USING ONE-ON-ONE INTERVIEWS IN TAX TEACHING

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ABSTRACT

This paper documents the implementation of a new assessment practice initiated in an effort to address challenges faced by postgraduate Master of Professional Accounting (MPA) students studying taxation and to improve the quality of their learning. The majority of MPA students are international, which can pose extra challenges when learning tax at university. International students not only have to cope with the complexity of a foreign tax system, but also face the difficulty of having to master the language.

Applying the principles of ‘assessment for learning’, one-on-one student interviews were used as a tool for assessment. These interviews encouraged students to learn information themselves rather than copy from others, thus eliminating plagiarism. Students reported that having to explain the application of tax concepts to their lecturer encouraged them to understand the underlying legislation and concepts, rather than copy and memorise solutions.

I INTRODUCTION

This paper explores the introduction of an oral assessment task in Australian Taxation Law during 2012. The oral assessment task is referred to as an intervention because it represents a significant overhaul of the previous assessment—a written tax return assignment—in the same unit. Student feedback on the intervention was collected in two semesters during the year. The intervention is considered by reference to student approaches to learning (SAL).

Australian Taxation Law is considered widely by students to be one of the more challenging units in the MPA, and this view is consistent with its high failure rate. The student cohort in the MPA is approximately 90 per cent international students; with the majority being from China. Difficulties with the unit may be caused, in part, by the high level of English communication skills required. Effective communication is necessary to demonstrate the ability to understand and apply legislation to complex ‘real life’—and often ambiguous—taxation problems.

The methodology used was action research, and the process involved identifying the problem, designing a solution and evaluating the impact of the solution. The problem was defined by reference to the experience of the academics who taught the unit. The development of the solution was informed by discussions with other accounting and

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1 Australian Taxation Law is a compulsory unit in the Master of Professional Accounting (MPA), at the University of Tasmania.
non-accounting academics, reviewing the literature and designing and conducting the intervention. The success, or failure, of the intervention was evaluated through student surveys on assessment generally, overall student results, discussions with some students at the end of the semester and by the academics’ reflections on the intervention.

II BACKGROUND

The scholarship of learning and teaching is of critical importance to the modern academic, partly because it is a useful means of providing evidence of learning and teaching outcomes and a way of advancing student learning. Our research was motivated by the hypothesis that an improved understanding of how Australian Taxation Law students perceived assessment and feedback generally would provide an insight into how a specific assessment could be designed and implemented to support and improve their learning.

The teaching of Australian Taxation Law is delivered by way of the traditional two-hour lecture and one-hour tutorial format; the tutorials are limited to a 20 student maximum. According to the literature, teaching style should be targeted to suit the preferences of the learner as a way of enhancing students’ retention of information, improving the efficiency of teaching and promoting a positive attitude to the subject amongst students. Where teaching styles are compatible with learning styles, students have a more positive attitude towards their subject. Students worked in groups of five in the tutorials and these were used to develop skills that were considered necessary for the interviews and to engage students in the learning. For example, each week the tutorial groups were given a sight unseen problem, and each group was then required to present their answers to these.

The scope of the material covered in the unit is very broad, as it is the only taxation unit offered in the MPA. Topics covered include: assessable income and allowable deductions, capital gains tax, GST, FBT, taxation of entities and international tax. Although the final examination was not open-book, students were permitted to use an unannotated volume of concise legislation. The importance of the correct use of the legislation was emphasised throughout the semester, and students were made aware that this provided assessors with evidence of their understanding.

The teaching materials in Australian Tax Law have been carefully developed and aligned, so that each assessment, whether formative or summative, scaffolds the next assessment. The assessment in the unit has been redesigned and refined, with the objective of encouraging students to actively engage in their learning. In semesters one

2 Brett Freudenberg, ‘Show me the evidence: How the scholarship of learning and teaching is critical for modern academics’ (2012) 24th Australasian Tax Teachers’ Association Conference, University of Sydney, Sydney 3.

and two of 2012, 15 per cent of the overall mark in the unit was for tutorial participation. A rubric was provided to students at the beginning of semester explaining how the tutorial participation marks would be determined.

There were 98 students enrolled in the unit in semester 1 and 78 students enrolled in semester 2. During the first lecture, students were surveyed on their views about assessment, including questions on their most, and least, preferred methods of assessment. The surveys also requested the students’ demographic information and their perceptions on the difficulty of the unit. A similar survey was distributed to students during the last week of each semester. The second survey was partly intended to ascertain how students’ views of preferred assessments had changed and how they perceived the difficulty of the unit on having completed the semester.

