Utilising alternative delivery methods in teaching traditional tax curriculum: The Taxation 335 Study Tour and Reflective Journaling

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“For the things we have to learn before we can do them, we learn by doing them.”

Aristotle
Aim of the Presentation

- To give an overview of the use of a study tour in conjunction with reflective journaling to teach aspects of the Taxation Administration 335 course.

- The aim is not to comprehensively explore the teaching and learning literature in relation to these methods.
Structure of the Talk

- Context – the unit for which Study Tour utilised
- A short video – highlights of the Study Tour
- Aim of the Study Tour and Assessment Method chosen – journaling
- Structure of Study Tour – life cycle of a tax
- Challenges of Organising the Tour
- Highlights
- Student, Staff and Agencies Feedback
Context – Taxation Administration 335

- Taxation administration – examines the administration of Australian taxation law and examines existing governance frameworks.

- Final year unit.

- Students who did not attend Undertook a field trip to the ATO.
Aim of Study Tour and Journaling

- To engage students by allowing them to meet representatives of agencies involved in the taxation administration field in Australia and discuss their role in taxation administration and powers.

- To allow students to see the physical locations and premises of important agencies and organisations.

- Experiential education utilised to enable students to:
  - Consider and evaluate the relationship between various agencies/players in the taxation field. (Including considering whether there is any duplication of the key functions of any organisations);
  - Broaden their views on the tax system and the profession (in relation to both their studies and future career opportunities);
  - Make concrete links between the content discussed in class and the relevance it has in practice to members of the tax profession.
  - Develop an awareness of other views on the function and benefits of taxation.
Aim of Reflective Journaling

- Part of the Assessment was the production of a reflective journal at the conclusion of the study tour.

- Several Definitions, for example Thorpe defines Reflective Journals as:
  
  “written documents that students create as they think about various concepts, events, or interactions over a period of time for the purpose of gaining insights into self-awareness and learning.”

- Aims:
  
  - To reinforce for students what they learnt on the study tour (to help combat the information overload)
  
  - To allow them to reflect on changes of perception that might have occurred as a result of obtaining an enhanced understanding of a particular organisation
  
  - To allow students to recognise and reflect on broader benefits of the study tour other than just content related gains (eg new friendships/job opportunities etc).
  
  - To draw connections between what students experienced and its relevance to practice (eg when to advise a client to approach the Ombudsman)
Structure of the Study Tour

- 5 days, 26 students and 4 staff.
- Overall the tour tracked the “lifecycle of a tax”

**Policy**
- Parliament, Treasury, Board of Taxation, Taxation Institute

**Implementation/Drafting**
- Parliamentary Counsel

**Administration**
- Australian Taxation Office

**Governance/Review**
- High Court, Ombudsman, Inspector General of Taxation, Tax Practitioners Board
Challenges of arranging the Study Tour

- Administration.
- Co-ordinating the students.
- Obtaining speakers and liaising with the agencies and presenters.
Student feedback and comments

“The study tour to Canberra more than met my expectations. It proved to be an excellent way to learn more about taxation and the various aspects of the Australian taxation system. The combination of different organisations, speakers and perspectives provided a very rounded understanding. I was impressed by both the professional organisation of the tour and the quality of the content and speakers.”

“Being in the senate was a lot more surreal than I expected. As soon as I stepped in I had little flash backs of watching the news and seeing members of the opposition hurling aggressive retorts at the government. The concept that this is the room in which so many influential and life changing decisions are made became so real to me. This is where both the mining tax and carbon tax were passed. The future of our taxation system is determined in this room and here I am casually sitting in it.”
“At times I feel like my work ethic is going in vain, that I don’t know enough people, powerful people, to get me where I need to be and that my grades aren’t good enough. But just sitting there with the Commissioner and telling me that work ethic and attitude really does matter gives me all the motivation I could ever need to continue pushing through.”

“I really appreciated how level headed the Commissioner is when it comes to administering the law, his idea was to administer the law consistently and fairly, he also admitted that he personally sometimes may not agree with the intent of the law, but his job is to administer the law and not to change it...The Commissioner started his career as a graduate with the ATO and worked his way up from there, this makes me believe that I can do anything I want with my career to be the best that I can be.”
Student Feedback and comments

- “I was impressed by the way that Chief Justice French referred consistently to his pocket sized constitution.”

- “Overall, I would have to say that the study tour exceeded my expectations. The level of insight that everyone brought to the table was phenomenal. Every person that spoke to us was open and honest, and were more than happy to give up their time which more than likely was better utilised elsewhere. I learned many things that I expected to learn and many more interesting things that I did not expect to learn.”
Staff Feedback and comments

- Integral in developing a deeper understanding of the taxation system and governance frameworks.

- Provided an awareness of all the players in the taxation field and the relationships between them.

- Enhanced social skills.

- Presentation skills (Tax Practitioners Board and those presenting to the agencies).

- Punctuality.

- Formulating appropriate and interesting questions for the personnel from the agencies.

- Presented the taxation team with ideas for alternative ways of presenting materials at Curtin/ focus needed in various materials.
Agencies Feedback and Comments

- “If your students now have an enhanced understanding of the Australian Taxation system, then it was time well spent for all of us.” Michael D’Ascenzo AO

- “Well done on getting your students such exposure.” Simon Passlow, Office of the Commonwealth Ombudsman

- “We get a lot of people up here with a special interest in particular reforms, but it's not often we get a chance to talk to a large group with a general interest in tax reform, and it's good to hear that some of the issues generated conversations afterwards. Whether or not they end up in policy themselves, it always helps to have people interested and engaged in these discussions.” Staff – Wayne Swan’s Office Treasury
Future Directions

- Looking further into using alternative delivery methods throughout the tax programme.
- International study tour.