AN APPRAISAL OF RESEARCH-LED TEACHING IN THE CONTEXT OF TAXATION: CAN BOTH TEACHER AND STUDENT BENEFIT?

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I INTRODUCTION

The University of Sydney has adopted a vision of research-led teaching to strategically position itself in relation to international best practice. In doing so, a range of priorities, criteria, indicators and reviews have been established, in addition to benchmarking relationships with other leading universities in the United Kingdom and Australia. This paper presents an overview of these developments and against this background, provides an analysis from one ‘coal face’: the teaching of taxation law. Based on personal reflection, it explores the positive outcomes of research-led teaching for both student and teacher and strategies by which it can be practised as we adapt to (and prepare students for) our changing world.

II STRATEGIC PRIORITY OF THE UNIVERSITY OF SYDNEY

The current Strategic Plan of the University of Sydney (USYD) identifies research-led teaching as being a priority. Specifically, Goal 1.3 is as follows:

“to provide curricula informed by current research, scholarship, creative works and professional practice and be responsive to the needs of the many communities served by the university and result in graduates well equipped to contribute successfully to the global society in which they live and work”.

There are other goals related to research-led teaching, but Goal 1.3 clearly establishes the important relationship between research and what we teach (curricula) and how we teach (scholarship). To assist in the achievement of this priority, a Working Group has been established by the Institute of Teaching and Learning (ITL) with the endorsement of the University’s Academic Board and of the Pro-Vice-Chancellor (Teaching and Learning). The Working Group, which met four times in 2003, is comprised of a number of ITL staff members and a representative of each of the faculties of the University.

1 The author was previously employed at the University of Sydney.
To digress slightly, the interest in research-led teaching in a broader context is not a new or even recent development. Considerable literature exists on the relationship between teaching and research throughout the 1990s and indeed in the 1980s. However, an analysis by Hattie and Marsh of 58 studies concluded that the relationship, in terms of research productivity improving teaching effectiveness, was unproven in spite of its many supporters.

In recent years, universities throughout the world have undergone profound changes in funding patterns and accountability. Ylijoki refers to this as academic capitalism, a new culture that promotes market-orientation and competition in both research and teaching. This academic capitalism extends to Australia.

In Australia we have seen the Commonwealth Government become increasingly assertive in university affairs since the late 1980s, including the more recent enunciation of national priorities and the advocacy of management practices to which universities are expected to adhere. In this respect, USYD will undergo its Australian University Quality Assurance (AQUA) audit in 2004 at which evidence is required to demonstrate that teaching is underpinned by research and scholarship. Karmel argues that the higher education sector has become subject to centralist direction and that this has promoted uniformity rather than diversity. He argues that government policy has been built on subjective assumptions about the nature of universities and calls for a major rethink.

Meanwhile, Australian universities have had to focus on the pursuit of the Commonwealth’s national objectives, and the same time, differentiate themselves in a competitive marketplace. At USYD, a research-extensive university, the strategy has been to stress the research base of the educational experiences of both undergraduate and post-graduate students, and this has led to the emphasis that has been placed on research-led teaching.

Thus it could be said that at USYD we are in a revival phase in terms of the priority given to research-led teaching, in response to market forces and government laws.

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intervention. However, on staff we have many strong proponents of research-led teaching as a means to improving teaching effectiveness. Whether or not it is the best means to the end, we are not alone, with the Universities of Oxford, UCL and Edinburgh being amongst those universities with whom we are developing benchmarking relationships.

The commitment to research-led teaching at USYD is more than just window-dressing nor is it limited to just a few contexts. It is the expectation across all disciplines is well promulgated, reviewed and consistently reinforced. This is perhaps made more evident by reflecting on the policies and practices that have been developed as part of achieving the priority.

III WORKING PARTY OF THE INSTITUTE OF TEACHING AND LEARNING

Given the emphasis on accountability, considerable attention has been given by member of the Working Party to developing criteria and performance indicators by which to measure progress towards reaching the priority. The key criteria are:

- Student awareness of and active engagement with research
- Academic staff capacity to integrate research and teaching
- Curriculum designed to engage students in a variety of research-based activities, induct them into the research community and develop their awareness of research
- Departmental encouragement for aligning research and teaching
- Faculty support and encouragement for strengthening the nexus between research and teaching
- College recognition and support for the development of the links between research and teaching
- University commitment to the development of strong relationships between teaching and research

Drawing on the work of Hattie, the Working Party has developed a range of performance indicators for each criteria, though these are still in a trial phase. For example, the performance indicators for academic capacity to integrate research and teaching include the:

- Proportion of teaching staff with PhD or research record (2.1);
- Proportion of higher degree research supervisors who are active researchers (2.2); and
- Proportion of senior and active researchers engaged in first and second year undergraduate teaching (2.3).

