

## USING ONE-ON-ONE INTERVIEWS IN TAX TEACHING

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### ABSTRACT

This paper documents the implementation of one-on-one interviews as a new assessment initiative in the Master of Professional Accounting (MPA) unit Australian Tax Law. We introduced the interviews in response to the challenges faced by international postgraduate taxation students. Language difficulties compound the problems international students face in coping with mastering a new and complex tax system.

We designed and implemented one-on-one interviews with the objective of improving the quality of student learning. The interviews encouraged independent and deeper learning and they eliminated plagiarism. Students reported that having to explain the application of tax concepts to their lecturer encouraged them to understand the underlying sources of law and discouraged rote learning. This paper examines the interviews in the context of student approaches to learning.

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## I INTRODUCTION

This paper explores the introduction of an oral assessment task in Australian Taxation Law.<sup>1</sup> The oral assessment task (a one-on-one interview) was a significant change to the written assessment it replaced, and it was unlike any other assessment experience in the Master of Professional Accounting (MPA) program. Student feedback on the interview assessment (hereafter the interviews) was collected over the first two semesters of its use. The research considers the interviews in the specific context of student approaches to learning (SAL).

Australian Taxation Law is widely regarded by students to be one of the more challenging units in the MPA as reflected by its high failure rate. The MPA student cohort is approximately 90 per cent international and the majority of students are from China. The high level of communication skills required in the unit compounds the difficulties some international students face in learning and understanding a foreign tax system. However, from an assessment perspective, effective communication skills are critical in order for students to demonstrate their ability to understand and apply primary sources of tax law to complex 'real life' taxation problems, which are often ambiguous.

One of the broad aims of the interviews was to improve student learning by influencing student attitudes to learning. We designed and conducted a survey to gain a better overall understanding of the student cohort. Our hypothesis was that the way the students perceived assessment and feedback generally, would provide a basis for how to design and implement a specific assessment to support and improve their learning. Our research was also concerned with the question of whether assessment and teaching style can influence learning style and student performance.

In order to address our concerns, we implemented an action research design. This involved identifying the problem, creating a solution and evaluating the impact of the solution. We defined the problem by reference to the experience of the academics who taught the unit and feedback from previous students. This problem related to the need to improve the oral communication skills of students and improve the quality of their

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<sup>1</sup> Australian Taxation Law is a compulsory unit in the Master of Professional Accounting (MPA) at University of Tasmania

learning. The development of the solution was informed by discussions with other accounting and non-accounting academics, reviewing the literature, and designing and applying the new assessment tool. We evaluated the success, or failure, of the interviews through student surveys,<sup>2</sup> overall student results, voluntary discussions with some students at the end of each semester and our reflections on the assessment task.

## **II BACKGROUND**

The teaching of Australian Taxation Law is delivered by way of a two-hour lecture and one-hour tutorial; the tutorials are limited to a maximum of 20 students. 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 tax legislation. The importance of the correct application of the legislation was emphasised throughout the unit, and students were made aware that this provided assessors with evidence of their understanding.

Failure rates in the unit typically range from 14 to 20 per cent and these have consistently been the highest in the MPA. In recognition of this level of difficulty, the teaching materials in Australian Tax Law have been carefully developed and aligned over many years<sup>3</sup> so that each assessment, whether formative or summative, scaffolds the next one. The focus of every change in assessment is to encourage students to actively engage in their learning. In the semester that interviews were introduced, there were 98 students enrolled in the unit; in the second semester that the interviews were used there were 78 students enrolled.

## **III IDENTIFYING THE PROBLEM**

Our research is partly informed by the view in the literature that research on SAL needs to be developed in certain areas and cultural contexts.<sup>4</sup> There have been a number of qualitative studies undertaken in accounting research on SAL. Our research focuses on

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<sup>2</sup> We conducted the surveys at the beginning and end of each semester.

<sup>3</sup> By the same unit coordinator

<sup>4</sup> Angus Duff and Sam McKinstry, 'Students' Approaches to Learning' (2007) 22 (2) *Issues in Accounting Education* 183, 205.