III IDENTIFYING THE PROBLEM

This paper is motivated by the view in the literature that research on SAL needs to be developed in certain areas and cultural contexts. There have been a number of qualitative studies undertaken in accounting research on SAL. This paper is focussed on using assessment to develop the oral communication skills of students from a non-English speaking background and examining the results in the context of SAL. The intervention can also be seen as a way of developing a better understanding of the unit material as a whole.

A central issue identified with student learning in Australian Tax Law was that, despite continual refining of the assessments, several students experienced difficulty in applying sources of tax law to ambiguous situations. Some students relied on rote learning solutions and applying these to any question that looked vaguely relevant. This surface approach to learning would not suffice given that students were expected to independently locate relevant tax law information and apply this to complex ‘real life’ cases. The problem identified was the inadequate approach to learning used by some students. Specifically, this was a surface approach to learning, characterised by rote learning and evidenced—in some cases— by incorrect application of the material that had been memorised. It was considered that the intervention, once developed and implemented, could address this problem.

The concepts of the surface and deep approach to learning can be useful in conceiving ways of improving teaching. According to the literature, the surface approach arises from the need to complete assessment with a minimum of trouble, whereas the deep approach arises from a need to engage with assessment appropriately and meaningfully. If this apparently simple distinction between the two learning styles is

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4 Angus Duff and Sam McKinstry, ‘Students’ Approaches to Learning’ (2007) 22 (2) Issues in Accounting Education 183, 205.
6 Ibid.
accepted, it is evident that the deep approach to learning is preferable. The SAL literature considers that there are more approaches to learning than surface or deep; it also argues that approaches to learning can be seen as malleable and dynamic. The literature explains that SAL researchers are motivated to understand the interaction between learners and the learning environment, rather than focussing on learning preferences or styles of learning. It is argued that educators who apply SAL do so in an attempt to orchestrate the learning environment, and the learner’s perceptions of it, in order to achieve learning objectives that reflect deep, meaningful and conceptual understanding of the unit. Curriculum design, and the way a unit is taught, can influence the learning approach adopted by students.

Although surface and deep are two distinct approaches to learning, it would be incorrect to characterise a learner as either a deep learner or a surface learner. This is because the same learner can use both approaches and there can be a degree of overlap between aspects of deep and surface approaches to learning. Under a ‘narrow orientation’ approach to learning, students systematically review material, attempting to first understand and then memorise what they have learnt. For example, there is evidence from research on a group of students from Hong Kong of this type of learning approach that is characterised by an intention to both understand and memorise. Whereas surface approaches to learning can be associated with rote learning, memorising by repetition can be used to develop and deepen understanding and assist students in attaining a good level of academic performance. Memorising and understanding components of learning are interrelated rather than mutually exclusive. Thus, memorisation does not necessarily constitute a surface approach to learning, as it can be used as part of a deep approach to learning, whereby memorisation enhances understanding.

Under the surface approach to learning, students have the intention to acquire no more than the knowledge sufficient to complete an assessment task or to pass a unit. The literature identifies as a critical issue in SAL, whether approaches to learning are an inherent and static characteristic of individuals, or whether these approaches can be influenced by the learning context; that is, influenced by teaching methods, curriculum design, and the way a unit is taught.

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7 Duff and McKinstry, above n 4, 186.
8 Duff and McKinistry, above n 4, 184.
9 Duff and McKinstry, above n 4, 184.
11 David Kember and Lyn Gow, L (1990) 60 ‘Cultural specificity of approaches to study’, British Journal of Educational Psychology 356,361.
14 Ference Marton, Gloria Dall’Alba and Tse Lai Kun, ‘Memorizing and understanding; the keys to the paradox?’ in David Watkins and John Biggs (eds) The Chinese learner: cultural, psychological and contextual influences (Comparative Education Research Centre/Australian Council for Educational research, 1996) 69, 74.
and assessment. It was considered that in undertaking the assessment task prior to 2012—a written assignment—some students were using a surface approach to learning. There were some individual cases where assignments may have been plagiarised, as the standard of work submitted was at a considerably higher level than expected for the student.

