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Teaching Taxation: Changing Toast to Tiramisu

By

Heather Buchan (Chartered Accountant)
M.Acc (Taxation) (University of Natal); Hons.B.Compt (UNISA); C.T.A. (UNISA);
B.Compt (UNISA); C.T.T. (MIT)
Senior Lecturer
Faculty of Business & Information Technology
Manukau Institute of Technology
Private Bag 94006
South Auckland Mail Centre
2015. New Zealand
Tel: +64 9 968 800
Fax: +64 9 968 7709
E-mail: heather.buchan@manukau.ac.nz
Abstract

Teaching Taxation: *Changing Toast to Tiramisu*

The purpose of this research paper is to demonstrate that teaching students taxation topics that are traditionally perceived as “dry as toast” can be changed into something as enjoyable as tiramisu. And that the prescribed learning outcomes are also achieved in the process.

A qualitative case study using a Moot Court, discussions, filming and direct observation was undertaken. It involved five separate cohorts of third year Bachelor of Business students from semester 2, 2010 to Semester 2, 2012 as well as the Staff from one of New Zealand’s Tertiaries. The study found that there was a change in perception from taxation being “as dry as toast” to actually being an enjoyable subject. The students preferred the Moot Courts that were used as one of the summative assessments as opposed to the traditional summative assessments of Assignments, Tests and Exams. The overall outcome was that both students and staff alike found the subject matter of taxation to be enjoyable.

Extant literature indicates that teaching should be delivered in a manner that caters to learners’ different learning styles. The Moot Court addresses all of these issues. This paper also highlights the benefits of both self-directed and peer learning.

Further research opportunities exist to explore the benefits of collaborative learning.
I. Introduction

This paper is based on a case study undertaken on the Taxation student cohorts at the Manukau Institute of Technology, Auckland, one of New Zealand’s Tertiaries.

In general, most people react adversely when the term taxation is mentioned. Students are no exception to this phenomenon.

In terms of Tertiary students the study of taxation depends on the specific Programme criteria.

For some students the Level 7 taxation Degree course is compulsory while for others it is an elective course.

Regardless of the students’ motives for studying taxation it is important that the students become engaged with the subject matter in order to master and remember the relevant taxation rules.

The composition of the taxation student cohort is extremely varied. On average the taxation student cohort comprises a combination of the following categories of students, Māori, Pasifika, International, Post-graduate and Under 25 year old students.

The significance of this research lies in the fact that for most of the students in the taxation cohort, English is not their first language, thus making “taxation’s legislative language” challenging for them.

In addition the students have got different educational backgrounds, learning styles and cultural backgrounds which need to be addressed if they are to be successful.

The focus of this paper is on teaching taxation to Tertiary students in an interesting and meaningful manner while still meeting the Learning Outcomes of the course.
In order to achieve this with such a diverse taxation student cohort requires an in depth analysis of the teaching and learning process. Since 2007, I am the only person at the Institute delivering all of the Taxation courses. So, it is incumbent on me to ensure that students’ different learning styles are accommodated whilst making Taxation interesting and meeting the Learning Outcomes of the Course. Thus the purpose of this research is to try and find answers to the Research Question.

II. Research Question

1) Can Taxation compliance and administration be taught to students in an enjoyable manner?

2) Will the learning outcomes of the course still be met?

Accordingly, the purpose of this paper is to determine how topics that are traditionally perceived as “dry as toast” can be changed into something as enjoyable as tiramisu. And that the prescribed learning outcomes are also achieved in the process.

In the next section the teaching and learning process will be discussed together with a review of the relevant literature and that will be followed by my approach to the teaching and learning process.
III. Teaching & Learning Processes & Literature Review

A review and reflection of the Literature was conducted in order to see how it could be applied to my delivery of the Taxation course and the rationale for choosing certain approaches.

As a student on the course, Principles of Teaching Part 2, I covered many different topics and issues. Of everything that was covered, this statement: “You never see the ‘cake’, just the ingredients.”¹ has had the most impact on me. I will now reflect on three of “the ingredients of the cake”, namely,

- Needs Assessment;
- The Experiential Learning Cycle Model; and
- Facilitation.

Needs Assessment

Adult learning is: “The approach ... that adults have enough life experience to be in dialogue with any teacher, about any subject, and will learn new knowledge or attitudes or skills best in relation to that life experience.”²

Thus the essence to effective adult learning is dialogue. Vella describes 12 principles for effective adult learning. She states that each of the 12 principles is interconnected and that each one is a mechanism to commence, sustain and foster dialogue. In my view, of the 12 principles, the most important one is the Needs Assessment.

The Needs Assessment considers, “Hutchinson’s WWW principle: who needed what as defined by whom.”³

One needs to get to the ‘coal face’ and talk to the ‘workers’ and find out their needs.

¹ Nugent, Class Discussion, on 19 November 2004.
³ Above, n.2.
The Experiential Learning Cycle Model

Nugent⁴ emphasized Kolb’s “Experiential Learning Cycle Model” during the course of our classes every week.

The Experiential Learning Cycle Model has the following components:

- Idea/Understanding;
- Test;
- Experience;
- Reflection;
- Re-evaluation.

As Nugent illustrated, one can start anywhere in the cycle.

Facilitation

Nugent⁵ indicated that a facilitator “guards and guides the process”. The facilitator does not control the process. An effective facilitator should not impose their views on others. Instead, a facilitator should respect other people’s processes because it’s theirs as “learning is a personal construction.” It has been indicated that “Facilitators can model participation early in a course, trying to control how much they themselves speak and making sure they give way frequently to other group members.” ⁶

An effective facilitator will not necessarily be remembered for the subject matter of the course, but rather for themselves, as being humane, as having believed in the students and for having made a difference in their lives.

