

UNIVERSITY TEACHING: A REFLECTION ON TAX TEACHING AND CULTURAL DIVERSITY

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ABSTRACT

This article concerns a reflection upon selected aspects of two tax topics taught in a lecture/tutorial arrangement as part of an Australian tax law unit, in a higher education business course setting. The article enquires into the effectiveness of modifications in the teaching practice for a culturally diverse international–domestic student cohort. A particular focus is on tax law students whose second language is English. The article draws upon pedagogical literature as the first step to embark on the journey of reflection and to devise a teaching practice intervention.

The methodological design is essentially non-positivist for its constructivist sense-making of the information gathered and its use of methods complementary to reflective practice. The analysis of the relational processes in tax teaching is undertaken through the lens of Pierre Bourdieu's social practice theory, which includes the concepts of *field*, *habitus* and *doxa*. The article contributes to the use of reflective practice in higher education and acknowledges culturally mixed learning groups as a way of furthering professional practice in tax teaching.

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I INTRODUCTION

Don Aitkin was appointed the first Chairman of the Australian Research Council in 1988,¹ but ironically is now on the public record for his view that ‘research has become too important in higher education ... teaching students and the dissemination of knowledge are the core functions’ of a university.² Some academic responses to Aitkin’s research ‘outing’ have been resolutely against any shift away from the research imperative. Perhaps these respondents are influenced by their research in politically favoured areas,³ or their acceptance that research is a primary factor in the global rankings of higher education. Nonetheless, behind the scenes, Australian universities are facilitating proficiency in teaching by requiring new staff to undertake certificate courses.⁴

This article concerns reflections and interventions into the author’s teaching practice of topics in an Australian tax law unit under a lecture/tutorial arrangement in a higher education business course setting. The topics selected for this process are the Goods and Services Tax (GST) and Fringe Benefits Tax (FBT), which are required for course accreditation with professional bodies.⁵ The aim is to consider the effectiveness of the author’s teaching to tax law students by asking, ‘What teaching practice changes need to be made?’ This seemingly straightforward query is, however, compounded by classroom diversity. The strong and progressive rise of mixed international-domestic cohorts of tax law students in metropolitan higher education institutions is a recent phenomenon; some classes comprise fifty per cent, or more, international students.⁶ Given that the author’s classes are mixed cohorts, an ancillary focus of this research is on higher education students who had their secondary education in countries where English is not the main medium of instruction, for this factor arguably makes the prospect of teaching changes more complex. Are other teachers concerned or even addressing this phenomenon in higher education? Indeed, Rupert Murdoch, a controversial figure, delivered a keynote speech in 2013 exhorting Australia prepare for the status quo to be ‘disrupted’ whether in manufacturing, media or *education* — as a result of participating in the global economy.⁷

¹ In 1988 the Hawke federal government announced that Australian Commonwealth grants for research would be allocated to the competitive submission programs of the Australian Research Council (ARC).

² Don Aitken, *Higher Education Lower Morale* (26 July 2013) <<http://donaitkin.com/higher-education-lower-morale/>>.

³ See, for example, the successful Australian Laureate Fellowships proposals for 2013 ARC funding were dominated by the sciences, <http://www.arc.gov.au/ncgp/laureate/laureate_outcomes.htm>.

⁴ There are currently 33 ‘higher education’ teaching certificate programs run by Australian universities, see <<http://opvclt.monash.edu.au/educational-excellence/gcap/rpl-quals.html>>.

⁵ Accounting profession accreditation bodies include CPA Australia and the Institute of Chartered Accountants Australia.

⁶ Sophie Arkoudis, ‘English Language Standards and Claims of Soft Marking’ in Simon Marginson (ed), *Tertiary Education Policy in Australia* (Centre for the Study of Higher Education, 2013) 123; Nadine Dolby and Aliya Rahman, ‘Research in International Education’ (2008) 78 (3) *Review of Educational Research* 676.

⁷ Rupert Murdoch, ‘Tenth Anniversary Lowy Lecture’ (Paper presented at the Lowy Lecture, Sydney Town Hall, 2013). See <<http://www.lowyinstitute.org/events/2013-annual-lowy-lecture-dinner-rupert-murdoch-ac>>.

While motivated by Aitkin's call to arms to re-elevate university teaching, this research draws upon pedagogical literature as the first step in the journey of reflection to connect to the 'other', that is teaching. The reflective practice approach is used.⁸ The object of the author's planned teaching intervention is to facilitate more even student outcomes across all tax topics.

The next sections cover the relevant literature, the reflection framework and more detail on the selected methodology. Context is given by a description of the intervention setting, which includes consideration of the learners and their tasks. The author's reflective journal extracts, notes on interventions and student feedback are given, followed by intervention evaluations, the conclusion and possibilities for future research.