ITL staff have run seminars on research-led teaching and the Working Party has circulated a range of papers to stimulate discussion and improve staff awareness and understanding of the University priority. For example, in May 2003 the Working Group released a statement explaining the difference between research-led teaching and the scholarship of teaching.

“Research-led teaching needs to be distinguished from the scholarship of teaching. Research led teaching is about making our teaching and our students’ learning more research-focused – in terms of what we wish our students to learn, whilst the scholarship of teaching is about drawing on and contributing to research and scholarship about the way we teach and learn within our disciplines........ Research-led teaching emphasis the partnership of academics and students as they engage in the critical challenge of open exploratory inquiry.”

The Working Party has been documenting evidence of research-led and scholarship-led teaching practices in their discipline context and gathering information from other sources within the University regarding students’ experiences of research. In addition, the Academic Board of the University has been conducting reviews of Faculties throughout 2002 and 2003, again documenting evidence of good practice in teaching.

IV FACULTY REVIEW VISITS BY ACADEMIC BOARD

Every Faculty underwent a review visit by the Academic Board in 2002, with follow up visits scheduled to all Faculties by the end of 2004. The approach of the Board has been deliberately collegial and transparent, and based initially on a self-appraisal by the Faculty. The review visits included interviews with staff and students at both undergraduate and postgraduate level and encompassed both coursework and research programs.

The Faculty reviews have highlighted disparity in approaches and strength of evidence in teaching practices. In general, research-led teaching was strongest in the sciences, arts and education and weakest in economics and business. Students’ perception of what staff do in regards research has been very mixed. (This being one of the key criteria for judging research-led teaching). For example, agriculture students saw research as something staff did in their holidays. Engineering students believed it would be good if staff talked about their research. First and second year science students felt staff thought them incapable of benefiting from engagement with cutting edge research. In general, it did not appear that students were disinterested in the research interests of staff, but were unaware of the specific of the areas of interest that staff had.

Other policies and practices of Academic Board whereby the emphasis on research-led teaching is evident include teaching awards (at both University and Faculty level), scholarship funds (awarded to faculties on the basis of demonstrated scholarship in teaching) and promotion criteria for academic staff.
V A PERSPECTIVE FROM THE ‘COAL FACE’

Life as an academic at the coal face is not easy. If you are interested in making a career out of your toil, then there are a great many expectations placed on you – and toil you will! You will be chasing research grants, getting your work published, and doing the research itself. You will have classes to run, teaching materials to prepare and a never-ending load of marking. You will be available to help students on a wide range of matters. You will be active on committees within the University, your profession and the community. If you are lucky, you will have a life! Why do academics do this? It can only be for a love of what we do – for in the case of tax academics, there are many other options that would offer far greater financial rewards.

From my perspective, the best part of the job is that to a large extent you have some control over your destiny. Do you want to focus on teaching, research, service or administrative activities? Do you strive for balance? Do you seek outside consultancies (and monetary rewards)? Do you want to research either in the scholarship of teaching or within your discipline area (or both)? Do you want to research alone or as part of team – from your own discipline or across disciplines? Academics do have some freedom in these choices, depending on what they want to make of their career.

In practice, for many academics finding the right balance in fulfilling these expectations is extremely challenging. Many would regard research and teaching as in conflict with each other – given constraints of both time and energy. Certainly staff at USYD cannot afford to ignore either – whether interested in promotion or not (performance by individuals is monitored annually). Both research and teaching are important requirements (you must be outstanding at one or the other), neither can be let lapse. Can there be merit in making them work together? Many academics do this by engaging in research on teaching – this is an obvious pathway. Perhaps more challenging is the combination of discipline-based research and teaching. Can they be made to work and how?

VI BENEFITS FOR TEACHERS

Before proceeding, perhaps there needs to be more of a case made for embarking on this pathway – in particular, for those academics who are not driven by promotion. Why bother? There are two real areas of potential that need to be considered. Firstly, there is your own job satisfaction. Can you feel better about yourself and your work by considering a different approach to your teaching? Are you feeling tired and stale? Research-led teaching does offer you the possibility of rejuvenation in terms of both curriculum design and teaching strategies.

