

CAN TEACHING AND LEARNING TAXATION BE FUN WHILE STILL MAINTAINING STANDARDS?

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ABSTRACT

The study examines the changing perceptions of students when learning methods are altered in an undergraduate taxation course. In this study a qualitative case study involving five separate cohorts of third year business students using learning methods such as a moot court with discussions, filming and direct observation was undertaken. The study found that there was a change in perception from taxation being “as dry as toast” to being an enjoyable subject. The students preferred the moot courts that were used as one of the summative assessments, as opposed to the traditional summative assessments of assignments and exams.

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I INTRODUCTION

Extant literature indicates that teaching should be delivered in a manner that caters to learners' different learning styles. In general, most people react adversely when the term 'taxation' is mentioned, and students are no exception. For tertiary students, the content of taxation studies depends on the specific programme criteria. For some students the level 7 taxation degree course is compulsory, while for others it is an elective course. Regardless of the students' motives for studying taxation, it is important that they become engaged with the subject matter in order to master and remember the relevant taxation rules.

The composition of the taxation student cohort is extremely varied. On average the cohort comprises a combination of the following categories of students: Māori, Pasifika, international, postgraduate and students less than 25 years old. The significance of this research lies in the fact that for most of the students in the taxation cohort, English is not their first language, thus making taxation's 'legislative language' challenging. The majority of the students are Māori and Pasifika and under 25 year old.

In addition, the students have different educational backgrounds, learning styles and cultural backgrounds, all of which need to be addressed if they are to be successful. The focus of this article is on teaching taxation to tertiary students in an interesting and meaningful manner while still meeting the learning outcomes of the course.

To achieve this with such a diverse taxation student cohort requires an in-depth analysis of the teaching and learning process. Since 2007, the first author has been involved in delivering all the taxation courses at a tertiary institute. It is incumbent on the teaching staff to ensure that students' different learning styles are accommodated, while making the subject of taxation interesting and meeting the learning outcomes of the course. Specifically, the research questions of this study are:

- How can taxation compliance and administration be taught to students in an enjoyable manner?
- Will the learning outcomes of the course still be met?

Accordingly, this article explores possible approaches to topics that are traditionally perceived as being 'dry as toast' to determine if they can become something as enjoyable as tiramisu, while the prescribed learning outcomes are still achieved in the process.

In Part II the teaching and learning process will be discussed, together with a review of the relevant literature. This will be followed by the first author's approach to the teaching and learning process in relation to the moot.

II LITERATURE REVIEW

A review of the literature relating to adult learning was conducted to see how adult learning could be applied to the delivery of taxation courses and the rationale for

choosing certain approaches. We use the statement ‘You never see the ‘ingredients’, just the cake’¹ to discuss the ingredients of teaching, namely, the needs assessment; the experiential learning cycle model; and facilitation.

A The Needs Assessment

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

Thus the key to effective adult learning is dialogue. Vella³ describes twelve principles for effective adult learning. She states that each of the twelve principles is interconnected and that each one is a mechanism to commence, sustain and foster dialogue. The Needs Assessment is the most important of the twelve principles. The Needs Assessment considers Hutchinson’s WWW principle: *who* needed *what* as defined by *whom*. In other words, one needs to get to the ‘coal face’ and talk to the ‘workers’ to find out their needs.

B Experiential learning cycle model

Kolb’s ‘Experiential Learning Cycle Model’⁴ has the following components: idea/understanding; test; experience; reflection; and re-evaluation, which can be started anywhere in the cycle. The relevance of this model is that to meet the needs of learners, a teacher needs to constantly ask the following: ***Who’s making decisions? About What? and On behalf of Whom?***

C Facilitation

The facilitator ‘guards and guides the process’ and does not control the process. An effective facilitator should not impose their views on others. Instead, a facilitator should respect other people’s processes because ‘learning is a personal construction’.⁵ Facilitators can model participation early in a course by controlling how much they themselves speak, thereby giving a voice more frequently to other group members.⁶ Effective facilitators should not intervene in the learning process, instead they should steer it and ensure that it remains on target. An effective facilitator will not necessarily be remembered for the subject matter of the course, but rather for themselves, as being humane, as having believed in the students and for having made a difference in their lives.

¹ Dean Nugent, Class Discussion, on 19 November 2004.

² Jane Vella, *Learning to Listen, Learning To Teach* (Jossey-Bass, 1997) 3.

³ Ibid.

⁴ David Kolb, *Learning Style Inventory: Technical Manual* (McBer & Co, 1976).

⁵ Hadrian Lankiewicz and Emilia Wąsikiewicz-Firlej (eds), *Languaging Experiences: Learning and Teaching Revisited*. Chapter 1: From the Concept of Languaging to L2 Pedagogy, Hadrian Lankiewicz, (Cambridge Scholars, 2014) 13.

⁶ Stephen D Brookfield and Stephen Preskill, *Discussion as a Way of Teaching* (SRHE and Open University, 1999).

