The Politics University Teaching: a reflection on aspects of tax teaching

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

The methodological design is essentially positivist for its constructivist sense-making of the information gathered and it uses methods from reflective practice. The analysis of the relational processes in tax teaching is undertaken through the lens of Pierre Bourdieu’s social practice theory, which includes the concepts of field, habitus and doxa. The paper contributes to the gap in knowledge on the use of reflective practice in higher education and enables the furthering of professional practice in tax teaching.

Introduction
Don Aitkin was appointed the first Chairman of the Australian Research Council in 1988, but ironically is now on the public record for his view that ‘research has become too important in higher education…teaching students and the dissemination of knowledge are the core functions’ of a university (Aitken, 2013). Some academic responses to Aitkin’s research ‘outing’ have been resolutely against any shift away from the research imperative. Perhaps these respondents are influenced by their research in politically favored areas, or acceptance that research is a primary factor in the global rankings of higher education. Nonetheless,

1 In 1988 the Hawke federal government announced that Australian Commonwealth grants for research would be allocated to the competitive submission programs of the Australian Research Council (ARC).
2 E.g. The successful Australian Laureate Fellowships proposals for 2013 ARC funding were dominated by the sciences, see http://www.arc.gov.au/ncgp/laureate/laureate_outcomes.htm
behind the scenes, Australian universities are facilitating proficiency in teaching by requiring new staff to undertake certificate courses.3

This paper concerns reflections and interventions into the author’s teaching practice of topics in an Australian tax law unit under a lecture/tutorial arrangement in a higher education business-course setting. The topics selected for this process are the Goods and Services Tax (GST) and Fringe Benefits Tax (FBT). The aim is to consider the effectiveness of the author’s teaching to tax law students by asking, ‘What teaching practice changes need to be made?’ The strong and progressive rise of mixed international-domestic cohorts of tax law students in metropolitan higher education institutions is a recent phenomenon (Arkoudis et al., 2013; Dolby & Rahman, 2008) with some classes comprising fifty per cent, or more, international students. Given the author’s classes are mixed cohorts, an ancillary focus of this research is on higher education students who had their secondary education in countries where English is not the main medium of instruction, for this factor arguably makes the prospect of teaching changes more complex. Indeed, Rupert Murdoch, a controversial figure, delivered a keynote speech in 2013 exhorting Australia prepare for the status quo to be ‘disrupted’ whether in manufacturing, media or education—the result of participating in the global economy (Murdoch, 2013).

While motivated by Aitkin’s call to arms to re-elevate university teaching, this research draws upon pedagogical literature as the first step in the journey of reflection to connect to the ‘other’, that is teaching. The reflective practice approach (eg. Bolton, 2010; Dewey, 1933; Freire, 1993; Schön, 1983/1991; 1987) is used. The object of the author’s planned teaching intervention is to facilitate more even student outcomes across all tax topics.

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

Literature review

Schwartz (2001, p. 350) argues that much of law teaching in the US remains locked in Langdell instructional methodology, which Schwartz characterises as the vicarious/student

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3 There are currently 33 ‘higher education’ teaching certificate programs run by Australian universities, see http://opvclt.monash.edu.au/educational-excellence/gcap/rpl-quals.html.
self-teaching method. For example, a student learns legal concepts vicariously, that is, in a second-hand or indirect manner, by observing the one-on-one dialogue between the instructor and a student in a teaching session. By ‘osmosis’, this process delivers the learning outcomes, as the non-selected students learn to think like practitioners. The Langdell tradition relies on the ‘case method’, based on the data of appellate court decisions, which Christopher Langdell pioneered from his time at the Harvard Law School in the 1870s. The Langdell instructional methodology requires little teacher training and minor class preparation time: it suits the modern commercial model seen in legal education in some universities (eg. Fitzpatrick, 2009, p. 114).

Are tax law teaching methods in Australia similarly moribund, as Swartz suggests, or is Langdell’s ‘Socratic’ approach under challenge by teachers? Papers from recent Australasian Tax Teachers' Conferences show that experimentation for new insights is ongoing. For instance, Kenny’s (2013) research investigates the merits of online instruction for tax law and finds that face-to-face teaching in a blended learning environment that incorporates online methods offers important advantages to students. By contrast, Tan (2012, p. 168) finds that the use of on-line quizzes are not good predictors of examination scores because only lower cognitive skills are tested. Morgan and Wilson-Rogers (2013) report on the utilisation of a study tour to teach additional aspects of tax law for students to enjoy a deeper, more comprehensive and engaging learning experience. The tour was one way of promoting ongoing student interest in taxation. Boccabella (2012) argues that Australia’s core tax rules have a conceptual structure and coherence. He advocates a teaching approach that takes account of this structure and coherence as a device for better problem solving. In terms of assessment changes, Minas et. al. (2013) apply the principles of ‘assessment for learning’ by introducing one-on-one student interviews as a tool for assessment. They claim that the interviews encourage students to learn independently rather than copy from others. Fitzpatrick (2009) an academic who teaches a large and diverse general law subject, also reports on the need for further experimentation into non-traditional teaching and assessment methods. It can be seen that some tax law teachers are experimenting with teaching methods and assessment, but there is a gap in their addressing the issue of student cultural diversity.