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 assessment 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 assessment tasks, several students experienced difficulty in correctly applying sources of tax law to ambiguous situations. The problem we identified was an inadequate approach to learning used by some students. Specifically, this appeared to be a surface approach to learning, characterised by rote learning and evidenced—in some cases— by incorrect application of memorised material. 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. It was considered that an assessment could be designed to specifically address this problem.

The concepts of the surface and deep approach to learning can be useful in conceiving ways of improving teaching.<sup>5</sup> The surface approach arises from the need to complete assessment with a minimum of effort, whereas the deep approach arises from a need to engage with assessment appropriately and meaningfully.<sup>6</sup> If this apparently simple distinction between the two learning styles is accepted, it is evident that the deep approach to learning is preferable, especially in the context of a postgraduate taxation law subject.

The literature on SAL considers that the distinction between approaches to learning extends further than merely surface or deep; importantly, it also characterises approaches to learning as malleable and dynamic.<sup>7</sup> SAL researchers are motivated to understand the interaction between learners and the learning environment, rather than focussing on learning preferences or styles of learning.<sup>8</sup> It is asserted that educators who

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<sup>5</sup>John Biggs and Catherine Tang, *Teaching for Quality Learning at University* (Open University Press, 3rd ed, 2007) 22.

<sup>6</sup> Ibid.

<sup>7</sup> Duff and McKinstry, above n 4, 186.

<sup>8</sup> Ibid 184.

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.<sup>9</sup> Curriculum design, and the way a unit is taught, can influence the learning approach adopted by students.<sup>10</sup>

Although surface and deep are two distinct approaches to learning, it would be an oversimplification to characterise a learner as either a deep learner or 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.<sup>11</sup>

The literature identifies an apparent paradox, about student learning, applying 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.<sup>12</sup> This paradox may be explained by the notion that these students seek understanding consistent with deep learning, which requires committing pertinent information to memory. For example, there is evidence from research on a group of students from Hong Kong that this learning approach was characterised by an intention to both understand and memorise.<sup>13</sup> However, memorising prior to understanding does not necessarily constitute surface learning, as this study method may be a means of coping with the pressures that students face.<sup>14</sup> It is possible for a student, with an initial intention to engage in deep learning ultimately to adopt a memorisation approach as a strategic means of completing a particular assessment.<sup>15</sup> More specifically, there is a distinction between learning whereby a student attempts to memorise and understand, and rote learning per se, as the latter constitutes a surface approach given that there is an

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<sup>9</sup> Ibid.

<sup>10</sup> David Kember, 'Misconceptions about the learning approaches, motivation and study practices of Asian students' (2000) 40 *Higher Education* 99, 107.

<sup>11</sup> David Kember and Lyn Gow, 60 'Cultural specificity of approaches to study' (1990) *British Journal of Educational Psychology* 356,361.

<sup>12</sup> David Kember, 'The intention to both memorise and understand: Another approach to learning?' (1996) 31 *Higher Education* 341, 343-344.

<sup>13</sup> Kember, above n 12, 350.

<sup>14</sup> Kala Saravanamuthu, 'Reflecting on the Biggs-Watkins theory of the Chinese Learner', (2008) 19 *Critical Perspectives on Accounting* 138, 162.

<sup>15</sup> Kember, above n 12, 352.

absence of an intention to understand the material.<sup>16</sup> This implies that the student's intention may provide a better indicator of their learning approach rather than the specific study technique used.

Although 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.<sup>17</sup> Memorising and understanding components of learning are interrelated rather than mutually exclusive.<sup>18</sup> 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. Another view in the literature is that students using a deep learning approach seek the inherent meaning of an area of study and that although information may be remembered as a result of this approach, it is almost an unintentional by-product of the learning style.<sup>19</sup>

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.<sup>20</sup> 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 and assessment.<sup>21</sup> It was considered that in completing the previous written assignment some students adopted a surface approach to learning. Prior to the use of the interviews there were several cases of plagiarism detected and several suspected cases. This implies that some students used a surface learning approach and that they lacked the required understanding to complete the assignment themselves.

