

THE FIRM: RE-THINKING TUTORIALS TO PROVIDE GREATER AUTHENTICITY FOR FUTURE TAX PROFESSIONALS

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ABSTRACT

Professional identity and business awareness are seen as key generic skills that graduates need in their professional careers. However, a number of studies demonstrate that such skills are lacking in graduates, with students not always appreciating their importance. Creating curriculum and learning opportunities for such skill development can be challenging in an already crowded curriculum. This article reports a simulated work integrated learning scenario – The Firm – which was integrated into tax tutorials. The findings of the outcomes of the firm case study are reported, including observations about the advantages and disadvantages of the approach. It is argued that with a re-think of tax tutorials, it is possible to provide a learning environment with greater authenticity that can assist to enhance the students' professional identity, as well as their technical knowledge; although it is not without its challenges. It is with such enhancement, that students will be better placed to commence their careers as tax advisors.

Keywords: generic skills, work integrated learning, professional identity, business awareness, tax

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I INTRODUCTION

The way we structure teaching and learning activities can have a fundamental influence on students' learning. In this design there are many competing considerations and practical realities that may impede innovative practices being adopted. Additionally, the context of advances in technology and changes in the way people work, can lead to criticism of the content of our courses as being largely redundant for the future. Although change is not a new phenomenon and for decades there has been calls for our teaching to focus on the basic knowledge and enhance students' capability to use this knowledge flexibly, as well as how to keep on learning.¹ To deal with this dynamic future it has been argued by CA ANZ that what is required is a 'greater focus on the skills gained, and their portability between different roles and projects'.² From across Australia and New Zealand 1,207 business leaders have identified that the most important skills in the future as communication skills; problem solving and adaptability and agility, but also skills around 'relationships', such as collaboration and the ability to build relationships quickly.³ Tax is no different, as research has demonstrated the importance of communication for tax advisors.⁴ Tan and Veal researched the level of conceptual knowledge and technical ability required in terms of tax in New Zealand and considered the perspective from educators and an industry prospective.⁵

In terms of university education, Dall'Alba & Sandberg have argued that there needs to be 'a substantial shift away from a traditional focus on transfer of knowledge and skills to developing understanding of, and in, professional practice'.⁶ This is supported by consistent evidence of a skills gap between industry expectations and their graduates;⁷ and this can be especially the case in terms of 'generic skills' and 'professional awareness'.⁸ This gap can make it hard for graduates as they transition to the work place; which can lead to academically successful students struggling in a work environment with different expectations.⁹ Part of this adjustment for students to their professional careers, can relate to the extent that students identify and

¹ Paul Ramsden, *Learning to Teach in Higher Education* (Routledge, 1992).

² Chartered Accountants Australia and New Zealand (CA ANZ), *The Future of Talent: OPPORTUNITIES UNLIMITED* (CA ANZ, 2017), 18.

³ Ibid.

⁴ Sharon Hayes, Brett Freudenberg and Debbie Delaney, 'Role of Tax Knowledge and Skills: What are the graduate skills required by small to medium Accounting firms' (2018) 13(1) *Journal of Australasian Tax Teachers Association* 152,

⁵ Lin Mei Tan and John Veal, 'Tax Knowledge for Undergraduate Accounting Majors: Conceptual v Technical' (2005) 3(1) *eJournal of Tax Research* 28.

⁶ Gloria Dall'Alba and Jörgen Sandberg, 'Unveiling Professional Development: A Critical Review of Stage Models' (2006) 76(3) *Review of Educational Research* 383, 401.

⁷ Binh Thanh Bui and Brenda Porter, 'The Expectation-Performance Gap in Accounting Education: An exploratory study' (2010) 19(1-2) *Accounting Education: An International Journal* 23; Paul De Lange, Beverley Jackling and Anne-Marie Gut, 'Accounting graduates' perceptions of skills emphasis in undergraduate courses: an investigation from two Victorian universities' (2006) 46(3) *Accounting and Finance* 365.

⁸ AC Nielsen Research Services, *Employer satisfaction with graduate skills – Research Report* (Department of Education, Training and Youth Affairs, 2000); Precision Consultancy, *Graduate employability skills*, Prepared for Business, Industry and Higher Education Collaboration Council (Precision Consultancy, 2007); Marie H. Kavanagh and Lyndal Drennan, 'What skills and attributes does an accounting graduate need? Evidence from student perceptions and employer expectations' (2008) 48 *Accounting and Finance* 279.

⁹ Douglas R Ewing and Randall I Ewing, 'Leveraging experiential learning to encourage role transition from 'student' to 'professional': insights from identity theory' (2017) 39(3) *Journal of Marketing Education* 132.

internalise professional values during their degrees.¹⁰ This can be seen as ‘professional socialisation’ where students start developing and sharing professional values that can aid their success in their careers.¹¹

In terms of the accounting curriculum O’Connell et al. noted recommendations from industry that to assist accounting graduates over the next decade there needs to be greater use of work integrated learning (WIL) initiatives and related learning strategies including integrated case studies; the integrate professional skills development across curricula; and greater focus in curricula on social, environmental and ethical aspects of accounting.¹² This does not appear to be new as at the end of the last millennia Adler and Milne summarised the skills gap literature as demonstrating ‘the failure of accounting educators to promote students’ communication, problem solving and interpersonal skills’.¹³ It is suggested that the literature since this statement would continue to support these deficiencies, for example, Bui and Porter state that:

Regarding the skills accounting graduates should possess, all of the employer interviews considered communication skills (oral, written and interpersonal) to be essential...also teamwork skills.¹⁴

Similarly, in asking accounting and finance employers the most desired selection criteria for new graduates the top two nominated were ‘interpersonal and communication skills (written and oral); followed by ‘critical reasoning and analytical skills/problem solving/lateral thinking/technical skills’.¹⁵ This includes awareness of the industry they are about to enter and how to solve real-world problems.¹⁶

However, it should be acknowledged that sitting above technical and generic skills can be the notions of attitude and cultural fit,¹⁷ as the third ranked criteria by employers was ‘passion/knowledge of industry/drive/commitment/attitude’.¹⁸ This notion is supported by others,¹⁹ and can encompass attitudes towards constructive feedback that a graduate may get, meeting deadlines and their overall approach to work which can be seen as ‘establishing a professional credibility’.²⁰

¹⁰ Samantha Sin, Anna Reid and Alan Jones, ‘An exploration of students’ conceptions of accounting work’ (2012) 21(4) *Accounting Education: an International Journal* 323.

¹¹ Sumantra Ghoshal, ‘Bad management theories are destroying good management practices’ (2005) 4(1) *Academy of Management Learning & Education* 75; Dirk C. Moosmayer, ‘A model of management academics’ intentions to influence values’ (2012) 11(2) *Academy of Management Learning & Education* 155.

¹² Brendan O’Connell, Garry Carnegie, Christopher J Carter, Paul de Lange, Phil Hancock, Christine Helliard and Kim Watty, *Shaping the future of accounting business education in Australia* (CPA Australia, 2015) 57.

