

## PRO BONO TAX CLINICS: AIDING AUSTRALIA'S TAX ADMINISTRATION AND DEVELOPING STUDENTS' SELF-EFFICACY

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### Abstract

*Recently Australia has added another aspect to its tax administration via the introduction of pro bono tax clinics which allow university tax students to assist disadvantaged members of the community. In addition to assisting the community, the clinics are helping to build the next generation of tax professionals. This article presents an international first by reporting a longitudinal study of students' self-efficacy in pro bono tax clinic settings across multiple Australian universities, finding that overall students' self-efficacy levels are improved by their involvement in tax clinics, although with some differences due to age, gender and levels of prior work experience.*

**Keywords:** work integrated learning, tax clinic, self-efficacy, service learning, professional identity

### I INTRODUCTION

Dealing with tax obligations can be daunting for taxpayers, as they can feel intimidated by the bulk and complexity of the tax regulations that applies to them, which can be adverse to effective tax administration. Additionally, there can be notions of fear when dealing with tax regulatory bodies, such as the Australian Taxation Office ('ATO'), including the perception of a power imbalance.<sup>1</sup> For those operating a small business in particular, tax obligations can

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<sup>1</sup> Justin Dabner and Mark Burton, 'The 'Enhanced Relationship' Model Collides with Reality – The Determinants of the Relationship between Tax Administrators and Tax Intermediaries', Address to The Law and Society Association Annual Conference (2012). <<https://ssrn.com/abstract=2701036> or <http://dx.doi.org/10.2139/ssrn.2701036>>

be seen as ‘an add on’ that interferes with conducting their business,<sup>2</sup> and due to scale, the compliance costs can be regressive.<sup>3</sup> This may explain why approximately, 70% of Australia’s taxpayers rely on the services of tax agents for preparation and lodgement of tax returns; one of the highest engagement percentages of tax agents globally.<sup>4</sup> While the ATO provides many free mechanisms to assist taxpayers, including the pre-filling of tax returns with some data, online software, guidebooks and enquiry hotlines, some sections of the community can feel overwhelmed; and/or cannot afford to appoint a tax agent to assist them. This is of concern, as incorrect tax returns, non-lodgement or under-payment can have adverse cost and physiological implications for those concerned, even if unintentional.<sup>5</sup> A supplementary detriment can include adverse implications on the level of welfare support given the interaction between public support mechanisms and the tax system.<sup>6</sup>

In recognition of the complexity of the Australian taxation system and with a particular focus on assisting members of the community who might otherwise be unable to afford professional tax advice, Curtin University successfully piloted a student tax clinic in 2018.<sup>7</sup> Subsequently, the Australian Government funded the expansion of this concept under the National Tax Clinic Program to 10 selected universities across Australia, as an aid to improve Australia’s tax administration.<sup>8</sup> The universities selected were: Curtin University,<sup>9</sup> University of South Australia,<sup>10</sup> University of Tasmania,<sup>11</sup> University of Melbourne,<sup>12</sup> Australian

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<sup>2</sup> Sue Yong and Brett Freudenberg, ‘Perceptions of Tax Compliance by SMEs and Tax Practitioners in New Zealand: A Divergent View?’ (2020) 26(1) *New Zealand Journal of Taxation Law and Policy* 57-85.

<sup>3</sup> Phil Lignier, Chris Evans and Binh Tran-Nam, ‘Tangled up in tape: the continuing tax compliance plight of the small and medium enterprise business sector’ (2014) 29(2) *Australian Tax Forum* 217-247.

<sup>4</sup> Australian Taxation Office, ‘Taxation statistics 2016-17’ (Australiana Taxation Office, 2018) <<https://www.ato.gov.au/About-ATO/Research-and-statistics/In-detail/Taxation-statistics/Taxation-statistics-2016-17/?page=8>>

<sup>5</sup> Margaret McKerchar, ‘*The impact of complexity upon unintentional non-compliance for Australian personal income taxpayers*’ PhD Thesis (University of New South Wales, 2002).

<sup>6</sup> Toni Chardon, Brett Freudenberg and Mark Brimble, ‘Tax literacy in Australia: not knowing your deduction from your offset’ (2016) 31(2) *Australian Tax Forum* 321-362.

<sup>7</sup> Donovan Castelyn, Stephanie Bruce and Annette Morgan, ‘2019 National Tax Clinic Project: Curtin University – Curtin Tax Clinic’ (2020) 22(2) *Journal of Australian Taxation* 1-26.

<sup>8</sup> Stuart Robert (The Hon, MP, Assistant Treasurer), ‘Address to the Australasian Tax Teachers Association 31st annual conference’, Duxton Hotel, Perth, 16 January 2019 <<https://ministers.treasury.gov.au/ministers/stuart-robert-2018/speeches/address-australasian-tax-teachers-association-31st-annual>>

<sup>9</sup> Castelyn, Bruce and Morgan (n 7).

<sup>10</sup> Robert Whait, ‘2019 National Tax Clinic Project: UniSA Tax Clinic’ (2020) 22(2) *Journal of Australian Taxation* 137-161.

<sup>11</sup> John McLaren, ‘2019 National Tax Clinic Project: University of Tasmania’ (2020) 22(2) *Journal of Australian Taxation* 96-115.

<sup>12</sup> Sunita Jogarajan, Kate Fischer-Doherty and Julian Panetta, ‘2019 National Tax Clinic Project: Melbourne Law School Tax Clinic’ (2020) 22(2) *Journal of Australian Taxation* 27-48.

National University,<sup>13</sup> Western Sydney University,<sup>14</sup> UNSW Sydney,<sup>15</sup> Griffith University,<sup>16</sup> James Cook University<sup>17</sup> and Charles Darwin University.<sup>18</sup>

While the details of their operation varied, these tax clinics, essentially provide student participants under the supervision of tax professionals the opportunity to provide free assistance to unrepresented taxpayers who were otherwise unable to access tax advice and support.<sup>19</sup> The exposure for students normally occurs over a teaching period running for approximately 3 to 4 months and in some cases up to 12 months where students are not limited to teaching period constraints. Student assistance in the respective tax clinics typically involves preparing and reviewing draft tax returns, navigating online tax return lodgements through *myGov* or tax return software, negotiating with the ATO over assessments, waivers, penalty notices, and contributing to free community educational seminars and general tax-related resources for the public.

In doing so, this clinical experience provides students with work integrated learning ('WIL') opportunities in the tax profession. Such a WIL experience is aimed at addressing skills gaps that industry has expressed about university students,<sup>20</sup> as it offers a 'rich, active and contextualised learning experience'.<sup>21</sup> Through this learning environment, student participants are encouraged to reflect on their own technical knowledge<sup>22</sup> and generic skills (such as interpersonal, written and oral communication, team work, self-management and professionalism) in assisting their clients.<sup>23</sup> Further, they receive feedback from their

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<sup>13</sup> Ben Raines and Sonali Walpola, '2019 National Tax Clinic Project: The ANU Tax Clinic' (2020) 22(2) *Journal of Australian Taxation* 193-206.

<sup>14</sup> Connie Vitale and Michelle Cull, '2019 National Tax Clinic Project: Western Sydney University' (2020) 22(2) *Journal of Australian Taxation* 116-136.

<sup>15</sup> Ann Kayis-Kumar, Gordon Mackenzie and Michael Walpole, 'Interprofessional Collaborative Practice in Pro Bono Tax Clinics: A Case Study Approach' (2020) 22(2) *Journal of Australian Taxation* 49-63.

<sup>16</sup> Brett Freudenberg, Colin Perryman, Kristin Thomas and Melissa Belle Isle, 'Griffith Tax Clinic' (2020) 22(2) *Journal of Australian Taxation* 64-95.

<sup>17</sup> Van Le and Tina Hoyer, '2019 National Tax Clinic Project: James Cook University Tax Clinic' (2020) 22(2) *Journal of Australian Taxation* 162-173.

<sup>18</sup> Indra Abeysekera, 'National Tax Clinic Program Model Innovation' (2020) 22(2) *Journal of Australian Taxation* 174-192.

<sup>19</sup> Michael Blissenden, 'Forward' (2020) 22(2) *Journal of Australian Tax* i-ii.

<sup>20</sup> Binh Bui and Brenda Porter, 'The Expectation-Performance Gap in Accounting Education: An exploratory study' (2010) 19(1-2) *Accounting Education: An International Journal* 23-50; Paul De Lange, Beverley Jackling and Anne-Marie Gut, 'Accounting graduates' perceptions of skills emphasis in undergraduate courses: an investigation from two Victorian universities' (2006) 46(3) *Accounting and Finance* 365-386

<sup>21</sup> Belinda McLennan and Shay Keating, 'Work-integrated learning (WIL) in Australian universities: The challenges of mainstreaming WIL' in Proceedings of the Career Development Learning – Maximising the Contribution of Work Integrated Learning to the Student Experience NAGCAS Symposium, Melbourne (2008), 4 <<http://citeseerx.ist.psu.edu/viewdoc/summary?doi=10.1.1.530.4443>>.

<sup>22</sup> John Arnold, John Loan-Clarke, Amanda Harrington and Cathy Hart, 'Students' Perceptions of Competence Development in Undergraduate Business related Degrees' (1999) 24(1) *Studies in Higher Education* 43-59.

<sup>23</sup> Alison Blackwell, Lindsey Bowes, Lee Harvey, Anthony J. Hesketh and Peter T. Knight, 'Transforming work experience in higher education' (2001) 27(3) *British Educational Research Journal* 269-285; Denise Jackson, 'The contribution of work-integrated learning to undergraduate employability skill outcomes' (2013) 14(2) *Asia-Pacific Journal of Cooperative Education* 99-115; Brenda Little and Lee Harvey, 'Learning through work placements and beyond: A report for HECSU and the Higher Education Academy's Work Placements Organisation Forum' (Centre for Higher Education Research and Information, Open University, 2006) [http://www.hecsu.ac.uk/assets/assets/documents/Learning\\_through\\_work\\_placements\\_and\\_beyond.pdf](http://www.hecsu.ac.uk/assets/assets/documents/Learning_through_work_placements_and_beyond.pdf); Gary Lock, Kathleen Bullock, V Gould and Momna Hejmadi, 'Exploring the industrial placement experience for mechanical engineering undergraduates' (2009) 4(1) *Engineering Education* 42-51.

supervisors, peers and clients. The tax clinic experience also provides the opportunity to observe others preparing or giving advice, allowing students to model their conduct and develop their professional identity.<sup>24</sup> It is these skills that can assist students as they transition from university to industry, given that these skills are highly desired by industry.<sup>25</sup>

Of particular relevance to this article is how students' self-efficacy could be affected by participation at a tax clinic.<sup>26</sup> A student's self-efficacy may play an important role in preparing for work in the real-world in that it allows students to see that they have the agency and perceived capability to manage their career choices.<sup>27</sup> With higher levels of self-efficacy, students can devote more effort toward career planning,<sup>28</sup> and this can be important in building the next generation of tax professionals.