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⁴ (Nugent, Weekly Class Discussions, from 22 October 2004 to 19 November 2004 inclusive.)
⁵ Above, n.4.
Principles of Teaching
According to the Principles of Teaching, Part 2\(^7\), there are “Effective learners”, “Facilitators” and “Learning and teaching styles”. I will discuss each one of these in the following section.

Effective Learners

An effective learner should have the following attributes:

- A commitment to the study programme
- An enquiring mind
- An ability to put theory into practice
- A flexible attitude in order to cope with change and the unexpected
- A collegial attitude in order to aid other learners and to learn from other learners
- Confidence to admit that they do not understand an issue

Facilitators

A facilitator is someone “who guards and guides the process”\(^8\) per our class lessons.

The effective facilitator should not intervene in the learning process, instead they should be steering it and ensuring that it remains on target.

Learning and teaching styles

There are different learning and teaching styles and there are advantages and disadvantages of teacher directed versus student centred teaching. These will now be discussed under their respective headings.

According to Honey\(^9\) there are four different learning styles.

- Activists

\(^7\) Honey, P., & Manukau Institute of Technology Notes. (1982). Learning and Teaching Styles.
\(^8\) Above, n.4.
\(^9\) Honey & Manukau Institute of Technology Notes, 1982; Zepke, Nugent, & Leach, 2003
• Reflectors
• Theorists
• Pragmatists

Activists are impetuous and they will attempt anything once. They enjoy ‘living on the
adrenalin rush’ and as soon as the action is over they seek out new challenges. They do not
like repetitive tasks.

Reflectors are quiet, thoughtful, meditative and observant; taking in all that there is to
possibly know before making any decisions. They are the antitheses of Activists.

Theorists are perfectionists by heart. Their approach is logically systematic and rational. They
masterfully integrate unrelated, complex issues into a perfectly completed jig-saw puzzle.
They do not like anything that is frivolous.

Pragmatists are confident and practical. To them, theory is a means to an end and they prefer
to apply the theory and see its application in use. They are not procrastinators and they do not
enjoy regurgitation of previous facts. They like solving problems and making decisions.

The advantages of teacher directed learning

All the information provided is correct and complete.

Theorists in particular, who are perfectionists, will be satisfied that all the logical and relevant
issues have been addressed and the outcome is objectively measurable.

Students, who lack self-confidence, do not have to leave their comfort zones to experience for
themselves what it is like to teach someone else.

Reflectors will benefit from teacher directed learning as they like to consider all the
possibilities and the teacher will have provided these.
Disadvantages of teacher directed learning:

Activists and Pragmatists will become frustrated and bored as they are not being actively involved in the teaching process, but are rather acting like sponges, expected to soak up the information provided. They would be better off trying out new ideas and solving problems on their own initiative.

The advantages of student centred learning

Activists and Pragmatist will thrive in this environment as it is very much ‘hands on’ and action orientated.

The disadvantages of student centred learning

Theorists and Reflectors will not be comfortable in this situation.

The result of the four different learning and teaching styles and the advantages and disadvantages of teacher directed versus student centred teaching are summarised in Table 1 below.

**Table 1**

<table>
<thead>
<tr>
<th>Learning and teaching styles</th>
<th>Teacher directed learning</th>
<th>Student centred learning</th>
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<td>Advantages</td>
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<td>Pragmatists</td>
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My approach in acknowledging the Literature

Having successfully completed the course Principles of Teaching Part 2, has to a very large extent, reinforced and confirmed my existing and current thinking about teaching. I have been lecturing to Degree and Diploma students for over 20 years and the class sizes have varied from 1,000 students to as few as five students.

In particular I am an ardent follower of Confucius’ declaration of over 2,400 year ago (as cited in Silberman).\(^\text{10}\)

\begin{align*}
\text{What I hear, I forget. What I hear and see, I remember a little. What I hear, see, and ask questions about or discuss with someone else, I begin to understand. What I hear, see, discuss, and do, I acquire knowledge and skill. What I teach to another, I master.}
\end{align*}

This approach of Silberman meets all four of the different learning styles which are discussed in the Literature, by Fleming\(^\text{11}\) and which are often referred to as the VARK model. Where VARK means the following

- V refers to Visual learners
- A refers to Aural learners
- R refers to Read/Write learners
- K refers to Kinesthetic/Tactile learners.

I have always been aware of the fact that teaching and learning is a cooperative process and that cooperation is critical to success. Many years ago I was given a photocopy of a cartoon depicting “The importance of cooperation in an enterprise.”\(^\text{12}\) The cartoon showed that the customer wanted a particular type of swing in a tree. But, what the five different departments


in the enterprise actually understood about the customer’s requested order were extremely different!

In my view, “The importance of cooperation in an enterprise” can be equated to the importance of communication between the teacher and the student and this is a cooperative process. There has to be a commitment from both the teacher and the student otherwise the result is dysfunctional. The teacher in the first instance needs to establish that the student’s interpretation and understanding of the information delivered is indeed correct.

By using an analogy one should be asking the following question “Is the swing in the tree the same as that described by the customer?”

I have always been aware of the fact that students have to multi-task during the lecture. As was stated by Biggs,13 “We teachers have one task, sharing our recent thinking in an erudite and stimulating lecture, but the students have two: to comprehend what they are hearing, and to write their notes and commentary for later reference.”

I have always followed the obvious, common sense approach of getting feedback from the students in order to ensure that they have grasped what I have taught them. Accordingly, I always ask them questions.

Biggs14 discusses teaching International Students (ISs). I found his approach very useful. The focus needs to be on what the student does, namely, that they use their cognitive processes. Accordingly, I accept the fact that ISs are fundamentally no different to our local students.

The difference lies in our approach and attitude to the ISs.

The focus should be on a “student centred lesson”. There are several ways in which student participation can be elicited. Biggs15 and another source Silberman,16 suggest putting questions to the students. Silberman even suggest things such as role play.

