The use of a study tour and reflective journals: Embedding Alternative Delivery and Assessment Methods into a traditional tax curriculum

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“For the things we have to learn before we can do them, we learn by doing them”

Aristotle

1. Introduction

Taxation administration is a very important component of any taxation course, however, the content can be challenging to teach in an engaging and dynamic manner.1 Whilst the taxation administration curriculum can be effectively taught by utilising conventional methods such as lectures and case studies, the Curtin taxation team decided to utilise a Canberra study tour to teach some aspects of the course so that students could enjoy a deeper, more comprehensive and engaging learning experience.

This paper evaluates the use of the study tour in conjunction with a reflective journal to teach the course material of Taxation Administration 335 (“Tax 335”).

Part two of this paper briefly examines the literature regarding the use of study tours and reflective journals as educational tools.

Part three discusses the background, aims of and structure of the study tour.

Part four outlines some feedback from staff and students. The student feedback has been taken from extracts in the student’s reflective journals and completed questionnaires.2

Part five outlines some of the challenges experienced in utilising these methods to teach a traditional tax curriculum.

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1 Susan Fitzpatrick, ‘The Challenge of Teaching Law Subjects With Large and Diverse Student Cohorts’ (2009) Journal of the Australasian Law Teachers Association, 7 states that: ‘engaging students so that their learning is rich, enjoyable and thought-provoking can be a challenge in any subject.’

2 Due to the valuable feedback obtained regarding the study tour contained in the students’ reflective journals, consent was obtained to use the information for research purposes. In addition the students were asked to complete a questionnaire about the organisation of the study tour, as well as to gather an indication of what organisations or senior officials had the most impact on students and any changes in perception that occurred about the direction of their future in the taxation profession. The student consent forms will be held for the required period.
2. The use of Study Tours and Reflective Journals as learning tools

a. Study Tours

Study tours are a type of experiential education\(^1\) that have been significantly utilised in higher education in recent times.\(^4\) However, whilst they are commonly utilised in disciplines such as the health sciences\(^5\), the use of study tours are not as commonplace in commerce units.\(^6\)

Experiential education is defined as an educational philosophy based on the primacy of experience in the learning process where the student is able to build upon knowledge from direct experiences.\(^7\) The literature suggests that some of the primary benefits of utilising study tours as pedagogical tools include:

- providing students with the opportunity to see the: ‘practical relevance of abstract concepts’;\(^8\)
- enhancing the ‘integration of course material’;\(^9\) and
- assisting in the retention of important course materials.

b. Reflective Journals

One way to assist and encourage students to consolidate and reflect upon the experiences of a study tour is the use of a reflective journal. Thorpe defines reflective journals as: ‘written documents that students create as they think about various concepts, events, or interactions over a period of time for the purpose of gaining insights into self-awareness and learning.’\(^10\)

The literature suggests that there are several benefits to utilising reflective journals, in conjunction with study tours, including:

- reinforcing what students learn on the study tour\(^11\) by encouraging them to critically reflect, analyse and synthesise their thoughts and perceptions;\(^12\) and
- assisting students to find meaning from their experience and make connections between what they were learning in class and how that translates to relevance in practice.\(^13\)

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\(^4\) For example Katula and Threnhauser Ibid argue that utilising this type of educational tool is one of the most significant trends in higher education in the last three decades. Likewise, H Hickson, ‘Critical reflection: reflecting on learning to be reflective’ (2011) 12(6) Reflective Practice: International and Multidisciplinary Perspective, 829-839 argues that reflective practice is becoming increasingly prevalent in many disciplines.

\(^5\) A discipline where experiential learning is commonly used is nursing.

\(^6\) Marilyn Clark-Murphy and Ray Boffey ‘Extending the classroom: The use of a study tour and student journal writing in an international economics and finance course’ Proceedings of the 13\(^{th}\) Annual Teaching and Learning Forum: Seeking Educational Excellence, Murdoch University, Perth 2004) <http://lss.curtin.edu.au/tlf/tlf2004/clark-murphy.html> state that the study tours and student journals have not been widely used in finance and economics courses.

\(^7\) Jane Southcott, ‘Seeing the Big Picture: Experiential Education in Tertiary Music Education’ (2004) 27(1) Journal of Experiential Education, 1-14 refers to a definition of experiential education advanced by the Association for Experiential Education as: ‘a process through which a learner constructs knowledge, skill and value from direct experience.’


