS Symposium, Melbourne, 2008) http://tls.vu.edu.au/vucollege/LiWC/resources/NAGCASpaper-final10June08.pdf>.

application, regardless of whether this integration occurs in industry or whether it is real or simulated'. 83

Research on WIL programs has demonstrated increases in student job knowledge and skills, improved attitudes and behaviours towards work readiness, substantial personal development by students and the development of generic skills. An example of WIL is 'service learning', which has been used by Blissenden to improve learning outcomes for tax students engaged with providing free tax return preparation advice.

The top two characteristics of a survey of 208 effective Australian lecturers were linking theory to practice and *motivating student interest.*⁸⁸ Student motivation is important: Sheull argues that 'what the student does is actually more important in determining what is learnt than what the teacher does'.⁸⁹ Consequently, research into students' motivation towards their studies and how different teaching practices may affect this is an area for consideration. Scott examined a substantial database of open-ended comments made by graduates from 14 Australian universities during the period 2001–2004 about the best aspects of their university course and those aspects most needing improvement. With respect to learning methods, a key finding in Scott's report was that practice-orientated (which included many WIL methods) and interactive, face-to-face learning methods attracted the largest number of 'best aspect' comments.⁹⁰ Scott suggests that it is these methods that students identified as most engaging them in productive learning. Review of students' motivation towards tax studies has been the focus of Rodman⁹¹ and Blissenden and Coleman.⁹²

_

 $^{^{83}}$ Mary Atchison, Sarah Pollock, Ern Reeders and Janine Rizzetti, *Work-integrated learning paper* (Melbourne: RMIT University, 2002) 3.

⁸⁴ Katherin Hughes and David Moore, *Pedagogical strategies for work-based learning,* IEE Working Paper No. 12 (New York, NY: Columbia Teachers College, 1999).

⁸⁵ J Day, MJ Kelly, D Parker and MF Parr, 'The role of industrial training in business studies sandwich degrees' (1982) Summer *Business Education* 105.

⁸⁶ Carol-Joy Patrick and Gay Crebert, 'The contribution of work placement to generic skills development' in *Proceedings of the 15th Annual AAEE Conference* (pp. 40–46). Toowoomba, Australia: AAEE (2004); Brett Freudenberg, Mark Brimble, Craig Cameron and Dianne English, 'Professionalising Accounting Education – The WIL Experience' (2011) 45(1) *Journal of Cooperative Education and Internships* 80.

⁸⁷ Michael Blissenden, 'Service Learning: An example of experiential education in the area of taxation law' (2006) 16(1) *Legal Education Review* 183.

⁸⁸ Ballantyne, Bain and Packer, above n 49.

⁸⁹ Thomas Sheull, 'Cognitive conceptions of learning' (1986) 56(4) *Review of Educational Research* 411, 429.

⁹⁰ Geoff Scott, Accessing the student voice: Using CEQuery to identify what retains students and promotes engagement in productive learning in Australian higher education (2005), ix, < http://www.uws.edu.au/data/assets/pdf file/0010/63955/HEIPCEQueryFinal v2 1st Feb 06.pdf>.

⁹¹ Sandra Rodman, 'What Motivates a Taxation Law Student? (How do I get them to love tax?)' (Paper presented at the 8th Annual Australasian Tax Teachers' Association Conference, Queensland University of Technology, Brisbane, 18–20 January 1996).

⁹² Michael Blissenden and Cynthia Coleman, 'Motivating Accounting and Law Students to Embrace the Study of Taxation' (Paper presented at the 17th Annual Australasian Tax Teachers' Conference, Victoria University, Wellington, 26–28 January 2005).