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14 Above, n.13.
15 Above, n.13.
First impressions are generally lasting; however, they can often be misleading. It is not always possible to determine a student’s learning style as an Activist, Theorist, Reflector or Pragmatist. A student often has a combination of learning styles although one learning style may well be more dominant than the others. As a teacher you cannot be everything to everyone, so there is a tension between teaching according to your own preferred learning style and trying to accommodate the other styles of learning. Taxation legislation is complex and at times it can be very boring. Accordingly it needs to be delivered in a manner that will meet the different learning styles of all the students.

IV. Methodology

A qualitative case study using a Moot Court, discussions, filming and direct observation was undertaken. The site selection was confined to the Manukau Institute of Technology, Auckland, New Zealand.

4.1 Participants

The participants involved five separate cohorts of third year Bachelor of Business students from semester 2, 2010 to Semester 2, 2012 as well as the Staff from Manukau Institute of Technology, Auckland, one of New Zealand’s Tertiaries.

4.2 Data Collection

Feedback received from prior Semesters’ students’ evaluations of the course indicated that certain topics were boring. The topics identified were Taxation compliance and administration especially the following areas:

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a) The Disputes Resolution process with its concomitant procedures and forms, namely,
   i. Notice of Proposed Adjustment (NOPA)
   ii. Notice of Response (NOR)
   iii. Statement of Position (SOP)

b) The Shortfall Penalties Regime:
   i. Lack of reasonable care
   ii. Unacceptable tax position,
   iii. Gross carelessness
   iv. Abusive tax position
   v. Evasion

c) The filing and payment of different taxes and tax returns and their respective due dates.

**Background to topics that are traditionally perceived as “dry as toast”**

The taxation compliance requirements for the disputes resolution process are prescribed in Sections 89A to 89O, of the legislation\(^{17}\). In addition prescribed documentation must be completed in accordance with these provisions. The completion and submission of these forms must be done with due regard to the respective times bars applicable at each stage of the process. In addition different students with different learning styles necessitate the use of a variety of different teaching and delivery techniques.

The Statement of Learning Outcomes\(^{18}\) and Graduate Capabilities\(^{19}\) were carefully examined and constantly revisited to ensure that they were being adhered to.

\(^{17}\) The Tax Administration Act, 1994.

\(^{18}\) Appendix 7.3 Statement of Learning Outcomes & Graduate Capabilities, per Course Descriptor, Advanced Taxation, 311.723.
4.3 Procedures

Taxation legislation is complex and at times it can be very boring, so I teach the taxation law in a manner that the students can understand. I put the difficult terminology into plain English and into a context to which they can relate, make a connection with and understand.

I am 100% committed to taxation; I breathe, eat, sleep and live taxation. I use everyday life experiences and current affairs in my teaching in order to explain taxation issues. Students remember things far better when they can make a connection with it. For example I use issues like the Crafar Farms, Auckland Energy Consumer Trust (AECT), Vector Limited, South Canterbury Finance, Allan Hubbard [now deceased], Versalko the ASB Bank fraudster. I use these everyday people and entities to illustrate the impact that taxation has on them. Most students are very excited about AECT because they are beneficiaries of this Trust and they have been receiving the $320 dividend each year.

I am very passionate about taxation and my enthusiasm for the subject appears to be infectious as the students enjoy my classes. To me learning resources consist of both tangible and intangible resources.

**Tangible resources**

The tangible resources that I use are as follows:

The data show.

The white board.

YouTube Video clips relating to taxation issues.

Wireless keyboard, mouse and “magic” Clicker.

New Zealand Tax Legislation for Students.


19 Above, n.18.
The utilization of these resources enables the students to put their course work into practice in the work place.

**Intangible resources**

I believe that intangible resources are the most powerful. I agree with the view that

“Facilitators can model participation early in a course, trying to control how much they themselves speak and making sure they give way frequently to other group members.”

I strive to facilitate meaningful dialogue and to build a rapport with my students. Accordingly, I treat students with respect and dignity and I interact with them and I get them to interact with me as well as their Tax[i] Class peers.

I remind the students that we are in the Tax[i] on a journey to success. Their success is a pass and my success is to know that they have achieved their goals. I encourage them at all times, and I am very strict but I am very fair. I always give my students mini-breaks during their Class in order to keep them alert, interested and focused.

I care about their progress and I want them to be as successful as they can so sometimes I may “growl” at them if they need to improve their work ethic.

I have a very good sense of humour and I frequently make them laugh. Sometimes, learning is made easier and more memorable if one can associate it with something pleasant.

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20 Above, n.6.
In regard to a student centred lesson, I will continue to pose questions to my students. I have also ‘disagreed’ with students’ answers in order to test whether or not they are really confident about their original answers. This ‘disagreement’ with their answers has forced students to carefully evaluate the validity of their answers.

Taxation is technical at best and confusing at worst when you consider the complexity of the Taxation legislation.

**Reflections on the Literature and my approach**

Being a follower of Confucius’ declaration\(^{21}\) that I previously referred to, I have always believed that ‘a picture is worth a thousand words’ and I always make rough drawings on the whiteboard during the course of my explanations. Furthermore, I continue to ask the students questions about the topic and engage them in discussions. I also continue to give the students problems to answer in order to test their understanding of the relevant subject matter.

With regard to testing anyone’s comprehension of the subject matter, reminds me of a comical cartoon, that I saw\(^{22}\) a long time ago, namely;

*A man said that he had taught his dog to whistle. The audience could not hear the dog whistling and they told the man that the dog was not whistling. The man’s reply was that he had said that he had taught the dog to whistle, he had not said that the dog had learned to whistle.*

For me this cartoon is incredibly apt as it captures the distinction between teaching and learning.

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\(^{21}\) Above, n.10.