Against this background, section 0 of this article provides a broad summary of WIL and its relationship with self-efficacy, and how the tax clinics established under the National Tax Clinic Program could enable the development of self-efficacy. Section 0 outlines the research methodology undertaken and comments on the demographics of the student participants, which is followed by a discussion of the results in section 4. In view of the prior discussion, recommendations are proposed and areas for future research outlined in section 5 and 6 (respectively), followed by the conclusion in section 7.

## II WORK INTERGRATED LEARNING AND SELF-EFFICACY

### *A Work Integrated Learning*

Abeysekera describes WIL as providing advanced experiences in integrating theory and practice.<sup>29</sup> It has been defined by Patrick et al. as 'an umbrella term used for a range of

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<sup>24</sup> Carol-joy Patrick, Deborah Peach, Catherine Pocknee, Fleur Webb, Marty Fletcher and Gabriella Pretto, 'The WIL [Work integrated learning] report: A national scoping study' (Queensland University of Technology, 2008); Nick Wilton, 'The impact of work placements on skills development and career outcomes for business and management graduates' (2012) 37(5) *Studies in Higher Education* 603-620; Richard Coll, Chris Eames, Levinia Paku, Mark Lay, Dave Hodges, Ravi Bhat, Shiu Ram, Diana Ayling, Jenny Fleming, Lesley Ferkins, Cindy Wiersma and Andrew Martin, 'An exploration of the pedagogies employed to integrate knowledge in work-integrated learning' (2009) 43(1) *Journal of Cooperative Education & Internships* 14-35.

<sup>25</sup> Sarah Davidson, 'Future Tensions in Professional Associations' in J. Guthrie, E. Evans and R. Burritt (eds) *Relevance and Professional Associations in 2026*, (RMIT and Chartered Accountants ANZ, 2016), pp. 79-83; Sharon Hayes, Brett Freudenberg and Deborah Delaney, 'Role of Tax Knowledge and Skills: What are the graduate skills required by small to medium Accounting firms' (2018) 13(1) *Journal of Australasian Tax Teachers Association* 152-186.

<sup>26</sup> Mark Scherer, James Maddux, Blaise Mercandante, Steven Prentice-Dunn, Beth Jacobs and Ronald Rogers, 'The self-efficacy scale: Construction and validation' (1982) 5(2) *Psychological Reports* 663-671; Gilad Chen, Stanley Gully and Dov Eden, 'Validation of a new general self-efficacy scale' (2001) 4(1) *Organizational Research Methods* 62-83; Brett Freudenberg, Mark Brimble, Victoria Vyvyan and David Corby, 'A Penny for Your Thoughts: Can participation in a Student-Industry conference improve students' presentation self-efficacy and more?' (2008) 1(5) *The International Journal of Learning* 188-200.

<sup>27</sup> Daniela Spanjaard, Tim Hall and Nicole Stegemann, 'Experiential learning: Helping students to become 'career ready'' (2018) 26 *Australasian Marketing Journal* 163-171.

<sup>28</sup> *Ibid.*

<sup>29</sup> Indra Abeysekera, 'Issues Relating to Designing a Work-Integrated Learning (WIL) Program in an Undergraduate Accounting Degree Program and Its Implications for the Curriculum' (2006) 7(1) *Asia-Pacific Journal of Cooperative Education* 7-15.

approaches and strategies that integrate theory with the practice of work within a purposefully designed curriculum<sup>30</sup> and can include an array of on-campus or off-campus workplace learning experiences.<sup>31</sup> Ideally, the students first acquire knowledge and skills in an educational setting and then learn to apply these in practice.<sup>32</sup> The objective of WIL is to blend academic learning with its workplace application to develop students' abilities, transfer theoretical knowledge to practice, and to develop generic skills to improve graduate employability.<sup>33</sup>

Undertaking a WIL experience does not guarantee that the student will have a positive learning experience. It has been identified that WIL needs to be an integrated part of the curriculum, rather than as a 'bolt on' experience.<sup>34</sup> Notions that underscore a successful WIL experience include a shared understanding of purpose and role, quality supervision, appropriate task allocation, student preparedness, and authentic assessment practices.<sup>35</sup> Billett identifies several curriculum and pedagogic practices for combining WIL effectively into a higher education setting, emphasising the importance of integrating on-campus learning and workplace learning environments to enable students to link their learning in different settings and to understand what is required in the workplace.<sup>36</sup>

The different modes of WIL include a placement-based opportunity (generally off-campus) which is facilitated by the university in partnership with a host organisation to expose the student to an authentic employment setting with the aim of developing their knowledge, skills and attributes.<sup>37</sup> However, numerous other forms of WIL have been developed and undertaken in recent years and have been shown to be effective, including mentorships,<sup>38</sup> computer technology simulations,<sup>39</sup> embedded live case studies,<sup>40</sup> capstone courses using

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<sup>30</sup> Patrick, Peach, Pocknee, Webb, Fletcher and Pretto (n 24) 9.

<sup>31</sup> Calvin Smith, 'Evaluating the quality of work-integrated learning curricula: a comprehensive framework' (2012) 31(2) *Higher Education Research & Development* 247-262.

<sup>32</sup> Ern Reeders, 'Scholarly Practice in Work-based Learning: Fitting the glass slipper' (2000) 19:2 *Higher Education Research & Development* 205-220.

<sup>33</sup> Stephen Billett and S. Choy, 'Emerging perspectives and the challenges for workplace learning' in J. Higgs, R. Barnett, S. Billett, M. Hutchings and F. Trede (eds), *Practice-Based Education*, (SensePublishers, 2012), pp. 145-160.

<sup>34</sup> Patrick, Peach, Pocknee, Webb, Fletcher and Pretto (n 24) vi.

<sup>35</sup> *Ibid.*

<sup>36</sup> Stephen Billett, 'Curriculum and pedagogical bases for effectively integrating practice-based experiences' (Australian Learning and Teaching Council, 2011).

<sup>37</sup> V Warren, 'Recognising student leadership outside formal learning settings: An alternative approach to WIL and service learning' Paper presented at ACEN Conference, Gold Coast (2014).

<sup>38</sup> Ralph Adler and Carolyn Stringer, 'Practitioner mentoring of undergraduate accounting students: helping prepare students to become accounting professionals' (2018) 58(4) *Accounting & Finance* 939-963.

<sup>39</sup> Wanda Lester and John Cole, 'Using a financial trading room to facilitate an interdisciplinary, learner-centered paradigm: One school's experience' (2009) Spring *Southwestern Business Administration Journal* 44-57.

<sup>40</sup> Stuart Schonell and Rob Macklin, 'Work integrated learning initiatives: live case studies as a mainstream WIL assessment' (2018) 44(7) *Studies in Higher Education* 1197-1208.

problem-based learning,<sup>41</sup> virtual WIL using simulation<sup>42</sup> and e-internships.<sup>43</sup> The proliferation of modified and virtual WIL experiences in recent times is in part due to the recognition that traditional WIL placements or internships are resource intensive and place additional demands on industry partners.<sup>44</sup> Many of the tax clinics established under the National Tax Clinic Program represent a WIL experience that is conducted under the professional supervision of an external or internal tax professional on-and/or off-campus for some or all of the student's WIL experience.

Whilst WIL was traditionally undertaken by only a minority of students, it is becoming increasingly popular for developing work-readiness in new graduates,<sup>45</sup> acknowledging the successes of improving written and oral communication skills, interpersonal skills, and teamwork.<sup>46</sup> Blissenden demonstrated that a WIL experience for tax students providing free tax return preparation advice can lead to improved learning outcomes for tax students.<sup>47</sup> In addition to these skills, WIL can influence students' self-efficacy.

### B Self-efficacy

Self-efficacy is a person's 'beliefs in one's capabilities to organize and execute the courses of action required to produce given attainments'.<sup>48</sup> The concept of self-efficacy focusses on a person's belief of their capabilities, which in turn may influence their own level of functioning and, consequently, their performance.<sup>49</sup> Further, the way students approach their learning can be affected by their perception of the task's requirements,<sup>50</sup> as well as the specific learning context.<sup>51</sup>

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<sup>41</sup> Trevor Stanley and Stephen Marsden, 'Accountancy capstone: Enhancing integration and professional identity' (2013) 31 *Journal of Accounting Education* 363-382.

<sup>42</sup> Rafael Bautista-Mesa, Horacio Molina Sánchez and Jesús Nicolás Ramírez Sobrino, 'Audit workplace simulations as a methodology to increase undergraduates' awareness of competences' (2018) 27(3) *Accounting Education* 234-258.

<sup>43</sup> Leopold Bayerlein and Debora Jeske, 'Student learning opportunities in traditional and computer-mediated internships' (2017) 60(1) *Journal of Education and Training* 27-38.

<sup>44</sup> Georgina Atkinson, Josie Misko and John Stanwick, 'Work integrated learning in STEM disciplines: Employer perspectives' (Office of the Chief Scientist, 2015) <<https://www.chiefscientist.gov.au/2015/08/report-work-integrated-learning-in-stem-disciplines-employer-perspectives>>.

<sup>45</sup> Denise Jackson, Ruth Sibson and Linda Riebe, 'Delivering work-ready business graduates - keeping our promises and evaluating our performance' (2013) 4(1) *Journal of Teaching and Learning for Graduate Employability* 2-22.

<sup>46</sup> Brett Freudenberg, Mark Brimble and Craig Cameron, 'WIL and generic skill development: The development of business students' generic skills through work-integrated learning' (2011) 12(2) *Asia-Pacific Journal of Cooperative Education* 79-93.

<sup>47</sup> Michael Blissenden, 'Service Learning: An example of experiential education in the area of taxation law' (2006) 16(1) *Legal Education Review* 183-193.

<sup>48</sup> Albert Bandura, *Self-efficacy: The exercise of control* (W H Freeman/Times Books/ Henry Holt & Co, 1997), 3.

<sup>49</sup> Albert Bandura, 'Self-efficacy: Toward a unifying theory of behavioral change' (1977) 84(2) *Psychological Review* 191-215.

<sup>50</sup> Michelle Cull and Glenda Davis, 'Students' Perceptions of a Scaffolded Approach to Learning Financial Planning: An Empirical Study' (2013) 22(2) *Accounting Education: an international journal* 125-146.