¹³ Ralph William Adler and Markus Milne, ‘Participative learning’, (1997) 75 *Chartered Accountants Journal of New Zealand* 9, 191.

¹⁴ Bui and Porter, above n 7, 34.

¹⁵ E Lindsay and N Edge, *Graduate outlook 2013. The report of the graduate outlook survey: employers’ perspectives on graduate recruitment* (Graduate Careers Australia, 2014) 28.

¹⁶ Beverley Oliver, ‘Redefining graduate employability and work-integrated learning: Proposals for effective higher education in disrupted economies’ (2015) 6(1) *Journal of Teaching and Learning for Graduate Employability* 56.

¹⁷ Lindsay and Edge, above n 15, 28

¹⁸ *Ibid.*

¹⁹ Rob Jones, ‘Bridging the Gap: Engaging in Scholarship with Accountancy Employers to Enhance Understanding of Skills Development and Employability’ (2014) 23(6) *Accounting Education* 527, 533.

²⁰ *Id.*, 537.

Of course, these attitudes and skills can be in a way inter-related,²¹ and in total could be comprehended as ‘employability’ which ‘sits within, but is not identical to ‘graduate attributes’.²² Yorke defined employability as:

...a set of achievements – skills, understandings and personal attributes – that makes graduates more likely to gain employment and be successful in their chosen occupations, which benefits themselves, the workforce, the community and the economy.²³

While these recommendations can resonate with educators it can be difficult to determine how to incorporate these into the curriculum.²⁴ One difficulty in enhancing professional knowledge and skills in the curriculum is whether modern academics have professional practice knowledge themselves.²⁵ There has been exponential growth of accounting (including tax) academics being PhD qualified from approximately 15% in the early 1990s²⁶ to now the PhD being seen as essential for an academic career;²⁷ with estimates that it is more in the vicinity of 80% of accounting academic staff.

Additionally, there is the question of the ‘balance’ between technical knowledge and generic skill development.²⁸ Also there can be a tension between industry and academics about responsibility for this development, and the purpose of university education.²⁹ Furthermore, it should be acknowledged that the focus on graduates ‘generic skills’ may due to the graduate interview process with industry eliminating those students with inadequate technical knowledge, as well as the difficulty (and confidence) for tax employers to develop generic skills as opposed to technical knowledge.³⁰

Another impediment in developing these skills is that students appear to not appreciate the skills that employers consider important, and for example students can be unaware that ‘business awareness’ is a desired attribute.³¹ This lack of awareness could affect their

²¹ Bui and Porter, above n 7, 46.

²² Irene Tempone, Marie Kavanagh, Naomi Segal, Phil Hancock, Bryan Howieson and Jenny Kent, ‘Desirable generic attributes for accounting graduates into the twenty-first century: The views of employers’ (2012) 25(1) *Accounting Research Journal* 41, 42.

²³ Mantz Yorke, ‘Employability in Higher Education: What it is What it is Not’, The Higher Education Academy, Series 1, (Heslington, 2006), 8.

²⁴ O’Connell, Carnegie, Carter, de Lange, Hancock, Helliard and Watty, above n 12, 59.

²⁵ Vivien Beattie and Sarah Jane Smith, Today's PhD students – is there a future generation of accounting academics or are they a dying breed? A UK perspective (Institute of Chartered Accountants of Scotland, 2012).

²⁶ R Matthews, P Brown and M Jackson, Accounting in higher education: report of the review of the accounting discipline in higher education (Australian Government Publishing Service, 1990).

²⁷ Angus Duff and Neil Marriott, Teaching and research: partners or competitors? (The Institute of Chartered Accountants of Scotland, 2012); Beattie and Smith, above n 25.

²⁸ Hollis Ashbaugh and Karla M Johnstone ‘Developing Students’ Technical Knowledge and Professional Skills: A Sequence of Short Cases in Intermediate Financial Accounting’ (2000) 15(1) *Issues in Accounting Education* 67; Gay Crebert, ‘Institutional research into generic skills and graduate attributes: constraints and dilemmas’ Proceedings of the International Lifelong Learning Conference (Yeppoon, June 16 – June 19, 2002).

²⁹ Bui and Porter, above n 7; c.f. Robert Inglis and Gloria Dall’Alba, ‘The re-design of a Management Accounting course based upon principles for improving the quality of teaching and learning’ (1998) 7 (3) *Accounting Education* 193.

³⁰ Hayes, Freudenberg and Delaney, above n 4.

³¹ Kavanagh and Drennan, above n 8, 294.

motivation towards their studies and activities designed to assist students develop these skills. Also, once they enter the workforce there can be ‘reality shock’ for graduates as their professional identity is under-developed.³² Such professional identity for a student has been identified by Jackson as integral to employability.³³ While such professional identity might be expected to emerge ‘naturally’ as students progress through their degree,³⁴ it is argued that it is preferable for the curriculum to be intentionally designed and scaffolded to foster its development.³⁵

Overall this can mean that even when academics are aware of the skills gap, there are many issues that can make it a ‘real challenge’ for them to effectively address it.³⁶

This article describes such a curriculum development which was designed to aid the development of students’ professional identity as a tax advisor, but also the development of key generic skills of communication, problem solving, research and team skills. This was sought to be achieved through the design of The Firm in tutorials. These firms involved students being appointed to professional tax advisory firms in tutorials, where they were treated as employees working on client case studies each week, with their boss (the tutor) mentoring them as they developed their advice. The client case studies were designed to enhance the students’ professional identity and business awareness, as they had to extend beyond the traditional ILAC method (Issue; Law; Application and Conclusion); and formulate: (a) further facts required from the client; (b) possible solutions to assist the client; and (c) recommendations about what the client should do in the future. Through online submissions with random checks, students were encouraged to prepare prior to tutorials, with time then allocated in tutorials for the firm’s employees to finalise and refine their answers. Then one employee would present on behalf of the tax advisory firm their findings and recommendations. Consequently, this client case study activity involved a rich learning environment with notions of active learning, team work, problem solving, researching, oral presentation, and overall - professional identity as tax advisors.

The remainder of this article is as follows. Section 2 will discuss the literature that supports how generic skills and professional identity can be developed through case studies, active learning and co-operative learning. Section 3 will provide a detailed overview of the innovations adopted for the creation of the tax advisory firm. Section 4 will outline the research methodology, prior to the results being collated in Section 5. Possible avenues for future research will be outlined in Section 6, before the article concludes.

II LEARNING

To assist students learning, particularly the development of generic skills and professional identity, Adler and Milne argue that educators ‘need to challenge students to do their own

³² Bui and Porter, above n 7, 37.

³³ Denise Jackson, ‘Re-conceptualising graduate employability: the importance of pre-professional identity’ (2016) 35(5) *Higher Education Research & Development* 925.

³⁴ Franziska Trede, ‘Role of work-integrated learning in developing professionalism and professional identity’ (2012) 13(3) *Asia-Pacific Journal of Cooperative Education* 159

³⁵ David Boud and Nancy Falchikov, ‘The Role of Assessment in Preparing for Lifelong Learning: Problem and Challenges’ in A. Havnes and L. McDowell (eds), *Balancing Dilemmas in Assessment and Learning in Contemporary Education* (Routledge, 2008) 87.