\(^{22}\) Source unknown.
In the Level 7 Degree paper my students have done peer teaching and it has worked well. The students have had to become ‘masters’ of their subject matter. The peer teaching has been followed by tutorial questions and discussions in order to complement the peer teaching. Cooperation is critical to success, so I consistently pose questions to the students at appropriate intervals during the course of the lecture. I get them into groups and request that each group offers an explanation of what I have said. I will write their suggestions on the whiteboard and the entire class is given the opportunity to discuss their views on it. The additional input is also put on the whiteboard. As a collective team, we then summarize the key issues. This process ensures that we are all ‘singing the same tune’ in the right ‘key’.

In order to accommodate students’ multi-tasking, I have always given out lecture notes before the start of the lecture. I specifically tell the students which page(s) to refer to and I make sure that they are all at the required spot before I commence my discussion. When I am not actually referring to the lecture handout, I tell them that, so that they are not frantically turning pages to try and find what they are hearing me speaking about.

I have always been spontaneous in the type of questions that I have asked because it depends on the receptiveness and responses of the class as to my line of questioning.

It has been indicated that he (Nugent) 23 has three objectives in posing questions, namely, first, to ascertain the students’ comprehended intake of data, secondly, to clear up any misunderstandings that may have occurred and lastly, to expand and integrate the information and ideas. So, I was pleased to see that things that I have been doing for years have actually been written about.

23 Above, n.4, 82.
I particularly like Nugent’s tool for simplifying the learning objectives into ‘must know, should know and could know.’ This approach is excellent as it forces you to be focused and it also provides a good source for questions.

In teaching ISs it has been suggested by Biggs that lecturers should talk slower, use less colloquialisms and omit the humour.

4.4 Measurement

The Moot Courts were attended by the entire student taxation cohort and various Staff also attended. In addition, a Staff member from a different Department together with their students was involved in the filming of each of the Moot Court cases. This not only encouraged collaboration but it integrated various disciplines across Departments.

The individual student’s contributions as well as their group contributions were measured and assessed in accordance with the detailed instructions given to them.

Only after the students had received their marks for the assessment were the filmed Moot Courts shown to them. The purpose was for them to reflect on their performances individually as well as collectively and to use that visible evidence as a formative assessment to assist them in their preparation for similar situations in the future. The students found this invaluable.

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24 Above, n.4, 84.
25 Above, n.13.
26 Appendix 7.1 Instructions on how to complete the signed declaration (for group work); & Appendix 7.2 Moot Court Presentation & Documentation Marking Guide
Moot Court as an assessment item

Silberman\textsuperscript{27} suggested that student centred lesson such as role play are an efficient tool. Accordingly, I introduced a Moot Court. The students have to argue for the Commissioner of Inland Revenue (CIR) or the Taxpayer (TP). This was hugely successful as it resulted in a very active form of engagement with the class.

**Moot Court** presentations (simulated court cases) are designed to allow groups of students to research specific taxation issues. Prepare the required documentation and prepare a typed summary of their Court case for a hearing in the Moot Court.

Within each group there are two subgroups, one of which represents the Commissioner of Inland Revenue (CIR) and the other group represents the taxpayer on a current topical taxation issue.

Topics for the Moot Court are handed out during the first class. The topics are based on current affairs and require an application of their knowledge to the specific facts in their topic.

This created an awareness of missing pieces of understanding in their knowledge base and provided the requisite link between theory and practice.

As a result of differing learning styles, a balance needs to be obtained between feeling comfortable about the way that you teach and accommodating students’ preferred learning styles. Accordingly, I use a combination of the different learning and teaching styles to suit the needs of Theorists, Reflectors, Pragmatists and Activists.

\textsuperscript{27} Above, n.16.
Students have to choose their own team members and form groups of either two or four members. Each group has to research their topic and one half of the team represents the CIR and the other half of the team represents the Taxpayer.

Each group has to complete:

The *Moot Court Case Documentation*, namely, items (a) to (g) inclusive.

a) Notice of Proposed Adjustment [NOPA (IR 770)]

b) Notice of Response [NOR (IR 771)]

c) Conference stage proceedings and outcome

d) Disclosure notice

e) Statement of Position [SOP (IR 773)]

f) Adjudication proceedings and outcome

g) A summary of their Moot Court case (in no more than 400 words)

Each group has to present their case at the Moot Court. At the conclusion of each Moot Court case presented:

- The Advanced Tax students will act as the Jury for that Case.
- Heather Buchan will act as the Judge for each Moot Court case.

**Assessment marks**

A group declaration sheet\(^{28}\) and a detailed mark plan\(^{29}\) are given to the students together with their respective topics for their Moot Court cases. This enables the students to be fully informed about the manner in which marks will be allocated.

\(^{28}\) Above, n.26.

\(^{29}\) Above, n.26.
• **Steps taken to ensure that students** felt **comfortable** with the student centred activity:
  
  o Students are advised that participation is voluntary but everyone’s contribution would be welcomed
  
  o Everyone must show respect for their fellow-students
  
  o There is no such thing as a stupid question
  
  o “Incorrect” answers may not necessarily be incorrect as they may simply be a different view on an issue

**Delivery – summary**

A summary of how the lessons progressed is provided, covering:

• **The learning environment**
  
  o The seating was arranged in a “U” shape as this enabled each of the students to see one another. Each of the respective groups were divided into two equal groups sitting opposite each other so that there was a sense of two opposing teams.