<sup>51</sup> L Gow, D Kember & Barry Cooper, 'The teaching context and approaches to study of accountancy students' (1994) 9(1) *Issues in Accounting Education* 118-130.

There are two ways self-efficacy can be conceptualised; general and task specific. General self-efficacy describes peoples' perceptions of their capabilities across a wide range of situations. Conversely, task-specific self-efficacy describes people's perceptions of their capabilities about a specific domain or task.<sup>52</sup>

Improvements in self-efficacy can be related to performance, satisfaction, academic persistence and choice of career opportunities.<sup>53</sup> For example, self-efficacy has been found to be a predictor of persistence in studies for Australian first year university students,<sup>54</sup> and academic performance.<sup>55</sup> However, perceived self-efficacy does not always match objective indicators of actual ability. Individuals may not be accurate in estimating their abilities potentially leading to errors of judgment and suffering the consequences as a result.<sup>56</sup> Inaccurate perceptions are a concern, as they may cause an individual to eliminate potential university courses and careers, rather than the person's lack of capability or skill.<sup>57</sup> This is particularly insightful in light of research suggesting that individuals can overcome their inhibitions when they continue to participate in challenging activities which implies that self-efficacy can be developed through learning, experience, and feedback.<sup>58</sup> By participating in a WIL program, students have the opportunity to develop and better understand their self-efficacy, and this intervention can assist students to make more appropriate decisions that correspond to their actual abilities, and know what areas they need to improve.<sup>59</sup>

The importance of accurate self-appraisal cannot be underestimated since 'acting on misjudgement of personal efficacy can produce adverse consequences'.<sup>60</sup> As student's self-reflective capabilities increase, so too does their self-efficacy judgement which later becomes a substitute for external guidance.<sup>61</sup> Furthermore, increases in perceived capability lead students to take on more challenging goals.<sup>62</sup> Therefore, programs that provide mastery and vicarious experiences plus opportunities for feedback and self-reflection not only assist in the

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<sup>52</sup> Bandura (n 48).

<sup>53</sup> Albert Bandura, 'Self-efficacy mechanism in human agency' (1982) 37(2) *American Psychologist* 122-147; Marilyn Gist and Terence Mitchell, 'Self-efficacy: A theoretical analysis of its determinants and malleability' (1992) 17 *Academy of Management Review* 183-211.

<sup>54</sup> P Quinn and B Hemmings, 'The role of personal and environmental factors in predicting persistence and satisfaction in tertiary agricultural study', paper presented at the Australian Association for Research in Education Conference: Global Issues and Local Effects: The Challenge for Educational Research, Melbourne (1999).

<sup>55</sup> Kirsten McKenzie and Robert Schweitzer, 'Who Succeeds at University? Factors predicting academic performance in first year Australian university students' (2001) 20(1) *Higher Education Research and Development* 21-33. John Holland, 'Making vocational choices: A theory of vocational personalities and work environments' (Prentice-Hall, 1985);

<sup>56</sup> Albert Bandura, *Social foundations of thought and action: A social cognitive theory* (Prentice-Hall, 1986).

<sup>57</sup> Holland (n 55); Theodore Christensen, Timothy Fogarty and Wanda Wallace, 'The Association between the Directional Accuracy of Self-Efficacy and Accounting Course Performance' (2002) 17(1) *Issues in Accounting Education* 1-26.

<sup>58</sup> Gist and Mitchell (n 53).

<sup>59</sup> Mary Tucker and Anne McCarthy, 'Presentation Self-Efficacy: Increasing Communication Skills Through Service-Learning' (2001) 13(2) *Journal of Managerial Issues* 227-244.

<sup>60</sup> Bandura (n 53) 123.

<sup>61</sup> Bandura (n 48).

<sup>62</sup> Barry Zimmerman, Albert Bandura and Manuel Martinez-Pons, 'Self-motivation for academic attainment: The role of self-efficacy beliefs and personal goal setting' (1992) 29(3) *American Educational Research Journal* 663-676.

accurate appraisal of student's own capabilities, but are essential to informing and supporting students to become independent learners.

### *C Self-efficacy development and WIL*

Several studies have demonstrated that students' self-efficacy has changed while undertaking a WIL experience. Subramaniam & Freudenberg established that experiencing a simulated WIL during an undergraduate degree associates positively with the student's self-efficacy.<sup>63</sup> This was confirmed by Satchakova who highlighted the three general self-efficacy factors of initiative, effort, and persistence as outcomes of a WIL experience.<sup>64</sup> Further, students who have participated in practical work experience in the form of WIL during their studies have been found to have higher grade-point averages, are more likely to use deep learning strategies and are more intrinsically rather than extrinsically motivated.<sup>65</sup>

Due to improved domain-specific knowledge and feedback from work supervisors, Coll, Lay and Zegwaard found that students in science and technology increased their self-efficacy when participating in co-operative education.<sup>66</sup> In addition, Sawyer, Tomlinson and Maples note that incorporating real-world simulations as part of tertiary studies can also develop student competencies well beyond just their technical knowledge.<sup>67</sup> Freudenberg, Cameron and Brimble found that for students involved in a simulated WIL Program over 12 months there was generally an increase in 20 of the 21 dimensions of self-efficacy, with the largest growth in terms of their 'future employment'.<sup>68</sup>

Business degree students who participated in an integrated WIL program have shown greater improvement in all the measured self-efficacy dimensions compared with students in the same degree who did not have the WIL experience.<sup>69</sup> There was a greater than 10% improvement for 20 of the 21 students in the WIL program whereas for the control group, only 2 dimensions increased by 10%, and two dimensions declined over the course of their degree.<sup>70</sup>

The longitudinal study conducted by Freudenberg et al. demonstrated that the way in which WIL is conducted that is, on or off-campus, could also affect self-efficacy.<sup>71</sup> In this study, the

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<sup>63</sup> Nava Subramaniam and Brett Freudenberg, 'Preparing accounting students for success in the professional environment: enhancing self-efficacy through a work integrated learning program' (2007) 8(1) *Asia-Pacific Journal of Cooperative Education* 77-92.

<sup>64</sup> Liubov Satchakova, 'The role of self-efficacy factors, individual characteristics and WIL participation on accounting near-graduate students' employment outcomes' PhD Thesis (Victoria University, 2018).

<sup>65</sup> Maureen Drysdale and Margaret McBeath, 'Motivation, self-efficacy and learning strategies of university students participating in work-integrated learning' (2018) 31(5-6) *Journal of Education and Work* 478-488.

<sup>66</sup> Richard Coll, Mark Lay and Karsten Zegwaard, 'The influence of cooperative education on student self-efficacy towards practical science skills' (2001) 36(2) *Journal of Cooperative Education* 58-72.

<sup>67</sup> Adrian Sawyer, Stephen Tomlinson and Andrew Maples, 'Developing essential skills through case study scenarios' (2000) 18(3) *Journal of Accounting Education* 257-282.

<sup>68</sup> Brett Freudenberg, Craig Cameron and Mark Brimble, 'The Importance of Self: Developing Students' Self Efficacy Through Work Integrated Learning' (2010) 17(10) *The International Journal of Learning* 479-496.

<sup>69</sup> Brett Freudenberg, Mark Brimble, Craig Cameron, Kirsten MacDonald and Dianne English, 'I am what I am: Am I? The development of self-efficacy through work integrated learning' (2013) 19(3) *The International Journal of Learning* 177-192.

<sup>70</sup> Ibid 187.

<sup>71</sup> Ibid.



researchers found that for the first year of their degree the WIL activities were largely simulated and occurred on-campus, and during this time there was a substantial increase in students' self-efficacy in this very structured environment.<sup>72</sup> However, in second and third year WIL activity occurred off-campus, which resulted in some self-efficacy dimensions decreasing, particularly in the second year.<sup>73</sup> The study observes that that during their first year on-campus WIL experience, students may have developed over-confidence in terms of their ability, which was then re-adjusted once faced with a more authentic off-campus working environment. Importantly, the study recognises that this is not necessarily a negative consequence as better self-realisation can assist people to have a better understanding about their own capabilities and to know what they need to improve.

To aid the development of self-efficacy there are four recognised categories of experiences; mastery experiences, modelling, social persuasion, and judgements of own physiological states,<sup>74</sup> and WIL can provide opportunities for each of these experiences.<sup>75</sup> For example, to aid self-efficacy through mastery, students need to be given opportunities to master an idea or concept.<sup>76</sup> Stronger self-efficacy is associated with students who have had an opportunity to repeat tasks successfully and perform such tasks under varied conditions and levels of difficulty,<sup>77</sup> with WIL being able to allow for this.<sup>78</sup> It is envisaged that the tax clinics allow for mastery experiences when student participants deal with client issues, as they have the opportunity to master an idea, area of tax, skill or concept. This could include how to conduct a client interview, how to research a tax topic, how to apply the tax law to their client circumstance, how to utilise various software programs with the lodgement of tax returns and how to communicate with others such as their supervisor, fellow student participants, clients, external stakeholders or the ATO.

The development experience of modelling involves students having the opportunity to observe others, including the ability to compare themselves to others,<sup>79</sup> which can be useful when observing how others have managed difficult situations. The tax clinics allow for modelling to occur when students observe and compare themselves to others. This could include observing how the tax professional or academic staff supervising them communicates with clients, external stakeholders, the ATO, or other student participants. Furthermore, students could observe first-hand how others conduct research and the process they undertook to problem solve a client's tax issues. Additionally, modelling could occur by observing other student participants, which could include notions of comparison with students with different levels of capabilities in different areas, and how others presented at tax seminars or developed materials.

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<sup>72</sup> Ibid 185.

<sup>73</sup> Ibid.

<sup>74</sup> Bandura (n 53); Robert Wood and Albert Bandura, 'Social cognitive theory of organizational management' (1989) 14(3) *Academy of Management Review* 361-384; Sanjib Chowdhury, Megan Lee Endres and T Lanis, 'Preparing students for success in team work environments: the importance of building confidence' (2002) 14(3) *Journal of Managerial Issues*:346-359.

<sup>75</sup> Subramaniam and Freudenberg (n 63).

<sup>76</sup> Chowdhury, Endres and Lanis (n 74).

<sup>77</sup> Robert Lent, Steven Brown and Gail Hackett, 'Monograph: Toward a Unifying Social Cognitive Theory of Career and Academic Interest, Choice and Performance' (1994) 45 *Journal of Vocational Behavior* 79-122.

<sup>78</sup> Tucker and McCarthy (n 59).

<sup>79</sup> Ibid.