\(^9\) Ibid.


\(^11\) Murphy and Boffey above n 6 state that journals are useful to encourage students: ‘to reflect immediately on what they learn during the study tour, to crystallise their thoughts and to unite their experiences with classroom theory.’ Southcott also states: ‘Journal writing has become a recognized strategy for teacher –researchers and students to connect theory and practice, construct personal meaning from their learning and teaching and record their own development over time.’

\(^12\) Southcott above n 7.
3. Background, aims and structure of the study tour

a. Background

Students at Curtin University have the opportunity to study a double major in accounting and taxation as part of the Bachelor of Commerce degree program. The major contains six taxation units with one of the final year units being Tax 335. In second semester 2012, 60 students were studying taxation administration. Students in this unit were offered an opportunity to participate in a Canberra Study Tour. Thirty places were allocated to the study tour on a “first come, first served” basis. It was consciously decided not to limit the eligibility for joining the study tour to academic results as it was felt that given students learn and engage in many different ways, by limiting it to academic merit, those who may really benefit from actively participating in the tour could be excluded from the experience.

The number of students was capped at 30 for the following reasons:

- this was the first study tour of this kind;
- it was logistically easier to move a smaller group of students to several locations each day;
- the study tour group was entering work places and it was imperative that any disruption caused was minimised;
- it was felt that a smaller number of students would give each student on the tour a greater chance to participate, interact and ask questions of the presenters and their lecturers.

Interest was shown by many of the students enrolled in this unit, however ultimately 26 students registered (20 were female and 6 were male.) The students were from a number of different nationalities. Four lecturers also attended (three female and one male). Whilst this may be considered a high staff-to-student ratio, it enabled the unit co-ordinator to deal with administrative matters throughout the study tour while the other lecturers were available to assist the students. Furthermore, given this was the inaugural tour, staff wanted to ensure they had adequate staff-to-student ratio, as the extent of time needed to be spent by each staff member with students was unknown. The students who did not attend cited work issues and prior family commitments as the main barriers to attending. In order to provide equivalence in assessment and learning opportunities, to the greatest extent possible, the other students in the course were taken on a field trip to the Australian Taxation Office (“ATO”) in Perth.

As part of the study tour students were required to produce a reflective journal. They were asked to document their daily experiences on the study tour and aim to make two entries a day, a pre visit and post visit reflection. Firstly, students were asked to reflect upon what they hoped to learn, see or experience in relation to each of the venues or speakers before they embarked on the activities of the day. Then students were asked to critically reflect on what they had learnt after visiting the organisation and consider whether this differed or consolidated their existing perceptions or knowledge.

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b. Aims

It had been observed in prior years that the students may not have felt that this unit had a great deal of practical relevance to their day to day practice as future tax accountants, which made it difficult to engage students with the course materials. There were several perceived advantages of utilising a study tour to teach the content for this unit. The primary aim was to further engage students in the subject matter by allowing them to interact first hand with senior individuals within the organisations that are studied as part of the Tax 335 course. It was envisaged that this direct interaction would give students a greater chance of making concrete links between what was being discussed in class and the relevance it would have in practice to members of the tax profession. It was further hoped that this interaction with representatives would allow students to obtain a broader picture and view of the roles these organisations played in the taxation administration framework and to also consider features of the organisation such as the culture, work environment and facilities offered to staff. It would also allow students to consider the relationship between agencies. For example, it would allow them to discuss, directly with the agencies, whether there was any duplication of the key functions of any organisations.

Furthermore, it was hoped that by Seeing landmark buildings and organisations, such as the High Court of Australia and the ATO students would have a greater chance of remembering key information regarding these organisations.

The length of the study tour was six days. It was thought that this duration would enable the students to visit a large number of organisations but still provide them with some time to explore Canberra at their own leisure. Furthermore, it was hoped that a six day tour would mean that the students were not rushed and overloaded with information, but would allow the interactions and visit to Canberra to be both enjoyable and informative, also providing plenty of time for social networking.

Each day the tour consisted of a visit to two organisations, one in the morning and the other in the afternoon after lunch. Following the afternoon visit students were then given free time.

The tour was subsidised by contributions from the Dean of Teaching and the School of Business Law and Taxation. In total the study tour cost approximately $23,000, averaging $885 per student. Student’s costs were limited to approximately $385, representing a contribution to their airfares and providing for their living expenses whilst on tour. The lecturer’s costs were separately covered by the School of Business Law and Taxation.