• **The lesson itself**
  
  o The Moot Court case topics were given out to each one of the respective groups
  
  o Each group had a different topic which they had to prepare for their Moot Court case
  
  o The Moot Court preparation was done in Class during Tutorial time
  
  o The lesson started off with the different groups excitedly asking each other about their ideas about the Court Case that had been assigned to their group
  
  o The dominant group then asked me for my input and I told the group
o I then left them to discuss their Court Case and to find other similar Court Cases

o The groups were quite animated and deeply engrossed in their discussions

• The way you check readiness for assessment through e.g. observation and/or questioning
  o I walked around the groups to check the progress of their discussions and to see if they were keeping to their required discussion
  o I paused at each group to give them the opportunity to ask me anything that they may wanted clarification on

• Feedback on learning
  o Recorded their responses on the whiteboard and commended them for their excellent responses
  o Commended them for the depth of their discussions and arguments

• The assessment activity
  o Discussed their views provided and expanded on them and gave them examples, of other Court Cases which they needed to rely on to support their particular topic for their Moot Court Case
  o I gave an evaluation form to each of the students and asked them to complete it
  o The purpose of the evaluation form was to gauge what they felt that they had gained from the discussion
The way you recorded the results of the assessment

- This was a summative assessment
- Each student received a detailed report and mark sheet with feedback.
- At the conclusion of each Moot Court case presented:
  - The Advanced Tax students acted as the Jury for that Case.
  - Heather Buchan acted as the Judge for each Moot Court case.
  - One group was so good that the rest of the Class stated that they would want them [the outstanding group] to be their Tax Advisors!

Feedback to students on assessment results

I thanked them for their input and complimented them on their excellent responses and discussions.

Justifications are given for assessment decisions:

Brookfield stated the following regarding the use of discussion as a student centred teaching method: *"Our experience is that when students know that there are fair and democratic ground rules that frame how people speak, there is a much better chance of getting them involved."* (Brookfield)

- A class and small group discussions are the optimal way to “flesh out” an abstract concept
- The best way to assess understanding of an abstract concept is by posing a question

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30 Above, n.26.
31 Above, n.6.
o The question posed results in further questions being posed and this brings to
the fore various possibilities for further discussion

• Written feedback from the students on my delivery, the content of the lesson and the
assessment activity used is provided and my comment/reaction is provided

• With regard to using the **student-centred method**
  
o educators suggest that you first check students’ prior learning
  
o However, to my mind, the best way to gauge a students’ prior learning is by
  simply giving them a statement to discuss and see what response it evokes.
  Generally, it results in a lot of questioning and this stimulates discussion right
  from the outset

**4.5 Analysis & Review**

In order “to change toast to tiramisu” I believe that the **student-centred method** is best used
with the students.

The reasons for selecting **this** particular method are:

  o It creates an enquiring mind;
  
  o It stimulates interest in the subject;
  
  o It broadens their horizons by being made aware of issues that they would not
  normally consider
  
  o It creates collaborative learning by exchanging ideas and beliefs
V. Analysis of Results and Discussion of Findings

Extant literature indicates that teaching should be delivered in a manner that caters to learners’ different learning styles. The Moot Court addresses all of these issues. This paper also highlights the benefits of both self-directed and peer learning.

Based on my Lecturer Evaluations as well as the Course Evaluations received from the students doing the Taxation course there is strong evidence to support the fact that the students enjoyed the course as well as the way in which it was delivered.

In addition both the Learning Outcomes and the Graduate Capabilities which are stated in the Course Descriptor were met.

I have got an open door policy and students feel comfortable to approach me and I go out of my way to assist them.

The students are encouraged to submit drafts of their assessments for formative purposes and I give them feedback. Those that avail themselves of the opportunity are more successful than those who do not use this opportunity.

Students do find the assessments challenging for their respective levels of study. But it is very rewarding to see their comprehension levels improving as they grasp the complexities.

Group work and group presentations give the students the opportunity to hone their presentation skills, improve their confidence and to develop empathy as they work with others from other backgrounds.

Students need to draw on their Level 6 Taxation knowledge and do research in order to ask and answer questions and successfully present their tax cases in the Moot Court.
The Moot Court Cases are an application of various taxation principles, legislation and Case Law. It requires students to demonstrate their interpretive, analytical, critical and deductive skills.

The major advantage of the Moot Court is that students are not doing it in a controlled situation like a test or exam, so they are able to provide a better quality outcome with their submissions and a deeper understanding of the relevant issues.

The Moot Court requires students to collate all the relevant taxation knowledge and to present it in a technically correct and logical sequence. They are also required to demonstrate sound reasoning abilities in order to counter an argument from the opposition in the Moot Court.

Besides presenting their tax case in the Moot Court there are various IRD forms and documents that have to be prepared as admissible evidence in Court, to support the tax position that they have adopted and there are strict time lines within which all the admissible evidence has to be submitted.

Taxation administration and compliance is very complex and boring but by engaging with the students in the form of the Moot Court they do not realise that they are actually learning. The Moot Court presentations are of a very high standard and from the comments raised by various students it is obvious that learning has taken place. What is more remarkable is that students are actually teaching their peers a complex and boring topic and they are actually enjoying it.

I constantly remind all of my Taxation students that if the Taxpayer does not voluntarily comply with the taxation law the tax penalties and interest charges can often exceed the original amount of tax owing, so taxation knowledge is priceless!
Students often bring media articles to Class and we discuss their taxation consequences and to me this demonstrates that students are not only engaging with me and the Class but with their Taxation course and that learning is taking place.

The Moot Court is hugely successful as it resulted in a very active form of engagement with the Class. It also developed their interpersonal skills and their awareness that virtually everything has a tax consequence.

**Lecturer Evaluations**

Extracts from the feedback which I received in my Lecturer Evaluations from the Students appears below and it is quoted verbatim.

**The statement in the Lecturer Evaluation was:** “Please suggest things about the lecturer's teaching which are particularly helpful to you.”

**Student responses were:**

*She uses lots of practical examples in her Illustrations in class and this helps me learn quickly.*

*Heather's given notes (handouts) in class are so helpful. When she teaches she asked questions and we as a student help her answer it.*

*PARTICIPATION. She strived for excellent and encourage her students to do better in their internal assignments and assessments.*

*Providing lecture notes and opportunity to work in groups really encourage me. Sharing ideas and opinions during group work was very helpful for me.*
She explains everything in a simple and effective manner that can be understood.