'Graduate attributes', rather than the graduate's specific degree, has been described as an important determinant of graduate success in the workplace. 93 Graduate skills demanded by employers include being confident communicators, team players, critical thinkers, problem solvers, and having initiative.⁹⁴

A study by Kavanagh and Drennen examined the perceptions of employers and students in accounting of the importance of various graduate skills and attributes. 95 They found that while employers still expect a base level of technical skills, they require 'business awareness' and an understanding of the 'real world'. In fact, these two items were within the top three skills that employers are expecting graduates entering the accounting profession to have. 96 However, students did not know — or misunderstood employers' expectations, as 'business awareness' was not mentioned by students at all. 97 Consequently there is a 'gap' between students' generic skills and employers' expectations; therefore anything that academics can do to address this gap could be beneficial. A useful tool in measuring students' generic capabilities, and whether learning and teaching practices may have influenced these, has been developed by Lizzo and Wilson. 98 Schwartz and Stout have considered what the differences were between tax advisors and tax educators about the educational requirements of undergraduates to formulate recommendations.⁹⁹

V DIFFERENT METHODOLOGIES TO UNDERTAKE SOLT

When undertaking SoLT, as with any other research project, it is essential to have a clear plan about what is being done and what metrics will be measured. With this in mind, the appropriate methodological approach can be adopted. It is important to consider this early in the project, preferably prior to implementation. All too often academics may try to engage in SoLT after the implementation of an innovation and try to retro-fit what they have done. Glassick and others provide a useful set of six steps when considering the SoLT:

- **Clear goals**: Does the scholar state the basic purpose of his or her work clearly? Does the scholar define objectives that are realistic and achievable? Does the scholar identify important questions in the field?
- **Adequate preparation**: Does the scholar show an understanding of existing scholarship in the field? Does the scholar bring the necessary skills to her or his

⁹³ Lee Harvey, 'New realities: The relationship between higher education and employment' in European Association of Institutional Research Forum (Lund, Sweden: University of Central England in Birmingham, 1999)

⁹⁴ Lee Harvey, Sue Moon and Vicki Geall, Graduates' work: Organisational change and students' attributes (Centre for Research into Quality, 1997), http://www.uce.ac.uk/crq/publications/gw/gwcon.htsn>.

⁹⁵ Marie Kavanagh and Lyndal Drennan, 'What skills and attributes does an accounting graduate need? Evidence from student perceptions and employer expectations' (2008) 48 Accounting and Finance 279.

⁹⁶ Ibid, 295-296.

⁹⁷ Ibid, 294.

⁹⁸ Alf Lizzio and Keitha Wilson, 'First-year students' perceptions of capability' (2004) 29(1) Studies in Higher Education 109.

⁹⁹ Bill Schwartz and David Stout, 'A Comparison of Practitioner and Educator Opinions on Tax Education Requirements for Undergraduate Accounting Majors' (1987) Issues in Accounting Education 112.

work? Does the scholar bring together resources necessary to move the project forward?

- **Appropriate methods**: Does the scholar use methods appropriate to the goals? Does the scholar apply effectively the methods selected? Does the scholar modify procedures in response to changing circumstances?
- **Significant results**: Does the scholar achieve the goals? Does the scholar's work add consequently to the field? Does the scholar's work open additional areas for further exploration?
- **Effective presentation**: Does the scholar use a suitable style and effective organisation to present his or her work? Does the scholar use appropriate forums for communicating work to its intended audiences? Does the scholar present her or his message with clarity and integrity?
- **Reflective Critique**: Does the scholar critically evaluate his or her own work? Does the scholar bring an appropriate breadth of evidence to her or his critique? Does the scholar use evaluation to improve the quality of future work?"¹⁰⁰

A useful guide providing discourse about the meaning of SoLT, some examples, and further resources, can be found in the Carnegie material that has been compiled. Additionally, the International Society for the Scholarship of Teaching and Learning has good resources. 102

One method that may be adopted to conduct SoLT is that of a case study. While case studies may seem rudimentary, Shulman points out their similarities to those used in medical research:

She worked with teachers to become scholars of their own practice, to document their work and to write it up in narrative and analytic cases of teaching and learning. As in medicine, these were 'problem' or 'dilemma' driven cases, constructed around unexpected difficulties that the teachers had encountered, coped with, analysed, reflected upon, and were now prepared to share. ¹⁰³

Case studies can also provide/be an initial step into a larger project:

Many begin modest projects of inquiry in their own classrooms, aimed at providing evidence to inform a next stage of instructional design. However, this effort can lead to more ambitious questions aimed at identifying common roadblocks to learning, pushing the limits of one's own disciplinary styles of inquiry, and adopting a variety of methods.¹⁰⁴

A potential problem with case studies is that they may involve only a very small sample. However, it is still possible that these may be publishable if they are approached in a thorough way, they address a gap in the literature, and they are justified as a first step.