The literature identifies an apparent paradox that applies to some Asian students. Notwithstanding that these students are high achievers generally; there is a perception that they may appear to be using a surface approach to learning. This paradox may be explained by the notion that these students seek understanding consistent with deep learning, which requires committing pertinent information to memory. Memorising prior to understanding does not necessarily lead to surface learning, as this study method may be a means of coping with the pressures that students face. One possibility is that a student with an initial intention to engage in deep learning ultimately adopts a memorisation approach, as a strategic means of completing a particular assessment. Learning whereby a student attempts to memorise and understand can be differentiated from rote learning per se, as the latter constitutes a surface approach, given that there is an absence of an intention to understand the material.

Accounting education literature argues that effective communication skills are essential for graduates and that these skills must be acquired before graduation if accounting students are not to be disadvantaged. As well as the need for accounting graduates to possess effective communication skills in general, MPA graduates are specifically expected to demonstrate their ability to justify and interpret professional decisions with peers and professionals. In light of these requirements, the intervention was designed to enable the academics to more completely assess these specific oral communication skills. The relatively complex case study, which comprised the intervention, was considered to be an effective way of doing this. The problem was thus addressed by way of a practical assessment tool to assess oral communication skills and student understanding, whilst encouraging student learning.

In a comparative study between Japan, Australia and Belgium on the impact of cultural factors on the learning style preferences of students, it was found that the Australian students preferred individual ‘learning by doing’ to achieve competencies, rather than

16 Ibid, 492.
17 Kember, above n 12, 350.
18 Kember, above n 12, 350.
20 Kember, above n 12, 352.
waiting for appropriate answers from their instructors. The same study found that oral activities such as open discussion and seminars are a preferential learning method for Australian students, partly because there is a high probability that they will receive positive reinforcement from their instructors. Although the ideology of teachers as authority has a strong impact on the learning behaviour of Chinese students, these students can ultimately be more active than their Western peers in academic learning, once they overcome their intimidation to express themselves. Although cultural differences alone do not determine learning style differences, there is still a relationship between cultural factors and learning style preferences identified in the literature.

IV DESIGNING A SOLUTION

It has been argued in the literature that tertiary institutions should place more emphasis on developing thinking people who are encouraged to engage with emerging knowledge in a reflective manner post-graduation. More specifically, the learning process should promote critical reflection of accumulated knowledge by way of assessment and it should develop inquiring minds. This view is consistent with the notion that a learning environment can facilitate deep learning. The academics were not persuaded by the view in the literature that student approaches to learning are static and unchangeable and the intervention was developed with this in mind. The teaching and learning approach to the broad field of accounting—which can be considered to include the more specific field of taxation—has focussed on passive teaching techniques and transferring discrete procedural knowledge, including technical content. It is recognised that assessment in accounting, traditionally, has tended to have a narrow focus. Despite this, the oral communication skills of accountants are required to be at a high level, and these skills may be neglected where the assessment focus is too narrow. One of the motivations for implementing the oral assessment was that most MPA graduates do not possess oral communication skills at the level required for employment in the taxation field.

The literature on learning and culture portrays learning style as a dynamic state that results from transactions between the person and the environment, rather than a psychological trait. The same literature considers culture to be a pervasive influence.
on the environment in which the self-creation of learning style takes place.\textsuperscript{32} This literature was an influence on the design of the intervention. It was also considered that because the intervention would be a significant change to the previous assignment, students would benefit from a supportive learning environment that would assist them in preparing for, and participating in, the interviews.

Literature on learning styles refers to typologies of cultural differences, distinguishing between high-context and low-context cultures.\textsuperscript{33} In high-context cultures, external physical environments and non-verbal behaviours are considered important for determining meaning and, in this setting, a communication pattern is established whereby covert clues provided are used to search for real meaning beyond verbal messages.\textsuperscript{34} A high-context culture requires its members to be sensitive to the immediate environment through feelings and interpersonal relationships are considered crucial.\textsuperscript{35} Chinese, Japanese, French and Arabic countries are considered to belong to high-context cultures.\textsuperscript{36}

In low-context cultures, external physical environments and non-verbal behaviours are considered to be less critical in generating and interpreting meaning, and interpersonal relationships last for a relatively shorter period.\textsuperscript{37} Low-context cultures represented by a number of Western countries, value explicit communicative styles in logical forms and rationally detached analysis.