Very helpful in encouraging students to ask questions. Always willing to explain things when students ask.

**USES PRACTICAL EXAMPLES WE CAN RELATE TO.**

Relevant (current news issues) covered in course.

Relating Course WORK to Actual Life Situations.

**Course Evaluations**
Excerpts from the feedback which I received for the Course Evaluations from the Students appears below and it is quoted verbatim.

The question in the Course Evaluation was: "What did you like best about this course?"

Student responses were:

Content:
Gave me a broad understanding of tax & tax issues. How to apply tax & what the compliance was.

Interesting, relative and current information and examples used.
Assignments were difficult and required self learning and development which was very rewarding at completion;

Learning about Taxation. The implications of it and how it deals with the investment Properties - The changes relating to Tax Rate.

New topics - Current Affairs & implication of Tax policy Enjoyed Lecture, conversational.

Relate to real-life cases.

Tax policy
The lecturer - she made what could be a very dry topic interesting & enjoyable.

The teacher tried her hardest to help us understand this rather technical paper.

This course is practical, motivate. The leader's comments of assignments are very helpful.

Applicable of theories to actual use of IRD forms. Moot Court was nice because this encourage the student to understand the theories or lecture and apply.

Course was structured in a challenging, but interesting manner, ie Moot Court, Case Study assignments.

Get to do practical stuff @ an advance level which is very useful to me. Getting to know about AECT and Vector Ltd is fascinating and interesting. I LOVE IT!!
Taxation is one of my favourite papers. It helps me understand NZ taxation more.

Group exercise

Highlighted all the relevant tax issue and the impact of a situation on the individual, entity and the economy. Hands on knowledge about the various IRD forms. The moot court was great, gave experience of a tax court case.

The court – interaction with other students & playing out if we one in a real court.

It give me an understanding more about the nature of NZ taxation and I can see the differences between my country’s taxation and NZ taxation.

Variety in teaching method + techniques.

I really found this paper more interesting because of the research required to complete assessments.
Extant literature indicates that teaching should be delivered in a manner that caters to learners’ different learning styles. The Moot Court addresses all of these issues. This paper also highlights the benefits of both self-directed and peer learning.

Both Staff and students alike found the subject matter of taxation to be enjoyable.

The Moot Court cases demonstrated that topics which are traditionally perceived to be as “dry as toast” can be changed into something as enjoyable as tiramisu. And that the prescribed learning outcomes are also achieved in the process.

The teaching and learning approaches adopted catered for each one of the students in the VARK model. In addition, synergies were achieved by the integration of several taxation topics.

The only limitations of this research are that Staffing and larger Class sizes may negatively impact the approach followed in this research. Additionally, the consistency in the assessing and delivery of this type of assessment may also be affected regarding Staffing or larger Class sizes.

VI. Conclusion

Effective learners need to be willing participants in any programme of study, that is to say, they must not have been gently or forcibly coerced into studying, because you can lead a horse to water but you cannot make it drink.

An effective facilitator is someone who has an innate ability to adapt to the ’mind and body rhythms’ of the students and to steer the students on the right track if they lose their sense of direction or perspective.
Learning and teaching styles are varied. Activists rush in where angels fear to tread while
Reflectors agonize over every last detail before doing anything. Theorists strive for perfection
and they integrate complex and disjointed data into a complete whole. Pragmatists are very
practical and they enjoy problem solving and decision making.

“Changes in my thinking about teaching” as well as “Changes in my teaching practice”
actually required only minor changes. What the literature expounds is merely an affirmation
of my existing thinking and teaching practices.

The study found that there was a change in perception from taxation being “as dry as toast” to
actually being an enjoyable subject. The students preferred the Moot Courts that were used
as one of the summative assessments as opposed to the traditional summative assessments of
Assignments, Tests and Exams. The overall outcome was that both students and staff alike
found the subject matter of taxation to be enjoyable.

Extant literature indicates that teaching should be delivered in a manner that caters to
learners’ different learning styles. The Moot Court addresses all of these issues. This paper
also highlights the benefits of both self-directed and peer learning.

“Teaching is like Theatre…. it involves the head, {knowledge}, the heart, {attitude} and the
hands {skills}.” (Nugent)\(^{32}\)

This analogy is epitomized in the following quotes that I find particularly useful: "I consider
... it useful to view 'teaching methods' as 'learning activities.'"\(^{33}\), as well as " In today's
session, we'll be looking at ..." (must knows)"; "And if we have time, we can examine ..." (should knows)"\(^{34}\).

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\(^{32}\) Nugent, Class Discussion, on 5 November 2004.
\(^{33}\) Above, n.4.
\(^{34}\) Above, n.4.
The reason that these quotes are so meaningful to me is because it forces the Teacher to recognize that students have to multi-task during lessons. Accordingly, the Teacher needs to choose the appropriate delivery style, and content volume in order to engage all of the students’ faculties within the prescribed timeframe, if the learning activities are to be properly managed.

Also in order to successfully manage learning activities requires the constant application of “The Experiential Learning Cycle Model”.

In order to meet the needs of learners, one needs to constantly ask the following:

- **Who’s** making decisions?
- About **What**? And
- On behalf of **Whom**?  

I believe that I have achieved the goals of having successful learners, who have had an enjoyable learning experience. In addition the students’ feedback to me as their Lecturer as well as their feedback in the Course Evaluations strongly supports the fact that the Research Questions have been answered.

I have been commended by peers and learners alike that I have an amazing rapport with my students and that I make them feel comfortable and that I am highly approachable and humane and that I show immense empathy, especially in multi-cultural situations. I have also been commended for making the impossible, simple and making it enjoyable and this is largely due to my keen sense of humour. However, I never ever compromise on my own personal code of ethics.