Accommodation was secured at University House on the Australian National University campus. It was considered that this was an appropriate venue for two reasons: first, to give the students a chance to experience campus life at another university; and second, to provide a central base whilst in Canberra.

Keith Kendall, ‘A Comprehensive LLB Tax Teaching Program’ (2011) 6(1) Journal of Australasian tax Teachers Association 133 states that: ‘lecturers are presented with the issue of designing courses that are engaging and motivating to a student audience, that is often sceptical of taxations relevance to their future plans.’
The dates for the study tour were designed to coincide with the tuition free week for Curtin students, so that there was no disruption to their other units of study. Advance notice of the chosen dates also allowed students who had employment commitments to ask for leave from their respective employers. The only downside to this period was that it was not a sitting week in Canberra for Parliament or the High Court and therefore, the students did not get an opportunity to see any court room activity or view question time at Parliament. In future years should the study tour be repeated it would be more beneficial to allow the students to experience those activities.

c. Structure

It was decided to base the activities of the study tour on tracking the lifecycle of a tax. Therefore, the tour included visits to the:

- Government, Treasury and the Board of Taxation. This was to help students develop an understanding of how tax policy is formulated and to consider the involvement of the Parliament, Treasury in conjunction with the ATO and the impact of reviews of areas of revenue law by bodies such as the Board of Taxation;
- Australian Taxation Office to enable students to understand the role of the ATO in administering the Australian taxation law.
- High Court of Australia to enable students to consider the role of the Court and the appeals process;
- Tax Practitioners Board to introduce students to the regulatory framework that governs tax practitioners;
- Taxation Institute to enable students to understand the role of professional bodies in taxation; and
- Inspector General of Taxation and the Ombudsman to understand the oversight roles of these bodies.

To also provide students with a broader perspective regarding Government, democracy and history, it was decided to also insert into the agenda a visit to the National Archives and Old Parliament House (where a cabinet debate was held).
In terms of organising the study tour, a three phased approach was taken and pre tour, during the tour and post tour activities were arranged.\textsuperscript{15}

\section*{i. Pre Tour Activities}

Ten days prior to the departure of the study tour, a meeting was held so students could ask questions, meet other students attending and be introduced to the staff that would be travelling with the unit co-ordinator.\textsuperscript{16}

Students were asked to read and sign a Code of Conduct ("the Code") when they registered for the tour. The Code advised students of the dress standards requirements when visiting organisations on the study tour and the behaviour standards. This was discussed in detail at the pre-departure meeting and students were aware that action could be taken against them for breaches of the Code should their behaviour whilst on the tour be deemed unacceptable. The function of the Code was to act as a pre-emptive warning system that non-attendance (for example due to a late night out socially) would not be acceptable. It was also decided that their peers should consider if the behaviour was inappropriate based on the set guidelines and to recommend a sanction. In this regard a committee of three students was elected to deal with any behavioural issues and those elected would work with the lecturers to deal with any issues that were reported to them. The reasoning behind this method was that students are more likely to not want to disappoint their peers in this group situation.

\textsuperscript{15} This three phased approach was suggested by Porth see S Porth, 'Management educations goes international: A model for designing and teaching a study tour course' (1997) 21(2) \textit{Journal of Management Education} 190-199.

\textsuperscript{16} P Gordon and D.K. Smith, 'Planning, Organising and Executing Short Term International Exposures for USA Students of Marketing and Business' (1992) 2 \textit{Marketing Education Review}, 47-53 argue that pre-tour activities assist with ensuring students know what to expect and familiarise themselves with other group members.
Students were also provided with a booklet detailing:

- the schedule for the study tour;
- a briefing on each organisation and electronic links to further information on each organisation; and
- a copy of the Code.

ii. Activities on the study tour

The study tour had the following structure.

Day 1

The first venue on the agenda was Parliament House, where a private tour was conducted by a former Senator and Australian Labour Party Whip. This allowed the students to view areas not generally available to the public. The tour facilitator explained to the students the roles of both Houses of Parliament and the process for the passing of legislation. A tour of Parliament was considered pivotal as this is where taxation policy is translated into legislation and students needed to be able to see and understand the process of how laws are created and passed through the two houses of Parliament.