¹⁰⁰ Charles Glassick, Mary Huber, and Gene Maeroff, Scholarship assessed: Evaluation of the professoriate (*The Carnegie Foundation for the Advancement of Teaching*, San Francisco, 1997) 36.

¹⁰¹ Hutchings, Babb and Bjork, above n 46.

¹⁰² International Society for the Scholarship of Teaching and Learning, *SOTL Resources* (2011), http://www.issotl.org/sotl.html>.

¹⁰³ Shulman, above n 44, vi.

¹⁰⁴ Hutchings, Huber and Ciccone, above n 12, 11.

The limitations should specify how the study could be extended in the future. In the author's experience, it can be difficult to have case studies published in refereed journals when there are less than 10 participants: it is preferable to have at least 30.

In terms of what evidence is going to be used to exemplify learning outcomes, caution needs to be exercised. For example, caution is needed when using 'improvement in grades' as evidence of improved learning outcome for students, as reviewers may be sceptical about whether improved grades are more reflective of easier assessment, easier marking, or something else. For SoLT to have credibility, academics need to demonstrate some objective measure or control.

One way to get data is through the use of student evaluations of teaching ('SET') or of courses ('SEC') that ask poignant questions addressing particular learning or teaching outcomes. The use of a developed survey instrument could be warranted, although careful consideration of the measures and questions needs to occur. It is worthwhile considering a longitudinal study with pre-intervention and then post-intervention surveys. Such a study could include relevant demographic information such as gender, prior work experience, age, and first-in family to attend university, as these may influence the impact of the teaching strategy. Also, it is worthwhile considering if it is possible to have as a comparison a control group or similar cohort of students who have not undergone the intervention, such as a survey of students at a different campus of the same university or one at another university. The greater the similarity in the cohorts, the less chance for confounding factors.

Interviews can be useful to supplement and support quantitative data and to explore themes. It is important that such interviews are placed into the context of the literature. One useful way of displaying qualitative information is through the use of a table with selected quotes used to back up points or to provide a framework of analysis. ¹⁰⁵

Needless to say, given that this is a research project the relevant ethics approval should be sought and obtained. This can be a useful process to help ascertain and clarify how the project will proceed. Academics should consider issues such as confidentiality and assurance that the research will not affect student grading.

VI DISSEMINATING SOLT

A critical difference between 'Scholarship **in** Learning' and 'Scholarship **of** Learning' is the concept of disseminating the findings to peers. It is important that academics undertake this task, as sometimes exhaustion can follow the implementation of a learning/teaching intervention. Dissemination could be through learning and teaching arenas or in a specific discipline: each has its own advantages and disadvantages. It is preferable to have an idea of how to disseminate at the beginning of the project, as this helps to frame what is going to occur and the approach to the research. One of the most useful things is to locate the most 'appropriate journal and/or conference' in which to

¹⁰⁵ See for example: Brett Freudenberg, Mark Brimble and Victoria Vyvyan, 'The Penny Drops: Can Work Integrated Learning Improve Students' Learning?' (2010) 4(1) *eJournal of Business Education & Scholarship of Teaching* 42, 50, 56.

publish the work.¹⁰⁶ This is important: as journals may have preferences for different research styles and strategies, this can affect the methodology adopted as well as the final presentation of results. Pragmatically, this may also mean that your literature review 'should include papers from the journal or conference you are targeting'.¹⁰⁷ While some question the ethics of this,¹⁰⁸ this can be a pragmatic reality. For a comprehensive listing of societies and journals interested in SoLT, see the work of McLeod and others.¹⁰⁹

At first consider dissemination through conferences and seminars, whether internal to the academic's own institution or external. This can be a useful step as it gives a due date to write up an initial draft paper as well as providing a forum for feedback on how the paper could be improved. However, after the conference it is recommended that publication be pressed through a refereed journal or industry publication.

Another way to get feedback on a draft is posting the draft paper online through the Social Science Research Network ('SSRN'). This is particularly useful as it may lead to journals approaching the academic to submit the finalised version of their work to the journal. Downloads of the draft on SSRN can also give confidence to the academic that there is interest in their endeavours, which can help to encourage finalisation of the piece.