As well as being an effective facilitator it also calls for effective learners.. An effective learner should have the following attributes: a commitment to the study programme, an enquiring mind, an ability to put theory into practice, a flexible attitude in order to cope with change and the unexpected, a collegial attitude to aid and to learn from other learners, and the confidence to admit that they do not understand an issue.⁷

D Learning and teaching styles

There are different learning and teaching styles and there are advantages and disadvantages of teacher directed versus student-centred teaching. According to Honey and Mumford⁸ there are four different learning styles: activists, reflectors, theorists and pragmatists. *Activists* are impetuous and will attempt anything once. They enjoy 'living on the adrenalin rush' and as soon as the action is over they seek new challenges. They do not like repetitive tasks. *Reflectors* are quiet, thoughtful, meditative and observant, absorbing all that there is to possibly know before making any decisions. They are the antitheses of *Activists*. *Theorists* are perfectionists by nature (not by heart), whose approach is logically systematic and rational. They masterfully integrate unrelated, complex issues into a perfectly completed jig-saw puzzle. They do not like anything that is frivolous. *Pragmatists* are confident and practical. To them, theory is a means to an end and they prefer to apply the theory and see its application in use. They are not procrastinators and they do not enjoy regurgitation of previous facts; instead, they like solving problems and making decisions.

One of the advantages of teacher-directed learning is that all the information provided is correct and complete. *Theorists* in particular, who are perfectionists, will be satisfied that all the logical and relevant issues have been addressed and the outcome is objectively measurable. *Reflectors* too will benefit from teacher-directed learning as they like to consider all the possibilities and the teacher will have provided these.

One of the disadvantages of teacher-directed learning is that *Activists* and *Pragmatists* may become frustrated and bored as they are not actively involved in the teaching process but instead act like sponges, and are expected to absorb the information provided. They would be better off trying out new ideas and solving problems on their own initiative.

The advantage of student-centred learning is that *Activists* and *Pragmatists* will thrive in this environment, as it is very much 'hands on' and action orientated. However, the disadvantage is that *Theorists* and *Reflectors* will not be comfortable in this situation.

In order to get the best results the *Theorists* and *Reflectors* will need to work together with the *Activists* and *Pragmatists*. Being such a diverse team they need to cooperate in

⁷ Sarah Clark, *The 5 Attributes of an Effective Learner*, (31 December 1969) <<http://www.worldwidelearn.com/education-articles/effective-learner.htm>>.

⁸ Peter Honey and Alan Mumford, *The Manual of Learning Style* (Maidenhead, 1992), Nick Zepke, Dean Nugent, Linda Leach (eds), *Reflection to transformation a self-help book for teachers* (Dunmore Press, 2003).

order to be successful. Tertiary students experience the importance and the benefits of cooperation during their studies. Cooperation better equips them for their jobs in any enterprise where cooperation is a necessity.

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

Even though there are four different learning styles it is well known that if students perform tasks they acquire knowledge and skill. This is shown in a Confucius quote declared over 2,400 years ago (as cited in Silberman):

What I **hear**, I forget. What I hear and **see**, I remember a little. What I hear, see, and **ask questions about** or **discuss** with someone else, I begin to understand. What I hear, see, discuss, and **do**, I acquire knowledge and skill. What I **teach** to another, I master ⁹ (emphasis added by authors).

Discussing different approaches to learning such as the VARK model can also be shown to align with the approach of 'learning by doing' recommended by Silberman. The acronym VARK was proposed by Fleming for four learning styles based on sensory pathways: V refers to visual learners, A refers to aural learners, R refers to read/write learners and K refers to kinaesthetic/tactile learners. This approach by Silberman meets all four of the different learning styles discussed by Fleming¹⁰ in the VARK model. Students have to multi-task during a lecture. As stated by Biggs, 'We teachers have one task, sharing our recent thinking in an erudite and stimulating lecture, but the students have two: to comprehend what they are hearing, and to write their notes and commentary for later reference'.¹¹ As teachers, we follow the common sense approach of getting feedback from the students to ensure that they have understood what is being taught; we ask them questions.

Biggs¹² discusses teaching international students (ISs) and explains the focus needs to be on what the student does, namely, that they use their cognitive processes. Accordingly, we accept that ISs are fundamentally no different from our local students. The reason for this statement is that many of our 'local' students are of Māori and Pacifica origin and English is not their first language. Therefore the theoretical and practical aspects of teaching ISs is relevant to teaching local students in this case. The difference lies in our approach and attitude to the ISs. The focus should be on a 'student-centred lesson'. There are several ways in which student participation can be elicited. Biggs¹³ and Silberman¹⁴ suggest putting questions to the students. Silberman even suggests activities such as role-play.

⁹ Mel Silberman, *Active Learning: 101 Strategies to Teach Any Subject* (Allyn and Bacon, 1996) 1.

¹⁰ Neil Fleming, *Teaching and Learning Styles VARK Strategies* (1st ed, 2001).

¹¹ John Biggs, *Teaching for Quality Learning at University* (Open University, 1999) 107.

¹² *Ibid*, 59.

¹³ *Ibid*, 108.

¹⁴ Silberman, above n 9, ix.