Issues arising from student cultural diversity can found in education discipline literature. For example, Arkoudis et .al (2009, p. 6) suggest that academics harness the potential of student diversity. For learners, the findings show that peer interaction benefits include ‘increased awareness and understanding of the different perspectives of individuals; better preparation for the workplace; improved English language skills of international
students; and a greater feeling of belonging.’ From the teaching perspective, Arkoudis et. al. find that the main impediments to harnessing diversity were limited time in large classes to foster interaction and content heavy programs—both of which the author sees as characteristic of a tax law curriculum.

Arkoudis and Tran (2010) address the issue of strategies to develop academic writing in the discipline to support international students. Their intervention strategies include liaison with external language support departments, ensuring expectations are clear on assessment items, and checks on the level of language skills required in the discipline. The author notes that Arkoudis and Tran’s suggestion of external departmental liaisons for cohorts with large numbers of international students may be problematic for large tax law classes. Further systemic language problems might not be uncovered until too late, as tax law assessment places a high marks weighting on the final exam, a factor driven by professional accreditation. This paper now shifts to discuss the basics of reflection.

**-Framework of Reflection**

This paper’s concern is with the why, what, where, and how of a non-positivist enquiry within the context of tax teaching in higher education. The framework of reflection would seem appropriate to specifically address the *doxa* (Deer, 2008) in the tax field, or what has been taken for granted, in the author’s current teaching practice for the GST and FBT.

This paper considers a range of key contributors to reflexivity in education; for example, John Dewey, Zygmunt Bauman, Paulo Freire and Donald Schön. The author is mindful of Dewey’s (1938/1963) analysis of both traditional and progressive education and his claims that neither is adequate as you first learn by doing. He acknowledges an intrinsic knowing and skilfulness that is evident before one can articulate the reasons for a course of action. There is agreement with Bauman’s (2009) observations on the temporal nature of the consumer society and its information-saturated impact on education, which require reflection and adjustment to teaching practice. Bauman acknowledges that Bourdieu (1992, p. 78) put forth similar propositions on the need for reflexive practice. Freire’s (1993) discourse on education in unjust societies, and differentiation between the oppressor and the oppressed, seem not directly applicable to the author’s teaching setting of affluent, fee-paying students—although there are parallels to the forces of conformity; such as, surveillance of the actors in higher education through computer technologies. For this paper, the author is drawn to Freire’s (1993, pp. 61-67) thoughts on the need for ‘problem-posing education’; whereby
students develop their own power to perceive critically, which he contrasts with the ‘banking concept of education’ where students are mere receptacles of information.

**Methodology**

There are alternative methodologies that could have been used for this paper’s reflection framework, such as narrative inquiry, which is an analytical tool used on materials from sources including personal journals, field notes or interviews (eg. Clandinin, 2007; Clandinin & Connelley, 1986). However, the methodology chosen for this research is action learning, and it uses Schön’s (1983/1991, pp. 49-69) reflection-in-action model. Schön (1995, p. 247) defines reflection-in-action as the process by which a ‘new response is generated in a situation of surprise and under conditions of uncertainty...it requires -on-the -spot experimentation that does not necessarily take place in words…’

Schön observes the regular occurrence of experienced practitioners depending less on established theories, for in mid-task they use ‘artistry’, to rapidly construct new theories ‘on the spot.’ Schön (1995, p. 240) posits that an experienced practitioner uses artistry in thinking and learning by doing, which triumphs over the roughness of trial and error. For instance, the judgement to determine similarity between a precedent and the facts of a new matter, ultimately seems to involve a kind of artistry. Schön’s (1983/1991, 1995) model is selected because his case studies show parallels to tax law practice.