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<sup>16</sup> David Kember, Anthony Wong and Doris Y.P. Leung, 'Reconsidering the dimensions of approaches to learning' (1999) 69 *British Journal of Educational Psychology* 323, 333-334.

<sup>17</sup> Barry Cooper, 'The enigma of the Chinese Learner' (2004) 13(3) *Accounting Education* 289, 294.

<sup>18</sup> 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.

<sup>19</sup> Kember, above n 12, 343.

<sup>20</sup> Matthew Hall, Alan Ramsay and John Raven, 'Changing the learning environment to promote deep learning approaches in first-year accounting students' (2004) 13(4) *Accounting Education* 489, 490.

<sup>21</sup> *Ibid*, 492.

There is a relationship between cultural factors and learning style preferences identified in the literature.<sup>22</sup> In a comparative study across Japan, Australia and Belgium, it was found that the Australian students preferred individual 'learning by doing' to achieve competencies, rather than waiting for appropriate answers from their instructors.<sup>23</sup> 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.<sup>24</sup> 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.<sup>25</sup>

In introducing the interviews, we were conscious of the view in the accounting education literature that effective communication skills are essential for graduates and that these accounting students must acquire these skills before graduation if they are not to be disadvantaged.<sup>26</sup> As well as the need for accounting graduates to possess effective communication skills in general, MPA graduates are expected to specifically possess communication skills at a level where they can justify and interpret professional decisions to specialist and non-specialist audiences.<sup>27</sup> Prior to their implementation, the interviews were considered an effective assessment type, which would allow for a more complete evaluation of these specific oral communication skills.

#### IV DESIGNING A SOLUTION

According to the literature, tertiary institutions should place more emphasis on developing thinking people who are encouraged to engage with emerging knowledge in

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<sup>22</sup> Gregory Boland, Satoshi Sugahara, Evelien Opdecam, and Patricia Everaert, 'The impact of cultural factors on students' learning style preferences – a global comparison between Japan, Australia and Belgium', (2011) 19(3) *Asian Review of Accounting* 243, 260.

<sup>23</sup> Ibid 258.

<sup>24</sup> Ibid.

<sup>25</sup> Man-ping Chu and Tomoko Nakamura, 'A Study of Chinese and Japanese College Students' L2 Learning Styles', (2010) 2(2) *Asian Culture and History* 30, 31.

<sup>26</sup> Ram Sriram and Richard Coppage, 'A Comparison of Educators and CPA Practitioners Views on Communication Training in the Accounting Curriculum' (1992) 8(3) *Journal of Applied Business Research* 1.

<sup>27</sup> Australian Qualifications Council, *Australian Qualifications Framework* (2013) 60. According to the AQF definition, communication skills in this context include oral communication. Australian Qualifications Council, *Australian Qualifications Framework* (2013) 93.

a reflective manner post-graduation.<sup>28</sup> More specifically, the learning process should promote critical reflection of accumulated knowledge by way of assessment and it should develop inquiring minds.<sup>29</sup> This view is consistent with the notion that a learning environment can facilitate deep learning. We were not persuaded by the view in the literature that student approaches to learning are static and unchangeable. The design of the interviews was therefore informed by the education literature that characterises student approaches to learning as dynamic, changeable and influenced by teaching style. Furthermore, 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 unit amongst students. Where teaching styles are compatible with learning styles, students have a more positive attitude towards their unit.<sup>30</sup>

The teaching and learning approach in accounting—which can be considered to include the more specific discipline of taxation —has focussed on passive teaching techniques and transferring discrete procedural knowledge, including technical content.<sup>31</sup> It is also recognised that, traditionally, assessment in accounting has tended to have a narrow focus. Despite this, the oral communication skills of accountants are required to be at a high level and the development of these skills may be neglected where the assessment focus is too narrow. One of the motivations for implementing the interviews was our view that many MPA graduates do not possess oral communication skills at the level required for employment in the taxation field. Given the expectation amongst employers for MPA graduates with high-level oral communication skills, we identified a gap in the assessment for the unit.