First impressions are generally lasting; however, they can often be misleading. It is not always possible to determine a student's learning style as Activist, Theorist, Reflector or Pragmatist. A student often has a combination of learning styles, although one learning style may be dominant. As a teacher you cannot be everything to everyone, so there is a tension between teaching according to your own preferred learning style and trying to accommodate the other styles of learning, particularly when teaching taxation. Taxation legislation is a complex subject which at times may be perceived as boring for some students. Accordingly it needs to be delivered in a manner that will meet the different learning styles of all students.

III METHODOLOGY

A qualitative case study using a Moot Court (simulated court case), discussions, filming and direct observation was undertaken. The site selection was confined to a tertiary institute in New Zealand. The participants were five separate cohorts of third-year business students from Semester 2, 2010 to Semester 2, 2012 as well as staff from the institute.

Feedback received from student evaluations of the course from prior semesters was used in order to select the tasks to be studied for this case study. The prior feedback indicated that certain topics were considered boring. The topics identified as boring were: taxation compliance and administration, particularly in the following areas:

The dispute resolution process with its concomitant procedures and forms, namely:

- 1 Notice of Proposed Adjustment (NOPA)
 - (a) Notice of Response (NOR) and
 - (b) Statement of Position (SOP).
- 2 The Shortfall Penalties Regime:
 - (a) Lack of reasonable care,
 - (b) Unacceptable tax position,
 - (c) Gross carelessness,
 - (d) Abusive tax position and
 - (e) Evasion.
- 3 The filing and payment of different taxes and tax returns, and their respective due dates.

The taxation compliance requirements for the disputes resolution process are prescribed in ss 89A to 890 of the legislation.¹⁵ In addition, prescribed documentation must be completed in accordance with these provisions. The completion and submission of these forms must be made with due regard to the respective time bars applicable at each stage of the process.

¹⁵ *Tax Administration Act 1994* (New Zealand).

The first author endorses Confucius' declaration, as well as Honey and Mumford's four different learning styles and Fleming's VARK model. Accordingly, having different students with different learning styles necessitates the use of a variety of different teaching and delivery techniques as a means to an end.

A detailed mark plan¹⁶ is given to the students, together with their respective topics for their Moot Court cases. This enables the students to be fully informed about the manner in which marks are allocated. In addition, students are also made aware of the fact that each member's contribution to the group must be allocated a mark for their contribution to the group's work. A rubric is used so that each team member can determine a fellow team member's contribution. The students are required to sign the student declaration in the presence of one another so that each one of their respective fellow team members knows how their contribution has been awarded. Certain steps are taken to ensure that students feel comfortable with this student-centred activity. First, students are advised that participation is voluntary but that everyone's contribution would be welcomed. Secondly, everyone must show respect for their fellow students and there is no such thing as a stupid question. 'Incorrect' answers may not necessarily be incorrect as they may simply reflect a different view on an issue.

The statement of learning outcomes¹⁷ and graduate capabilities was carefully examined and constantly revisited to ensure that they were being adhered to.

Taxation legislation is complex, so needs to be presented in a manner that the students can understand. This is done by changing difficult terminology into plain English and into a context to which they can relate, make a connection with and understand. Using everyday life experiences and current affairs in teaching is important in order to explain taxation issues. Students remember course content far better when they can make a connection with it, for example, by using issues such as the Crafar Farms, Auckland Energy Consumer Trust (AECT), Vector Limited, South Canterbury Finance, Allan Hubbard [now deceased], and Versalko, the ASB Bank fraudster. Using examples of familiar people and entities illustrates the impact that taxation has on them. Most students are interested in AECT because they are beneficiaries of this trust and receive a \$320 dividend each year through having an electricity account within Vector Limited's network.

Learning resources consist of tangible and intangible resources. Tangible resources that are frequently used include data presentations, white board, YouTube video clips relating to taxation issues, wireless keyboard, mouse and 'magic' clicker. Publications such as *The New Zealand Tax Legislation for Students*, *New Zealand Master Tax Guide for Students*, *The Chartered Accountants' Journal of the New Zealand Institute of Chartered Accountants*, Inland Revenue Department Publications, New Zealand newspapers such as the *New Zealand Herald* and *The Independent Business Weekly*, and websites such as Treasury and The NZ Companies Office website also provide useful information. Using these resources enables the students to embed their course work into practice in the work place.

¹⁶ Appendix 7.2 Moot Court Presentation and Documentation Marking Guide.

¹⁷ Appendix 7.3 Statement of Learning Outcomes and Graduate Capabilities, per Course Descriptor, Advanced Taxation, 311.723.

Intangible resources such as facilitation are extremely powerful. Intangible resources allow the facilitator to model participation early in a course by controlling how much they themselves speak, thereby giving a voice more frequently to other group members.¹⁸ Striving to facilitate meaningful dialogue and to build a rapport with students should be the aim of any course. Accordingly, students are treated with respect and dignity and there is interaction with the facilitator as well as with their tax class peers. Their measure of success is a pass, and as teachers our success is knowing that they have achieved their goals. This can be achieved by giving encouragement to them at all times, and being very strict but fair, giving students mini-breaks during their class to keep them alert, interested and focused. Caring about their progress and success sometimes means rebuking them to improve their work ethic. Using a sense of humour, and making them laugh sometimes, makes learning easier and more memorable — they can associate the content with something pleasant, and this makes it a positive experience.