II LITERATURE REVIEW

Schwartz argues that much law teaching in the United States remains locked in Langdell's instructional methodology, which Schwartz characterises as the vicarious/student self-teaching method.⁹ For example, a student learns legal concepts vicariously, that is, in a second-hand or indirect manner, by observing the one-on-one dialogue between the instructor and a selected student in a teaching session. By 'osmosis', the observation process is supposed to deliver the learning outcomes to non-selected students, who are 'enabled' to learn and think like practitioners. The Langdell tradition relies on the 'case method', based on appellate court decisions, which Christopher Langdell pioneered during his time at the Harvard Law School in the 1870s. The Langdell instructional methodology requires little teacher training and minor class preparation time: it suits the modern commercial model seen in legal education in some universities.¹⁰

Are tax law teaching methods in Australia similarly moribund, as Swartz suggests, or is Langdell's 'Socratic' approach under challenge by teachers? Papers from recent Australasian Tax Teachers' Conferences and tax journals show that experimentation for new insights is ongoing. For instance, Kenny's research investigates the merits of online instruction for tax law and finds that face-to-face teaching in a blended learning environment that incorporates online methods offers important advantages to students.¹¹ By contrast, Tan finds that the use of online quizzes is not a good predictor of examination scores because only lower cognitive skills are tested.¹² Morgan and Wilson-Rogers report on the utilisation of a study tour to teach additional aspects of tax law. The

⁸ See, for example, John Dewey, *How We Think: A Restatement of the Relation of Reflective Thinking to the Educative Process* (D.C. Heath, 1933); Paulo Freire, *Pedagogy of the Oppressed* (Penguin, 1996); Donald A. Schön, *The Reflective Practitioner: How Professionals Think in Action* (Arena, 2nd ed, 1983/1991); Donald A. Schön, *Educating the Reflective Practitioner* (Jossey-Bass, 1987); Gillie Bolton, *Reflective Practice: Writing and Professional Development*, vol 3 (Sage, 2010).

⁹ Michael H Schwartz, 'Teaching Law by Design: How Learning Theory and Instructional Design Can Inform and Reform Law Teaching' (2001) 38 (2) *San Diego Law Review* 347, 350.

¹⁰ See, for example, Susan Fitzpatrick, 'The Challenge of Teaching Law Subjects with Large and Diverse Student Cohorts' (2009) 2 (1) *Journal of the Australasian Law Teachers' Association* 113, 114.

¹¹ Paul Kenny, 'Meeting the Online Competition for Undergraduate Tax Law Students: Innovate or Detonate?' (Paper presented at the Australasian Tax Teachers' Conference, Auckland, 2013).

¹² Lin Mei Tan, 'Using On-Line Assessments in a Distance Learning Taxation Course: Effects on students' performance' (2012) 7 (1) *Journal of the Australasian Tax Teachers' Association* 153, 168.

aim was for students to enjoy a deeper, more comprehensive and engaging learning experience.¹³ The tour was one way of promoting ongoing student interest in taxation. Boccabella argues that Australia's core tax rules have a conceptual structure and coherence. He advocates a teaching approach that takes account of this structure and coherence as a device for better problem solving.¹⁴ In terms of assessment changes, Minas et al apply the principles of 'assessment for learning' by introducing one-on-one student interviews as a tool for assessment.¹⁵ They claim that the interviews encourage students to learn independently rather than copying from others. Fitzpatrick, an academic who teaches a large and diverse general law subject, also reports on the need for further experimentation into non-traditional teaching and assessment methods.¹⁶ It can be seen that some tax law teachers are experimenting with teaching methods and assessment, but there is a specific gap in the tax teaching literature on the issue of student cultural diversity.

By contrast, issues arising from student cultural diversity can be found in education discipline literature generally. For example, Arkoudis et al suggest that academics harness the potential of student diversity.¹⁷ For learners, the findings show that peer interaction benefits include increased awareness and understanding of the different perspectives of individuals; better preparation for the workplace; improved English language skills of international students; and a greater feeling of belonging. From the teaching perspective, Arkoudis et al find that the main impediments to harnessing diversity were limited time in large classes to foster interaction and content heavy programs. This author agrees with both findings on time and intense content issues as characteristic impediments of a student's successful mastering of a tax law curriculum.

Arkoudis and Tran address the issue of academic writing in the discipline to support international students.¹⁸ Their intervention strategies include liaison with external language support departments, ensuring expectations are clear on assessment items, and checks on the level of language skills required in the discipline. The author notes that Arkoudis and Tran's suggestion of external departmental liaisons for cohorts with large numbers of international students may be problematic for large tax law classes. Importantly, systemic language problems might not be uncovered until too late, as tax law assessment typically places a higher marks weighting on the final exam — a factor driven by professional accreditation. This article now turns to discuss the basics of reflection.

¹³ Annette Morgan and Nicole Wilson-Rogers, 'The Use of a Study Tour and Reflective Journals: Embedding Alternative Delivery and Assessment Methods into a Traditional Tax Curriculum' (Paper presented at the Australasian Tax Teachers Association, Auckland, New Zealand 2013).