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.<sup>32</sup> The same literature considers culture to be a pervasive influence

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<sup>28</sup> Saravanamuthu, above n 14, 175.

<sup>29</sup> Ibid.

<sup>30</sup> Richard Felder and Linda Silverman, 'Learning and Teaching Styles in Engineering Education' (1988) 78(7) *Engineering Education* 674.

<sup>31</sup> Gordon Boyce, 'Critical accounting education: teaching and learning outside the circle' (2004) 15 *Critical Perspectives on Accounting* 565, 569.

<sup>32</sup> Simy Joy and David Kolb, 'Are there cultural differences in learning style?' (2009) 33 *International Journal of Intercultural Relations* 69,71.

on the environment in which the self-creation of learning style takes place.<sup>33</sup> This literature was an influence on the design of the interviews. It was also considered that because the interviews would be a significant change to the previous written 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.<sup>34</sup> 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.<sup>35</sup> A high-context culture requires its members to be sensitive to the immediate environment through feelings, with interpersonal relationships considered crucial.<sup>36</sup> Chinese, Japanese, French and Arabic countries are considered to belong to high-context cultures.<sup>37</sup> 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.<sup>38</sup>

In low-context cultures, external physical environments and non-verbal behaviours are considered to be less critical in generating and interpreting meaning, with interpersonal relationships lasting for a relatively shorter period.<sup>39</sup> Low-context cultures represented by a number of Western countries value explicit communicative styles in logical forms and rationally detached analysis.

By applying the literature's conclusions on typologies of cultural differences by ethnicity,<sup>40</sup> the majority of Australian Taxation Law students are seen as belonging to a

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<sup>33</sup> Ibid.

<sup>34</sup> Yoshitaka Yamazaki, 'Learning styles and typologies of cultural differences: A theoretical and empirical comparison', (2005) 29 *International Journal of Intercultural Relations* 521, 525.

<sup>35</sup> Ibid.

<sup>36</sup> Ibid.

<sup>37</sup> Ibid.

<sup>38</sup> Ibid 532.

<sup>39</sup> Ibid 525.

<sup>40</sup> Ibid.

high-context culture. We observed that these students placed a high value on interpersonal relationships, consistent with the characterisation in the literature of high-context cultures. According to our observation, there appeared to be 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.

In designing and implementing the solution, we sought the advice of other academics. Some of the accounting academics, however, were very critical of the additional workload that they perceived the interviews would impose and were concerned about practical issues in implementing the interviews. Because of this feedback, advice on the implementation of the interviews was sought from different disciplines within the University. Academics from Pharmacy and Asian Studies provided support and specific advice about the operational side of the assessment including how to provide scaffolding for the students.

## **V THE SOLUTION**

An integral part of the solution was in the provision of scaffolding for student learning in a new assessment method. Within the tutorials, students were placed in groups of five to engage them in their learning and to develop skills that would prepare them for the interview assessment. 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. Assessment for tutorial participation was 15 per cent of the overall mark in the unit. A rubric was provided to students at the beginning of semester explaining how the tutorial participation marks would be determined. At the end of the semester, students self-assessed themselves using the rubric and the academics audited their marks.

We used an initial survey at the beginning of the first lecture of each semester to question the students on whether they thought Australian Tax Law would be a difficult unit to pass. In the first semester that the interviews were used, 52 per cent of students agreed that it would and in the second semester 64 per cent agreed. The increase in the perceived level of difficulty in the second semester might have been influenced by the first semester's students' overall experience with the new assessment and how this was conveyed to the second semester students. Evidence of this was provided in both

semesters where the majority of students stated that the reason for their response was that they had 'heard' from past students. The first semester 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 level of difficulty 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 interviews were an assessment method that constituted a major change to the previous tax return assignment. Although students had previously been assessed on their written assignment submission, under the new assessment method, 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. A few students—especially in the first semester—objected to the fact that the written component was not assessed. One academic individually interviewed each student<sup>41</sup> and the interviews were approximately ten minutes each. Students were asked several interview questions about their previously prepared tax return and written explanation, and were assessed according to a rubric that detailed the assessment criteria. The rubric was distributed to students at the start of semester and was explained in detail prior to the interviews. Five minutes time was allowed at the conclusion of each interview for immediate feedback. Students also gained a direct insight into how marks were determined by being involved in the feedback process. The interviews were considered to be a practical and rigorous assessment tool that assessed oral communication skills and student understanding of the unit content, whilst encouraging deeper student learning.