In student-centred lessons, posing questions, disagreeing with students' answers to test whether or not they are really confident about their original answers is important. This 'disagreement' with their answers has forced students to carefully evaluate the validity of their answers. Taxation is technical at best and confusing at worst, notably when facing the complexities of the taxation legislation.

Taking to heart Confucius' declaration that 'a picture is worth a thousand words',¹⁹ rough drawings are made on the whiteboard to aid explanation of taxation concepts. Furthermore, continuing to ask the students questions about the topic, engaging them in discussions and giving them problems to answer is done in order to test their understanding of the relevant subject matter.

To accommodate all four learning styles, students are required to do a Moot Court during Week 5 of the semester.

Moot Court presentations are designed to allow groups of students to research specific taxation issues, prepare the required documentation and prepare a typed summary of their court case for a hearing in the Moot Court. Within each group there are two subgroups, one of which represents the Commissioner of Inland Revenue (CIR), while the other represents the taxpayer on a current topical taxation issue. Topics for the Moot Court are given to students during their first class.

Each separate cohort is given the same series of tasks to perform; however, the topics for groups of student in each cohort are not the same.

The tasks common to each group of students and to each cohort are:

- Students have to choose their own team members and form groups of either two or four.
- Half the team represents the CIR and the other half represents the taxpayer (the students must make these decisions). In the event that there are more than four

¹⁸ Brookfield and Preskill, above n 6.

¹⁹ Silberman, above n 9.

students in a group due to larger class sizes or uneven class numbers, the students then decide who the other team members will be (eg taxpayer's advisor or taxpayer's Tax Agent).

- Each group has to research their topic and present their findings to the class.
- The rest of the class provides feedback to the group presenting in terms of the validity, relevance and technical accuracy of their particular arguments.
- Regardless of whether the particular group represents the CIR or the taxpayer, the facilitator provides guidelines to ensure that the groups remain on target and provide the requisite 'evidence' to support their topic which will become their moot court case.
- It must be remembered that these are business degree students, not law students. Accordingly, the emphasis is on ensuring that the legislative requirements of the taxation laws and concomitant court cases are correctly applied to their particular topic — so that it is 'on all fours' with their chosen court cases, or if it is not on 'all fours' then they need to know how to distinguish it and arrive at a different ratio decidendi in order to support their topic.
- Once each of the groups has completed their research and identified the relevant court cases to support their particular topic they send a draft to the Lecturer as a formative assessment.
- The Lecturer provides feedback to the students on their drafts.
- The students then reflect on the feedback provided by the Lecturer and revise their work. The students are then required to complete the following documentation which forms part of their presentation at the Moot Court. Each group has to complete:
 - The Moot Court Case Documentation, namely, items (a) to (g) inclusive.
 - a) Notice of Proposed Adjustment [NOPA (IR 770)]
 - b) Notice of Response [NOR (IR 771)]
 - c) Conference stage proceedings and outcome
 - d) Disclosure notice
 - e) Statement of Position [SOP (IR 773)]
 - f) Adjudication proceedings and outcome
 - g) A summary of their Moot Court case (in no more than 400 words) [The purpose of this brief summary is so that one member of the group introduces their topic to the jury and the judge so that everyone knows what the case is going to be on before it commences.]
- The groups comprising the CIR and the taxpayer then has to present their case at the Moot Court.
- At the conclusion of each Moot Court case presented, the Advanced Tax students act as the jury for that case. The teacher (and first author) acts as the judge for each Moot Court case.

In order to prepare the students for their moot court cases a class structure is set up. In addition a summary is provided to all the students in the cohort, setting out the way the Moot Court lessons would progress.

The seating is arranged in a 'U' shape as this enables all the students to see one another. Each of the respective groups is divided into two groups, which sat opposite each other so that there was a sense of two opposing teams. In Week 1, the Moot Court case topics were given to each of the respective groups. Each group had a different topic which they have to prepare for their Moot Court case. The Moot Court preparation takes place in class, during tutorial time.

The lesson begins with the different groups asking each other about their ideas for the court case that had been assigned to their group — excitedly, in the sessions held in the past. The Activist/Pragmatist type learners asked for input from the Theorist/Reflector type learners and discussion took place while they searched the resources for other similar court cases. The groups were animated and deeply engrossed in their discussions throughout this stage of the lesson. Checking for readiness for assessment through, for example, observation and/or questioning was done while monitoring the groups to check the progress of their discussions and to see if they were keeping to their required discussion topics/guidelines. The first author paused at each group to give them the opportunity to ask questions that they may have wanted clarification on. Feedback on learning was provided, while responses were recorded on the whiteboard and were commented on. Students were also commended for the depth of their discussions and arguments.

A discussion of the assessment activity enables a discussion of the views by the different Moot Court groups and provides an opportunity to expand on these, and to give feedback to the relevant group during the tutorial. Other court cases which they need to rely on to support their particular topic for their Moot Court Case presentation are then discussed in class. Each student receives an evaluation form, the purpose of which is to gauge what they feel they have gained from the discussion.