Considering the development experience of social persuasion; this involves students obtaining feedback from others, which can be particularly effective when it comes from a respected source, such as a supervisor.<sup>80</sup> However, feedback could come from other students as well.<sup>81</sup> Persuasion and feedback could occur at the tax clinics when student participants receive verbal and non-verbal feedback from their tax professional and/or academic supervisors. Additionally, this persuasive feedback could be from clients who express their view on the assistance provided by the student. Even fellow student participants could provide feedback to their colleagues about how they did in researching a problem or handling a client situation.

Students may also improve their self-efficacy by being aware of one's own physiological state, especially when confronted with a task. This self-awareness can assist students to modify (or manage) their physiological state, and thereby allow for self-efficacy to be improved.<sup>82</sup> At the tax clinics, student participants are encouraged to make judgements about their own physiological state as they reflect on their physiological and emotional condition when tasked with difficult or challenging circumstances, such as a client interview, client phone call or public education seminar. This could also include obtaining advice from others about how best to manage these situations, so that they are able to take appropriate action the next time they encounter similar circumstances.

Of course, each student's background including their prior experience is likely to influence their current self-efficacy, as well as its development during a WIL experience. Suppositionally, students who have higher self-efficacy at the beginning of their WIL experience may have better confidence and self-belief to deal with the challenges of a WIL experience, although this could be influenced by the 'accuracy' of students' assessment of their self-efficacy. Other variables that may affect how students perceive their WIL experience and influence their learning include gender, age, and prior work experience ('PWE'). Each of these variables may also affect how students perceive their experience in the tax clinic and are discussed below.

## D Factors affecting self-efficacy

### 1. Gender

Gender has previously been identified as a factor that may affect self-efficacy on certain tasks.<sup>83</sup> In particular, females may have low levels of self-efficacy, particularly in traditionally male pursuits such as mathematics<sup>84</sup> and entrepreneurship.<sup>85</sup> In the accounting

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<sup>80</sup> Wood and Bandura (n 74).

<sup>81</sup> Joyce Fletcher, 'Self Esteem and Cooperative Education: A Theoretical Framework' (1990) 26(3) *Journal of Cooperative Education* 41-55.

<sup>82</sup> Wood and Bandura (n 74).

<sup>83</sup> Lent, Brown and Hackett (n 77).

<sup>84</sup> Kay Bussey and Albert Bandura, 'Social cognitive theory of gender development and differentiation' (1999) 106(4) *Psychological Review* 676-713.

<sup>85</sup> Fiona Wilson, Jill Kickul and Deborah Marlino, 'Gender, Entrepreneurial Self-Efficacy, and Entrepreneurial Career Intentions: Implications for Entrepreneurship Education' (2007) 31(3) *Entrepreneurship Theory and Practice* 387-406.

discipline it has been found that there can be significant differences in certain sub-dimensions of self-efficacy between male and female students, with males demonstrating greater self-efficacy overall.<sup>86</sup> However, other studies have demonstrated that cooperative education can have a positive effect on women as they move through the experience, whereas with males the effect was insignificant.<sup>87</sup> Thus it follows that males may be more likely to perceive higher self-efficacy than females as they embark on the tax clinic experience.

## 2. Age

As students with high self-efficacy are more likely to adopt a deep or strategic approach to studying,<sup>88</sup> it follows that older students (who have been found to adopt a deeper approach to learning than younger students) are more likely to perceive higher levels of self-efficacy than younger students<sup>89</sup> as they draw from their rich life experience. In this respect, it is expected that older students in the tax clinic will hold higher levels of self-efficacy and have higher expectations about their ability to help clients in the tax clinic.

### *E Prior professional work experience (PWE)*

Research has demonstrated that the lack of career-related work experience can be a large disadvantage to graduates, leading to lower initial wages which can lag over time.<sup>90</sup> One such prior experience is the extent to which students have relevant professional work experience ('PWE') to their WIL engagement. In the context of a simulated WIL experience from financial planning students, students with prior PWE in financial planning had more moderate growth in self-efficacy due to WIL (43.2%), compared to more substantial growth for those students without relevant prior work experience (63.7%).<sup>91</sup> This is supported by Cull, who found students without full time work perceived more difficulty in simulated WIL activities, especially compared to students with work experience in the area related to simulation.<sup>92</sup> For students without this relevant prior professional work experience, they may need more assistance to enhance their learning, which according to Cull may include

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<sup>86</sup> Subramaniam and Freudenberg (n 63).

<sup>87</sup> W Wessels and G Pumphrey, 'The Impact of Cooperative Education on Wages' (1996) 32(1) *Journal of Cooperative Education* 36-51.

<sup>88</sup> Carole Ames, 'Classrooms: Goals, structures, and student motivation' (1992) 84(3) *Journal of Educational Psychology* 261-271; Drysdale and McBeath (n 65); Carol Dweck and Ellen Leggett, 'A Social-Cognitive Approach to Motivation and Personality' (1988) 95(2) *Psychological Review* 256-273; Mercè Prat-Sala and Paul Redford, 'The Interplay between Motivation, Self-Efficacy, and Approaches to Studying' (2010) 80(2) *British Journal of Educational Psychology* 283-305.

<sup>89</sup> Phillip L Ackerman and Margaret E Beier, 'Determinants of Domain Knowledge and Independent Study Learning in an Adult Sample' (2006) 98(2) *Journal of Educational Psychology* 366-381; John Richardson, 'Mature students in higher education: II. An investigation of approaches to studying and academic performance' (1995) 20(1) *Studies in Higher Education* 5-17; Eugene Sadler-Smith, 'Approaches to Studying: age, gender and academic performance' (1996) 22(3) *Educational Studies* 367-379.

<sup>90</sup> Philip Gardner and Garth Motschenbacher, 'Early Work Outcomes of Co-op and Non-co-op Engineers: A Comparison of Expectations, Job Level, and Salary' (1997) 33(1) *Journal of Cooperative Education* 6-24.

<sup>91</sup> Freudenberg, Brimble, Vyvyan and Corby (n 26) 195.

<sup>92</sup> Michelle Cull, 'Learning to Produce a Financial Plan: Student Perceptions of Integrating Knowledge and Skills' (2019) 5(1) *Financial Planning Research Journal* 29-54.

industry visits, real-life scenarios and industry guest lectures.<sup>93</sup> Thus, it follows that students with the least professional experience can benefit the most from participation in WIL<sup>94</sup> and reach higher levels of self-efficacy as students build their confidence from the experience. For counselling students, prior work experience has been linked with greater self-efficacy.<sup>95</sup> Additionally, students with part-time work have been found to have greater levels of self-efficacy.<sup>96</sup> Indeed, it has been demonstrated that students with the least professional experience can gain more from a simulated WIL experience.<sup>97</sup> However, it is possible that on-campus simulated WIL experiences could cause higher levels of increased in self-efficacy due to the more structured and scaffolded environment, which could lead students to be slightly over-confident.<sup>98</sup>

Consequently, it can be appreciated that WIL can influence students' development of self-efficacy. Given the prior discussion, this article seeks to report on such a WIL experience, by analysing seven of the universities involved in the National Tax Clinic Program. In particular, the core focus of the article is on how students' self-efficacy was influenced by their participation in the program through mastery, modelling, social persuasion, and judgements of own physiological states.

### III RESEARCH METHODOLOGY

This section describes the research methodology utilised to consider students' self-efficacy and the results of the study. Employing a longitudinal survey methodology, students completed a pre- and post-survey, to try to ascertain the influence, if any, of participating in their respective tax clinic, on the students' self-efficacy. The pre-survey instrument was administered at the start of the semester when students initially commenced at their clinic, capturing the students' perceived self-efficacy prior to their extensive engagement with the clinic. The instrument was then readministered at the end of the semester or their time with the clinic to gauge the level of student development. The survey was conducted at seven of the 10 universities involved in the National Tax Clinic Program during the first 18 months of operation, from approximately March 2019 to August 2020. The three universities from the National Tax Clinic Program not participating in this research were: University of Melbourne, Australian National University and Charles Darwin University.

The pre-survey instrument had two parts, being demographics and self-efficacy dimensions, with the post-survey having an additional third part for students to write comments about

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<sup>93</sup> Ibid 45.

<sup>94</sup> Mahmoud Haddaram and Heather Skanes, 'A reflection on cooperative education: from experience to experiential learning' (2007) 8(1) *Asia-Pacific Journal of Cooperative Education* 67-76.

<sup>95</sup> Mei Tang, Kathleen Addison, Danielle LaSure-Bryant, Rhonda Norman, William O'Connell and Joseph Stewart-Sicking, 'Factors that influence self-efficacy of counselling students: An exploratory study' (2004) 44(1) *Counselor Education and Supervision* 70-80.

<sup>96</sup> Liubov Satchakova and Alex Taube, 'The Role of Self-Efficacy on Accounting Near-Graduate Students' Employment Outcomes' (2020) 10(2) *International Journal of Academic Research in Business and Social Sciences* 814-837.

<sup>97</sup> Haddaram and Skanes (n 94).

<sup>98</sup> Freudenberg, Brimble, Cameron, MacDonald and English (n 69).

their learning experience. The measurement of self-efficacy in prior work has focused on general self-efficacy, as well as task-specific dimensions.<sup>99</sup> General self-efficacy dimensions have demonstrated valid associations with initiation and persistence in behaviour.<sup>100</sup> In addition, it is useful to have task-specific dimensions to better predict individual behaviour in terms of different skills. This is empirically supported by Wang & Richarde who found that task-specific dimensions can better predict performance of cognitive tasks compared to a general efficacy dimension.<sup>101</sup>

For this study, a 16-item measure of self-efficacy was adopted, comprising of both general and task specific dimensions: refer to Table 3 for a full set of self-efficacy dimensions used. The first three dimensions of the questionnaire were adapted from Chen et al.’s general self-efficacy scale, which has been demonstrated to correlate more highly with several motivational variables including goal orientation and performance.<sup>102</sup>

In terms of task-specific variables, another fourteen dimensions were developed under the themes of ‘Profession’; ‘Communication’, ‘Team’ and ‘Problem Solving’. This was based on prior research that indicates these are attributes that industry is looking for in graduates.<sup>103</sup> The lead directive for each item was “*How confident are you in your ability to ....*”, and a six-point Likert scale was provided to participants to respond with, where 0 = Not confident at all to 5= Very confident.

#### *A Participants*

A total of 133 students completed surveys at the beginning of the semester and 94 at end of the semester. During this time there was 214 students who had participated in one of the seven tax clinics. The demographic composition of the student participants is summarised in Table 1.