Norton (2009, pp. 87-114) provides a primer on action learning methodologies for use in higher education, but the methods range from qualitative to quantitative, and seem to lack a nexus to tax law. The Crosling and Heagney (2009, pp. 15-16) higher education research uses qualitative methods of reflective practice in the specific area of improving student retention. They isolate the need for a greater understanding of student diversity, albeit thinly supported in their inquiry. Thus this paper asks about the need to develop that factor of a greater understanding of student diversity, while it acknowledges caution about generalising, on say, Asian versus western approaches to learning (Leung, Ginns, & Kember, 2008). Together with Schön’s reflection-in-action model, the author preferences the methods of reflective journals, author interviews of ‘best practice’ teachers and observations of their teaching, and student feedback. These are the tools to gather data on the questions of overall tax teaching effectiveness and student diversity.
The intervention setting

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

I teach the Australia’s Goods and Services Tax (GST) and Fringe Benefits Tax (FBT), which are two minor topics in my university’s introductory tax law curriculum. I normally schedule these topics toward the end of the tax law unit. Bourdieu (1977, p. 64) noted that agents naturalise certain dominant practices, making them appear as self-evident, fundamental and a universal way, or what is taken for granted. I typically characterise GST and FBT as ‘administratively burdensome’, given their long plumes of ‘technical’ rulings. Students might thus receive a negative message about the ‘importance’ of these topics.

The cursory dissemination of the GST and FBT in teaching is normal for tax academics, such as myself, who aspire to a higher trajectory in tax (Bourdieu & Wacquant, 1992, p. 99) for the field rewards international tax research rather than local tax expertise. Further, my lesser emphasis on certain topics may be the result of my habitus, ‘the socially constructed principle of perception’ (Bourdieu & Wacquant, 1992, p. 20). Pierre Bourdieu’s ‘habitus’ concept is a useful tool, as it is claimed that social practice theories can ‘improve our understanding of tax as a social and institutional practice’ (Gracia & Oates, 2012, p. 119; Kraal, 2013 forthcoming). Could there be a class distinction (Bourdieu, 1979) between those lecturers (such as myself) who take up the dilettante’s choice of international income tax to differentiate themselves from the ‘tax hack’, whose leaning is to the GST and FBT? The GST and FBT topics are relegated to the tail-end of my tax law unit—almost as scraps for those students who want the extra marks and are prepared for the ‘hard yards’ of performing calculations. Most tax law students prefer to spend time on loftier discourses concerning case law principles.

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

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

During the semester, I think more time should be allocated to FBT during the tutorial session…I found that I had the greatest amount of students hanging around after the tute asking me questions, and we run out of time.\(^4\)

I agree…that FBT is a problem area and that probably more calculation question/examples would help a lot. Tutorial tests are vital, but in the area of FBT the test alone may not be sufficient for their learning of such a complex topic.\(^5\)

At the start of last semester I resolved to intervene into my teaching of the GST and FBT through reflective practice and facilitate more even student exam outcomes across all topics. I planned to adopt Schön’s reflection-in-action method, that professional education should be centered on enhancing the practitioners ability to overcome situations where ‘textbook’ approaches are found to be inadequate. Schön’s most quoted case study (Erlandson & Beach, 2008, p. 411) concerns an architect, Quist, who is masterfully able ‘on-the-spot’ to solve complex technical problems—the same issues that leave his inexperienced assistant, Petra, floundering. Schön (1983/1991) uses this case, and other professional practice scenarios, to demonstrate that higher education does not adequately equip students with the skills necessary to deal with the complex problems that confront practitioners in the ‘real world’. For example, the GST legislation has a range of regulations specifically for Australia’s burgeoning financial services sector. The minutiae of the regulations and associated rulings are not in my prescribed text book, nor in the lecture, due to time constraints.\(^6\)

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

- The learners

Schwartz (2001, p. 386) calls for an assessment of the learners as part of a teaching plan. The learners under focus for this paper are my recently completed 2013 post-graduate business

\(^4\) E. Binos, tax law exam marker, email 14/7/13.
\(^5\) G. Ellis, tax law exam marker, email 18/7/13.
\(^6\) Eg. A New Tax System Goods and Services Tax) Regulations 1999 (Cth), Division 70 Financial supplies.
course candidates. The cohort of 86 students exhibited a range of social characteristics, such as preferences varying from collective to individualistic learning. Most students were from mainland China (45%), followed by Australian residents (23%), those from south-east Asian countries (15%); and other various countries (16%). Although physiologically the students were all older than twenty years of age, few had work experience relevant to the unit topics being taught, so no curriculum adjustment was made for the age factor. It was assumed that the main ‘affective’ characteristic: motivation, would not be an issue for a post-graduate group. Further, I did not know enough about the cohort in terms of anxiety levels or student attributions of success/failure to influence the design of my curriculum (eg. Schwartz, 2001, p. 388).