³⁶ O’Connell, Carnegie, Carter, de Lange, Hancock, Helliard and Watty, above n 12, 55.

learning, but they also need to support students in their endeavours.³⁷ This includes trying to challenge that learners are ‘responsible for their own learning’³⁸ rather than the teacher being responsible. Additionally, it requires students moving from being passive learners to active which can be problematic. This can involve all parties, including students and academics moving out of their comfort zone.

To develop generic skills the accounting professional bodies suggest:

Ways in which generic skills can be developed in the core curriculum include the use of case studies, small group discussions, debates, group assignments, problems solving tasks, and simulated decision-making in complex and ambiguous situations.³⁹

These recommendations involve the notions of WIL, active learning and cooperative learning, which can have their benefits and challenges, each of which is explored below.

A. *Work Integrated Learning (WIL)*

While WIL⁴⁰ undoubtedly holds opportunities to address generic skill and professional identity development it can be problematic.⁴¹ For example, in the accounting context when WIL involves outside placements (such as internships) there can be issues in terms of scalability due to the generally large number of students, the need for industry partners and whether all students are eligible or just those high performing students.⁴² As a compromise, a simulated WIL experience can try to replicate the work environment and thus provide potentially the opportunity to develop skills.⁴³ There are a number of examples of simulated WIL experiences in law and business degrees, including an ‘Office Project’ set up by an Australian Law School to provide students the office environment to apply the theory learnt to hypothetical clients.⁴⁴ There is also the capstone course in an Accounting Degree where the course attempted to simulate the real world as ‘the professional advisor is confronted with unstructured, multi-disciplined problems on a day-to-day basis’ with their tutor acting as the client.⁴⁵ Or the

³⁷ Adler and Milne, above n 13, 196.

³⁸ Graham Gibbs, *Improving the Quality of Student Learning* (Technical and Educational Services Ltd, 1992), 7.

³⁹ The Institute of Chartered Accountants and CPA Australia, *Professional Accreditation Guidelines for Higher Education Programs* (ICAA and CPA Australia, 2009) 12.

⁴⁰ The practice of Work Integrated Learning (WIL) in its various forms (placement, internship, apprenticeships, client-based projects, mentoring or simulated learning environments).

⁴¹ Oliver, above n 16; Trede, above n 34; Mark Brimble, Craig Cameron, Brett Freudenberg, Campbell Fraser and Kirsten MacDonald, ‘Collaborating with industry to develop Financial Planning education’ (2012) 6(4) *Australasian Accounting Business and Finance Journal* 79.

⁴² O’Connell, Carnegie, Carter, de Lange, Hancock, Helliard and Watty, above n 12.

⁴³ Nava Subramaniam and Brett Freudenberg, ‘Preparing Accounting Students for Success in the Professional Environment: Enhancing Self-efficacy through a Work Integrated Learning Programme’ (2007) 8(1) *Asia-Pacific Journal of Cooperative Education* 77.

⁴⁴ Sally Kift and Geoffrey Airo-Farulla, ‘Throwing Students in the Deep End or Teaching Them How to Swim: Developing ‘Offices’ as a Technique of Law Teaching’ (1995) 6 *Legal Education Review* 53.

⁴⁵ Trevor Stanley and Stephen Marsden, ‘Accountancy capstone: Enhancing integration and professional identity’ (2013) 31(4) *Journal of Accounting Education* 363, 364.

capstone course for marketing students, where learners assume the role of associate consultants contracted on a pro bono by a real company to address an ill-structured marketing issue.⁴⁶ There is also the integrated case study and business simulation to develop professional skills in South African Accountancy students.⁴⁷ Blissenden has described a WIL experience designed for tax students through participating in the Tax Help program with students assisting the public with their tax returns.⁴⁸ Such educational activities can address the calls for ‘educators to move to case-based methods, seminars, role plays, simulations and other techniques for actively involving students in the learning process’.⁴⁹

Such simulated WIL experiences can involve case studies, with active and cooperative learning – each of which is discussed below.

B. Case Studies

Ballantine and McCourt Larres describe case studies are a learning method which:

... place emphasis on students’ preparation and discussion of real business situations, culminating in the requirement to make a ... decision. The case study method requires students to identify relevant issues, perform necessary computations from ... information, identify appropriate arguments, exercise judgement in order to arrive at a conclusion, defend a particular position in the classroom situation, evaluate the position or perspectives of other students and modify their position, if necessary.⁵⁰

For undergraduate students who may have little work environment experience it has been recommended to combine case studies with traditional lectures and tutorials.⁵¹ If designed well such case studies can be an explicit bridging activity for their studies to the future employment.⁵² Such case studies can address criticism of de-contextualised pedagogy, as they demonstrates when it is appropriate to use knowledge and skills, how to use them, and to what purpose they serve.⁵³ If case studies can provide contextualised knowledge this can ‘provide motivation for practicing abilities that in isolation might seem purposeless or meaningless’.⁵⁴

⁴⁶ Philippe Vande Wiele, Darren Morris, Vincent Ribi re and Jean-Louis Ermine, ‘Project Based Learning for professional identity: A case study of collaborative industry projects in Marketing’ (2017) 12 (2) *The Independent Institute of Education* 44.

⁴⁷ Nico Van der Merwe, ‘An evaluation of an integrated case study and business simulation to develop professional skills in South African Accountancy students’ (2013) 12(10) *The International Business & Economics Research Journal* 1137.

⁴⁸ Michael Blissenden, ‘Service Learning: An example of experiential education in the area of taxation law’ (2006) 16(1) *Legal Education Review* 183.

⁴⁹ Adler and Milne, above n 13, 192.

⁵⁰ Joan Ballantine and Patricia McCourt Larres, ‘A critical analysis of students’ perceptions of the usefulness of the case study method in an advanced management accounting module: the impact of relevant work experience’ (2004) 13(2) *Accounting Education* 171, 173 quoting Kenneth R.N Anthony, ‘The case method in accounting’ in JD Edwards (ed.), *Accounting Education: Problems and Prospects* (American Accounting Association, 1974) 329.

⁵¹ *Ibid*, 174.

⁵² Murray Saunders and Joan Machell, ‘Understanding emerging trends in higher education curricula and work connections’ (2000) 13(3) *Higher Education Policy* 287, 297.

⁵³ Dall’Alba and Sandberg, above n 6, 403.

⁵⁴ Lauren B. Resnick, ‘Introduction’ in L Resnick (ed) *Knowing, Learning and Instruction* (Lawrence Erlbaum, 1989) 3.