¹⁴ Dale Boccabella, 'An Ordered Approach to the Tax Rules for Problem Solving in a First Australian Income Taxation Law Course Can Improve Student Performance' (2012) 10 (3) *eJournal of Tax Research* 621.

¹⁵ John Minas, Sonia Shimeld, and Simone Bingham, 'Using One-On-One Interviews in Tax Teaching' (2013) 8 (1) *Journal of the Australasian Tax Teachers' Association* 1.

¹⁶ Fitzpatrick, above n 10.

¹⁷ Sophie Arkoudis et al, 'Finding Common Ground: Enhancing interaction between domestic and international students' (2013) 18 (3) *Teaching in Higher Education* 222.

¹⁸ Sophie Arkoudis and Ly Tran, 'Writing Blah, Blah, Blah: Lecturers' Approaches and Challenges in Supporting International Students' (2010) 22 (2) *International Journal of Teaching and Learning* 169.

III FRAMEWORK OF REFLECTION

This article's concern is a reflection on tax teaching for business courses in higher education, facilitated through a framework of non-positivist enquiry. In other words, the knowledge generated by this research is not analysed by the positivity of numbers, as found in the scientific method; rather, it is evaluated by a qualitative, non-positivist approach. Although some statistics are used, the claim is that the gap in knowledge about remedying problematic aspects of tax teaching and necessary intervention cannot necessarily be closed solely through empirical enquiry. Thus the non-positivist framework of reflection is selected as being more appropriate to specifically address the *doxa* in the tax field, or what has been taken for granted, in the author's current teaching practice for the GST and FBT.¹⁹

This article considers a range of key contributors to reflexivity in education; for example, John Dewey, Zygmunt Bauman, Paulo Freire and Donald Schön. The author is mindful of Dewey's analysis of both traditional and progressive education and his claims that neither is adequate as one first 'learns by doing.'²⁰ Traditional education tended to ignore a student's personal impulse, as its main objective was preparing the young for future responsibilities. Books hold the lore of wisdom, and teachers, the agents of knowledge. Progressive education is a product of discontent with traditional education and emphasises the importance of student participation in the formation of the purposes that direct the learning process. There is agreement with Bauman's observations on the temporal nature of the consumer society and its information-saturated impact on education, which require reflection, and adjustment to teaching practice.²¹ Bauman acknowledges the liquid state of education that uses blended, student-centred learning, which is a departure from the old orthodoxy of rote learning. Teacher–student relations in the liquid-modern setting need reappraisal. Bauman acknowledges that Bourdieu put forth similar propositions in his call for reflexive practice.²²

Freire's discourse on education in unjust societies, and differentiation between the oppressor and the oppressed, seem not directly applicable to this author's teaching setting of affluent, fee-paying students — although there are parallels to the forces of conformity; such as, the stringing of student (puppets) in higher education to complete timed-online quizzes driven by computer technology.²³ The author is drawn to Freire's thoughts on the need for 'problem-posing education', whereby teachers encourage students to develop their own power to perceive critically that is a combination of action and reflection; this contrasts with the 'banking concept of education' where students are

¹⁹ Cecile Deer, 'Doxa' in Michael Grenfell (ed), *Pierre Bourdieu: Key Concepts* (Acumen Publishing, 2008) 119.

²⁰ John Dewey, *Experience and Education: the 60th Anniversary Edition* (Kappa Delta Pi, 1938/1998) 3–4.

²¹ Zygmunt Bauman, 'Education in the Liquid-Modern Setting' (2009) 1 (2) *Power and Education* 157, 163–6.

²² Pierre Bourdieu and Loic J D Wacquant, *An Invitation to Reflexive Sociology* (University of Chicago Press, 1992) 78.

²³ Freire, above n 8, 64–7.

mere receptacles of information.²⁴ Here the teacher (like a bank clerk) didactically fills the student's mind, like an empty deposit box; facts are dispensed and not questioned.

While the works of Dewey, Bauman and Freire still drive thinking in reflective practice, their research does not address the unique issues that arise for a normative curriculum in tax law in higher education. The elements are: (1) dissemination of the basic tax law principles based on case law, that is, technical-rational knowledge; (2) inductive application of tax law principles to given scenarios; and (3) practicum exercises to address everyday problems of tax law practice, which draw in tacit as well as explicit knowledge.

In Australia, tax law is taught either through a law school, which generally teaches elements (1) and (2), recognising that knowledge is valid if based on a theory; or a business school, which generally teaches elements (1), (2) and (3). Business schools can be found in research and non-research universities, but the difference is that research universities are known to emphasise elements (1) and (2) over element (3).

Donald Schön's research on professional education may have a parallel with this article's issues to do with teaching tax law in business courses. His career's work has been spent on researching the way professionals work and gain technical competence; for example, knowledge of the principles of tax law can be combined with the concept of artistry to fuse professional confidence and professional judgement.