The literature explains the relationship between culture and learning in terms of high-context cultures being associated with a ‘concrete experience’ or ‘feeling’ learning ability, and low-context cultures being associated with an ‘abstract conceptualisation’ or ‘thinking’ learning ability.\textsuperscript{38}

The majority of Australian Taxation Law students can be seen as belonging to a high-context culture. This view is supported by our observation on the high value they placed on interpersonal relationships. Specifically, there were strong links established with students who had completed the unit in previous semesters and this was a method that some students used to obtain information about the unit and assessment.

\section*{V The solution}

Surveys were conducted in the first and last lectures in each semester. The following survey question, from the first surveys, required a yes or no response:

\begin{itemize}
\item \textsuperscript{32} Ibid.
\item \textsuperscript{33} Yoshitaka Yamazaki, ‘Learning styles and typologies of cultural differences: A theoretical and empirical comparison’, (2005) \textit{29 International Journal of Intercultural Relations} 521, 525.
\item \textsuperscript{34} Ibid.
\item \textsuperscript{35} Yamazaki, above n 33, 525.
\item \textsuperscript{36} Yamazaki, above n 33, 525.
\item \textsuperscript{37} Yamazaki, above n 33, 525.
\item \textsuperscript{38} Yamazaki, above n 33, 532.
\end{itemize}
Do you think that Australian Tax Law will be a difficult unit to pass?

In semester one, 52 per cent of students responded yes, and in semester two the yes responses were 64 per cent. The higher yes response in semester two might have been influenced by the semester one students’ overall experience with the intervention and how this was conveyed to the semester two students. That is, the semester one students may have been less prepared for the interviews since they could not obtain any specific information about them from past students. Perceptions about the difficulty of a unit increasing may be seen as altering the learning environment and influencing the learner’s response to it. It could lead to students adopting a surface approach at the outset, or encourage students to work harder from the outset. Another possibility is that it might lead to students deciding to incorporate memorisation into their study routine as a way of—ultimately—attaining a deeper level of understanding.

The intervention was an assessment method which constituted a major change to the previous year’s tax return assignment. Although students had previously been assessed on their written assignment submission, under the intervention, they would still be required to complete and submit this written component, but would be assessed on their individual interview only. The written component involved preparing a tax return and justifying the inclusion or non-inclusion of several income and deduction items for a hypothetical individual taxpayer. Several students—especially in semester one—appeared to object to the fact that the written component was not assessed. Each student was individually interviewed by one academic\(^39\) and the interviews were approximately ten minutes each. Students were asked several interview questions about the tax return and written explanation, previously prepared, and were assessed according to a rubric which detailed the assessment criteria. The rubric was distributed to students at the start of semester and was explained in detail prior to the interviews. Additional time was allowed at the conclusion of each interview for immediate feedback. Students gained additional insight into how marks were determined by being involved in the feedback process.

**VI Evaluating the Impact**

Part of the purpose of the surveys conducted in the first and last weeks of each semester was to ascertain if there were any discernible changes in student attitude to learning. These changes could be compared across the two surveys in individual semesters and across the two semesters. The surveys required students to nominate their two most preferred assessment methods, from a choice of ten. In semester one, 20 per cent of students preferred multiple choice questions as one of their two preferred assessment types in each survey. However, the preference for group class presentation declined from 15 per cent to 10 per between the semester one first and second surveys. In the second survey from semester one, interviews were the fourth most popular assessment method.

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\(^{39}\) Students were required to register online for an interview time and they had a choice of an interview with one of the two academics who taught in the unit, subject to their availability.
There were significant changes in preferred assessment preferences nominated across the two surveys taken in semester two. Specifically, there was a decrease in the percentage of students nominating multiple choice questions as a preferred assessment method from 29 to 17 per cent and the popularity of group written assignments also declined. At the time of the second survey in semester two, interviews had become a more preferred assessment method, compared to when the initial second semester survey was taken. Some of the survey responses revealed that the unpopularity of group assignments related to a more common objection of higher performing students about ‘free riders’. That is, other group members can obtain a high mark, irrespective of their own contribution.