Students at undergraduate level have experienced peer teaching during the four week preparatory stages leading up to their Moot Court presentations. The peer teaching is as a direct result of their own research, discussions, presentations to their fellow colleagues and critiquing by their colleagues as well as facilitation, as required by the first author. This enables the students to evaluate their research, reflect on it and produce a revision of their work for final presentation at the Moot Court. The students have to become 'masters' of their subject matter.

The peer teaching is followed by tutorial questions and discussions during the tutorial time. The tutorial questions and suggested solutions are provided by the students, based on their own research of their topics. Cooperation is critical to success, so each student needs to cooperate in order to make their team successful, that is, achieve a pass mark of 50 per cent for their Moot Court. Irrespective of whether a student is an Activist, Pragmatist, Theorist, Reflector, Visual, Aural, Read/Write or Kinaesthetic learner they need to learn together to achieve success in the course.

The moot courts are attended by the entire student taxation cohort and various staff members. In addition, a staff member from a different department, along with their students, is involved in the filming of each of the Moot Court cases. This not only encourages collaboration, but also integrates various disciplines across departments. The

individual contributions, as well as the group contributions, are measured and assessed in accordance with the detailed instructions provided.²⁰

Only after the students have received their marks for the assessment are the filmed moot courts shown to them. The purpose of this is to enable them to reflect on their performances individually, as well as collectively, and to use that visible evidence as a formative assessment to assist in their preparation for similar situations in the future. In the past the students have found this stage invaluable.

IV FINDINGS FROM MOOT COURTS 2010–12

Silberman²¹ suggests that student-centred lessons such as role play are an efficient tool. Accordingly, in the Moot Court the students had to argue either for the CIR or for the taxpayer. This was extremely successful, as it resulted in a very active form of engagement with the class. The topics were based on current affairs and required an application of the students' knowledge to the specific facts in their topic. This created an awareness of missing pieces of understanding in their knowledge base and provided the requisite link between theory and practice.

As a result of different learning styles, a balance needs to be obtained between feeling comfortable about the way you instruct, about personal teaching styles/methods, and accommodating students' preferred learning styles. Accordingly, student-centred learning was combined with some teacher-directed learning during the lecture. The first author's observations are that the combination of these aforementioned learning methods resulted in cohesive groups of students in each of the Moot Court groups. The student-centred method is the most appropriate method to teach taxation because it develops an enquiring mind, it stimulates interest in the subject and it broadens the students' horizons by making them aware of issues that they would not normally consider. Student-centred teaching also creates a collaborative learning environment through the exchange of ideas and beliefs. The exchange of ideas and beliefs then provides the opportunity for some teacher directed learning to occur.

The results of the Moot Court assessment were recorded via a summative assessment. Each student received a detailed report and mark sheet with feedback.²² At the conclusion of the presentation of each Moot Court case, the Advanced Tax students acted as the jury for that case, while the first author acted as the judge. It was found that one group was far superior, and the remainder of the class stated that they would want them (the superior group) to be their tax advisors. The students are to be commended for their commendation of their peers. Feedback to students on their Moot Court assessment results was given, along with thanking them for their input and complimenting them on their excellent responses and discussions. Brookfield and Preskill²³ provide the justifications for assessment decisions made in this study; as they observe: *'Our*

²⁰ Appendix 7.1 Instructions on how to complete the signed declaration (for group work). Appendix 7.2 Moot Court Presentation and Documentation Marking Guide.

²¹ Silberman, above n 9.

²² Appendix 7.2 Moot Court Presentation and Documentation Marking Guide.

²³ Brookfield and Preskill, above n 6, 8.

experience is that when students know that there are fair and democratic ground rules that frame how people speak, there is a much better chance of getting them involved. Class and small group discussions are the optimal ways to 'flesh out' an abstract concept and the best way to assess understanding of an abstract concept is by posing a question. The question posed results in further questions being asked, which brings to the fore various possibilities for further discussion. With regard to using a student-centred method, educators suggest that students' prior learning be checked first. However, to the first author's mind, the best way to gauge a student's prior knowledge is by simply giving them a statement to discuss and see what response it evokes. Generally, this results in a lot of questioning, which stimulates discussion right from the outset. The standard result from the Moot Court presentations was that the students really enjoyed themselves and found it to be a lot of fun.

V ANALYSIS OF RESULTS AND DISCUSSION OF FINDINGS

The literature indicates that teaching should be delivered in a manner that caters to learners' different learning styles. The Moot Court addresses all of these issues. This article also highlights the benefits of both self-directed and peer learning. Based on lecturer evaluations, as well as the course evaluations²⁴ received from the students on the taxation course, there is strong evidence to support the claim that the students enjoyed the course as well as the way in which it was delivered. In addition, the learning outcomes and the graduate capabilities stated in the course descriptor were met. As well as the prior activities, an open-door policy made the students feel comfortable about approaching the teacher.

The students were encouraged to submit drafts of their assessments for formative purposes. Those who availed themselves of the opportunity were more successful than those who did not. Although students found the assessments challenging for their respective levels of study, the first author has found it very rewarding to see their comprehension levels improving as they grasped the complexities. Group work and group presentations gave the students the opportunity to hone their presentation skills, improve their confidence and to develop empathy as they worked with students from other backgrounds. Students needed to draw on their lower-level taxation knowledge and do research in order to ask and answer questions and successfully present their tax cases in the Moot Court.