Many tax academics are alone in their Faculties in this subject area. Interaction with students becomes a rewarding and challenging part of the job. Getting students curiosity aroused also provides stimulation for you. You have common ground to explore – while your peers on staff are not usually all that interested in tax (unless they want specific advice on a personal matter and then they seek you out). Who else is going to listen to your love of taxation so avidly?
VII BENEFITS FOR STUDENTS

And what about your students? Can research-led teaching enhance their learning and their interest in the subject (beyond what do they have to do to pass this semester)? Although not proven, many of us could provide examples based on our own experience, both as students and as teachers. Depending on the strategies employed, research-led teaching can allow students to develop transferable skills in inquiry and problem-solving. It can stimulate their curiosity in the subject and their motivation to learn. Ideally you want them to have a life-long interest in the subject, to see its relevance to their everyday lives and to have acquired skills that they can draw on in the future giving the changing nature of taxation. Simply transferring knowledge is not enough. Apart from producing a well-rounded, better equipped and more capable graduate, you may also generate more honours or postgraduate students, and research assistants. Research-led teaching can be a win-win situation! You have to consider how to best to implement it given your constraints and the needs of your students.

VIII APPROACHES TO INTEGRATION OF RESEARCH AND TEACHING

There are two main threads to integration of research and teaching, though they do not represent alternatives as such. Both can be used together effectively and yes, you are probably already engaging in at least the first without having necessarily made a conscious decision to do so. Firstly, you can consider how to build your research into the curriculum and to increase student awareness of what you do as a researcher. The second thread is by engaging the student in research activities.

The first thread is an obvious one. To give examples from my own research and teaching – the study of tax history, the development of tax policy, the complexity of tax law, basic principles of a good tax system – all areas of research interest to me, and they lend themselves very readily to helping students understand our tax system. I’ve also recently done research on the history of agriculture and the development of tax policy in respect of primary producers – again an area quite readily integrated into my teaching. If you consider your own areas of research interests, I am sure you will be able to list examples of how you do build your own knowledge and understanding into your teaching.

This would also include keeping abreast of changes to law, new rulings and recent decisions. For example, the recent case of *Stone v FCT*\(^8\) could keep students occupied for some time debating the relative merits of the decision and exploring issues such as ordinary income, carrying on a business, and being engaged in a hobby.

To improve student awareness of your research activities you could keep an up-to-date personal web page including a list of your publications, or provide a list of references (including your own work) and links to electronic journals with the unit outline at the beginning of the semester. Many tax academics are also writers of textbooks which are

\(^8\) [2003] FCAFC 145.
commonly prescribed to their students. You could also consider distributing relevant conference papers to students, or at least making them readily available.

The other thread to explore is engaging students in research activities (and at USYD this is an expectation, as far as possible, and a measurement indicator). There are many ways to approach this. For example: the setting of assignments that are research orientated and allow student choice – on a point of law, as opposed to a numerical answer is an obvious possibility. These don’t need to be complex (and tax lends itself to the study of unknowns!) – a simple question can still allow a curious student to explore the possibilities, collect the evidence and think critically in formulating a response. Evaluations by students of this strategy used this semester have included comments such as these:

“the assignments made me research and discover a lot of information on taxation”

“helped me explore an are of interest and gained knowledge through this”

“it was undertaken in a way that relates to society and business as opposed to just practical”

There are numerous possibilities for learning activities that can provide the basis for assessment. For example, students can present essays, class presentations, debate, case reviews, international comparisons, or critique the legislation. You could set individual work, group work, include peer assessment or self-assessment. Students could be writing for their own journals, or co-authoring with you. They could be presenting seminars to staff and or students, or being part of other networks (such as student groups within professional bodies, or part-time students doing a presentation at their place of employment). On-line delivery opens up further possibilities including contributions to discussion forums.

Providing choice and different types of activities allows them to choose topics of interest to them and to develop a wider range of skills – and it’s a lot more interesting to mark too! For example, you could give a framework of what you expect and how the work will be marked including technical accuracy, use of supporting evidence, coherence of argument and ability to present both sides, the formation of a well-rounded conclusion.

There needs to be a balance of activities and these will need to take into account the size of the cohort and the available resources (including your time). It’s really up to the academic to decide how you want to teach and what it is you expect students to learn.

IX CONCLUSIONS

While the hard evidence in support of research-led teaching being the means to improving teaching effectiveness has been elusive, many writers and academics have a belief in the link. This belief, in principle, appears to be independent of government intervention in higher education, but undoubtedly the latter has not been without influence. If you believe knowledge needs to be shared, then sharing what you have
discovered through your own research appears to be a natural step in the process of improving teaching effectiveness. Not only should research-led teaching be more rewarding (at least in terms of job satisfaction if not in terms of promotion) for the teacher, it is also a performance requirement at USYD. Students’ responses to the strategy appear positive both in terms of the immediate learning and the skills they have acquired for the longer-term. Perhaps the ultimate test is - would I still take this approach if I had a choice - on reflection the answer is definitely yes!