The success of the intervention was also considered by reference to the university’s standard Student Evaluation of Teaching and Learning (SETL) forms. SETLs are usually distributed to students during the last lecture of the semester. The SETL responses showed an increase in student agreement to the question on whether the unit developed skills needed by professionals in the field: in semester two the mean of the responses to this question was 4.5, with a standard deviation of 0.6, compared to a mean of 4.1 with a standard deviation of 0.9 in semester one. This increase in the perception of skill development may be reflected in the decrease in preference for MCQs as noted in the pre- and post-intervention surveys. This skill development was underpinned by several students taking a deeper learning approach to the interviews. The following quotes—taken from SETL responses—suggest individual instances where this may have occurred:

*The interview assignment is the best part of this unit. It does provide great opportunities to enhance what we’ve learnt and go further.*

*Interview and assignment was a clever way to make us study.*

This deeper learning approach may also be a reflection of the practical and ‘real life’ nature of the intervention and the following student feedback also appears to confirm this:

*[The interview was] useful for real life.*

*It trained us how to talk like a professional tax accountant and it also told us what we would be expected to do in real world.*

*It is more real than any other kind of way to test what we learned.*

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40 Interviews were the third most popular assessment method in the second semester two survey.
41 SETLs use the following five point scale for responses: 5 – Strongly Agree, 4 – Agree, 3 – Neutral, 2 – Disagree, 1 – Strongly Disagree.
42 Although, the university implemented a new evaluation system to replace SETLs, in semester two of 2012, for consistency the equivalent to the previous SETL forms were distributed to students in semester two’s final lecture.
Not only were you required to thoroughly prepare the tax return, but you were also given the chance to prove/explain your approach. The dialogue with a teacher was extremely useful, I believe, as it was similar to real life.

The immediate feedback, provided after each interview, proved to be very useful and popular with students and it may have assisted with the apparent improvement in student attitudes to learning:

The fact that you can actually explain exactly why you think this way and if your thinking is not on the right track the lecturer points you to the right direction and you can correct your mistakes yourself.

Working in informal groups to address the increased level of difficulty and the personal satisfaction from the challenge was also evident:

It pushed us to work hard and work as a team to prepare for the assignment. During the whole preparation time, we learnt a lot from each other and one more important thing is it does trigger our interest in tax law.

If I get high score from interview, it makes me feel more satisfaction than usual.

Students also acknowledged that cheating would be reduced and communication skills improved:

It really shows your individual knowledge cuts back on cheating and helps with communication skills.

Good that is impossible to plagiarise – this would be easy to do if submitting a tax return without the interview.

Great fun! Work environment simulation! Good for building up confidence and having chance to communicate (mature age male Chinese student).

However some students felt that the emphasis on oral communication skills was unfair as this masked their level of understanding of the unit:

It would be unfair for non-English speakers. Cannot expressing clearly does not mean no efforts or endeavour.

Some students perceived that having two different assessors was unfair:

I don’t like the interview as the two tutors have different standards to evaluate students’ performance. It is not fair to students.
In one of the end of semester discussions, there was the following reference to how the intervention may influence student attitudes to learning in the context of culture:

*The education system in China does not focus on opening [the] mind, we can see some of the Chinese students do not really like to communicate, they do not like to communicate with anyone, they just do their work and go away, they do not realise the importance of socialising, so but they will change, we come here to learn.... it might be a cultural difference, but students can change.... I think that it might be a different way but I agree that an interview method is a fantastic method.*

Some students in first semester stated that the interviews caused stress; however, this was not the case in second semester. The comments about stress may have reflected a reaction to what was perceived as a new and unknown learning environment, primarily caused by the intervention or to perceptions of insufficient interview time. A few students in each semester stated that they were nervous. There were more negative comments about limited time in the first semester than in the second semester. The survey responses provide some evidence of students being highly reliant on information from past students. For example, in the first semester surveys, some students complained about the written assignment not being marked. This suggests an over-reliance on information about the unit from previous students, as the intervention was explained in detail in the Unit Outline and the rubric provided and discussed in the lectures and tutorials did not refer to any marks being awarded for the written component. In the second semester surveys, the fact that the written component was not marked did not appear to be a common complaint, as students better understood what was required. The semester two students may have had a slight advantage compared to the semester one students, since their reliance on information about semester one from past students, could have been useful for them.

The pass rate in the exam remained approximately the same for both the 2012 semesters. In each case there was a 5 per cent increase in the pass rate compared to semester two, 2011. There was also an increase in the number of high distinctions for semesters one and two, 2012, compared to semester two, 2011. The average overall internal assessment mark remained unchanged. Overall student performance in the unit increased in 2012 compared to 2011. However, it is not possible to conclude, from this information alone, that the improvement in student performance was a direct result of the intervention.