The Moot Court cases are an application of various taxation principles, legislation and case law. They require students to demonstrate their interpretive, analytical, critical and deductive skills. The major advantage of the Moot Court is that it is not a controlled situation like a test or exam, so students are able to provide a better quality outcome with their submissions, and gain a deeper understanding of the relevant issues.

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

²⁴ See Appendix 7.5 for course and lecturer evaluations.

opposition in the Moot Court. Besides presenting their tax case in the Moot Court there are various Inland Revenue Department forms and documents that have to be prepared as admissible evidence in court, to support the tax position that they have adopted and there are strict time restrictions within which all the admissible evidence must be submitted.

Taxation administration and compliance is very complex and may be perceived as boring, but by engaging with the students in the form of the Moot Court they are unaware that they are learning. The Moot Court presentations are of a very high standard and from the comments raised by various students it is obvious that learning has taken place. What is more remarkable is that students are teaching their peers a complex and seemingly uninteresting topic and that both the teachers and the peers are enjoying it. If the taxpayer does not voluntarily comply with the taxation law, the tax penalties and interest charges can often exceed the original amount of tax owing, so taxation knowledge is priceless. Students often brought media articles to class to discuss their taxation consequences, which demonstrated that they were engaging with the first author and their peers, and that learning and cooperation was taking place with their taxation course.

The Moot Court has been hugely successful, as it develops a very active form of engagement with the class. It has also developed students' interpersonal skills and their awareness that almost everything has a tax consequence.

The Moot Court cases achieved this by combining student-centred learning and some teacher-directed learning during the lectures. This article also highlights the benefits of both self-directed and peer learning. Staff and students alike found the subject matter of taxation to be enjoyable. The Moot Court cases demonstrated that topics which are traditionally seen as uninteresting can become enjoyable and interesting, and that the prescribed learning outcomes can also be achieved in the process.

The teaching and learning approaches which were adopted catered for each of the students in the VARK model. In addition, synergies were achieved by the integration of several taxation topics. The only limitations of this research are that staffing and larger class sizes may negatively impact the approach followed. Additionally, consistency in the assessment and delivery of this type of activity may also be affected by staffing or larger class sizes.

VII CONCLUSION

Effective learners need to be willing participants in any program of study. An effective facilitator is someone who has an innate ability to adapt to the 'mind and body rhythms' of the students and to guide them if they lose their sense of direction or perspective. Learning and teaching styles are varied. Activists rush in while Reflectors consider every detail before doing anything. Theorists strive for perfection and they integrate complex and disjointed data into a complete whole. Pragmatists are very practical and enjoy problem solving and decision making. Changes in our thinking about teaching and changes in our teaching practice require changes to our style of teaching and delivery. What the literature expounds is merely an affirmation of existing thinking and teaching practices.

The study found that there was a change in perception from taxation being 'as dry as toast' to being an enjoyable subject. The students preferred the moot courts that were used as one of the summative assessments as opposed to the traditional summative assessments of assignments, tests and exams. The overall outcome was that both students and staff alike found the subject matter of taxation enjoyable:

Extant literature indicates that teaching should be delivered in a manner that caters to learners' different learning styles. The Moot Court addresses all these issues. This article also highlights the benefits of both self-directed and peer learning. 'Teaching is like Theatre ... it involves the head, (knowledge), the heart, (attitude) and the hands (skills)'.²⁵

This analogy is epitomized in the following quotes from Dean Nugent, which are particularly useful: 'I consider ... it useful to view 'teaching methods' as 'learning activities', as well as 'In today's session, we'll be looking at ...' (must knows)'; 'And if we have time, we can examine ...' (should knows).²⁶

The reason these quotes are meaningful is that they force the teacher to recognise that students have to multi-task during lessons. Accordingly, the teacher needs to choose the appropriate delivery style, and content volume to engage all the students' faculties within the prescribed timeframe, if the learning activities are to be properly managed.

Also to successfully manage learning activities requires the constant application of Kolb's

'(The) Experiential Learning Cycle Model'. During the lessons the first author constantly applied the 'The Experiential Learning Cycle Model' by testing students' ideas, understanding, experiences, reflections and re-evaluations of their respective moot court cases. Student-centred learning combined with some teacher directed learning enabled this process. And in order to meet the needs of learners a teacher needs to constantly ask the following: Who's making decisions? About What? and On behalf of Whom?

The Faculty of Business and Information Technology requires students to anonymously complete an evaluation of the lecturer as well as an evaluation of the taxation course.

²⁵ Dean Nugent, Class Discussion, on 5 November 2004.

²⁶ Ibid.

These two evaluations are completed by the students in the presence of an independent third party Evaluator. The completed evaluations are collected from each student and placed into an envelope by the independent Evaluator and the envelope is sealed in the students' presence. The sealed envelope is then given to the Faculty administrator and another independent third party is then given the task of collating all the students' evaluations. The collated evaluations are then provided to the lecturer.