IV METHODOLOGY

The methodology chosen for this research is action learning, and it uses Schön's reflection-in-action model.²⁵ Schön defines reflection in action as the process by which a 'new response is generated in a situation of surprise and under conditions of uncertainty ... it requires on-the-spot experimentation that does not necessarily take place in words'.²⁶ Erlandson and Beach support Schön's description of a practitioner as reflecting 'on professional action at the same time as they carry the action out'.²⁷

Schön observes the regular occurrence of experienced practitioners depending less on established theories, for in mid-task they use 'artistry', to rapidly construct new theories 'on the spot'.²⁸ He posits that an experienced practitioner uses artistry in thinking and learning by doing, which triumphs over the roughness of trial and error. For instance, the judgement to determine similarity between a precedent and the facts of a new case ultimately seems to involve a kind of artistry. Schön's theory of 'reflection in action' is selected because his case studies show parallels to the teaching of tax law and its practice.²⁹ He contends that experienced teachers are able to think, almost subconsciously, while teaching. Such teachers can reflect in action by purposefully

²⁴ Ibid, 52–67.

²⁵ Schön, above n 8, 49–69.

²⁶ Donald A. Schön, 'Educating the Reflective Legal Practitioner' (1995) 2 (1) *Clinical Law Review* 231, 247.

²⁷ Peter Erlandson and Dennis Beach, 'The Ambivalence of Reflection: re-reading Schön' (2008) 9 (4) *Reflective Practice: International and Multidisciplinary Perspectives* 409, 411.

²⁸ Schön, above n 26, 240.

²⁹ Schön, above nn 8 and 26.

observing what is going on both inside and around them, and at the same time be actors engaged in teaching.³⁰ An alternative to Schön might be Norton, who provides a primer on action learning methodologies for use in higher education, but the methods range from qualitative to quantitative, and seem to lack a nexus with tax law.³¹

The Crosling and Heagney higher education research uses qualitative methods of reflective practice in the specific area of improving student retention.³² These authors isolate the need for a *greater understanding* of student diversity, albeit thinly supported in their inquiry. Thus this article asks about the need to develop that factor of a *greater understanding* of student diversity, while it acknowledges caution about generalising, on say, Asian versus western approaches to learning.³³

Another methodological tool is the concept of 'gratitude', which could foster real learning engagement in a mixed cohort as it is observed that students learn from each other and many of us, both teachers and students, have forgotten that education is a gift:

By encapsulating the relationship between giver, receiver and gift, gratitude is highly relevant to the educational context. The receiver of education recognises that what they receive is a gift, and this prompts them to give back. When the giver of the gift of education sees that what they give is perceived as a gift, they are motivated to give and give, without necessarily wanting anything in return. A true dynamic is restored where education encompasses a healthy flow of giving and receiving amongst all parties.³⁴

Gratitude is the antithesis of resentment. The current education model of teachers as 'customer service' and students as 'clients', results in the pervasiveness of student resentment towards study, prevalent student attitudes of entitlement on payment of fees, and the culture of complaint. The practice of gratitude, broadly defined as 'the giving of thanks', has long been discussed in fields as diverse as anthropology, sociology, ethics, moral philosophy, theology and political economy studies.³⁵ Indeed Enlightenment economist, Adam Smith, in his 'theory of moral sentiments', ruminated on gratitude as a crucial antidote to self-interest to facilitate a healthy political economy.³⁶ The benefits of pedagogically applying gratitude can be seen studying information-dense subjects such as tax law, economics and psychology.

³⁰ Schön, above n 8.

³¹ Lin S Norton, *Action Research in Teaching and Learning: A Practical Guide to Conducting Pedagogical Research in Universities* (Routledge, 2009) 87–114.

³² Glenda Crosling and Margaret Heagney, 'Improving Student Retention in Higher Education' (2009) 51 (2) *Australian Universities Review* 9, 15–6.

³³ Doris Leung, Paul Ginns, and David Kember, 'Examining the Cultural Specificity of Approaches to Learning in Universities in Hong Kong and Sydney' (2008) 39 (May) *Journal of Cross-Cultural Psychology* 251.

³⁴ Kerry Howells, *Gratitude in Education: A Radical View* (Sense Publishers, 2012) 8.

³⁵ Ibid.; Kerry Howells and Jessie Cumming, 'Exploring the Role of Gratitude in the Professional Experience of Pre-Service Teachers' (2012) 23 (1) *Teaching Education* 71. See also Kerry Howells, 'Gratitude in Education', at *Mind & Its Potential* 2012, <<http://www.youtube.com/watch?v=47hd5HTQV1E>>; and 'Effective Learning and Teaching: Dr Kerry Howells Interviewed by Dr Jan Libich', 24 August 2012, <<http://www.youtube.com/watch?v=va73r1ERu3U>>.