- The learning tasks
My Australian tax law unit has learning goals that satisfy the first of two requirements (the next requirement being advanced tax) for registration as a tax agent. The goals are met through the unit content and its delivery via learning tasks. Fundamental tax concepts, legislation, case law and examples were provided via a two hour lecture and prescribed readings, which I acknowledge is a passive mode of knowledge transfer. Active learning was the plan for tutorials, and evident in online quizzes and group assignments. As Schwartz (2001, p. 392) observes, instructional designers pay particular attention to determining the learning involved for each type of goal in conjunction with an analysis of the mental steps involved in each type of goal. He notes prerequisite skills for a subject should also be identified, which my students have arguably met by completion of an introductory unit in business law.

The next section covers extracts from my reflective journal notes that I wrote during last semester of 2013 and my resulting interventions.

Reflective Journal extracts

Reflection on GST lecture preparation, 29 July 2013
I have shifted part of the GST to the first lecture, with the balance of the topic to be covered in weeks 10 and 11. In the lecture I will emphasise GST’s importance in relation to other tax topics, such as income tax. I have critically reviewed my GST lecture slides and made adjustments. I have thought about my audience of predominantly international students, and
the need for clarity. No fogs of technical and colloquial terms. I mentally note the centrality of good delivery of the GST’s pizza of technical terms, together with worked examples.

Reflection on (post-lecture) tutorial class, Group A, 5 August 2013
I found it difficult to generate a GST discussion with the international students, mainly because of my assumption of their educational backgrounds being overwhelmingly ‘master/student’, ‘rote’ and ‘copy and reproduce’. Lack of students’ prior preparation was also an issue, despite this specified requirement in my Unit Guide. I presented the questions and provided most of the answers. Not a good start! Nonetheless, this small cohort of eight students seemed keen. The setting of a good-sized room and computer facilities was useful.

Intervention based on GST tutorial, Group A, 6 August 2013
For my next (larger) tutorial class with Group B, I will change my approach and get students into groups of 2-3 to identify and write down the sections of the GST legislation and discuss the answers. I plan to move around the class, from group to group, and help—and not give a didactic presentation of the answers.

Reflection on (post-lecture) tutorial class, Group B, 7 August 2013
The tutorial for Group B was a large cohort of 27 students. Time was spent asking some students to shift to the smaller tutorial for the next week. This administrative action did not set the scene for a good first rapport with adult learners.

The setting was a room with battalion lines of tables, along which one squeezed in sideways to a chair. This configuration precluded my attempts to move around and talk to individual students. The small room was not conducive to the planned group discussions due to noise build-up, thus a ‘cone of silence’ was required when I spoke. There was no computer. Instead, there was a 20th century transparency projector needing space to be shunted back to adjust image size: but this was not possible.

I outlined my requirement for GST group discussions. Those students lucky enough to secure seats at the front took on the challenge, but I could not help those students seated in the back corners, who seemed lost (perhaps shy) as they cast around for a discussion partner. It soon became evident that my plan for group discussions was stymied by the physical layout, making it an effort to get through all the pre-set tutorial questions. I needed to undertake Schön’s reflection-in-action, but the 50 minutes was up and also too late to revert to a ‘chalk and talk’ approach.
**Intervention based on GST tutorial, Group B, 8 August 2013**

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

However, upon further reflection there is still the issue of cultural difference to be addressed, which seems a fixed, involutable problem. My anecdotal understanding of international students is that they prefer the ‘copy and reproduce’ mode of instruction. Who am I to impose my western style of teaching on these high fee-paying ‘clients’? Should domestic students be streamed? Are students entitled to a tailored teaching service? Do I care about the teaching ratings that my students deign to give me?

**Student Survey Feedback, 7-9 October 2013**

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

**Table A.**

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

Students want model answers to questions (26%); this is a recurring theme from the previous semester, which I interpret as a gap between theory and practice. I have reflected on this outcome, noting that if I simply provide the answers for the pre-set tutorial questions, then students will have no incentive to attend class: Pavlov’s behavioural psychology. I accept the
need to add more examples to my lecture slides and provide more Q & As online. I plan to more vigorously promote the use of library copies of an alternative textbook for practice (it has problem questions with solutions). As one student wrote, ‘I found the theory hard to put into practice…I need to be able to check up if my answer is correct’.

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

Since my online quiz result is not really good as I expected, and I want to make sure of the answers after reading the book, may I get a solution for the quiz and how to get it?\(^7\)

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

Table B.