Kift and Airo-Farulla argue that it is important with such simulated case studies that they be ‘closely integrated with a subject rather than running independently’.⁵⁵

Case studies are enhanced if they contain authentic learning activities, which can have the following characteristics of real world relevance; ill-defined, requiring students to identify all tasks and sub-tasks to be completed; consist of complex tasks requiring significant time and intellectual resource; allow competing solutions and diversity of outcome, provide opportunity for students to analyse the task from different perspectives, promote collaboration, provide opportunity for reflection and decision-making, can be integrated and applied across disciplines, are integrated or closely aligned with assessment.⁵⁶

Through the process of problem solving, the case study can provide for experiential learning as students learn by doing which has been adopted by a number of tax academics.⁵⁷ This can be enhanced by the ability for students to formulate questions for further details required to be able to provide fuller advice or formulate a solution.⁵⁸

Such case studies can facilitate active learning and cooperative learning which are explored next.

C. Active Learning

By its very nature, WIL experiences (including simulated WIL) will generally involve active learning, as students are situated in a learning activity that requires them to actively participate. Such active learning can provide a rich learning environment, but can see students challenged as they move out of their comfort zone.

A benefit of the case study method used in a simulated WIL experience, is that by viewing theoretical issues through a practical lens it can lead to deeper learning through an active approach.⁵⁹ This is likely to occur if the case study necessitates ‘student activity, problem solving, and cooperative learning’.⁶⁰ However, to this end it is important to make explicit the links between the theoretical and practical aspects.⁶¹ Such active learning is supported by the Accounting Education Change Commission (AECC) which encourages educators to engage students as ‘active participants in the learning process, not passive recipients of information’.⁶² It is possible for active learning to lead to better learning outcomes as compared to the

⁵⁵ Kift and Airo-Farulla, above n 44, 60.

⁵⁶ Oliver, above n 16.

⁵⁷ Adrian J Sawyer, Stephen R Tomlinson and Andrew J Maples, ‘Developing essential skills through case study scenarios’ (2000) 18(3) *Journal of Accounting Education* 257, 257; Heather Field, ‘Experiential learning in a lecture class: Exposing students to the skill of giving useful tax advice’ (2012) 9(1) *Pittsburgh Tax Review* 1

⁵⁸ Stanley and Marsden, above n 45, 371.

⁵⁹ Gordon Boyce, Sarah Williams, Andrea Kelly and Helen Yee, ‘Fostering deep and elaborative learning and generic (soft) skills development: the strategic use of case studies in accounting education’ (2001) 10 (1) *Accounting Education: An International Journal* 37.

⁶⁰ Ramsden, above n 1, 101.

⁶¹ National Committee of Inquiry into Higher Education, *Higher education in the learning society* (HMSO, 1997), sc. 8.2.

⁶² Accounting Education Change Commission (AECC), ‘Objectives of education for accountants: position statement number one’ (1990) 5(2) (Fall) *Issues in Accounting Education* 307, 309.

traditional lecture, student engagement has been found to promote deeper levels of thinking and better facilitate encoding, storage, and retrieval.⁶³

For students undertaking an outside placement with their WIL experience (i.e. internship) in industry, their experience will generally involve active learning as students are faced with real issues in the work place that they will need to address, even if it just dealing with other colleagues in a work environment. For a simulated WIL experience to be able to replicate this rich learning environment, it is important that the case studies developed try to emulate to some extent the issue that would be occur with an outside placement.

Active learning can also facilitate students being more responsible for their learning which can lead to more sophisticated conceptions of learning and teaching, which then may provide the opportunity to develop a deep understanding of the material.⁶⁴ Additionally, if the educator is able to be an effective facilitator and advisor on the side during the active learning process this can allow for timely (consequential) feedback, which can be important due to its formative nature.⁶⁵ Also, such active in-class activities can improve student comprehension and application,⁶⁶ and their perception of teaching⁶⁷ and motivation.⁶⁸ This can be important given the link of motivation to academic performance.⁶⁹

Furthermore, when such case studies involve students working with others, then cooperative learning can also arise.

D. Cooperative Learning

Cooperative learning essentially involves students being allocated to small groups to collaborate together on a group task. However, for cooperative learning to be effective it has been observed that:

... groups must be structured so that they achieve five basic elements, namely positive interdependence where group members perceive that they need each other in order to complete the group task; individual accountability whereby each member of the group must be held accountable for completing the group task; face to face interaction where group members support each other's productivity; the

⁶³ Angela Provitera McGlynn, 'Teaching millennials, our newest cultural cohort' (2005) *Educational Digest* 12; Andrew C. Peck, Rahan S. Ali, Max E. Levine and Robert L. Matchock, 'Introductory psychology topics and student performance: Where's the challenge?' (2006) 33(3) *Teaching of Psychology* 167.

⁶⁴ Graham Gibbs, Alistair Morgan and Elizabeth Taylor, 'The world of the learner' in F Marton, D Hounsell and N Entwistle (eds) *The Experience of Learning* (Scottish Academic Press, 1984); Adler and Milne, above n 13.

⁶⁵ Boris Handal, Leigh Wood and Michelle Muchatuta, 'Students' expectations of teaching: The business, accounting and economics experience' (2011) 5(1) *e-Journal of Business Education & Scholarship of Teaching* 1, 11.

⁶⁶ Jana Hackathorn, Erin D Solomon, Kate L Blankmeyer, Rachel E Tennial and Amy M Garczynski, 'Learning by Doing: An Empirical Study of Active Teaching Techniques' (2011) 11(2) *Journal of Effective Teaching* 40.

⁶⁷ Geoff Scott, *Accessing the student voice: Using CEQuery to identify what retains students and promotes engagement in productive learning in Australian higher education* (Commonwealth of Australia, 2005), available at: https://www.uws.edu.au/data/assets/pdf_file/0010/63955/HEIPCEQueryFinal_v2_1st_Feb_06.pdf, ix.

⁶⁸ Joan Benek-Rivera and Vinitia E. Mathews, 'Active learning with jeopardy: Students ask the questions' (2004) 28 *Journal of Management Education* 104.

⁶⁹ Thomas C Wooten, 'Factors influencing student learning in introductory accounting classes: a comparison of traditional and non-traditional students' (1998) 13(2) *Issues in Accounting Education* 357.

development of interpersonal and small group skills; and group processing where group members are responsible for monitoring the group's performance.⁷⁰

The discussion that can occur in cooperative learning can generate deeper learning and cognitive skills.⁷¹ Such cooperative learning can lead to peer assisted learning with students assisting in teaching other students which improve interpersonal and communication skills.⁷²

However, despite the potential benefits of case studies involving active and cooperative learning there are a number of potential inhibitors that need to be considered, such as students characteristics, physical constraints, and the educators involved.

E. *Potential inhibitors*

A factor that can impede the learning experience is students' attitude towards a simulated WIL is that can involve active learning compared to passive learning. Particularly as students may be more accustomed to passive styles and feel less threaten, this may sometimes be due to their shyness. Consequently, there needs to be processes to motivate and assure students of the benefits of the activities. Kift and Airo-Farulla argue that you need to explain the context of the task and why it is worthwhile.⁷³ For example, activities that require students to talk in front of others can cause them to feel 'foolish', or even the opposite of 'showing-off'.⁷⁴ In such circumstances, the benefit and the fears that can be involved of developing oral communication skills need to be openly discussed.