**Table 2: Demographics**

<b>Attribute</b>	<b>Beginning of tax clinic  (n = 133)</b>	<b>Percent  (Beginning)</b>	<b>End of tax clinic</b>	<b>Percent (End)  (n = 94)</b>

<sup>99</sup> Rudolf Bosscher and Johannes Smit, ‘Confirmatory factor analysis of the general self-efficacy scale’ (1998) 36(3) *Behaviour Research & Therapy* 339-343; Gilad Chen and Stanley Gully, ‘Specific self-efficacy, general self-efficacy, and self-esteem: Are they distinguishable constructs?’ Paper presented at the 57th Annual Meeting of the Academy of Management (1997); Andrea Kirk-Brown and David Brown, ‘Latent constructs of proximal and distal motivation predicting performance under maximum test conditions’ (2003) 88(1) *Journal of Applied Psychology* 40-49.

<sup>100</sup> Scherer, Maddux, Mercandante, Prentice-Dunn, Jacobs and Rogers (n 26).

<sup>101</sup> Alvin Wang and R Stephen Richarde, ‘Global versus task-specific measures of self-efficacy’ (1988) 38 *The Psychological Record* 533-541.

<sup>102</sup> Chen, Gully and Eden (n 26).

<sup>103</sup> Hayes, Freudenberg and Delaney (n 25).

			(n = 133)	(n = 94)	
Gender	Male	49	36.84%	35	37.23%
	Female	84	63.16%	58	61.70%
	Not disclose			1	1.06%
University	Curtin University	19	14.29%	13	13.83%
	Griffith University	34	25.56%	26	27.66%
	James Cook University	5	3.76%	7	7.45%
	UNSW Sydney	16	12.03%	10	10.64%
	University of South Australia	16	12.03%	15	15.96%
	University of Tasmania	30	22.56%	4	4.26%
	Western Sydney University	13	9.77%	19	20.21%
Age	<20 years	11	8.27%	6	6.38%
	20 – 30 years	84	63.16%	61	64.89%
	31 – 40 years	27	20.30%	21	22.34%
	>40 years	11	8.27%	6	6.38%
Nationality	Domestic	66	49.62%	58	61.70%
	International	67	50.38%	36	38.30%
First in family (parent not a university graduate)	Yes	77	57.89%	55	58.51%
	No	56	42.11%	39	41.49%
Professional work experience	No	60	45.11%	38	40.43%
	Yes - less than 3 months	22	16.54%	17	18.09%

	Yes - 3 months but less than 6 months	12	9.02%	9	9.57%
	Yes - more than 6 months	39	29.32%	30	31.91%

Nearly two thirds of the students surveyed were female and around the same proportion were aged between 20 – 30 years old. Half of the beginning survey participants were domestic students as were just over 60% of participants in the end survey. Many students were ‘first in family’ as their parents had not graduated from university (58%), with less than half having no prior PWE. While the survey was completed anonymously by students, there was some comfort for the comparison of students’ demographics at the ‘beginning’ and ‘end’ of the semester, as most characteristics remain fairly consistent, and it was essentially the same cohort of students. The only exception was for students at University of Tasmania where only 4 students completed the end survey compared with 30 completing the beginning survey. This had an impact on the proportion of domestic/international students in the end survey with 90% of those completing the beginning survey at University of Tasmania being international students.

## B Results

The results are discussed in terms of the overall aggregated student experience, and then considered in terms of gender, age, and prior PWE.

### 1. Overall student experience

In terms of perceived improvement in self-efficacy, Table 3 below provides a detailed outline of the total responses to the 16 self-efficacy dimensions at the beginning and then the end of semester, including the percentage change experienced over the semester.

Overall, this demonstrates that there was a 8% growth in self-efficacy in terms of the aggregated dimensions during the semester, with the top four areas of growth being in relation to: ‘to communicate with clients in an effective manner’ (15% growth); ‘to coordinate tasks within my work group’ (11% growth), ‘to be clear when presenting my ideas’ (12% growth) and ‘to research tax issues confidently’ (10% growth).

**Table 3: Self-Efficacy: All Students**

<i>How “confident” are you in your ability to .....</i>	<b>Beginning of tax clinic (n = 133)</b>	<b>End of tax clinic (n = 94)</b>	<b>Change Over tax clinic experience</b>
<b>General</b>			
... accomplish difficult tasks when faced with them.	3.50	3.81	9%
... perform quite well under pressure.	3.70	3.83	4%
... to better manage time.	3.93	4.01	2%
<b>Task specific</b>			
<b>Profession</b>			
... begin a career in the Degree I am studying.	3.95	4.19	6%
... to achieve my career goals	3.74	4.10	10%
... to understand what is expected of me as a professional advisor.	3.66	4.01	10%
<b>Communication</b>			
... to communicate with clients in an effective manner	3.47	4.00	15%
... structure and write an advice.	3.32	3.64	10%
... to be clear when presenting my ideas.	3.46	3.86	12%
... to communicate with colleagues in an effective manner	3.95	4.28	8%
<b>Team</b>			
... to coordinate tasks within my work group.	3.88	4.31	11%
... to contribute ideas for a team result.	3.94	4.30	9%
<b>Problem solving</b>			
... to research tax issues confidently.	3.69	4.07	10%
... use a range of software applications.	3.59	3.68	3%



... analyse topics to identify what information I need to produce a good result.	3.59	3.88	8%
... critically evaluate the relevance, reliability and authority of information I find so that I know what to use and what to discard.	3.56	3.79	6%
<b>Overall average</b>	<b>3.68</b>	<b>3.98</b>	<b>8%</b>

Note: 0 = Not confident; 1= A little confident; 2 = Slightly confident; 3 = Moderately confident; 4 = Quite confident; 5 = Very confident

It appears that ‘task specific’ dimensions (under the headings of Profession, Communication, Team and Problem Solving) had the largest increases over the tax clinic experience, although the ‘*ability to use a range of software applications*’ had one of the lowest increases (3%). The general self-efficacy dimensions had some of the lowest increases, particularly ‘*to better manage time*’ (2%) and ‘*perform quite well under pressure*’ (4%); although there was a greater sense of being able to ‘*accomplish difficult tasks when faced with them*’ (9%).

With regards to the task-specific self-efficacy dimensions, students were asked to choose one dimension, and to provide a comment as to how it impacted on their learning experience as part of the tax clinic. Below is a more detailed discussion of the task-specific self-efficacy dimensions, as supported by relevant student quotes.

## 2. Professional identity

The task specific questions around professional identity saw growth in confidence (6 to 10%: Table 2), even though these dimensions were above the overall average score at the beginning of the semester. It is suggested that the development of students’ professional identity will hold them in good stead for their future careers. Examples of how students perceived the tax clinic assisted in building their confidence in understanding their own professional identity are provided below:

This experience gives me a chance to enhance my confidence in the profession I would like to pursue in the future.

Tax clinic helped me to enhance my professional identity by creating a professional workplace environment.

I enjoyed the learning experience as we got to meet clients, manage meetings, documents our work and work just as we would in a normal practice. I was able to secure work post university because of this experience. I am grateful for the opportunity with the tax clinic.

Observably, it appears this professional identity development was linked with students’ experience of client interactions in the tax clinic:

Being able to interact and talk to clients at the tax clinic allowed me to develop my communication and professional skills...I am now able to interview clients and complete the

initial form. A significant aspect is that as I have experienced difficult clients, I am now able to effectively handle these clients when issues arise.

I had no idea how important it was to always remain professional with clients.

As indicated by student comments, confidence in developing their professional experience in the tax clinic was aided by the opportunity to interact with clients which involved various forms of communication.

### 3. *Communication skills*

At the beginning of the tax clinic experience, three of the four communication dimensions had some of the lowest self-efficacy scores, with only ‘*communication with colleagues*’ higher than the overall average. This could suggest that initially students were apprehensive about being able to communicate effectively. However, by the end of the tax clinic experience, the communication dimensions had increased substantially, with confidence in communicating with clients in an effective manner increasing by 15%, the largest increase across all self-efficacy dimensions. While this referred mostly to verbal and non-verbal communication, ‘*structure and write an advice*’ was below the overall end average; this may be attributed to the fact that students did not frequently encounter this task. In the end survey, students provided examples of activities that they felt aided their communication skills which included answering phone calls, meeting with clients, answering e-mails, calling the ATO and communicating with different types of people within the clinic such as supervisors, teammates, and administrative staff.

Moreover, it appears that students perceived their confidence in verbal communication skills improved primarily due to their interaction with clients which provided students with an opportunity to practise and refine their communications skills. This is evident in the following free-form responses provided by students in the end survey. Moreover, these responses each demonstrate mastery, persuasion and feedback occurring while in the tax clinic:

Constantly explaining areas of tax law to clients helped me improve my ability to communicate as I was not confident of communicating in a workplace where people predominantly spoke with an Australian accent.

The clinic has provided many opportunities to liaise with clients from various backgrounds, ranging from little to no financial literacy. This has helped enhance my communication skills by toning the conversations to the client’s level.

In addition, the complexities of communicating with real-life clients exposed students to situations that allowed them to learn new ways of communicating that would benefit them in their future careers:

I found the Tax Clinic valuable for developing my skills around explaining complex tax ideas to a layperson. The Tax Clinic has improved my ability to empathise with people who have fallen behind in their tax obligations after being faced with personal adversity. Additionally, I have improved my ability to ask clarifying questions of the clients, allowing me to better understand their issue and provide tailored advice to them.

Working with actual clients who are in financial or mental distress has helped me develop my communication skills as there are times we have work closely with them to extract the right information. For example, sometimes the client would be talking in circles and we have to bring the client back to the main problem.

Importantly, students appeared to appreciate that effective communication involves more than just speaking but that it also relies on listening and body language:

I think the most important thing I learned regarding communication with clients is listening. Listen [to] the clients carefully and ask relevant questions.

Since this term's clinic operated virtually, all client interviews were conducted via phone and interactions with my supervisors were done through Microsoft Teams. As such, I wasn't able to rely on visual cues such as body language and facial expressions when interviewing clients. This really helped me enhance my communication skills by forcing me to actively listen to the client, and capture subtle auditory cues such as a shift in tone or quickened speech patterns to ascertain the mood/emotions of the client and navigate through the interview accordingly.

In this regard there were some of examples of students acknowledging their own physiological state to improve their communication:

The most useful communication skill I learned from tax clinic is talking slowly. It helps me calm down when I talk to [a] client, it also provides time for me to think and structure my answers better.

Additionally, students expressed that communication was important to their future professional careers:

...I learnt a lot [about] what to say appropriately and got more confident when I got to speak to anyone. It will help my future career a lot.