The students spoke to staff from the Treasurer, the Hon Wayne Swan MP’s office about tax policy, the role of the government in creating and amending laws in relation to taxation, recent developments such as the Carbon Tax and Mining Tax as well as the responses by the government to the Henry review and the October 2011 Tax Forum.

Secondly, the students attended old parliament house where they were taken on a tour through the building and were told about previous Prime Ministers and governments. As part of the experience students conducted a cabinet debate in the original cabinet room that centred around John Curtin’s cabinet decision.

It was decided by the lecturers that a welcome dinner would be held on our second night together in Canberra (the first night the group arrived in Canberra it was too late) to encourage students to socialise during the study tour.

The evening was very successful in breaking down barriers between students and lecturers. It could be seen immediately the next morning and throughout the duration of the tour that the goals of holding the dinner had been achieved, with students who prior to the study tour would not have spoken to others interacting with new friends.

Day 2

On day two the students visited Treasury and spoke to staff regarding taxation policy, the production of Explanatory Memoranda and dealing with public submissions on government policies.

The Secretary of the Board of Taxation joined the discussion, explaining the role of the Board, how it came into existence and some of the reviews that had been undertaken on behalf of the Government since its inception.
The students then attended the head office of the ATO in Canberra, where the students met the Commissioner of Taxation Michael D’Ascenzo AO. As discussed below this was the highlight for many students. The students toured the ATO building. They were shown where all the ATO employee’s identification badges were made and discussed the importance of security measures for staff at the ATO given the confidential nature of the information being accessed. Students were split into two groups, meeting with the Second Commissioner of Debt and the Commissioner. The Commissioner spoke about the role of the ATO within Australia and internationally. The Second Commissioner spoke to the group about the ATO’s role in managing outstanding tax liabilities and the need to engage with taxpayers with the use of early intervention programs and the work undertaken with serious non compliant taxpayers.

**Day 3**

On day three the students visited the TPB. The Chairman of the Board discussed the role of the TPB and recent compliance activities of the TPB. The students were placed into groups and undertook an exercise that involved reviewing various policy issues and case examples pertaining to registration. There were also two members of the board at the session Professor Dale Pinto and Professor Cynthia Coleman who assisted with the working groups. The students commented positively about the interactive nature of this exercise.

The students returned to University House where Robert Jeremenko from the Tax Institute spoke to the students about the role the Tax Institute plays in the tax profession.

**Day 4**

Day four commenced with a breakfast meeting with the Inspector-General of Taxation (“IGT”). He spoke about the role of the IGT, the importance of the relationship with the government, the ATO and various other regulatory bodies. He also discussed the various inquiries he had undertaken and mentioned that he was currently asking for submissions from the public for his forthcoming reviews.

Students visited and toured the High Court and met Chief Justice French, who spoke to the students about the constitutional basis of taxation, the appeal structure of a tax case and some recent tax appeal cases.

A visit to the National Archives was also undertaken to show the students the Constitution, which is located on display with other important documents of Australia’s history.

**Day 5**

On the final day of the tour students visited the Office of Parliamentary Council. They met the First Secretary Peter Quiggins and were then given a presentation by two of the officers who prepare taxation bills on behalf of the Government. Students undertook an activity of writing bills which helped them appreciate the need for precision in drafting, language and grammar.

The last visit in Canberra was to the office of the Commonwealth Ombudsman where it was explained the role of the tax area within the office and the types of complaints they receive and how they can assist taxpayers resolve their issues with the ATO.
iii. Post tour

After the students returned from the study tour, classes recommenced immediately and the tour and its highlights were discussed in class. This provided those students who did not attend the tour an opportunity to hear about the trip. The discussions focused on both the educational advantages as well as the social aspects.

The tour was also videoed and a professional DVD was created from the filming and photographs the students had taken. This video was shown in class and each student who participated in the tour received a copy.

4. Observations and Feedback

An integral part of the process was obtaining feedback from students, agencies and staff involved on the study tour.

As a way of measuring the success of the study tour, it was felt appropriate to ask the students to complete a detailed questionnaire on their return from the study tour. The questionnaire was broken into several parts and questions were asked in relation to the administrative process of the tour (e.g. the types of questions asked included: Was it easy to register? Who funded your trip? How did you find out about the study tour?). The students were asked to provide feedback on the organisations and speakers that they visited and finally they were asked to provide feedback on whether the study tour changed their ideas on where they would like to progress their career in taxation. The information collated from these questionnaires has provided valuable feedback and will assist with the organisation of future study tours and the development of course materials.