Student's approach to learning (such as deep vs surface learning) can vary and may be influenced by such variables as age, gender, motivation and uncertainty/low self-esteem/anxiety and failure.⁷⁵ Studies have found that *age* can be positively related to deep approach and negatively to a surface approach, whereas studies on gender vary or find no significant relationship.⁷⁶ Besides intellectual ability, personality is another factor that can influence students approach to learning. Studies have showed that openness to experience was positively related to a deep approach, and negatively to a surface approach.⁷⁷

In effect the success of active learning may depend on whether students use the surface approach to learning who exhibit both fear of 'failure and a motivation to avoid failure' or if the students are 'more self-confident and have a higher *self-efficacy*' are inclined to be deep learners and less use of a surface approach.⁷⁸

⁷⁰ Ballantine and McCourt Larres, above n 50, 390.

⁷¹ Michael Jackson and Michael Prosser, 'De-lecturing: A case study of the implementation of small group teaching' (1985) 14 *Higher Education* 651.

⁷² Philip C Candy, Gay Crebert and J O'Leary, *Developing Lifelong Learners through Under-graduate Education* (Australian Government Publishing Service, 1994), 134.

⁷³ Kift and Airo-Farulla, above n 44, 70.

⁷⁴ W Ray Crozier, 'Shyness and students' perceptions of seminars' (2005) 4(1) *Psychology Learning & Teaching* 27, 28.

⁷⁵ Marlies Baeten, Eva Kyndt, Katrien Struyven and Filip Dochy, 'Using student-centred learning environments to stimulate deep approaches to learning: Factors encouraging or discouraging their effectiveness' (2010) 5 *Educational Research Review* 243.

⁷⁶ *Ibid*, 250.

⁷⁷ *Ibid*, 251.

⁷⁸ Baeten, Kyndt, Struyven and Dochy, above n 75, 251.

In some ways group activities can ease anxiety, with public speaking compared to open discussion to the whole class;⁷⁹ as well as ice breaker activities and humour.⁸⁰

However, even if students engage with discussion, a potential negative is that discussion can elicit incorrect information, which can (even if corrected by the educator) ‘throw-off students’.⁸¹ This is because even seeing an incorrect answer can impair one’s ability to learn the correct answer.⁸²

Other problems can be the resources (including time) available to the educators. As Adler and Milne highlight:

Such approaches are potentially more time consuming, and may require greater commitment. With reward and incentive structures that emphasize research rather than teaching; a lack of adequate materials, room layouts, and staff training; and a resistance on the part of students to take responsibility for their own learning, such reluctance may come as no surprise to many.⁸³

The timetabling can also be critical and it may or not may allow interaction.⁸⁴ Additionally, a key feature for success of this method can be the skill and attitude of the educators, including commitment to the case study model, which by its nature can be more involved than traditional passive methods of teaching. Kift and Airo-Farulla observed that the educators ‘must be fully committed to the program and be prepared to lay the ground work for Offices in class.’⁸⁵ This includes the realisation of how if the educators use a ‘few ill-judged words’ or have an ‘apparent lack of interest’ this ‘can quick slay students’ confidence in’ participating.⁸⁶ The language and tone used by the educator can be critical when asking questions to students, as students can ‘shut down’ if educators are perceived as dismissive and pushy, and students can be left with a feeling of ‘being picked on’.⁸⁷ In contrast, open ended questions can be more effective, particularly if followed up by affirmations by the educator (both verbal and non-verbal).⁸⁸

Additionally, given that case studies should involve ill-defined and complex tasks the educator requires a level of expertise that may not be apparent in a more passive learning environment. The educator can find it difficult to judge interpretations provided by students, whereas pure recall questions can be easier to judge.⁸⁹ Furthermore, with cooperative learning the educator

⁷⁹ Crozier, above n 74, 33.

⁸⁰ Handal, Wood and Muchatuta, above n 65, 9.

⁸¹ Ibid, 9.

⁸² Lisa K Fazio, Pooja K Agarwal, Elizabeth J Marsh and Henry L Roediger, ‘Memorial consequences of multiple choice testing on immediate and delayed tests’ (2010) 38(4) *Memory and Cognition* 404.

⁸³ Adler and Milne, above n 13, 192.

⁸⁴ Kift and Airo-Farulla, above n 44, 73.

⁸⁵ Ibid, 70.

⁸⁶ Ibid, 74.

⁸⁷ Handal, Wood and Muchatuta, above n 65, 9.

⁸⁸ Ibid, 10.

⁸⁹ Carl Bereiter and Marlene Scardamalia, ‘Expert like Learners’, in *Surpassing ourselves: An inquiry into the nature and implications of expertise* (Open Court, 1993), 175-176.

needs to be able facilitate group interactions to take account of cohesion, social loafing, and silent versus talkative students.⁹⁰

Given this insight, a case study was developed to try to improve students' professional identity and generic skills as a tax advisor, which is discussed next.

III INNOVATION – ADVANCED TAX

This innovation occurred to a third year course, advance tax, which is part of an accounting degree, which involved a case study involving active and cooperative learning.

A. *Course design*

The key objective was to assisting in developing students' professional identity as a tax advisor which involved a number of strategic alterations to the delivery of the tutorial. This re-configuration of the tutorial provided subtle changes to provide for a more authentic formative learning environment, as well as the opportunity to develop professional identity. Additionally, it was hoped that a number of generic skills such as communication, problem solving and research skills would be improved. This was seen as particularly relevant given that students studying an advance tax course are generally in their last year of study.

B. *The time*

To allow students to have time to address the case study in a meaningful way two hours was allowed for tutorials, rather than the normal one hour. To make this revenue neutral for the university, one hour tutorials of 25 students were converted to two hour tutorials of 50 students. This allowed for additional time for group (firm) activities (including additional research and clarification); presentations and summaries. This was based on previous experience where one hour, even with the most basic of case studies, could be insufficient to allow time for critical reflection and discussion to occur. This additional time would provide the opportunity for greater learning and reflection to occur.

C. *The firm*

Furthermore, rather than being allocated to 'groups', students were allocated to tax advisory 'firms' within tutorials. To complement this, the tutor took the role of the 'boss' of the firm, to provide guidance and mentoring to his/her employees. Google shared drives were created for each firm to facilitate the sharing of resources between firm employees.

Within the one tutorial there were approximately six or seven firms of five to six employees each. Students remained in the same firm throughout the semester. Students in their first tutorial would name their tax firm, and keep a register of the firms' employees, as well as the sick leave of employees who failed to attend later tutorials. For students who missed being allocated to a firm in the first tutorial, these students would in later tutorials have to apply for a position with one of the existing firms by having a quick interview with the firms explaining what they could bring to the tax advisory firm as an employee.

⁹⁰ Crozier, above n 74, 33.

The 'professional context' of students working in tax advisory firms was seen as critical. It was important that the narrative in the tutorials centred on the students being advisors working for a professional tax advisory firm who were seeking not only to identify the current application of the tax law to a client's situation, but also to formulate solutions going forward. The role of the tutor was as the 'boss' of the firm to provide guidance and ensure that the advice going out to the client is professional and correct.