³⁶ Adam Smith, *The Theory of Moral Sentiments* (Millar Kincaid Bell, 1759).

A method for this article's reflection framework might be narrative inquiry, which is an analytical tool used on materials from sources including personal journals, field notes or interviews.³⁷ However, together with Schön's reflection-in-action model, the author has preferred the methods of reflective journals, experimentation in the practice of gratitude, and student feedback. These are the tools to gather data on the questions of overall tax teaching effectiveness and student diversity.

V THE INTERVENTION SETTING

From here, a shift is made to the mode of first person, which is an appropriate writing style for the interpretive nature of reflective practice. It is a departure from the dominant instrumentalist style of writing found in the law discipline's doctrinal research.

I teach Australia's GST and FBT, which are two minor topics in my university's introductory tax law curriculum. I normally schedule these topics towards the end of the tax law unit. Bourdieu noted that agents naturalise certain dominant practices, making them appear as self-evident, fundamental and a universal way, or what is taken for granted.³⁸ I typically characterise GST and FBT as 'administratively burdensome', given their long plumes of 'technical' rulings. Students might thus receive a negative message about the 'importance' of these topics.

The cursory dissemination of the GST and FBT in teaching is normal for tax academics, such as myself, who aspire to a higher trajectory in tax for the field rewards international tax research rather than local tax expertise.³⁹ Further, my lesser emphasis on certain topics may be the result of my *habitus*, 'the socially constructed principle of perception'.⁴⁰ Pierre Bourdieu's 'habitus' concept is a useful tool, as it is claimed that social practice theories can 'improve our understanding of tax as a social and institutional practice'.⁴¹ Could there be a *class distinction* between those lecturers (such as myself) who take up the dilettante's choice of international income tax to differentiate themselves from the 'tax hack', whose leaning is to the GST and FBT?⁴² The GST and FBT topics are relegated to the tail-end of my tax law unit — almost as scraps for those students who want the extra marks and are prepared for the 'hard yards' of performing calculations. Most tax law students in commerce courses seem to prefer spending time on loftier discourses concerning case law principles. This perverse finding is based on exam results, and warrants further investigation.

³⁷ See, for example, D Jean Clandinin, (ed), *Handbook of Narrative Inquiry: Mapping a Methodology* (Sage Publications, 2007); D Jean Clandinin and F Michael Connelly, 'Rhythms in Teaching: The narrative study of teachers' personal practical knowledge of classrooms' (1986) 2 (4) *Teacher and Teaching Education* 377.

³⁸ Pierre Bourdieu, *Outline of a Theory of Practice* (Cambridge University Press, 1977) 64.

³⁹ Bourdieu and Wacquant, above n 22, 99.

⁴⁰ *Ibid.*, 20.

⁴¹ Louise Gracia and Lynne Oates, (eds), *Taxation: A Fieldwork Research Handbook* (Routledge, 2012) 119; Diane Kraal, 'Paul Keating, Tax Alchemist? A study proposing the interpretive tools of Pierre Bourdieu' (2013) 8 (1) *Journal of the Australasian Tax Teachers Association* 1.

⁴² Pierre Bourdieu, *Distinction: A Social critique of the Judgement of Taste* (Harvard University Press, 1979).

Despite having identified the likely reasons for my attitude to the GST and FBT, which only seems to add to the torment of an already crowded tax law curriculum, these topics are still required to be taught.

I have observed in my teaching practice, for instance, that students can get confused with the unusual terminology used in the GST legislation; for example, 'creditable acquisition'. Even students, who have studied accountancy since secondary school, find challenges in understanding the theoretical GST concepts and terminology. The issue of low performance by students on the GST and FBT exam questions has been noted by my tutors/markers in past tax exam papers; for example:

During the semester, I think more time should be allocated to FBT during the tutorial session ... I found that I had the greatest amount of students hanging around after the tute asking me questions, and we run out of time.⁴³

I agree ... that FBT is a problem area and that probably more calculation question/examples would help a lot. Tutorial tests are vital, but in the area of FBT the test alone may not be sufficient for their learning of such a complex topic.⁴⁴

At the start of last semester I resolved to intervene into my teaching of the GST and FBT through reflective practice and facilitate more even student exam outcomes across all topics. I planned to adopt Schön's reflection-in-action method, that professional education should be centred on enhancing the practitioner's ability to overcome situations where 'textbook' approaches are found to be inadequate. Schön's most quoted case study⁴⁵ concerns an architect, Quist, who is masterfully able 'on the spot' to solve complex technical problems — the same issues that leave his inexperienced assistant, Petra, floundering. Schön uses this case, and other professional practice scenarios, to demonstrate that higher education does not adequately equip students with the skills necessary to deal with the complex problems that confront practitioners in the 'real world'.⁴⁶

For example, the GST legislation has a range of regulations specifically for Australia's burgeoning financial services sector. The minutiae of the regulations and associated rulings are not in my prescribed text book, nor in the lecture, due to time constraints.⁴⁷

Given my mixed international–domestic cohort of tax law students, I anticipated a *pot pourri* of issues to address from my proposed investigation into the effectiveness of my teaching practice. I certainly did not envisage a neat solution of 'one size fits all'.