Furthermore, student consent was obtained to use extracts from their reflective journals.

a. Staff observations

Staff felt that the aims of the study tour were achieved and remarked on the following benefits and the relationships between them.

The experience was integral in developing a greater understanding and awareness of key players in the Australian Taxation system. It also enhanced students social and presentation skills. Students were encouraged to formulate appropriate and interesting questions for the personnel from the agencies.

Staff were also impressed by how responsible and well-behaved the students were. Students were punctual, well dressed and conducted themselves in an exemplary manner for all visits.

Furthermore, feedback obtained from the study tour allowed the taxation team to review the current areas that needed revision as part of the course and to look at other ways to present materials. The tour highlighted areas that the course materials needed to be made more robust and to make a more considered update of some materials that are offered as part of the undergraduate program. Staff also became aware of the large number of organisations that students did not have a
comprehensive knowledge of before the tour see (Appendix D) as a result of the study tour a mandatory chapter on the Institutional Framework of Taxation will be included in every study guide.

b. Student Observations

From the data collected and reflective journals most students noted that the study tour met or exceeded their expectations. Student responses are graphically depicted at Appendices A to D.

Overall the student feedback was overwhelming positive. However, some students did request more social time, help with fund raising to lower the overall costs of the tour and that the period of the tour be extended.

A clear theme underlying the responses was that the tour expanded the horizons of students and enabled them to have a broader picture of the study tour.

Some of the feedback from students about the overall benefits of the study tour included:

“I believe all taxation students should attend a similar event. It is beneficial as it gives us an understanding of what taxation is and teaches us things that we will not be able to find in textbooks.”

“The tour exposed me to places, facts, and people that I could not have learnt about in a classroom environment. I now have a better understanding of what I am studying and I’m able to relate what I have learnt in my studies to what I learnt on the study tour.”

“It was not only just a tour, but an experience to always remember. I personally recommend it as it gave me a change to get to know other students and to learn more about the Australian tax system and all the different agencies that exist.”

“The study tour was a great experience. It allowed me to meet some of the best tax minds in the country, gave me a very broad understanding of how tax works and how taxed is reformed in a variety of ways. The people that I met, not many people get to meet, particularly people my age.”

There were also some common themes arising from the students reflective learning journals these included:

- Surprise at the broad range of careers available to students undertaking a taxation degree;
- An enhanced understanding of the role, relevance and existence of organisations within the Australian tax landscape
- Appreciation of the social aspects

Some reflections based on these are discussed below.

Enhanced Career Options

At each of the places visited the students were very keen to learn the career path of each of the speakers and their qualifications. Since returning to Perth a number of students have visited the unit co-ordinator to discuss their future employment options and it has been observed that a number of
students are now considering the ATO and the Federal Government as a possible future employer (see Appendix C). One student commented:

“The study tour to Canberra can be described as a giant job expo. It was wonderful to be able to visit such a vast array of organisations, all of which have a different involvement in tax. I think becoming aware of the fact that all these doors are open for a student with an accounting and tax degree was the most important thing learnt throughout this trip.”

In relation to broadening their career goals two other students observed:

“It superseded my expectations! I expected to come out of it being more aware of bodies and organisations within the tax world but I didn’t expect it to have such a profound effect on my goals for the future. I now have a clearer sense of who I want to be and why my career expectations are. The values I have picked up from this tour will be beneficial to me both in my work life and personal life.”

“It was like a week long careers expo, I got to see what the world of tax has to offer with regards to the parts run by government which unlike the careers expo offered at Curtin or anywhere else is a side that is rarely shown with most of the focus on private enterprise rather than the public sector.”

Another student commented on the role of Parliamentary Counsel, an organisation that before the study tour a number of students were unaware of.

“I am amazed at the work they do and how they have to think outside the box to achieve the required result. I image this would be a rewarding career to see your hard work in its final form.”

Another student opined:

“At times I feel like my work ethic is going in vain, that I don’t know enough people, powerful people, to get me where I need to be and that my grades aren’t good enough. But just sitting there with the Commissioner and telling me that work ethic and attitude really does matter gives me all the motivation I could ever need to continue pushing through.”

**Enhanced understanding of the organisations visited and their impact**

There were several places and people on the study tour that made an impression on the students. Many of their reflections centered on the relevance of those venues to the their own studies, previous experiences and governance of the tax system.