D. *Case studies*

Also, tutorial questions were altered so they became cases studies which explicitly discussed a client's situation in terms of a current tax issue that they were facing. This included explicit statements in the case studies referring to students as employees of a professional tax advisory firm. This continual contextualisation of being an employee of a professional advisory firm was seen as making explicit the authentic nature of the case study, as well as how then it related to the theoretical course material that had been covered in the lecture in the prior week.

To provide a structure of how tax advisory firms should address their client's issues, firms were provided a Professional Advice Checklist that outlined an extended ILAC method (referred to as the *ILAC ++ Method*). Traditionally, the ILAC method focuses on identifying the Issue, the relevant Law that applies, Application of the law to the facts, and then coming to a preliminary Conclusion of how the law applies to the given circumstances. In addition to this, the ILAC ++ Method required firms to also consider (a) What further facts from the client would assist them in being more definitive with their conclusion; (b) Some solutions that could be put forward to the client to try to improve their legal or practical outcome; and (c) Recommendations to the client about what they should do in the future about this issue. In this way the ILAC ++ Method was designed to provide more of professional context to the problem solving that professional tax advisors would need to develop in their future careers.

E. *The preparation*

It was critical that students came prepared to tutorials with a draft solution. To encourage students to do this, students were required to upload electronically onto the learning management system (Blackboard) their prepared answers by 10am of the relevant day of the tutorial. Of the ten tutorials uploaded, five were randomly selected for 'spot checks' which were marked up to 2% per checked tutorial depending upon the level of work the student had put into their attempt. This link to assessment provided students the motivation to ensure that they did prepare for their upcoming tutorials.

F. *The structure*

The structure of these tutorials largely followed: Firm Time, Presentation and Bosses Summary.

(i) Firm time

At the beginning of the tutorial, there would be firm time of approximately 20 minutes. Within this time, employees would have the opportunity to learn from each other as they consider their case study. In this time employees would be able to compare and contrast their answers with each other: 'what did I get – what did you get?' And then they could work together to determine what was the best advice for the client using the ILAC ++ method (that is a model answer). As

part of this, firms not only had to discuss the current application of the tax law to the client's situation, but also to consider potential 'solutions' that the client could consider, as well as recommending to the client about what they should do in the future regarding the issue. The case studies and the discussion around them were about the 'client' and how as professional tax advisors we could assist them both now, as well as into the future. During this firm time, the boss (tutor) would walk amongst the different firms to provide clarification and direction as to some of the issues that firms were struggling with. This was done to minimise the possibility of incorrect answers being presented to the class.

(ii) Firm Presentation

After working together, one employee from each firm would present their client recommendations to the other firms and their boss (for approximately 5 to 10 minutes). Each firm were allocated different parts of the case study or different questions, so that there was no duplication, thus aiding the ability to progress through the case study in a timely manner. In the event that two firms address the same case study, then a member of each firm would present together. During the semester each firm member had at least one opportunity to present, if not two.

(iii) Boss' Summary

At the end of the firm presentations, the boss would deliver a short summary of the client issue and what it means. Additionally, during the firm presentations, the boss would interject to clarify points, or to tease out possible alternatives. Also, the boss would take the opportunity to congratulate employees on work well done.

By providing this narrative throughout the tutorials, it was hoped that it would infused the notion that students were professional tax advisors in training, and that the material they were learning is relevant to their future tax careers. It also, aimed to provide them the context that their role as tax advisors is not just about identifying current issues, but to provide tangible solutions to their clients.

Note midway through the semester one of the tutorials, rather than having a case study, contained reflective professional practice activities, including looking at a recent graduate job advert in terms of the skills and knowledge required, development of a LinkedIn profile (including a critical assessment of other profiles), and a review of an article about the skills gap of accounting graduates, and whether the advance tax course assisted with this.

IV METHODOLOGY

This study employed a survey methodology to examine the potential impact of the firm on students. The instrument was administered at end of the last tutorial in the semester. The survey was conducted four times to different cohort of students who undertook the course over a two year period. For Cohorts 2 to 4 the teaching staff was the same, whereas Cohort 1 was taught by a different experienced teaching member.

The survey contained a number of questions measuring the effectiveness of different aspects of the firm on a five-point Likert scale (1: Very Poor; 3: Acceptable; 5: Excellent). At the end of the survey, students had the opportunity to write open responses in terms of their learning for the semester.

A. Demographics

Table 1: Demographics

Attribute		Cohort 1 (C1) n = 19 (N = 40)	Cohort 2 (C2) n = 28 (N = 44)	Cohort 3 (C3) (n = 28) (N = 51)	Cohort 4 (C4) (n = 9) (N = 33)	Total n = 84
Gender	Male	6 (32%)	10 (36%)	12 (43%)	4 (44%)	32 (38%)
	Female	13 (68%)	18 (64%)	16 (57%)	5 (56%)	52 (62%)
Age	<20 years	1 (5%)	3 (11%)	2 (7%)	0 (0%)	4 (5%)
	20 – 30 years	16 (84%)	22 (79%)	20 (71%)	6 (67%)	64 (78%)
	31 – 40 years	1 (5%)	3 (11%)	4 (14%)	0 (0%)	8 (10%)
	>40 years	1 (5%)	0 (0%)	2 (7%)	3 (33%)	6 (7%)
Nationality	Domestic	17 (89%)	22 (79%)	25 (89%)	7 (78%)	71 (84%)
	International	2 (11%)	6 (21%)	3 (11%)	2 (22%)	13 (16%)
First in family (parent not university graduate)	Yes	11 (65%)	21 (75%)	20 (71%)	7 (88%)	59 (73%)
	No	6 (35%)	7 (25%)	8 (29%)	1 (13%)	22 (27%)
Professional work experience (> 500 hrs/3mths)	Yes	10 (53%)	10 (36%)	14 (50%)	5 (63%)	39 (47%)
	No	9 (47%)	18 (64%)	14 (50%)	3 (38%)	44 (53%)

Over the survey period a total of 84 students were surveyed, with 38% male and 62% female: Table 1. The vast majority were domestic students (84%), and almost three-quarter (73%) were the ‘first in family’ as their parents had not graduated from university. Also, about half (53%) had less than three months professional work experience.

V RESULTS

Students rating of the effectiveness of the course in terms of format, professional authenticity, learning, team and communication skills are detailed in

Table 2.