Modelling occurred through being able to observe their tax supervisor, as it gave student participants perspective about how to communicate professionally:

I had much chance to sit in front of clients, listening to my supervisor communicating with them and I also had [the] chance to ask questions. Finally, I called one client with one of my team members without [the] supervisor beside us and we got all the information needed to proceed the case. It was a precious experience for me to prepare and talk to client to get information independently.

I had an opportunity to improve my communication skills, especially during client interview and advice sessions... I learn[ed] how to effectively use open-ended questions to identify relevant issue, I also learn[ed] how to portray professionalism and empathy in communicating to better understand clients' needs or issues during appointments. This is primarily due to the direct guidance and supervision working closely with tax practitioners, supervisors and distinguished Academics.

While there were many positive experiences related to verbal communication, one student commented that 'more written communication tasks should be there as well such as communicating information to the client'. This also supports the survey results more broadly as the increase in confidence in written communication for clients was at a lower rate (10%) than that for other forms of communicating with the client (15%).

#### 4. *Teamwork*

Self-efficacy dimensions for the team dimensions were high at the beginning of the semester (both greater than the overall average score), however, there was still very strong growth at 11% and 9% respectively (refer Table 2). Consequently, it appears that the tax clinic experience assisted in developing students' confidence in coordinating and contributing to a team. While students are often required to (often reluctantly) work as a team to complete university assignments, the ability for students to work together on real-life issues presented in the tax clinic seemed to assist students to understand the importance of team work and to find strategies that assisted them to work in a team environment. Students provided insight how their confidence with teamwork developed, and how they appreciated the support provided to each other:

Working alongside the other student advisers and supporting each other as well as working with a partner on the presentation and bouncing ideas off of each other really contributed to the improvement of my teamwork skills ...

Teamwork was important to students in the tax clinic as they looked to solve real-life problems and students also found their confidence to problem solve increased due to their experience in the tax clinic, as discussed below.

#### 5. *Problem solving and research skills*

A key skill for providing tax advice is the ability to conduct research and problem solve, and this was a task specific dimension that had good growth in confidence during the tax clinic experience with an 10% increase: Table 2. Although the other dimensions of problem solving had more modest increases (ranging from 3% to 8%):

Through this process, I was able to improve my understanding of tax law at a deeper level and thus, developed my research skills.

The tax clinic enhanced my problem-solving skills as it allowed me to apply my theory learned in class to real-life cases.

Students appreciated the role of their tax specialist supervisor in helping them to improve, which appeared through the development experiences of mastering and modelling:

From the experience, I understood that problem-solving skill[s] is [are] important because it helps to develop practical solutions and show my independence and initiative as a professional.

I learnt how to search some tax related problems in ATO and other related website. In addition to that I learnt to do extended research about some issues related into the particular cases.

The domain of 'problem-solving' also included a specific reference to '*use a range of software applications*' to solve problems. The small 3% increment of efficacy may be a consequence of the circumstances in which students engage with software in the tax clinic when it comes to assisting clients. Their encounter with software may be supervised by a tax

professional when a client accesses their return through *myTax* and *myGov* and when the tax professional uses their Tax Agent Portal ('TAP') or professional tax return preparation software. Depending on the complexity of tax matters, access, privacy and security issues, time constraints and operation of the clinic, students' use of *myGov*, the TAP or tax return preparation software, may be limited. As a result, it appears that the use of software applications was one of the problematic areas of the tax clinic experience for students and students would have liked to have more exposure to the use of such software. Depending upon the structure and operation of the tax clinic it is possible that the relevant clinic did not engage with *myGov* or professional software or that only the tax professional had access to information via the TAP. The possibility that self-efficacy may not have reached its potential with regards to using software to solve problems is supported by student comments:

I think the tax clinic was a great experience. The only issue I can think of was the lack of access with the ATO portal and the Xero tax portal due to really high security on the uni computer system. Access was provided using [tax professional's] log in although I didn't get to familiarise myself with the systems as I couldn't work on them myself using my log in.

If we could be provided with ATO portal access this will help the clinic finalise [sic] returns at first contact. It would also help us to understand the client profile and resolve other tax matters the client may not know are outstanding.

While overall improvement was found in students' self-efficacy as a result of participating in the tax clinic, in some cases the demographic background of students (e.g. gender, age, prior PWE) may have influenced the levels of self-efficacy reported against different dimensions, which is explored below.

#### *6. Impact of demographic variables on student experience- Gender*

The study conducted an analysis in terms of students' gender to consider whether it influenced students' self-efficacy. As shown in Table 3, females had the largest overall average increase in self-efficacy (9%) compared to their male colleagues (7%). However, part of this difference might be attributed to females having on average lower self-efficacy at the beginning of their experience compared to males (3.67 *c.f.* 3.71). This is consistent with prior research that demonstrates that males can initially have more confidence.<sup>104</sup>

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<sup>104</sup> Subramaniam and Freudenberg (n 63).

**Table 4: Self-Efficacy: Gender**

How “confident” are you in your ability to .....	Male			Female		
	Beginning of tax clinic (n = 49)	End of tax clinic (n = 35)	Change Over tax clinic	Beginning of tax clinic (n = 84)	End of tax clinic (n = 58)	Change Over tax clinic
<b>General</b>						
... accomplish difficult tasks when faced with them.	3.61	3.71	3%	3.44	3.86	12%
... perform quite well under pressure.	3.80	3.69	-3%	3.64	3.91	7%
... to better manage time.	3.86	4.00	4%	3.98	4.05	2%
<b>Task specific</b>						
<b>Profession</b>						
... begin a career in the Degree I am studying.	4.08	4.17	2%	3.88	4.22	9%
... to achieve my career goals	3.86	4.23	10%	3.68	4.05	10%
... to understand what is expected of me as a professional advisor.	3.65	3.91	7%	3.67	4.07	11%
<b>Communication</b>						
... to communicate with clients in an effective manner	3.53	4.03	14%	3.44	3.98	16%
... structure and write an advice.	3.39	3.63	7%	3.29	3.66	11%
... to be clear when presenting my ideas.	3.53	3.86	9%	3.42	3.88	13%
... to communicate with colleagues in an effective manner	4.14	4.23	2%	3.85	4.31	12%

<b>Team</b>						
... to coordinate tasks within my work group.	3.78	4.23	12%	3.94	4.36	11%
... to contribute ideas for a team result.	3.94	4.26	8%	3.94	4.33	10%
<b>Problem solving</b>						
... to research tax issues confidently.	3.65	4.03	10%	3.71	4.10	11%
... use a range of software applications.	3.51	3.89	11%	3.64	3.57	-2%
... analyse topics to identify what information I need to produce a good result.	3.51	3.86	10%	3.63	3.91	8%
... critically evaluate the relevance, reliability and authority of information I find so that I know what to use and what to discard.	3.55	3.57	1%	3.56	3.93	10%
<b>Overall average</b>	<b>3.71</b>	<b>3.96</b>	<b>7%</b>	<b>3.67</b>	<b>4.01</b>	<b>9%</b>

Note: 0 = Not confident; 1= A little confident; 2 = Slightly confident; 3 = Moderately confident; 4 = Quite confident; 5 = Very confident

For males the general dimension scores had lower growth than their female colleagues, with ‘*perform quite well under pressure*’ dimension actually reducing (3% decline for males). This could indicate that the tax clinic experience has given the male participants a more realistic understanding of their capabilities. For females they started from a slightly lower confidence base when compared to males (3.67 *c.f.* 3.71), but the tax clinic may have provided females a more realistic understanding of their capabilities in building confidence over the experience (4.01 *c.f.* 3.96). This may also have impacted on the confidence levels pertaining to professional identity, specifically students’ ability to ‘*begin a career in the Degree I am studying*’, with female students having a bigger improvement in their confidence levels than males (9% *c.f.* 2%) and surpassing the males with their confidence in this area (4.22 *c.f.* 4.17) at the end of the tax clinic experience after starting from a much lower base.

The task specific dimensions for ‘communication’ saw strong growth for both genders, although females on each dimension had stronger growth. There appears to be a large difference in the problem-solving dimension of ‘*use a range of software applications*’ with males having 11% increase, with females going slightly backwards (2% decline). This could indicate that females’ confidence in using software applications is faltering or no real change. Contrary to the overall trend that males started from a slightly higher confidence base, when

it came to ‘*use a range of software applications*’ females indicated a higher confidence at the start (3.64 *c.f.* 3.51) and ended in lower confidence (3.57 *c.f.* 3.89). This may indicate inherent problems with access to software themselves and the small 2% increment of efficacy as noted above which may be limited by the complexity of tax matters, the time constraint on client matters and the overall scope of operation of the tax clinic. Notably, the latter does not explain the different efficacy experienced by male compared to females.

## 7. Age

To consider whether the experience of the student participants was affected by their age, the student data was analysed across four age brackets: < 20 years, 20 to 30 years; 31 to 40 years and > 40 years (see Table 4). Overall, the age bracket with the biggest growth in self-efficacy were students being 20 to 30 years of age, with an average 10% growth. While only a small number of students were in the under 20 years age bracket (n = 11 and 6) there are some interesting initial observations that can be made. Firstly, these students started their experience with the overall highest level of self-efficacy (3.97), which may indicate some over-confidence compared to older students. Also, students between 20 to 30 years of age appeared to have greater variance in their experience, with a number of negative growth dimensions, but then some with large positive growth. This variance may indicate that younger students have a less accurate understanding of their own capabilities, especially in a WIL experience provided by tax clinics.

The older students (> 40 years) ended their tax clinic experience with an overall average self-efficacy score of 3.94, which was a similar end score to other age brackets (3.96; 4.01 and 3.94). While only a small number of students were in the oldest bracket, they had a large negative change in the self-efficacy dimension for ‘*to use a range of software applications*’ (23% decline), although they started with the highest confidence (3.91). This may be because older students may have had more opportunity during their life experience to be exposed to a range of software programs and thus felt more confidence in using software and may have overrated their ability in this area. Finding difficulty with both using and accessing the wider range of specialised software in the tax clinic would have impacted on the negative result. Students aged 20 to 30 years old had the lowest initial confidence with software programs, possibly due to their limited life experiences but experienced a positive change of 5% ending on higher confidence (3.64 *c.f.* 3).

In terms of problem solving, the increase in confidence to ‘*critically evaluate the relevance, reliability and authority of information I find so that I know what to use and what to discard*’ was highest for the 31-40 years age group (11%), although this came from a lower initial ranking. The tax clinic experience seems to have proven to this age group that they have the capability to do this, while the lowest age group (< 20 years) had a decrease in confidence for this task (-4%). This decrease could be due to unrealistic expectations in their abilities that have carried through from theory-based studies, with the WIL experience in the tax clinic revealing deficiencies in applying theoretical knowledge to a real-life situation. This is supported by the following student comment from the <20 years old age group:

The tax clinic enhanced my problem-solving skills as it allowed me to apply my theory learned in class to real-life cases. At first, it was difficult to know how to start with solving



clients' tax matters. But over time, the tax clinic taught me how to handle different situations in the correct way.