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<sup>41</sup> 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.

## VI EVALUATING THE IMPACT

During the first lecture of each semester that the interviews were in use, we requested students complete surveys on their views about assessment. The surveys included questions on their most, and least, preferred methods of assessment and their perceptions on the difficulty of the unit. In the first semester that the interviews were in use, part of the purpose of collecting the first survey responses was to inform the development of the new assessment. We distributed a similar survey to students, during the last week of each semester, to ascertain if their perceptions had changed and how they perceived the difficulty of the unit on having completed the semester. We used the second survey to evaluate how successful the interviews had been from the students' perspective.<sup>42</sup>

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 attitudes to learning. We also used the surveys from the end of each semester to evaluate the impact in terms of feedback from students. The survey data allowed for a comparison of changes in student attitudes to learning between the two surveys in individual semesters and between the two semesters. The surveys required students to nominate their two most preferred assessment methods—from a choice of ten—with the opportunity to provide additional explanatory comments. We considered changes in preferences for particular types of assessment to be indicative of changes in student attitudes to learning, although not necessarily determinative of this. Voluntary formal discussions were held with a few students at the end of semester, with the objective of further understanding the impact of the interviews.<sup>43</sup>

We observed significant changes in the preferred assessment types nominated in the first and second surveys taken in the second semester of the interviews. Specifically,

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<sup>42</sup> Out of the 98 students enrolled in the first semester 57 (58%) responded to the first survey and 59 (60%) responded to the second survey. In the second semester, 78 students were enrolled, 55 students (71%) responded to the first survey and 34 students (44%) responded to the second survey.

<sup>43</sup> The one-on-one discussions were voluntary and an academic who was not involved in teaching the unit conducted them. In the first semester, eight students volunteered for these discussions. Only one student volunteered in the second semester. The late timing of the voluntary discussions for the second semester may partially explain the lower response rate, given that many international students may have returned home during this period.

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 the second semester, interviews had become a more preferred assessment method,<sup>44</sup> compared to when we conducted the first survey. It was encouraging to see that interviews were more preferred at the end of the second semester. 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 other group members could obtain a high mark, with little or no contribution.

We also considered the success of the interviews by reference to the University’s Student Evaluation of Teaching and Learning (SETL) surveys.<sup>45</sup> SETLs were distributed to students during the last lecture of each semester. The SETL responses<sup>46</sup> revealed an increase in student agreement to the question on whether the unit developed skills needed by professionals in the field. In the second semester, 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 the first semester. This increase in the perception of skill development may reflect the decrease in preference for multiple-choice questions as per the surveys. Several students taking a deeper learning approach to the interviews underpinned this skill development. 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 interviews and the following SETL feedback also appears to confirm this:

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<sup>44</sup> Interviews were the third most popular assessment method in the second semester survey.

<sup>45</sup> SETLs use a five-point scale for responses: 5 – Strongly Agree, 4 – Agree, 3 – Neutral, 2- Disagree and 1 – Strongly Disagree.

<sup>46</sup> In Semester 1, there were 74 SETL responses from 98 enrolled students (a 76% response rate) and in Semester 2 there were 54 SETL responses from 78 students (a 69% response rate).

[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.

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 interactive nature of the assessment and 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 it 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.*

Some students perceived 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 the choice of 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.

One of quotes from the end-of-semester voluntary discussions considered the impact 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.