Table 2: Effectiveness Rating

Please rate 'How effective' the following aspects of the course in terms of your learning ...	C1 Cohort 1 n = 19 (N = 40) *	C2 Cohort 2 n = 28 (N = 44) ##	C3 Cohort 3 (n = 28) (N = 51) ##	C4 Cohort 4 (n = 9) (N = 33) *; ##	Over all Aver age
Format					
Uploading your tutorial preparation prior to tutorials is effective to improve my learning?	3.53	4.14	4.18	3.89	3.99
The 2 hour tutorials with 50 students (compared to one hour tutorials with 25 students) is effective to improve my learning?	3.21	3.89	4.18	3.44	3.78
Professional/Authentic					
How 'authentic' to real professional life is the course and assessment for this course?	3.78	3.71	4.00	3.78	3.83
How effective has the 2 hour tutorials in developing your professional identity?	3.05	3.54	3.59	3.44	3.43
Learning					
Working with your firm members to address your client issues is effective to improve my learning?	3.05	3.74	3.74	3.11	3.51
How effective are the 2 hour tutorials in developing your problem solving skills?	3.32	3.93	3.61	3.33	3.62
How effective are the 2 hour tutorials in developing your researching skills?	3.11	3.50	3.11	3.67	3.30
How effective are the 2 hour tutorials in improving your understanding of the material taught?	3.26	4.25	4.29	3.56	3.96
Thinking ahead to solve your client's future issues is effective to improve my learning?	3.74	4.04	4.00	3.89	3.94
Team					
Being allocated to professional firm (groups) in tutorials is effective to improve my learning?	2.95	3.79	4.11	3.00	3.62
How effective are the 2 hour tutorials in developing your team skills?	3.53	4.00	3.61	3.33	3.69
Working with your firm members is effective in allowing me to get to know my follow students?	3.78	3.93	4.18	3.89	3.98
Communication					
Presenting on behalf of your firm your firm's answer is effective to improve my learning?	3.06	3.71	3.71	3.67	3.57
How effective are the 2 hour tutorials in developing your oral presentation skills?	3.26	3.93	3.46	3.67	3.60
Overall Average	3.33	3.86	3.84	3.55	3.77

5-point scale: 1= Very Poor, 2 = Poor, 3 = Acceptable, 4 = Good, 5 = Excellent.

* = Late night class from 6pm to 10pm

= Same teaching staff member

An immediate result that becomes apparent is that two cohorts (C1 and C4) had consistently lower rankings than the other two cohorts (C2 and C3). While one of these cohorts (C1) had a different teaching staff than the others, Cohort 4 had the same teaching staff as Cohorts 2 and 3. What may be a cause of the lower overall ranking is that Cohorts 1 and 4 had very late timetabling, with lectures from 6pm to 8pm, and then the tutorials from 8pm to 10pm. In comparison, Cohorts 2 and 3 while they also involved a four hour teaching block (i.e. 2 hour lecture followed by 2 hour tutorial) they had daytime delivery. Also Cohorts 1 and 4 had low

student attendance; which may be attributed to the late class time. This finding could re-enforce how important timetabling is to the teaching and learning experience.

A. *Tutorial format*

In terms of uploading their tutorial preparations before class, this was generally seen as effective by students from all four cohorts for their learning:

Uploading work each week is good, it made me revise each week content. (Student Quote Cohort 1)

Cohorts 2 and 3 particularly thought the two hour tutorial to be effective in improving their learning (C2:3.89; C3:4.18):

Overall the format of the tutorial was excellent and found it very useful in my learning. (Student Quote C2)

Although Cohorts 1 and 4 were not as convinced of the effectiveness of the two hour tutorial (C1:3.21; C4: 3.44). Particularly the two hour tutorial following immediately after a two hour lecture was seen by some students as exhausting, even if the tutorials contained active learning activities:

The 2 hour tutorial is draining after a 2 hour lecture. Perhaps spread out would be more effective... (Student Quote Cohort 1)

Timetabling is a quandary faced by teachers, as some students prefer that their contact time for a course to be 'blocked' so they get a sense of being more efficient with their time on-campus, while others prefer breaks. This would be particularly the case for night classes as teaching to 10pm can be exhausting. Although the problem faced is that when a course is scheduled to be timetabled at 'night' there are only so many 'night hours (5pm to 10pm = 5 hours), compared to 'day hours' (8am to 5pm = 9 hours). Even then there is debate about whether 5 to 6pm is 'night', especially for students who need to transit from work to university:

The timing of the tutorial made it difficult. 2 hours tutorial was very beneficial to helping understand the topics covered but 8pm-10pm made the class less desirable. Understanding it was useful to part time/ working students as myself included but the late time made it difficult. (Student Quote Cohort 1)

B. *Learning*

In terms of their learning, Cohorts 2 and 3 thought the two-hour tutorial improved their understanding of the material taught (C2:4.25 and C3:4.29), compared to a substantial lower ranking by Cohorts 1 and 4 (C1:3.26 and C4:3.56). The next strongest learning outcome appeared to be '*thinking ahead to solve the clients future problems*' (C2:4.04; C3:4), and even cohorts 1 and 4 had stronger indicators here (C1:3.74; C4:3.89). This would suggest that the *ILAC++* method used with the case studies of not only solving the current client issue, but then reflecting and thinking about what the client should do in the future meant students had more engagement with the material that made them project about future issues. This is consistent with the next highest ranking that the 2 hour tutorials developed students problem solving skills, although with Cohorts 1 and 4 are not as strong as the two other cohorts (C1:3.32; C2:3.93; C3:3.61; C4:3.33).

It could be that students interaction with their firm members influenced their learning as Cohorts 2 and 3 responded strongly (3.74 each) that working with firm members to address

client issues was effective in improving learning, compared to the substantial lower ranking by Cohorts 1 and 4, which were some of the lowest rankings (C1:3.05; C4:3.11). This is reinforced by the responses to *'being allocated to professional firms (groups) in tutorials is effective to improve my learning'* which was rated very low by Cohorts 1 and 4 (C1:2.95; C4:3.00); whereas Cohorts 2 and 3 had much higher rankings (C2:3.79; C3:4.11). This could reflect that students' learning is affected by the cohesiveness and commitment of firm members:

Engaging studying, connect knowledge with real experience. Working in a group is better for critical thinking (Student Quote Cohort 2)

Overall the format of the tutorial was excellent and found it very useful in my learning. (Student Quote Cohort 2)

I am not enjoying being stuck in a single "firm" for all of the tutorials, as my group members are not as engaged and are not doing much work. They would prefer to try and copy off my work or see what I've done than do it themselves. (Student Quote Cohort 1)

The group 'firms' tended to produce the same problems all group work encounters and that is some students do more and others rely on those students to produce the work. (Student Quote Cohort 4)

Although this can be compared to a student who felt less knowledgeable than their firm members that resulted in them feeling that they could not effectively participate:

I was put into a group with 3 other people who knew so much more than I did about the subject and this discouraged me from engaging in group activities and I ended up not going to any workshops because I really didn't like the fact that I had to be in a group. (Student Quote Cohort 1)

Alternatively, surface learners may remain in the firm, but not contribute to active learning, but instead copy the deep learners' solutions:

This is frustrating, and the fact that I am stuck with them all semester is not helping my learning experience at all. I would prefer the groups were switched around each week so you had the opportunity to work with different people that I could actually have the experience of learning off some of my peers who are more engaged in the course. (Student Quote Cohort 1)

Therefore, the success for the firms could depend on each member's learning approach to problem based learning. This highlights how when there is cooperative learning group dynamics and commitment is critical; and could require more skill from the teacher to keep things together. Additionally, some students expressed a preference for a passive learning environment where the teacher would deliver the tutorial answer with minimal (or no) student input:

1 hour tutorial where the tutor goes through the answer would have been better. (Student Quote Cohort 1)

Also have a guide that answers the seminar questions (possibly in detail). (Student Quote Cohort 3).