Although the reasons for the intervention were primarily student-focused, one of its benefits was a reduction in marking workload for the academics compared with the assignments used before 2012. Although the time allocated for marking the assignments in those years was 30 minutes each, in practice these could take longer to mark. The interviews, by contrast, could be marked efficiently immediately after they were

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43 The other internal assessments were a tutorial participation mark for the entire semester and a peer-reviewed test.
completed and meaningful feedback could be provided directly to the student without delay.

**VII IMPLICATIONS**

This assessment intervention appears to have had a positive impact on SAL. It is considered that—overall—the intervention has been an example of how students can be positively influenced by their learning environment. The intervention may appear to be a type of assessment that is suited to students who 'learn by doing' as it is practical in its focus. However, it is arguable that it suited a variety of learning styles. One of the explicit objectives of the intervention was to discourage surface approaches to learning and it can be considered relatively successful in having achieved this.

Some of the student survey responses were critical of the time allowed for the interview, arguing that ten minutes per student was inadequate. This perception of insufficient interview time may have contributed to broader perceptions about unfairness and it may have arisen from a belief that had more time been allowed, a better mark may have been obtained. However, from the assessors’ perspective the ten minutes per interview—and the additional time for feedback—was considered an appropriate amount of time to assess students and there would be no discernible advantage of increasing the length of the interviews. Broader comments about the assessment of the intervention being unfair may have been influenced by the fact that there is no interview assessment used in the other MPA units. Furthermore, there were comments to the effect that marks awarded to other students were higher than what they should have been. However, such claims are difficult to substantiate as they are not based on a review of the actual interview of the other student(s).

We consider that, where possible, perceptions of unfairness from students should be addressed. Although such perceptions may be flawed, they can be considered to detract from the overall success of the intervention whilst they persist. Addressing these perceptions may be achieved by changing the individual interviews to a group interview format. In this proposed format, the time for each interview could be extended and students would have the opportunity to gain an improved understanding of their marks relative to those awarded to other students. If this approach was used it would require the written component to be completed in the same groups as this would form the basis for questions asked in the interviews. The group interview approach, if it were successfully implemented, would reinforce that it is the interview, rather than the written component, that is being assessed.

However, changing the intervention format to group interviews is not necessarily the best course of action and there are other possible ways to increase the transparency of how the interviews are marked, in the event that the individual interview format is retained. It may be that the rubric is not well understood by all students until after they have been interviewed and assessed. In future, explanations of the rubric—before the
interviews are conducted—could refer to specific examples of answers to individual questions at various standards in order to increase student understanding.

**VIII Conclusions**

The intervention was considered to be an improvement on the equivalent written assignment, used prior to 2012. This is the conclusion from the perspective of the assessors after taking into consideration the aggregate student feedback over the last two semesters. After the first semester of using the assessment, the academics teaching the subject considered the issue of the cultural context as it applied to the assessment. Culture is a broad term which can be construed as more than simply the learning styles of students from a particular background.

We found that the intervention operated more successfully in semester two than in semester one and that its overall success might relate, in part, to the students’ approaches to learning. The survey results provide an indication that in this instance student approaches to learning were malleable and dynamic rather than static. Furthermore, we are of the view that the intervention was an effective way of promoting deeper approaches to learning. Some students reported that being interviewed increased their understanding of the material included in the written component.

The learning environment can be construed as including the interactions between past and previous students in the unit and these are the source of information as well as misinformation. It is considered that some students in the unit have been overly reliant on obtaining information and guidance from other students who have completed the unit in a previous semester. This was evident during semester one, when several students appeared to disregard information about the assessment from the academics where it was inconsistent with information from past students. This approach to learning was particularly unhelpful given that past students—those who had completed the unit before 2012—had no experience with the assessment. It is possible that this learning approach has some basis in culture, as referred to above; however, we make no suggestion that this can be proven empirically.

There was significantly more positive than negative feedback, on the intervention, from students in semesters one and two. One of the more common items of negative feedback was to do with perceived unfairness. Although there may be a degree of subjectivity in interviews per se, this is not considered to detract from the rigour of the intervention as an assessment method. In fact, it can be argued that this assessment method was a more rigorous and complete method of assessment. An incomplete understanding, by some students, of what was being assessed may partly explain some of the negative feedback on the interview assessment. Overall, we have concluded that most students demonstrated that their oral communication skills were at the required level in the interviews. It is expected that although there may be some changes made to the format, the intervention will continue to be one of the assessments in the unit. There are
opportunities in the future for quantitative research on the effects of the intervention using data from several semesters.