McKinney has collated a practical guide in terms of tips and processes that academics should follow in getting published. Depending upon the precise methodology adopted, the basic format for a SoLT piece should be: Introduction; Theory, including relevant broad literature; Research Method; Descriptive Statistics; Results; Discussion; Limitations/Further research; and Conclusion.

VII LEVERAGING SOLT

While Trigwell and Shale indicate that the primary aim of SoLT should be the enhancement of students' learning,¹¹¹ there are a number of other benefits that academics can leverage off to improve their own experience and their career. Given the modern university environment, with its focus on KPIs, the observation of Huber is pertinent when it comes to SoLT:

108 Gurm, above n 28.

¹⁰⁶ Sharynne McLeod, Marian Tulloch, Leonora Ritter and Jenny Kent, *Publishing scholarship in teaching and learning* (Charles Sturt University, 2009) 1, <<u>www.csu.edu.au/division/landt/reschol/documents/publishinginL&T.doc</u>>.

¹⁰⁷ Ibid.

¹⁰⁹ McLeod, Tulloch, Ritter and Kent, above n 106.

 $^{^{110}}$ Kathleen McKinney, Getting SoTL Articles Published – a Few Tips (Illinois State, 2011) $<\!\!\text{http://sotl.illinoi}$

sstate.edu/resLinks/sotlMats/getPub.shtml>.

¹¹¹ Keith Trigwell and Suzanne Shale, 'Student learning and the scholarship of university teaching' (2004) 29(4) *Studies in Higher Education* 523.

You're looking for papers published in peer-reviewed, high-profile journals; you're looking for funding brought in from competitive sources ...; you're looking for speaking invitations; you're looking for adoption or adaptation of the work in other people's programs.¹¹²

Academics need to frame their SoLT into these criteria to ensure that due recognition is given and acknowledgement received for their efforts and expertise. It is argued that the SoLT can be utilised by an academic to advance their own career. It has been stated that a critical aspect of SoLT is to improve the recognition and importance of learning and teaching, which can be seen as 'poor second cousin' in the academic arena. Indeed, SoLT is seen as 'upping the ante with respect to teaching'.¹¹³

Other potential benefits of SoLT include renewing one's own enthusiasm towards teaching, and improving policies and rewards. Also, students who participate can have additional benefits such as gaining insights to their — and others' — learning experiences and developing insight into the practice of professionals. SoLT can also lay the foundation for 'best practice' and for being able to influence others in your discipline. The importance for academics to become familiar with and engage in SoLT is reflected by the growing trend of institutions to include SoLT in their strategic plans, teaching awards, and promotion policies; however caution is expressed as to the sincerity of this and whether it is just 'rhetoric'.

Furthermore, the SoLT can be another source of (potentially more reliable and valuable) data to supplement SETs and SECs. This is particularly important, as SETs are been highly criticised, with inferences that these can be manipulated with a few jokes to entertain, the availability of solutions to make life easier; or even collusion between students and academics. 118

SoLT is a pragmatic way to get recognition for innovations done, as universities focus on external validation of academics' work. So if the SoLT gets published, presented, influences others, or gets awards, then this helps academics with their career. Too often bright academics approach their work without being strategic. Also, SoLT can have personal benefits for the academics involved: the opportunities it presents to academics to discuss and share their teaching (and scholarship/research into) with colleagues appear to meet 'a deeply felt need'. In the process of obtaining grants for teaching and learning innovations, the use of SoLT will help to frame a strong grant application, as well as to ensure that it is well positioned within the current literature. In the interest of

¹¹³ Robert Menges and Maryellen Weimer, *Teaching on solid ground: Using scholarship to improve teaching* (San Francisco, CA: Jossey Bass, 1996) xii.

 116 Neil Haigh, Peter Gossman, and Xiaomin Jiao, 'Undertaking an institutional 'stock-take' on SoTL: New Zealand university case studies' (2010) 30(1) $\it Higher Education Research and Development$ 9.

¹¹² Huber, above n 38, 27.

¹¹⁴ Tony Ciccone, 'Examining the impact of SoTL' (2008) 3(1) *The International Commons* 12.

¹¹⁵ Haigh, above n 29, 4.

¹¹⁷ Kim Sawyer, Jackie Johnson and Mark Holub, *Decline in Academe* (2007) 20, http://papers.ssrn.com/sol3/papers.cfm?abstract_id=961993.