Finally, a balance needs to be obtained between feeling comfortable about the way that you teach and accommodating students’ preferred learning styles. If you are not true to yourself...
you cannot expect to gain the respect and confidence of others and it will show in your ‘performance’.

Further research opportunities exist to explore the benefits of collaborative learning.

VII. Appendix

7.1 INSTRUCTIONS ON HOW TO COMPLETE THE SIGNED DECLARATION (FOR GROUP WORK)

Each group member must record the percentage participation (out of 100%) that they have awarded to their fellow team member. Only one completed grid like the example below is to be submitted together with the completed Moot Court documentation.

Example: Signed Declaration

<table>
<thead>
<tr>
<th>Person</th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>nil</td>
<td>100</td>
<td>90</td>
<td>60</td>
</tr>
<tr>
<td>B</td>
<td>80</td>
<td>nil</td>
<td>100</td>
<td>50</td>
</tr>
<tr>
<td>C</td>
<td>100</td>
<td>100</td>
<td>nil</td>
<td>100</td>
</tr>
<tr>
<td>D</td>
<td>100</td>
<td>90</td>
<td>80</td>
<td>nil</td>
</tr>
<tr>
<td>Total</td>
<td>280</td>
<td>290</td>
<td>270</td>
<td>210</td>
</tr>
<tr>
<td>Average</td>
<td>93.33</td>
<td>96.67</td>
<td>90</td>
<td>70</td>
</tr>
</tbody>
</table>

Assume that the GROUP MARK AWARDED IS: 68%

| Individual mark | 63.46 | 65.74 | 61.2 | 47.6 |

The lecturer will:

- Average the group participation percentage as submitted by individual group members; (see the example in the table above)
- Multiply the average participation rate by the group score for the assignment; and
- The result will be the individual’s mark for the group assignment.
7.2 Moot Court Presentation & Documentation Marking Guide

MOOT COURT PRESENTATION [20 marks]

Each group member is required to participate in the Moot Court. Each group will be marked on their participation as indicated below.

<table>
<thead>
<tr>
<th>MARKING GUIDE</th>
<th>Marks Available</th>
<th>Marks Awarded</th>
</tr>
</thead>
<tbody>
<tr>
<td>Moot Court Case Presentation</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. Group’s Presentation - Skills
   Clearly spoken; Confident
   4

2. Group’s Technical Understanding
   12

3. Group’s Presentation - Delivery
   Professional; Engage the audience's attention
   4

Total 20

MOOT COURT DOCUMENTATION [30 marks]

<table>
<thead>
<tr>
<th>Item</th>
<th>MARKING GUIDE</th>
<th>Possible Marks</th>
<th>Marks actually awarded to each individual</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>NOPA IR770 (properly completed within the time bar and submitted)</td>
<td>5</td>
<td>Name</td>
</tr>
<tr>
<td>2</td>
<td>NOR IR771 (properly completed within the time bar and submitted)</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Conference stage (brief summary of issues discussed)</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Disclosure notice</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Statement of Position (SOP) IR773 (properly completed within the time bar and submitted)</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Adjudication (brief summary of issues discussed)</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Summary of Moot Court Case (in no more than 400 words)</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>OVERALL PRESENTATION of all of the required items, including, Correct sequencing; Referencing; Grammar and Spelling</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Moot Court Case CLASS PRESENTATION (Each GROUP will be awarded a mark for their presentation during the Moot Court proceedings)</td>
<td>20</td>
<td></td>
</tr>
</tbody>
</table>

TOTAL 50

36
### 7.3 Statements of Learning Outcomes & Graduate Capabilities per Course Descriptor, Advanced Taxation 311.723

<table>
<thead>
<tr>
<th>Course Title</th>
<th>Advanced Taxation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Course Code</td>
<td>311.723</td>
</tr>
<tr>
<td>Level</td>
<td>7</td>
</tr>
<tr>
<td>Credits</td>
<td>MIT credits 15</td>
</tr>
<tr>
<td>NQF</td>
<td>99</td>
</tr>
<tr>
<td>Course Hours</td>
<td>Interactive sessions 45</td>
</tr>
<tr>
<td>Blended</td>
<td>6</td>
</tr>
<tr>
<td>Self directed</td>
<td>99</td>
</tr>
<tr>
<td>Total Learning Hours</td>
<td>150</td>
</tr>
<tr>
<td>MOE Classification</td>
<td>1, 2, 3 or 4</td>
</tr>
<tr>
<td>3</td>
<td>Mode of delivery</td>
</tr>
<tr>
<td>Intramural, distance, blended</td>
<td>Blended</td>
</tr>
<tr>
<td>Pre-requisite</td>
<td>311.642 Taxation</td>
</tr>
<tr>
<td>Purpose</td>
<td>The purpose of this course is to enable students to demonstrate an understanding of taxation compliance within statutory and professional requirements and apply this understanding to current and international taxation issues.</td>
</tr>
<tr>
<td>MIT Graduate Capabilities</td>
<td>The following MIT Graduate Capabilities (GC) will be developed in this course:</td>
</tr>
<tr>
<td></td>
<td>a) Motivation</td>
</tr>
<tr>
<td></td>
<td>b) Ethical behaviour</td>
</tr>
<tr>
<td></td>
<td>c) Critical thinking</td>
</tr>
<tr>
<td></td>
<td>d) Problem solving</td>
</tr>
<tr>
<td></td>
<td>e) Reading literacy</td>
</tr>
<tr>
<td></td>
<td>f) Information literacy</td>
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<tr>
<td></td>
<td>g) Professional conduct</td>
</tr>
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<td></td>
<td>h) Team work</td>
</tr>
<tr>
<td></td>
<td>i) Adaptability</td>
</tr>
<tr>
<td></td>
<td>k) Entrepreneurship</td>
</tr>
<tr>
<td></td>
<td>l) Interpersonal skills</td>
</tr>
</tbody>
</table>