Although in the first semester some students stated that the interviews caused stress, this was not reported in second semester. The perception of stress may have reflected a reaction to what was a new and unknown learning environment, primarily caused by the interviews 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 survey, some students complained about the written assignment not being marked. This suggests an overreliance on information about the unit from previous students, as the assessment of the interviews was explained in detail in the Unit Outline; furthermore, the rubric provided and discussed in the lectures and tutorials did not refer to 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 second semester students may have had a slight advantage compared to the first semester students, since the formers' reliance on information from the previous semester students, could have been useful for them.

The pass rate in the exam, for the two semesters that the interview assessment was in use, was five per cent higher than the pass rate for the semester in which the written assignment assessment was last used. There was an increase in the number of high distinctions for both semesters that the interview assessment was in use. The average overall internal assessment mark in the unit was the same as in the previous semester.<sup>47</sup> Overall student marks in the unit increased. However, we cannot conclude, from this information alone, that the improvement in student performance was a direct result of the interviews.

Although the reasons for developing and introducing the interviews were primarily student-focussed, one of the benefits for the academics was a reduction in marking time, in comparison with the previous written assignments. Although the time allocated for marking the written assignments was 30 minutes each, in practice these could take

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<sup>47</sup> That is, the average internal mark for the first and second semesters the interviews were in use were the same and these internal marks corresponded with those from the last semester that the previous written assignment was in use. The internal assessment comprises 40 per cent of the student's overall mark in the unit. This consists of 15 per cent for the interviews (previously a written assignment), 15 per cent for tutorial participation mark for the entire semester and 10 per cent for a peer-reviewed test.

longer to mark. The interviews, by contrast, could be marked efficiently upon completion, with meaningful feedback provided directly to students immediately.

## VII IMPLICATIONS

The interviews appear to have had a positive impact on SAL. Overall, we consider that they are an example of how the learning environment can positively influence students. The interviews appear to be a type of assessment best suited to students who 'learn by doing' given their practical focus. However, there are some indications that the interviews are suited a variety of learning styles. One of the explicit objectives of the interviews was discouraging surface approaches to learning and we consider them 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, if more time was allowed, a better mark might have been obtained. However, from the assessors' perspective, 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 duration of the interviews. The interviews were a completely new type of assessment for these students in the MPA course and this might have influenced broader comments about the unfair assessment of the interviews. There were some comments to the effect that marks awarded to other students were higher than what they should have been. However, such claims would be difficult for students to substantiate, given that they do not reflect a review of the actual interview of the other student(s).

Before the commencement of each interview, students were advised that they would be recorded. The recordings were retained for the purpose of students appealing their interview mark. The perception of unfairness in assessment may reflect an inadequate understanding of the assessment rubric, by some students. This may be addressed in future, by more detailed explanations of the rubric—before the interviews are conducted—referring to specific examples of answers to individual questions at various standards, in order to increase student understanding.

We consider that, where possible, perceptions of unfairness from students should be addressed. Although such perceptions may be flawed, they may also detract from the overall success of the interviews for as long as they persist. Addressing these perceptions might be achieved by changing the individual interviews to a group interview format. In this alternative 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, we consider that changing the intervention format to group interviews is not suited to the objectives and outcomes of this unit. The small proportion of negative student comments on the fairness of marks appear to be more grounded in an incomplete understanding of the assessment criteria, rather than transparency. Furthermore, we consider that immediate feedback may not be appropriate for the group interview format, given that there may be instances where the assessors do not agree or students perceive that the difficulty of questions is unfair compared to their colleagues. The group interviews are likely to require additional time for the interviewers to discuss and moderate their marks and if this were the case, it would negate the benefits of students receiving immediate feedback following their interview, as well as the decreased marking time for the academics.