A The Learners

Schwartz calls for an assessment of the learner group as part of a teaching plan. The learners under focus for this article are my recently completed 2013 postgraduate

⁴³ Marker A, tax law exam, email 14/7/13.

⁴⁴ Marker B, tax law exam, email 18/7/13.

⁴⁵ Erlandson and Beach, above n 27, 411.

⁴⁶ Schön, *The Reflective Practitioner*, above n 8.

⁴⁷ See, for example, *A New Tax System Goods and Services Tax Regulations 1999 (Cth)*, Division 70 Financial Supplies.

business course candidates.⁴⁸ The cohort of 86 students exhibited a range of social characteristics, such as preferences varying from collective to individualistic learning. Most students were from mainland China (45 per cent), followed by Australian residents (23 per cent), those from south-east Asian countries (15 per cent); and other countries (16 per cent). Although physiologically the students were all older than twenty years of age, few had work experience relevant to the unit topics being taught, so no curriculum adjustment was made for the age factor. It was assumed that the main 'affective' characteristic, motivation, would not be an issue for a postgraduate group. Further, I did not know enough about the cohort in terms of anxiety levels or student attributions of success/failure to influence the design of my curriculum.⁴⁹

B The Learning Tasks

My Australian tax law unit has learning goals that satisfy the first of two requirements (the next requirement being Advanced Tax) for registration as a tax agent. The goals are met through the unit content and its delivery via learning tasks. Fundamental tax concepts, legislation, case law and examples were provided via a two hour lecture and prescribed readings, which I acknowledge is a passive mode of knowledge transfer. Active learning was the plan for tutorials, and evident in online quizzes and group assignments. As Schwartz observes, instructional designers pay particular attention to determining the learning involved for each type of goal in conjunction with an analysis of the mental steps involved in each type of goal.⁵⁰ He notes that prerequisite skills for a subject should also be identified, which my students have arguably met by completion of an introductory unit in business law.

The next section covers extracts from my reflective journal notes, written during the last semester of 2013, and my resulting interventions.

C Reflective Journal Extracts

(a) Reflection on GST lecture preparation, 29 July 2013

I have shifted part of the GST to the first lecture, with the balance of the topic to be covered in weeks 10 and 11. In the lecture I will emphasise GST's importance in relation to other tax topics, such as income tax. I have critically reviewed my GST lecture slides and made adjustments. I have thought about my audience of predominantly international students, and the need for clarity. No fogs of technical and colloquial terms. I mentally note the centrality of good delivery of the GST's pizza of technical terms, together with worked examples.

I will introduce 'gratitude', for according to Howells it is a pedagogy that can support effective teaching. The aim is to briefly explain the concept to students and emphasise its place in a secular education setting in conjunction with the promotion of exam skills, critical thinking, overcoming procrastination and reading strategies.

⁴⁸ Schwartz, above n 9, 386.

⁴⁹ See, for example, *ibid*, 388.

⁵⁰ *Ibid*, 392.

(b) Reflection on (post-lecture) tutorial class, Group A, 5 August 2013

I found it difficult to generate a GST discussion with the international students, mainly because of my assumption of their educational backgrounds being overwhelmingly 'master/student', 'rote' and 'copy and reproduce'. Lack of students' prior preparation was also an issue, despite this specified requirement in my Unit Guide. I presented the questions and provided most of the answers. Not a good start! Nonetheless, this small cohort of eight students seemed keen. The setting of a good-sized room and computer facilities was useful.

(c) Intervention based on GST tutorial, Group A, 6 August 2013

For my next (larger) tutorial class with Group B, I will change my approach and get students into groups of 2–3 to identify and write down the sections of the GST legislation and discuss the answers. I plan to move around the class, from group to group, and help — and not give a didactic presentation of the answers.

(d) Reflection on (post-lecture) tutorial class, Group B, 7 August 2013

The tutorial for Group B was a large cohort of 27 students. Time was spent asking some students to shift to the smaller tutorial for the next week. This administrative action did not set the scene for a good first rapport with adult learners.

The setting was a room with battalion lines of tables, along which one squeezed in sideways to a chair. This configuration precluded my attempts to move around and talk to individual students. The small room was not conducive to the planned group discussions due to noise build-up, thus a 'cone of silence' was required when I spoke. There was no computer. Instead, there was a twentieth-century transparency projector needing space to be shunted back to adjust image size: but this was not possible.

I outlined my requirement for GST group discussions. Those students lucky enough to secure seats at the front took on the challenge, but I could not help those students seated in the back corners, who seemed lost (perhaps shy) as they cast around for a discussion partner. It soon became evident that my plan for group discussions was stymied by the physical layout, making it an effort to get through all the pre-set tutorial questions. I needed to undertake Schön's reflection-in-action, but the 50 minutes was up and also too late to revert to a 'chalk and talk' approach.