**Table 5: Self-Efficacy: Age**

How “confident” are you in your ability to .....	< 20 years			20 – 30 years			31 – 40 years			> 40 years		
	Beginning	End	Change	Beginning	End	Change	Beginning	End	Change	Beginning	End	Change
<b>General</b>												
... accomplish difficult tasks when faced with them.	3.7 3	3.6 7	- 2%	3.4 9	3.7 9	9%	3.4 4	3.9 0	13 %	3.5 5	3.8 3	8%
... perform quite well under pressure.	4.2 7	4.0 0	- 6%	3.5 7	3.8 0	6%	3.8 5	3.9 0	1%	3.7 3	3.6 7	- 2%
... to better manage time.	4.2 7	4.6 7	9%	3.8 6	3.9 3	2%	4.0 7	4.0 5	0%	3.8 2	4.0 0	5%
<b>Task specific</b>												
<b>Profession</b>												
... begin a career in the Degree I am studying.	4.3 6	4.1 7	- 4%	3.9 6	4.1 8	6%	3.6 7	4.1 9	14 %	4.1 8	4.3 3	4%
... to achieve my career goals	4.2 7	4.1 7	- 2%	3.6 0	4.1 5	15 %	3.8 9	3.9 5	2%	4.0 0	4.0 0	0%
... to understand what is expected of me as a professional advisor.	3.8 2	4.1 7	9%	3.6 5	4.0 3	10 %	3.6 7	4.0 0	9%	3.5 5	3.6 7	3%
<b>Communication</b>												
... to communicate with clients in an effective manner	3.9 1	4.5 0	15 %	3.3 9	3.8 9	15 %	3.4 1	4.1 4	21 %	3.8 2	4.1 7	9%

... structure and write an advice.	3.8 2	4.1 7	9%	3.2 0	3.5 6	11 %	3.4 8	3.6 2	4%	3.3 6	4.0 0	19 %
... to be clear when presenting my ideas.	3.8 2	4.0 0	5%	3.3 3	3.8 2	15 %	3.7 0	4.0 0	8%	3.4 5	3.6 7	6%
... to communicate with colleagues in an effective manner	4.2 7	4.3 3	1%	3.8 5	4.3 0	12 %	4.0 7	4.1 9	3%	4.1 8	4.3 3	4%
<b>Team</b>												
... to coordinate tasks within my work group.	4.0 9	4.1 7	2%	3.8 2	4.3 1	13 %	4.0 0	4.3 3	8%	3.8 2	4.3 3	13 %
... to contribute ideas for a team result.	4.1 8	4.5 0	8%	3.8 5	4.3 0	12 %	4.0 7	4.2 4	4%	4.0 9	4.3 3	6%
<b>Problem solving</b>												
... to research tax issues confidently.	3.3 6	4.0 0	19 %	3.6 9	4.1 0	11 %	3.7 8	4.0 0	6%	3.8 2	4.1 7	9%
... use a range of software applications.	3.7 3	4.0 0	7%	3.4 8	3.6 4	5%	3.7 8	3.9 0	3%	3.9 1	3.0 0	- 23 %
... analyse topics to identify what information I need to produce a good result.	3.6 4	4.1 7	15 %	3.5 5	3.8 9	10 %	3.7 0	3.8 6	4%	3.5 5	3.6 7	3%
... critically evaluate the relevance, reliability and authority of information I find so that I know what to use and what to discard.	4.0 0	3.8 3	- 4%	3.5 0	3.7 4	7%	3.5 2	3.9 0	11 %	3.6 4	3.8 3	5%
<b>Overall average</b>	<b>3.9 7</b>	<b>4.1 6</b>	<b>5%</b>	<b>3.6 1</b>	<b>3.9 6</b>	<b>10 %</b>	<b>3.7 6</b>	<b>4.0 1</b>	<b>7%</b>	<b>3.7 8</b>	<b>3.9 4</b>	<b>4%</b>

Note: 0 = Not confident; 1= A little confident; 2 = Slightly confident; 3 = Moderately confident; 4 = Quite confident; 5 = Very confident

8. *Professional Work Experience (PWE)*

To consider the possible effect of PWE,

Table 6 details those students with no PWE compared to those with some PWE. What becomes evident immediately is that on average students with no PWE started the tax clinic with lower overall self-efficacy (3.58) compared to those with some PWE (3.76). It appears that over the course of the tax clinic experience that those students with some PWE gained greater increases in self-efficacy compare to those who had no PWE. This result initially appears inconsistent with other studies that suggest students with no PWE can gain greater enhancement with WIL experiences.<sup>105</sup>

However, these prior studies involved ‘simulated’ WIL experiences and the tax clinics are arguably more realistic. It is possible that simulated WIL provides a safe and structured learning experience so students with no PWE are able to enhance their self-efficacy, but WIL experiences such as those in tax clinics that engage with real-life clients and scenarios are more challenging due to their unstructured and unpredictable environment. This can lead to students without PWE struggling to meet the challenges associated with this new environment. In contrast, students with some PWE are likely to have greater self-efficacy to meet the challenges associate with the tax clinic environment and the complexities associated with real-life scenarios.

Students with no PWE at the end of their tax clinic experience had lower self-efficacy in terms of their ability ‘*to understand what is expected of me as a professional advisor*’ compared with student participants who had some PWE (3.66 *c.f.* 4.25). This could indicate that for no PWE students more professional context is required beyond that offered by the tax clinic. Further, it is possible that industry visits or greater training/induction prior to commencing work in the tax clinic is required to better prepare no PWE students.

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<sup>105</sup> Brett Freudenberg and Anna Mortimore, ‘Building students’ self-efficacy through the ‘tax firm’ case studies: The effect of prior professional work experience’ (2020) 15(1) *Journal of Australasian Tax Teachers Association* 165-197.

**Table 6: Self-Efficacy: Professional Work Experience: None and Some**

How “confident” are you in your ability to .....	No Professional Work Experience (PWE)*			Some Professional Work Experience (PWE)*		
	Beginning of tax clinic (n = 60)	End of tax clinic (n = 38)	Change Over tax clinic	Beginning of tax clinic (n = 73)	End of tax clinic (n = 56)	Change Over tax clinic
<b>General</b>						
... accomplish difficult tasks when faced with them.	3.42	3.66	7%	3.55	3.91	10%
... perform quite well under pressure.	3.65	3.63	-1%	3.76	3.96	5%
... to better manage time.	3.77	3.89	3%	4.08	4.09	0%
<b>Task specific</b>						
<b>Profession</b>						
... begin a career in the Degree I am studying.	3.68	3.89	6%	4.20	4.39	5%
... to achieve my career goals	3.50	3.79	8%	3.98	4.30	8%
... to understand what is expected of me as a professional advisor.	3.55	3.66	3%	3.82	4.25	11%
<b>Communication</b>						
... to communicate with clients in an effective manner	3.42	3.84	12%	3.47	4.11	18%
... structure and write an advice.	3.27	3.53	8%	3.39	3.71	9%
... to be clear when presenting my ideas.	3.43	3.66	7%	3.47	4.00	15%

... to communicate with colleagues in an effective manner	3.90	4.18	7%	4.02	4.34	8%
<b>Team</b>						
... to coordinate tasks within my work group.	3.75	4.18	11%	3.96	4.39	11%
... to contribute ideas for a team result.	3.90	4.16	7%	3.86	4.39	14%
<b>Problem solving</b>						
... to research tax issues confidently.	3.66	3.89	6%	3.76	4.20	12%
... use a range of software applications.	3.40	3.45	1%	3.69	3.84	4%
... analyse topics to identify what information I need to produce a good result.	3.48	3.63	4%	3.67	4.05	10%
... critically evaluate the relevance, reliability and authority of information I find so that I know what to use and what to discard.	3.52	3.53	0%	3.53	3.96	12%
<b>Overall average</b>	<b>3.58</b>	<b>3.79</b>	6%	<b>3.76</b>	<b>4.12</b>	10%

Note: 0 = Not confident; 1= A little confident; 2 = Slightly confident; 3 = Moderately confident; 4 = Quite confident; 5 = Very confident

\*Students may have had other non-professional work experience.

Also, it appears that students with no PWE experienced little growth in the problem-solving self-efficacy dimensions, compared to those students with some PWE, specifically '*critically evaluate the relevance, reliability and authority of information I find so that I know what to use and what to discard*'. Another plausible explanation for the lower increase in self-efficacy in these domains may be that no PWE students became more aware of the challenges and complex problems that may be faced by professional advisors through their WIL tax clinic experience leading to less confidence about knowing what to do in these situations. The following comments from no PWE students support this:

Each client had a different situation, which required students to apply suitable tax knowledge to solve the issues. This helped better understanding of the realistic aspect of tax law in the real-life.

... I now know that it is important to have a comprehensive understanding of both the current tax law application, but also the historical changes in tax law that may be relevant when providing advice regarding earlier periods.

Lower increases in confidence was also found for no PWE students in the domain of communication compared to students with PWE, specifically '*to communicate with clients in an effective manner*' (12% *c.f.* 18%) and '*to be clear when presenting my ideas*' (7% *c.f.* 15%). This may be for similar reasons for the lower levels of self-efficacy improvement for problem solving, with some students considering that they still needed further practice:

As a non-experienced, shy international student, I needed more practice and more opportunities for leading client meetings in order to overcome my nervousness and lack of confidence.

While it may be concerning that the self-efficacy of students with no PWE did not increase as much as students with PWE by the end of the clinic experience, it should be noted that after the clinic experience, students with no PWE are at the same level that students with PWE were before completing the clinic experience. Therefore, students with no PWE may be more likely to experience greater improvements in self-efficacy during another, subsequent WIL experience.

Given the results from this longitudinal study some recommendations and observations will be formulated in the next section.

### III RECOMMENDATIONS

Overall, the findings suggest that students benefited from their tax clinic experience, with their average of each self-efficacy dimension improving during their experience. However, the results also indicated that there was room for improvement in some areas.

Recommendations to improve the student learning experience and self-efficacy across a range of dimensions can be made in relation to group interaction and communication, training and software. These recommendations are discussed below.