## **VIII CONCLUSIONS**

We consider the interviews an improved form of assessment compared to the previous written assignment. This is the conclusion from the perspective of the two assessors after taking into consideration the aggregate student feedback over the last two semesters. After the first semester of using the assessment, the two academics teaching the unit 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 interviews operated more successfully in the second semester than in the first semester of use and that their overall success may relate 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 interviews were an effective way of promoting deeper approaches to learning. Some students reported that the interview increased their understanding of the material 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 a source of information as well as misinformation. Some students in the unit may have been overly reliant on obtaining information and guidance from other students who had completed the unit in a previous semester. This was clearly evident during the first semester, 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 had no experience with the interviews. Although it is possible that this learning approach originates from students belonging to a high-context culture, we do not suggest that this point can be proven empirically in our research.

There was significantly more positive than negative feedback, on the interviews, from students in both semesters. 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 interview as an assessment method. We find that, based on two semesters of use, one-on-one interviews are a more rigorous and complete method of assessment than a written alternative. 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 conclude that most students demonstrated that their oral communication skills were at the required level in the interviews. The interview assessment will continue to be used in the unit. We envisage future research opportunities for quantitative research on the

effectiveness of the interviews as a form of assessment using comparative assessment data over several semesters.

## IX APPENDICES

### ***Appendix 1: Selected questions and responses from the student surveys***

*Is this your first semester at this university?*

Only two students in first semester responded yes to this question, in the second semester, there were no students who were in their first semester.

*What is your nationality?*

First semester: 83% of respondents were Chinese, 8% Australian, 7% Indian and 2% Pakistani.

Second semester: 88.8% of respondents were Chinese, 3.7% Malaysian and 1.8% each were Australian, Polish, American and Russian.

*Please indicate your age group:*

First semester: 57% of respondents were 25 or under; 41% were 26-35 and 2% were over 35.

Second semester: 56% of respondents were 25 or under, 44% were 26-35 and no respondent were over 35.

*Please indicate your gender:*

First semester, survey one: 53% of respondents were Female

First semester, survey two: 59% of respondents were Female

Second semester, survey one: 73% of respondents were Female

Second semester, survey two: 74% of respondents were Female

### ***Appendix 2: Other selected questions from the student surveys referred to in the paper***

*Which two types of assessment do you most prefer? (Circle 2)*

- a. *Multiple choice test*
- b. *Short answer test*
- c. *Exam*
- d. *Group written assignment*
- e. *Individual written assignment*
- f. *Group class presentation*
- g. *Individual class presentation*
- h. *Assessed logbooks*
- i. *Assessed tutorial work*
- j. *Individual interview*

*Explain why you prefer those two types of assessment.*

*Explain which type of assessment you like the least and why.*

**Appendix 3: Responses to selected SETL questions**

Questions	Mean Semester 1	Standard Deviation	Mean Semester 2	Standard Deviation
I have developed skills needed by professionals in this field	4.1	0.9	4.5	0.6
In this unit I was encouraged to think	4.4	0.8	4.6	0.7
The grading system was explained clearly	4.2	1.0	4.4	0.9
The use of interviews encouraged me to learn the material in greater depth	4.2	1.0	4.2	1.1
Interviews should be longer	3.8	1.2	3.5	1.2
Interviews do not test understanding	3.0	1.4	2.4	1.2
Receiving verbal interview feedback assisted my learning	4.1	1.0	4.1	0.9
The unit addressed the learning outcomes stated in the Unit Outline	4.4	0.6	4.4	0.7
The criteria for each assessment component were clearly identified	4.4	0.7	4.3	0.8
I was given useful feedback on my assessed work	4.3	0.7	4.2	0.9
The unit stimulated my interest in the subject area	4.2	0.8	4.2	0.8
I gained a good understanding of the subject matter	4.4	0.8	4.2	0.7
I enhanced my skills in this unit	4.2	0.8	4.4	0.6
The unit was well taught	4.5	0.6	4.6	0.6

**Appendix 4: Procedure for inviting students to participate in voluntary discussions**

An academic who did not teach Australian Tax Law sent an email to all students enrolled in the unit inviting them to take part in a voluntary discussion. The timing of this email was after the students received their final marks (six weeks after the final lecture). The same academic conducted and transcribed the individual voluntary discussions. The transcriptions included a unique letter code, with individual students not identifiable.