(e) Intervention based on GST tutorial, Group B, 8 August 2013

I will now change some variables for Group B. The first change will be a swap to a larger room. Next, I will ensure that the overflow students be contacted and shifted to the smaller class. I will try again for a group discussion approach next time.

However, upon further reflection there is still the issue of cultural difference to be addressed, which seems a fixed, intricate problem. My anecdotal understanding of international students is that they prefer the 'copy and reproduce' mode of instruction. Who am I to impose my western style of teaching on these high fee-paying 'clients'?

Should domestic students be streamed? Are students entitled to a tailored teaching service? Do I care about the teaching ratings that my students deign to give me?

Student Survey Feedback, 7–9 October 2013

I asked for anonymous student feedback on their learning experience for the GST and FBT topics for which I received 66 returns, a representative sample from the cohort of 86 students. The survey instrument is attached as an Appendix. The open questions had some examples provided as prompts. The written responses for Question 1 is summarised quantitatively in Table 1.

Table 1: Responses to Question 1

Question 1. What was your learning experience regarding the taxation law topics: the <i>Goods and Services Tax</i> and <i>Fringe Benefits Tax</i> topics (only)?												
You may want to comment on how you used the materials, made sense of the explanations, or the usefulness of the related tutorial/lecture examples.												
	Aus	China	Japan	Vietnam	Indonesia	Hong Kong	India	Sri Lanka	Singapore	Malaysia	Other	TOTALS
Hard to put theory into practice. More Q & As	7	3			1	1		1			4	17
Text book /slides/PTL qs/online quiz; all good.	5	8	1	4			1		1	1	7	28
FBT easier than GST	1			1								2
Found FBT difficult	1	1										2
Both GST and FBT difficult		7									1	8
GST & FBT are useful topics		2			1						1	4
Too text-book based		1									1	2
PTL text book compared to lecture slides were different.	1	1										2
Tests not related to PTL	1											1
	16	23	1	5	2	1	1	1	1	1	14	66
												100%

Students want model answers to questions (26 per cent); this is a recurring theme from the previous semester, which I interpret as a gap between theory and calculations practice, as no case law principles are prescribed for this topic. As this question was 'open' whereby students could raise individual issues, thus it cannot be deduced that 74 per cent found no difficulty in calculations. I have reflected on this outcome, noting that if I simply provide the answers for the pre-set tutorial questions, then students will have no incentive to attend class: Pavlov's behavioural psychology. I accept the need to add more examples and answers to my lecture slides and provide more Q & As online. This feedback could explain why FBT and GST calculations in exams show poorer than expected results for *business* students: the students need more practice. I plan to more vigorously promote the use of library copies of an alternative textbook for practice (it has problem questions with solutions). As one student wrote, 'I found the theory hard to put into practice...I need to be able to check up if my answer is correct'.

Students found GST and/or FBT difficult (18 per cent). I now accept that many humanities and engineering students who join postgraduate business courses find that explanations which use parallel accounting concepts have limited usefulness. Alternative practical ways of explaining these concepts need to be explored. For instance, a humanities major student wrote, 'Capturing the interaction between GST and FBT ... can be challenging.' I received student email requests for the online quiz answers, despite the textbook's page references having been given with answers, for example:

Since my online quiz result is not really good as I expected, and I want to make sure of the answers after reading the book, may I get a solution for the quiz and how to get it?⁵¹

⁵¹ Email from 'Lucy', student, 5 August 2013. The student was then advised to do another practice online quiz, and also encouraged to use the alternative text book that had questions *and* solutions. The student reported back that the extra materials helped.

The written responses for Question 2 on 'learning backgrounds' are summarised quantitatively in Table 2, which shows a variety of student experiences. Australian tax law is taken as an elective unit in the second part of a postgraduate business course and the survey results show a mixture of learning styles.

Table 2: Responses to Question 2

Question 2. How would you describe your learning background prior to Monash university?								
	Memory-based learning*	Drills or use of practice questions	No discussion in class	Mainly textbook learning	Lots of individual presentations of work to class	Participation in class discussion groups	Independent project-based tasks	Totals
Australia	3	3		1		8		15
China	9	6		4		5	1	25
Vietnam	2	3				4	1	10
Indonesia	1						1	2
Hong Kong	1							1
Japan							1	1
India		1					1	2
Malaysia	1							1
Oth	3	3		1		6		13
	20	16		6		23	5	70
	29%	23%	0%	9%	0%	33%	7%	100%
* Memorisation is important in law, see Smith and Ragan, "Instructional Design", 1999, p.136.								