Also, there was concern about 'confusion' when students' discussion was based on a misunderstanding of the material and its application to the clients in the case studies:

Although the idea of the tutorials were good, I am unsure whether they were effective. Sometimes, I felt by going through each firm's results, although they were

good attempts, it seemed as though I was comparing my wrong answers to someone else wrong answers, and was unsure at the end of the tutorial of what the correct answer actually was. (Student Quote Cohort 1)

Seminar questions would be better answered as a class rather than in separate groups. Summarised answers of the seminar would assist students in learning what is expected of them in answering the questions. (Student Quote Cohort 2)

I did not think presenting answers was the best way to learn complex tax issues. (Student Quote Cohort 2)

In terms of developing research skills in the tutorials this had mixed effect (ratings of 3.11 to 3.67), with it up and down between all four cohorts. This in part may be attributed to the wording of the question and may be it should have been worded the 'research work in *preparing* for the tutorial' instead as little research occurred in the tutorials themselves.

C. *Team skills*

As discussed above a critical part to the success of a firm is how students interact with their other firm members. Regardless of their firms success, students thought that the firms developed their 'team skills' (C1:3.53; C2:4.00; C3:3.61; C4:3.33). That is, even when a firm is not functioning as well as might be desired; members have to learn how to deal with this and more forward. In reflection a non-functioning team may represent the reality of professional life at times with people with different strengths, commitment and skills.

What the firms appeared to do well across all cohorts was to allow students to get to know each other (C1:3.78; C2:3.93; C3:4.18; C4:3.89), which given the low engagement modern students can have with each other could be extremely positive outcome of the curriculum design. This is especially the case as students are getting to know each other, and they will potentially become part of their future professional network.

D. *Authenticity*

Another important aspect to the success or otherwise of the firms was how 'authentic' to real professional life students perceived the case study – especially as the case study was a simulated WIL experience. Across all cohorts there was strong agreement that students thought that the course and its assessment was authentic to real professional life (C1:3.78; C2:3.71; C3:4.00; C4:3.78).

A far weaker result was whether the tutorials developed professional identity for the students, for Cohort 1 this was lower (3.05), with the other cohorts fairly consistent around 3.5 (C2:3.54; C3:3.59; C4:3.44). This would indicate that in terms of professional identity more work needs to be done.

E. *Communication*

Three-quarters of the cohorts thought that presenting on behalf of their firms was effective in improving their learning (C2:3.71; C3:3.71; C4:3.67 *c.f.* C1:3.06). Additionally, there was strong agreement that students had developed their oral presentation skills (C1:3.26; C2:3.93; C3:3.46; C4:3.67):

The presentations have made me more confident with presenting in front of groups. Also helped with my written and oral skills. (Student quote, C3)

Although the variation in students' ability present clearly could inhibit other students learning:

I did however find it a little hard to understand other students when they were presenting as some students communications were not clear ... (Student quote, C4)

VI OVERALL OBSERVATIONS AND RECOMMENDATIONS

Overall the evidence gathered demonstrates how there can be a variance of experience between students when such a case study method is implemented. This is consistent with prior literature about how important it is to think about the physical environment, timetabling, the instruction to students and commitment of staff.⁹¹ While it is hoped these results don't disparage others to think of ways to innovate their classes, it is important to acknowledge the challenges and to implement strategies to address them. Given the results below are some recommendations to improve the learning experience.

The overall blocking of four hours of teaching is problematic (that is the structure of the 2 hour lecture and 2 hour tutorial in one block of teaching). A possible solution is an allowance for a one-hour break between lecture and tutorial time. Alternatively, it might be preferable to reduce it to a total of 3 hours, with the first hour a lecture format and then followed by a two hour tutorial. The reduced lecture time could be supplemented by flipped learning, such as pre-recordings and other online activities that students need to complete prior to attending the shorter lecture.⁹²

It is important to address and understand students' different approaches to learning, especially surface vs. deep, and passive vs. active learners. It is important upfront to engage students to get them to understand the benefit to their future professional careers. Of course, a challenge for the educator is knowing their students' approach to learning.

A possible way to improve the cohesiveness and commitment of firm members (and to the course overall) could include having past students present about the usefulness of the firm structure to their learning. Alternatively, marks for firm attendance could be given, or that for students to be eligible to sit the final exam they must attend at least 75% of firm meetings.

To have a stronger effect on the development of students' professional identity, a requirement could be for students to dress professionally for tutorials. Another recommendation could be for the inclusion of having a coffee at some time during the trimester with an industry mentor to discuss case study activities, and or the course.

VII LIMITATIONS AND FUTURE RESEARCH

The findings of this study should be viewed in light of several limitations, including the preliminary nature of the evidence, its case study nature in terms of its external validity, and the short-time frame of the analysis. One of the problems is that the effectiveness of the practices has been self-reported by students, and students may not accurately assess how the

⁹¹ Kift and Airo-Farulla, above n 44.

⁹² Craig Cameron and Jenny Dickfos, 'Peer Review of Teaching Law to Business Students in Traditional and Flipped Lecture Environments' in *Teaching for Learning and Learning for Teaching: Peer Review of Teaching in Higher Education* (2015) 99.

firm activity has affected them. Also, it would have been good to have a control group of students not exposed to the prior tutorial design to see if there was any difference. Additionally, having different teaching staff makes it problematic in comparisons between the cohorts. Future research could measure self efficacy measures, also interview students after graduation. Also, the influence of students' work experience could be considered.

VIII CONCLUSION

A key challenge for educators is how they can design and deliver their curriculum to not only allows students to learn the technical knowledge but also develop their generic skills; including their professional identity. In the context of tax and accounting, key generic skills that students need consistently over many studies includes the development of oral communication skills, problem solving and professional identity.

This article described the development of student firms within tutorials that aimed to allow for the development of not only technical knowledge, but also through a case study with authentic items, to provide for experiential and cooperative learning. To allow the 'time' for this to occur one hour tutorials of 25 students were converted to two hour tutorials of 50 students. The results demonstrate that while the case studies were seen as professionally authentic by students, there were some issues with certain cohorts which may be more attributed to late timetabling and group dynamics. Nevertheless, there seems to be some strong learning outcomes in terms of improving understanding of material taught, solving client's future issues to improve learning, and getting to know fellow students.

Any moves away from the traditional format of a two hour lecture with a one hour tutorial based on a more passive learning experience can be a challenge for educators. This 'challenge' is paradoxically one of the potential benefits of WIL (including simulated WIL), as it moves students (and educators) out of their comfort zone into an environment which can allow for growth, but there needs to be planning, resources and support. Particularly, timetabling can be issue allow for the right time and space for the activity. Additionally, there needs to be support and guidance about how to navigate the dynamics of a group activity. With a simulated WIL what is central to the potential success is the authenticity of the activities and how they are approached by both educators and students. The authors encourage others to think about what ways they may do small changes to their courses to deliver more authentic case studies to try to improve the learning outcomes for students. But be prepared, as your eyes need to be wide open to both the potential learning benefits and challenges you could face.