<table>
<thead>
<tr>
<th>Country</th>
<th>Drills or use of practice questions</th>
<th>No discussion in class</th>
<th>Mainly textbook learning</th>
<th>Lots of individual presentations of work to class</th>
<th>Participation in class discussion groups</th>
<th>Independent project-based tasks</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Australia</td>
<td>3</td>
<td>3</td>
<td>1</td>
<td>8</td>
<td>4</td>
<td>1</td>
<td>25</td>
</tr>
<tr>
<td>China</td>
<td>9</td>
<td>6</td>
<td>4</td>
<td>5</td>
<td>5</td>
<td>1</td>
<td>25</td>
</tr>
<tr>
<td>Vietnam</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>1</td>
<td>4</td>
<td>1</td>
<td>10</td>
</tr>
<tr>
<td>Indonesia</td>
<td>1</td>
<td></td>
<td>1</td>
<td></td>
<td>1</td>
<td></td>
<td>7</td>
</tr>
<tr>
<td>Hong Kong</td>
<td>1</td>
<td></td>
<td>1</td>
<td></td>
<td>1</td>
<td></td>
<td>1</td>
</tr>
<tr>
<td>Japan</td>
<td>1</td>
<td></td>
<td>1</td>
<td></td>
<td>1</td>
<td></td>
<td>2</td>
</tr>
<tr>
<td>India</td>
<td>1</td>
<td></td>
<td>1</td>
<td></td>
<td>1</td>
<td></td>
<td>2</td>
</tr>
<tr>
<td>Malaysia</td>
<td>2</td>
<td></td>
<td>6</td>
<td></td>
<td>3</td>
<td>1</td>
<td>13</td>
</tr>
<tr>
<td>Oth</td>
<td>20</td>
<td>16</td>
<td>6</td>
<td>23</td>
<td>5</td>
<td>100%</td>
<td></td>
</tr>
</tbody>
</table>

The written responses for question three on student adaption to Australian university teaching styles were positive (73%). One student wrote, ‘My learning background was only

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\(^7\) Email from ‘Lucy’, student, 5 August 2013. I advised this student to do another practice online quiz, but this time I also encouraged her to use the alternative text book that has questions and solutions. The student re-contacted me to report that the extra materials helped.
an issue…in my undergraduate years…I am now familiar with the [current] teaching style.’ Responses were generally positive to the group assignment on a tax return, a student-centred practicum, for instance a student noted, ‘I was not [familiar] with group assignments…but I learned a lot from my group mates.’ Another student wrote, ‘We worked on the assignment together and discussed the issues we faced…it was useful to do the assignment better.’

**Semester 2, 2013, intervention evaluation**

My intervention of changing room settings was straightforward. Further, I now conduct carefully tailored tests in tutorials on FBT and GST that are specifically different in format from examples the text book. I found that students appreciated the tests as they have an element of reflection-in-action. However, the success of my encouragement for students to access extra practice materials for reinforcement of theory can only be measured later, through exam results and marker reports. Although I have not included in this paper my journal reflection and intervention into the FBT topic, the process was similar to that of the GST. I have barely scratched the surface on the issue of effectiveness of my teaching practice, much less the thorny question, ‘why the need for greater understanding of student diversity?’ Perhaps it is best not to put the cart before the horse, and get the basics right in terms of the learning required for each topic’s goals.

**Conclusion and future research**

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

I have started exploring materials on the practice of gratitude for consideration as an appropriate strategy to build into my teaching practice and help bridge cultural divides between my students (Howells, 2012; Howells & Cumming, 2012). Gratitude could foster real learning engagement as it is observed that students learn from each other, and many of us, both teachers and students, have forgotten that education is a gift. Gratitude is the antithesis of resentment. The current education model of teachers as ‘customer service’ and

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students as ‘clients’, results in the pervasiveness student resentment toward study, prevalent student attitudes of entitlement on payment of fees, and the culture of complaint. The practice of gratitude, broadly defined as ‘the giving of thanks’, has long been discussed in fields as diverse as anthropology, sociology, ethics, moral philosophy, theology and political economics. I briefly experimented with ‘gratitude’ in my secular education setting during last semester and will continue with its use next semester in conjunction with the promotion of exam skills, critical thinking, overcoming procrastination and reading strategies (Howells, 2012, p. 136). I have more work to do on the appreciation of differing learning styles, eastern versus western (eg. Phillipson, Ku, & Phillipson, 2013; Phillipson & Lam, 2011). I have started ‘best practice’ teacher interviews and observations, but will need more data to determine trends.
Appendix

Questions for taxation law feedback

(Survey instrument for students only)

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

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

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

2. How would you describe your learning background prior to Monash University? (For example: memory-based learning; drills or use of practice questions; no discussion in class; mainly textbook learning; lots of individual presentations of work to class; participation in class discussion groups; independent project-based tasks.)

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

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