#### *A Group interaction/communication*

It appears that students appreciated the interaction with their tax supervisors, fellow students and clients, as this interaction provided modelling and social persuasion to assist with their development of their self-efficacy. However, some students noted how they would benefit from additional debriefing (or insight) between their supervisor and other student participants so they could hear about other topics being worked on in the clinic:

It would be good if once or twice during the 10 weeks there was the opportunity to come together as a group and debrief the clients and issues, what was solved etc. This would be helpful as we were usually assigned clients and did not do much work looking at others client issues

This was seen to be valuable by students who had already experienced debriefing as part of their tax clinic experience:

Of benefit was the debriefing after client appointments with the tax professional and then reporting back to the team.

Indeed, weekly debriefing (or team) meetings could be useful to provide the opportunity for improvements in self-efficacy through modelling and social persuasion,<sup>106</sup> as students can get feedback on their own experiences, as well as learning from others and share ideas with respect to dealing with common or even complex issues. Some students also suggested that they would have appreciated being given more opportunity to practice their communication skills before being placed in front of a client:

Practice meetings would help improve the confidence of volunteers as it would allow them to understand the level of professionalism that needs to be undertaken when meetings with clients.

While role plays were utilised at some tax clinics to assist in preparing students, it is suggested that these be used more broadly and more often to ensure that students are well rehearsed prior to meeting with a client. It is suggested that these sessions can be incorporated as part of the curriculum or scheduled during a tax clinic's ongoing training agenda.

Moreover, students also valued the learning experiences obtained from the real-life client meetings and felt that these were more effective for building their problem-solving abilities than traditional research-based assignments. As a result, it may be beneficial to allow students to have greater interaction with clients where possible, as suggested by students themselves:

The tax clinic have already provided the learning that the students needed but could be improve if the dominant student tax adviser will be pair with also a dominant one in order to have a level of talking and not only always do the talking. Giving the other students a chance to assist clients in fairly manner could help to improve the tax clinic.

Accordingly, students may need to take a more active role in the client interviews and interaction, which may require the supervises to intervene to give the less dominant student opportunity to engage meaningfully. However, while this interaction is important it necessarily depends on the student's ability, as well as the ability of the tax professional to adequately supervise.

Also, from the results, it appears that males may be too over-confident at the start of their tax clinic experience and may need more assistance with improving their communication skills. Additionally, an area of communication that had less growth was written advice. The tax clinics should consider if there is more opportunity to write and structure advice letters. This could be due to the compliance-based nature of much of the tax services being provided by the tax clinic (that is helping with the completion and lodgement of tax returns), rather than more complex tax advisory work.

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<sup>106</sup> Bandura (n 53).



### *B Onboarding and Training*

It is evident that students will start their tax clinic experience with different levels of competency and self-efficacy, with some students' misjudging their capability. To address this, more can be done in terms of training and orientation for the students. This could include that each student undertakes a self-assessment to allow training to be tailored to their needs. Items to be included might relate to office procedures, file notes, client interviews, researching and use of software. This would need to be balanced with the time constraints of a one-semester based unit (in most cases) and could possibly be better integrated throughout the students' degree program.

This training could be very important as it could enhance student self-efficacy and promote the extra degree of confidence and resources to deal with the challenges of working at a tax clinic. This particularly, might be useful for students under 20 years of age and those with no prior professional work experience, as it appears that PWE could influence students' confidence in dealing with the challenges presented by working at the tax clinics. It has been previously argued by Freudenberg and Mortimore that for a simulated WIL experience that students with no PWE need more scaffolded resources (and examples) to get a better idea of how to approach simulated WIL activities.<sup>107</sup> This is due to the fact that students with low PWE will find such WIL activities more difficult.<sup>108</sup> Noting that different tax clinics have different induction and orientation procedures, students across all tax clinics recognised that further training and resources would aid their self-efficacy:

I would like to see all training completed prior to being exposed to clients. As valuable as the role play scenarios used for training were additional and/or more challenging scenarios would help students to further develop their tax skills.

I think some more time spent training, even showing students where to find the information they will require as it seemed like some students just didn't know where to find the answers, Also I think students should write a review of their own role plays after they have received feedback which will ensure they eventually source the correct information to provide answers to clients.

Other suggestions for further training and preparation of tax clinic participants include creating a series of interactive staff training videos for students to complete when they are not meeting with clients.<sup>109</sup> Further, the 10 National Tax Clinics could share their video resources across clinics and students or possibly consider undertaking virtual or in-person training between clinics to alleviate time or resource constraints. An additional recommendation is that students could video record their role-play scenarios and then these could be replayed by the tax professional and discussed with students with feedback provided along the way.

The implementation of an intensive orientation and training week with training manuals and procedures would also assist students in the tax clinic to improve their self-efficacy across multiple domains. Support for these recommendations is evident in student comments, with one student commenting as follows:

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<sup>107</sup> Freudenberg and Mortimore (n 105).

<sup>108</sup> Cull (n 92).

<sup>109</sup> Vitale and Cull (n 14).

1. More structure in the initial training - MyGov (but I know this was meant to be done).
2. Maybe look at doing video content for future advisers to refer to for operational procedures.
3. Possibly look at blocking out several hours throughout the semester to do mock interviews.
4. Keep up the good work.

### *C Software*

A problematic area is the use of software, as this had one of the lowest growths in self-efficacy overall (2%). Self-efficacy in this area decreased for females (-2%), and for students above 40 years old (-23%). The use of software (including tax software) has been found to be a desirable skill for accounting graduates.<sup>110</sup> However, access to some tax-specific software and the ATO systems can be problematic because it often relies on a registered tax agent's TAP access or clients' *myGov* access. It should be noted that the tax clinics included students from both accounting and law degree programs. While accounting student were likely to have previous exposure to accounting software in their course, this is less likely for law students. Further, using accounting software in a fictional assignment provides a different learning experience than the learning that would take place when accessing the accounting software of an actual client. Students indicated that their ability to improve their problem solving skills was impacted by the limited access to software and made suggestions to improve this for future students undertaking WIL in the tax clinic:

... teach software such as MYOB, Xero.

It will be great if we can get chance to use Xero Tax software and ATO portal. It will provide the opportunities for us to get working experience for these useful tax tools.

I felt like everything was perfect, but I would love to gain more experience on the tax tool used (handi tax).

It has been previously recommended that 'it would be advantageous to have access to the ATO portal for each clinic, with a multiple access license under the approval of a recognised supervisor'.<sup>111</sup> An alternative could be that 'each student tax clinic could have its own Tax Agent number'.<sup>112</sup> Such recommendations might improve the interaction for students with software, although training and supervision would be paramount.

## IV LIMITATIONS OF RESEARCH AND FUTURE RESEARCH

Like any study there are a number of limitations that should be acknowledged. This includes that the findings of this study are preliminary in nature of the evidence, and the short-time frame of the data collection. Additionally, the study essentially involves a case study of the

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<sup>110</sup> Hayes, Freudenberg and Delaney (n 25).

<sup>111</sup> Freudenberg, Perryman, Thomas and Belle Isle (n 15) 92.

<sup>112</sup> Vitale and Cull (n 14) 135.

National Tax Clinic Program so the external validity to other WIL programs may be questionable. Furthermore, self-efficacy of students was ‘self-reported’, which can be problematic and at times inaccurate as it is based on student perceptions of self-efficacy rather than objective test results or measurements. However, given that students self-reported pre- and post-engagement with the relevant tax clinics, it is possible that their interaction and feedback over their experience improved the accuracy of their perceptions.

While considered separately in this article, the factors of age and prior professional work experience, may not be mutually exclusive, as it could be that older students may be more likely to have prior professional work experience. Additionally, a low improvement score on a self-efficacy measure may have more to do with the fact that the students did not get enough exposure to a particular task to allow for mastery to occur.

Future research could consider other factors about the tax clinic experience for students, looking at aspects such as domestic vs international student experience and how the tax clinic was conducted (external or internal tax professional supervisors). Additionally, given that students could come from different courses such as accounting, commerce or law (or a combination of courses), future research could examine whether discipline of study affects students’ tax clinic experience. Also, future research could consider the impact (if any) of student self-efficacy on the client experience with the tax clinic. Further, as the issue of additional training and access and use of tax software featured prominently in student comments, it would be beneficial to conduct further research to assess how these interventions may further influence student self-efficacy and students’ WIL experience in the tax clinic.

Ultimately, there is considerable potential for future research as it relates to the improvement of student outcomes from their involvement in university-based pro bono tax clinics. It would be beneficial to measure and evaluate student outcomes across the short-, medium- and long-term.<sup>113</sup> Such outcomes include: professional skills, tax technical skills and empathy (short-term), graduate capabilities, mindset for tax justice and career readiness (medium-term), and the emergence of justice-focussed tax professionals (long-term).

## V CONCLUSION

While the central focus of the National Tax Clinic Program was to support unrepresented Australians with their tax obligations, it was also thought that student participants would benefit from this rich learning environment by assisting in developing their problem-solving skills, research skills, communication skills and in developing their professional identity, thus producing graduates who have the requisite skills required by industry. Further, the expectation was that these students would build their confidence in these areas and be ‘job-ready’, allowing them to move directly into a graduate role.

This article has evaluated improvements to students’ self-efficacy in both general and task specific dimensions from pre- and post-surveys conducted across seven of the ten tax clinics

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<sup>113</sup> Kayis-Kumar, Mackenzie and Walpole (n 15).

established across Australia's National Tax Clinic Program. Self-efficacy is an important attribute for students as it can positively influence future behaviour and confidence to face new challenges, such as preparing for their future careers.

This article found an increase in self-efficacy, with particularly strong growth in communication, coordination of group tasks, presenting ideas and researching tax issues among student participants. Moreover, through analysing student demographic data, the study identified key differences within gender, age and prior PWE. Findings suggest that female students commence with less self-efficacy at the beginning, but by the end are similar to their male counterparts. Also, it appears that students who are very young (less than 20 years of age) have a more varied experience during their time at the tax clinic. Students with some PWE commence the tax clinic with higher levels of self-efficacy and this continues to grow throughout their time in the clinic. In contrast, students without prior PWE, can find that while their self-efficacy does improve it is not as pronounced compared with student participants with some PWE, which may indicate they are struggling with the challenging WIL that is the tax clinic.

The study also found that training and orientation is important for students prior to commencing at the tax clinic to ensure that they have the foundational skills and confidence to work effectively and make the most out of learning experience while in the tax clinic. Additionally, it appears interaction with the tax professionals, fellow students and clients is most important for the students participating in the tax clinic to develop their self-efficacy. These findings make an important contribution to the future of the taxation profession in Australia by identifying the WIL experiences that are most beneficial to student learning and most likely to produce a graduate who has the requisite communication skills, problem solving skills, team-building skills, and confidence in their ability to meet the challenging demands of a taxation professional.