¹¹⁸ Calin Valsan and Robert Sproule, 'The Invisible Hands behind the Student Evaluation of Teaching: The Rise of the New Managerial Elite in the Governance of Higher Education' (2008) *XLII* (4) *Journal of Economic Issues* 939, 940.

¹¹⁹ Hutchings, Babb and Bjork, above n 46, 3.

getting most value from a grant, grant committee can be interested in how the outcomes will be disseminated to the wider academic audience. Consequently, applicants can benefit from having a history of SoLT. Furthermore, engagement with SoLT can help to influence professional bodies with respect to, or regarding how, they could undertake strategies to improve the educational outcomes for those within the discipline.

It has been highlighted that while the SoLT may 'accompany or engender teaching excellence', 120 it is not necessarily synonymous with this. However, the engagement with SoLT can provide important evidence to support teaching award applications, while the critical reflection involved with SoLT can be an important attribute that award committees are looking for.

Additionally, SoLT can be used by academics in their annual staff reviews to reveal what research and reflection they have undertaken to try to improve student learning in their courses. Indeed, several Australian universities use the SoLT as part of their promotion criteria in assessing staff.¹²¹ This is particularly important for those academics making a case for promotion for outstanding contribution to teaching excellence.

Research demonstrates that good teaching is related to student satisfaction with their degree program; 122 as Trigwell and Shale state, the aim of SoLT should be the enhancement of students' learning. 123 While not all SoLT will extend beyond a conference presentation to refereed publications, the insight provided and the analysis of a SoLT project can have profound implications for an academic's teaching practices, and thus for student learning. For example, a pilot study in which the author was involved, about how professionals learn in terms of information literacy, could not get published in a refereed journal as the study was considered too small. Although it was published through a professional body's electronic student newsletter and on-line through SSRN, 124 the biggest benefit for the author from the study was that it made him critically reflect on what exactly he was trying to teach in his tax courses. In particular, what was the core framework knowledge that students needed so they could build upon this through information literacy? This led to a number of changes in the author's teaching, including the use of concept diagrams to explain complex structures or provisions, and the need to explain 'core concepts' before moving on to more complex ideas. These new teaching practices have led to improved SETs and SECs and to more satisfied students, which then have led to teaching award recognition at both institutional and national level.

VIII CONCLUSION

SoLT is an important attribute for modern academics to engage and participate in. It can give academics (and their institutions) creditability. To have academic 'integrity', academics cannot just be experts in their discipline area: they need to be actively

¹²¹ Trigwell, Martin, Benjamin and Prossner, above n 10, 156.

¹²⁰ Ibid.

¹²² Alf Lizzio, Facilitating Student Engagement: Climbing the Staircase or bust! (Griffith University, 2010).

¹²³ Trigwell and Shale, above 111.

¹²⁴ Freudenberg, above n 71.

engaged in how they can effectively disseminate this expertise to their students.¹²⁵ The SoLT is more aligned with Romanville's view about the role of universities being the creation and dissemination of knowledge.¹²⁶ The SoLT can be seen as an integration of these two aspects of this role, providing a foundation to create knowledge about teaching and learning practices, and then to disseminate this for the benefit of all stakeholders.

While the corporatisation of universities appears to be here for the long term, it is important that managers are provided with accurate information to assess academics' performances, as KPIs are only as good as the data they are based on. SoLT offers academics a mechanism for the provision of more meaningful information about what is occurring in their classrooms. It is also something that academics can use to support their endeavours and further their careers, as more academics will be asked to provide evidence of their students' learning outcomes. However, it is critical that SoLT is well researched and framed. This includes being familiar with the broader pedagogical theory of learning and teaching, using appropriate research methods to investigate outcomes, and then considering the broader implications beyond the discipline. Most importantly, the engagement with SoLT can be used to improve student learning, which is critical given the challenges faced in the sector. Indeed, academics' engagement with SoLT is central to the notion of what makes a university education:

If teaching does not involve research, then it is not, ipso facto, university teaching. 127

¹²⁵ Shulman, above n 44, vii.

¹²⁶ Romainville, above n 40.

¹²⁷ Coaldrake and Stedman, above n 3, 19.