One organisation that made a substantial impact on students was the ATO. Students enjoyed hearing about the organisational structure and getting an overall feel for the culture and values of the organisations.

“It was such a beautiful building and the people there were so nice. I really enjoyed hearing about the different divisions within the ATO and what roles they all serve to fulfil.”
“I enjoyed the ATO, the vastness of their responsibilities can be overwhelming as there is so much to do.”

A number of students were greatly impacted by the visits to Parliament and the High Court. Students observed the following:

“Being in the senate was a lot more surreal than I expected. As soon as I stepped in I had little flash backs of watching the news and seeing members of the opposition hurling aggressive retorts at the government. The concept that this is the room in which so many influential and life changing decisions are made became so real to me. This is where both the mining tax and carbon tax were passed. The future of our taxation system is determined in this room and here I am casually sitting in it.”

“The High Court, this is where decisions are made which can affect the entire country. Being in a place of such importance was really nice.”

“I was impressed by the way that Chief Justice French referred consistently to his pocket sized constitution.”

Social Aspects

One clear benefit of the study tour was the enhanced relationships that developed between many of the students. Student comments included:

“I loved the welcome dinner, it was such a good way to kick off the tour. I think it helped us all form a bit of a bond. The morale on Tuesday was much better after having been afforded the chance to get to know our lecturers and our peers in a more social setting.”

“Being with the tax students in a non-university environment (such as a classroom) allowed us all to get to know each other better, speak to each other about future plans, aspirations etc. I think many friendships were made on the tour.”

“During the tour, I made a lot of new friends from class who I have never talked with.”

5. Challenges

The establishment and running of the study tour was demanding but satisfying. There are many more variables to consider in conducting a study tour as compared to a traditional lecture.

One of the challenges of a study tour is the considerable administrative time spent organising and running the tour. In relation to the Canberra study tour it included:

- arranging visits to the places of interest;
- co-ordinating travel and accommodation arrangements for 26 people;
- assisting students with completion of the necessary paperwork;
- liaising with the students for account payments and reimbursements and the actual follow up whilst on tour and on completion; and
- liaising with the various agencies and organisations to ensure confirm all aspects of the visit (for example the time of arrival and departure, providing information to students and confirming the number of people attending each presentation).
This challenge was exacerbated as this was the first study tour for the taxation area and there was no clear precedent or set guidelines established. Thus a valuable by-product of the study tour has been the creation of a study tour manual for future lecturers to follow.

Another challenge is that staff organising and co-ordinating a study tour assume multiple roles such as an administrator, tour director and mentor to the students. Staff on the study tour need to be available to the students twenty four hours a day even after the formal day activities of the tour finish.

6. Conclusion

Yeats once opined: “Education is not the filling of a pail, but the lighting of a fire.”

Study tours are one way of igniting student interest in taxation. The Canberra study tour was designed to encourage students to reflect on the lifecycle of a tax from the inception of a taxation policy to the review of the application of a taxation law by the Courts. It also helped to build a sense of community amongst a group of taxation students and allowed them to reflect upon some of their broader professional goals for their career in taxation.
Appendix A

Did the Study Tour Meet/Not Meet Your Expectations

- Not answered
- Were Not Met
- Exceeded
- Met
Which was your favourite agency?

- Inspector General of Taxation
- Australian Taxation Office
- Tax Practitioners Board
- High Court
- National Archives
- Parliament House
Appendix C

Prior to the study tour many students had expressed that their main aim was to be employed in a large to mid-tier accounting/taxation firm. Very few students expressed an interest in working for a government agency such as the ATO. Students were asked after the study tour what job opportunities they would consider. There was an overwhelming change and post the tour many students now considered a career in taxation with a government organisation or an international organisation. This highlights that the tour broadened student horizons in relation to their employment opportunities.

**What job opportunities would you consider after the study tour?**

- Government: 40%
- Private Accounting: 35%
- International: 15%
- Legal: 5%
Appendix D

There was a question in the questionnaire regarding whether students had knowledge of the organisations before going on the study tour.

**Did you know about these agencies before the trip?**

- Board of Taxation
- Office of Parliamentary Counsel
- Ombudsman
- Inspector General of Taxation
- Taxation Institute
- Tax Practitioners Board
- High Court
- National Archives
- Treasury
- Parliament House

The chart shows the percentage of students who knew about these agencies before the trip, with blue representing yes and red representing no.