The written responses for question three on student adaption to Australian university teaching styles were positive (73 per cent). One student wrote, 'My learning background was only an issue...in my undergraduate years ... I am now familiar with the [current] teaching style.' Responses were generally positive to the group assignment on a tax return, a student-centred practicum, for instance a student noted, 'I was not [familiar] with group assignments...but I learned a lot from my group mates.' Another student wrote, 'We worked on the assignment together and discussed the issues we faced ... it was useful to do the assignment better.'

D Semester 2, 2013, Intervention Evaluation

My intervention of changing room settings was straightforward. Further, I now conduct carefully tailored tests in tutorials on FBT and GST that are specifically different in format from examples the text book. I found that students appreciated the tests as they have an element of reflection in action, but I acknowledge it only addresses lower cognitive skills.⁵² However, the success of my encouragement for students to access extra practice materials for reinforcement of theory can only be measured later, through exam results and marker reports. Although this article has not included in my journal reflection and intervention into the FBT topic, the process was similar to that of the GST. I have barely scratched the surface on the issue of effectiveness of my teaching practice, much less the thorny question, 'why the need for greater understanding of student diversity?' Perhaps it is best not to put the cart before the horse, and get the basics right in terms of the learning required for each topic's goals. I use a blended learning approach, that is, face-to-face teaching and online multiple-choice testing. A later intervention option could be to investigate international student preferences for either

⁵² Tan, above n 12.

or both these teaching modes. Adam and Nel's longitudinal study suggests that richer teaching delivery modes 'better accommodate student cultural diversity'.⁵³

The concept 'gratitude' was introduced in the first lecture, but I found it hard to generate the appropriate sincerity of the 'beneficent circle of gratitude' to such a large audience of students, as beneficiary/benefactor normally generally involves two people.⁵⁴ I imbedded the concept in my weekly broadcast emails to students, but such channels of communication are not conducive to reciprocity. The gratitude strategy might best work in tutorials, which will require pre-training of tutors.

VI CONCLUSION AND FUTURE RESEARCH

During semester I barely got to know my students' true abilities, much less any academic improvement that might have resulted from my in-semester interventions, as the marks weighting is on the final exam; by this time it's all over — they've gone. The analysis of the exam results will help plan the teaching for my next cohort.

The use of the practice of gratitude is still only at a rudimentary stage and there is a need to explore it further to be an appropriate strategy to build into my teaching practice and help bridge cultural divides between my students. It is noted that a workable definition of gratitude is required to convey to students; the acquisition of gratitude will require some experimentation; to recognise there is the possibility of the inability to practise gratitude at certain times; that one must avoid being prescriptive; and sincerity of intention is a 'must' to promote gratitude in teaching.⁵⁵

More work is required on the appreciation of differing learning styles, eastern versus western.⁵⁶ I have started 'best practice' tax law teacher interviews on the topic of teaching to mixed cohorts in the Britain and New Zealand; and will extend the interviews to the United States. The plan is to categorise the results and analyse trends.

Anecdotally, there is a split in western teaching of tax law in business schools; one camp maintains that only tax law principles and inductive application should be taught to students in elite institutions to the exclusion of practicums (being too practical). The opposing camp calls for a balance between theory and practice. Thus this preliminary research focusing on tax teaching in an Australian institution could be extended to other western countries to find out what is being taught, how it is being taught and to who it is being taught.

⁵³ Stewart Adam and Deon Nel, 'Blended and Online Learning: student perceptions and performance' (2009) 6 (3) *Interactive Technology and Smart Education*, 154.

⁵⁴ Patricia White, 'Gratitude, Citizenship and Education' (1999) 18 (1) *Studies in Philosophy and Education* 43.

⁵⁵ Howells and Cumming, above n 35, 75.

⁵⁶ See, for example, Shane N Phillipson, KYL Ku, and S Phillipson, (eds), *Constructing Educational Achievement: A Sociocultural Perspective* (Routledge 2013); Shane N Phillipson and Bick-Har Lam, *Learning and Teaching in the Chinese Classroom: Responding to Individual Needs* (Hong Kong University Press, 2011).

APPENDIX

Questions for taxation law feedback

(Survey instrument for students only)

Note:

This survey is voluntary and your name is NOT required. Please deposit completed surveys in the drop box at the exit to the lecture theatre/classroom for the collection. Students who do not want to complete a survey can deposit a blank form.

In a few sentences, would you answer the following questions:

What was **your learning** experience regarding the taxation law topics: the *Goods and Services Tax* and *Fringe Benefits Tax* topics (only)? You may want to comment on how you used the materials, made sense of the explanations, or the usefulness of the related tutorial/lecture examples.

How would **you describe** your **learning background** prior to Monash University?

(For example: memory-based learning; drills or use of practice questions; no discussion in class; mainly textbook learning; lots of individual presentations of work to class; participation in class discussion groups; independent project-based tasks.)

Has **your learning background** been an issue with adapting to the teaching style of tax law at Monash University? For example, the tax return assignment. Explain.

Was your secondary schooling in Australia? If not, which country?