37
<table>
<thead>
<tr>
<th>LEARNING OUTCOMES - FROM THE NZICA STATEMENT OF LEARNING OUTCOMES</th>
<th>OUTLINE OF CONTENT</th>
<th>LEARNING AND TEACHING METHODS</th>
<th>ASSESSMENT VALID/RELIABLE</th>
<th>RESOURCES REQUIRED</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>LO 1</strong> Determination and administration of New Zealand taxation:</td>
<td>Disputes Resolution procedure. GST, FBT, Rules and returns. Income tax liabilities and losses of individuals, complying trusts, companies, (including groups of companies) and Partnerships. Land Transactions. Dividends and dividend reinvestment plans. Tax avoidance and tax planning. Double Taxation Agreements. Current international tax issues.</td>
<td>Interactive sessions will be one hour per week and will introduce both theoretical and practical knowledge; these will be as interactive as is practical. During this time theory will be explained and examples from current news articles, Court cases and Inland Revenue Department (IRD) forms demonstrated and students will put into practice the examples demonstrated. Students will be required to subscribe to IRD’s Policy Advice Division (P.A.D.) website and keep abreast of current and proposed tax changes. Students will also be required to download various newspaper articles and IRD forms and guides, podcasts and access the NZ Companies Office in order to apply their theoretical knowledge to practical issues.</td>
<td><strong>Formative assessment</strong> Case studies and problems/exercises (both practical and theoretical) will be used during tutorials to enable students to master the learning outcomes. Students will be given suggested answers in class or the suggested solutions will be made available on LMS. During tutorial sessions lecturers give individual feedback to students on the exercises they are practicing on. <strong>Summative Assessment</strong> Moot Court: (25%) (SLO’s 1-3) CIR v The Taxpayer or The Taxpayer v the CIR The respective groups will be representing either the CIR or the Taxpayer on a predetermined taxation issue. The students also have to submit a summary of their Court case together with the relevant documentation. Case Study One (25%) (SLO’s 1-3) A case study will be handed out in week one. Students need to determine and discuss the relevant taxation issues of a given entity and complete the relevant tax returns. Case Study Two (50% - Mandatory) (SLO’s 1-3)</td>
<td><strong>NONE</strong></td>
</tr>
<tr>
<td>a. discuss the administration of taxation in New Zealand.</td>
<td></td>
<td></td>
<td></td>
<td><strong>WEBSITES</strong></td>
</tr>
<tr>
<td>b. determine taxation obligations for different business structures, including groups of companies and partnerships to meet required legislation.</td>
<td></td>
<td></td>
<td></td>
<td>Inland Revenue Department</td>
</tr>
<tr>
<td>c. determine taxation obligations for an individual. GC a4, b4, c4, d4, e4, f4, g3, h4, j3, k3, l2.</td>
<td></td>
<td></td>
<td></td>
<td>Thomson Reuters. (Current year). New Zealand Taxation: Principles, Cases and Questions.</td>
</tr>
<tr>
<td><strong>LO 2</strong> Impact of taxation on the individual, the entity and the economy:</td>
<td></td>
<td></td>
<td></td>
<td><strong>WEBSITES</strong></td>
</tr>
<tr>
<td>a. discuss taxation as an instrument of fiscal, social and environmental policy.</td>
<td></td>
<td></td>
<td></td>
<td>LMS <a href="http://my.manukau.ac.nz/index.html">http://my.manukau.ac.nz/index.html</a></td>
</tr>
<tr>
<td>b. analyse and evaluate the impact of taxation policy on market, finance and investment decisions by entities.</td>
<td></td>
<td></td>
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<tr>
<td>c. determine advice for clients or matters of taxation control and compliance.</td>
<td></td>
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<tr>
<td>d. evaluate tax planning opportunities for various business transactions. GC a5, b5, c5, d4, e4, f4, g3, h3, j3, k3, l2.</td>
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<td>Recommended Readings:</td>
</tr>
<tr>
<td></td>
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<td>CCH New Zealand Ltd. (current year). New Zealand Tax Legislation for Students, Auckland: CCH New Zealand Ltd.</td>
</tr>
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<td></td>
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<td></td>
<td>Prescribed Textbooks:</td>
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<tr>
<td></td>
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<td></td>
<td><strong>NONE</strong></td>
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<td></td>
<td><strong>WEBSITES</strong></td>
</tr>
<tr>
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<td></td>
<td></td>
<td>LMS <a href="http://my.manukau.ac.nz/index.html">http://my.manukau.ac.nz/index.html</a></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Inland Revenue Department</td>
</tr>
<tr>
<td>LO 3</td>
<td>Legal and ethical issues of taxation in New Zealand and internationally:</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>------</td>
<td>----------------------------------------------------------------------------------</td>
<td></td>
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</tr>
<tr>
<td></td>
<td>a. analyse cases, identify whether they involve avoidance or evasion, and substantiate the decision with reference to current law and practice.</td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td>b. discuss statutory and professional (ethical) requirements.</td>
<td></td>
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</tr>
<tr>
<td></td>
<td>c. discuss international tax issues affecting individuals and businesses in New Zealand.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>GC a4, b5, c2, d3, e4, f4, g3, h2, j3, k3, l2.</td>
<td>typed summary of their Court case for a hearing in the Moot Court.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Within each group there will be two subgroups, one of which will represent the Commissioner of Inland Revenue (CIR) and the other group will represent the taxpayer on a current topical taxation issue.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>A case study will be handed out in week one. Students determine and discuss the relevant taxation consequences to various taxpayers. Corporate and International tax issues are the major focus of Case Study 2. The relevant tax returns also need to be completed. Consideration has to also be given to taxation as an instrument of fiscal, social and environmental policy.</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>