The feedback received from the taxation students regarding their evaluations of the first author as well as the taxation course strongly support the fact that the learners had an enjoyable learning experience and appreciated the different teaching and learning methods used. In addition, those evaluations provide evidence that taxation compliance and administration can be taught to students in an enjoyable manner while still meeting the learning outcomes of the course.

Finally, a balance needs to be reached between feeling comfortable about the way of teaching and accommodating students' preferred learning styles. If you are not true to yourself you cannot expect to gain the respect and confidence of others and this will show in your 'performance'. Further research opportunities exist to explore the benefits of collaborative learning.

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

Each group member must record the percentage participation out of 100 that they have awarded to their fellow team member. Students submit only one completed grid like the example below, together with the completed Moot Court documentation.

Example: Signed Declaration

Person	A	B	C	D
A	nil	100	90	60
B	80	nil	100	50
C	100	100	nil	100
D	100	90	80	nil
Total	280	290	270	210
Average	93.33	96.67	90	70
Assume that the group mark awarded is: 68%				
Individual mark	63.46	65.74	61.2	47.6

The lecturer will:

Average the group participation percentage as submitted by individual group members; (see the example in the table above)

Multiply the average participation rate by the group score for the assignment; and

The result will be the individual's mark for the group assignment.

MOOT COURT PRESENTATION & DOCUMENTATION MARKING GUIDE**MOOT COURT PRESENTATION [20 marks]**

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

	MARKING GUIDE		
	Group's Moot Court Case Presentation	Marks Available	Marks Awarded
1	Presentation — Skills	4	
	Clearly spoken; Confident		
2	Technical Understanding	12	
3	Presentation — Delivery		
	Professional; Engage the audience's attention	4	
	Total	20	

MOOT COURT DOCUMENTATION [30 marks]

Item	MARKING GUIDE	Possible Marks	Marks actually awarded to each individual			
			Name	Name	Name	Name
1	NOPA IR770 (properly completed within the time bar and submitted)	5				
2	NOR IR771 (properly completed within the time bar and submitted)	5				
3	Conference stage (brief summary of issues discussed)	2				
4	Disclosure notice	1				
5	Statement of Position (SOP) IR773 (properly completed within the time bar and submitted)	5				
6	Adjudication (brief summary of issues discussed)	2				
7	Summary of Moot Court Case (in no more than 400 words)	5				
8	OVERALL PRESENTATION of all of the required items, including: Correct Sequencing; Referencing; Grammar and Spelling	5				
9	Moot Court Case CLASS PRESENTATION (Each group will be awarded a mark for their presentation during the Moot Court proceedings)	20				
	Total	50				

STATEMENTS OF LEARNING OUTCOMES & GRADUATE CAPABILITIES PER COURSE DESCRIPTOR, ADVANCED TAXATION 311.723

Course Title	Advanced Taxation					
Course Code	311.723					
Level	7					
Credits	MIT credits		15		NQF	
Course Hours	Interactive sessions	45	Blended	6	Self-directed	99
Total Learning Hours	150			Attendance Requirement		
MOE Classification 1, 2, 3 or 4	3			Mode of delivery Intramural, distance, blended		Blended
Pre-requisite	311.642 Taxation					
Purpose	The purpose of this course is to enable students to demonstrate an understanding of taxation compliance within statutory and professional requirements and apply this understanding to current and international taxation issues.					

MIT Graduate Capabilities	The following MIT Graduate Capabilities (GC) will be developed in this course: a) Motivation Ethical behaviour Critical thinking Problem solving Reading literacy Information literacy Professional conduct Team work Adaptability Entrepreneurship Interpersonal skills
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LEARNING OUTCOMES - FROM THE NZICA STATEMENT OF LEARNING OUTCOMES	OUTLINE OF CONTENT	LEARNING AND TEACHING METHODS	ASSESSMENT VALID/RELIABLE	RESOURCES REQUIRED TEXT, WEB LINKS, EQUIPMENT, COMPUTER LABS ETC AS APPLICABLE
<p>LO 1: Determination and administration of New Zealand taxation:</p> <ul style="list-style-type: none"> • discuss the administration of taxation in New Zealand. • determine taxation obligations for different business structures, including groups of companies and partnerships to meet required legislation. • determine taxation obligations for an individual. <p>GC a4, b4, c4, d4, e4, f4, g3, h4, j3, k3, l2.</p>	<p>Disputes Resolution procedure.</p> <p>GST, FBT, Rules and returns.</p> <p>Income tax liabilities and losses of individuals, complying trusts, companies, (including groups of companies) and partnerships.</p>	<p>Interactive sessions will be one hour per week and will introduce both theoretical and practical knowledge; these will be as interactive as is practical. During this time theory will be explained and examples from current news articles, court cases and Inland Revenue Department (IRD) forms demonstrated. Students will put into practice the examples demonstrated.</p> <p>Students will be required to subscribe to IRD's Policy Advice Division (P.A.D.) website and keep abreast of current and proposed tax changes. Students will also be required to download various newspaper articles and IRD forms and guides, podcasts and access the NZ Companies Office to apply their theoretical knowledge to practical issues.</p>	<p>Formative assessment</p> <p>Case studies and problems/exercises/tasks about problems (both practical and theoretical) will be used during tutorials to enable students to master the learning outcomes. Students will be given suggested answers in class or the suggested solutions will be made available on LMS. During tutorial sessions lecturers give individual feedback to students on the exercises they practise.</p> <p>Summative Assessment</p>	<p>Prescribed Textbooks:</p> <p>NONE</p> <p>Recommended Readings:</p> <p>(current year). <i>New Zealand Tax Legislation for Students</i>, Auckland: CCH New Zealand Ltd.</p> <p><i>New Zealand Master Tax Guide (current year) for Students</i>. Auckland: CCH New Zealand Ltd.</p> <p>Thomson Reuters (Current year). <i>New Zealand Taxation: Principles, Cases and Questions</i>.</p>

<p>LO 2: Impact of taxation on the individual, the entity and the economy:</p> <ul style="list-style-type: none"> • discuss taxation as an instrument of fiscal, social and environmental policy. • analyse and evaluate the impact of taxation policy on market, finance and investment decisions by entities. • determine advice for clients on matters of taxation control and compliance. • evaluate tax planning opportunities for various business transactions. <p>GC a5, b5, c5, d4, e4, f4, g3, h3, j3, k3, l2.</p>	<p>Land Transactions.</p> <p>Dividends and dividend reinvestment plans.</p> <p>Tax avoidance and tax planning.</p> <p>Double Taxation Agreements.</p> <p>Current international tax issues.</p>	<p>Material delivered during interactive sessions will be applied and consolidated in tutorial sessions (two hours per week), where students will, as appropriate, integrate theory with practice by discussing, debating and solving various taxation problems.</p> <p>Tutorials will allow students to put their knowledge into practice.</p> <p>Moot Court presentations (simulated court cases) are designed to allow groups of students to research specific taxation issues, prepare the required documentation and prepare a</p>	<p>Moot Court: (25%) (SLOs 1–3)</p> <p><i>CIR v The Taxpayer</i> or <i>The Taxpayer v the CIR</i></p> <p>The respective groups will represent either the CIR or the taxpayer on a predetermined taxation issue. The students also have to submit a summary of their court case together with the relevant documentation.</p> <p>Case Study One (25%) (SLOs 1- 3)</p> <p>A case study is handed out in week one. Students need to determine and discuss the relevant taxation issues of a given entity and complete the relevant tax returns.</p>	<p>Websites:</p> <p>LMS</p> <p>http://my.manukau.ac.nz/index.html</p> <p>Inland Revenue Department</p>
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<p>LO 3: Legal and ethical issues of taxation in New Zealand and internationally:</p> <p>analyse cases, identify whether they involve avoidance or evasion, and substantiate the decision with reference to current law and practice.</p> <p>discuss statutory and professional (ethical) requirements.</p> <p>discuss international tax issues affecting individuals and businesses in New Zealand.</p> <p>GC a4, b5, c2, d3, e4, f4, g3, h2, j3, k3, l2.</p>		<p>typed summary of their court case for a hearing in the Moot Court.</p> <p>Within each group there are two subgroups, one of which will represent the Commissioner of Inland Revenue (CIR) and the other group will represent the taxpayer on a current topical taxation issue.</p>	<p>Case Study Two (50% — Mandatory) (SLOs 1–3)</p> <p>A case study will be handed out in week one. Students determine and discuss the relevant taxation consequences to various taxpayers. Corporate and International tax issues are the major focus of Case Study 2. The relevant tax returns also need to be completed. Consideration also has to be given to taxation as an instrument of fiscal, social and environmental policy.</p>	<p>http://www.ird.govt.nz/ New Zealand Legislation http://interim.legislation.govt.nz/</p> <p>NZICA www.nzica.com</p> <p>New Zealand Companies Office: www.companies.govt.nz</p>
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LECTURER EVALUATIONS (VERBATIM)

Extracts from the feedback which the first author received in her lecturer evaluations from the students appears below and is quoted verbatim.

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

Student responses were:

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

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

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

Providing lecture notes and opportunity to work in groups really encourage me. Sharing ideas and opinions during group work was very helpful for me.

She explains everything in a simple and effective manner that can be understood.

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

USES PRACTICAL EXAMPLES WE CAN RELATE TO.

Relevant (current news issues) covered in course.

Relating Course WORK to Actual Life Situations.

COURSE EVALUATIONS

Extracts from the feedback which the first author received for the course evaluations from the Students appears below and it is quoted verbatim.

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

Student responses were:

Content.

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

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

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

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

Relate to real-life cases.

Tax policy

The lecturer — she made what could be a very dry topic interesting & enjoyable.

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

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

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

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

Get to do practical stuff @ an advance level which is very useful to me. Getting to know about AECT and Vector Ltd is Fascinating and interesting. I LOVE IT!!

Taxation is one of my favourite papers. It helps me understand NZ taxation more.

Group exercise

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

The court — interaction with other students & playing out as if we were in a real court.

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

Variety in teaching method + techniques.

I really found this paper more interesting because of the research required to complete assessments.