

ENQUIRY-BASED TEACHING AND TAXATION LAW

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Introduction

In 1983 Kant explained that “Between theory and practice, no matter how complete the theory may be, a middle term that provides a connection and transition is necessary” (p 61). Over the years, views have changed about how this gap should be bridged. In the last half-century, we have seen shift from traditional content-based teaching to problem based learning, with problem based learning being designed to more closely replicate the way people learn in the workplace and as adults. This document raises concerns about the assumptions underpinning problem-based learning, particularly in how it has been implemented, and forms the basis for further research that I hope to conduct over the next few years.

I will begin by briefly introducing content-based teaching and problem-based learning. I will then discuss the paradigm shift from content-based teaching to problem-based learning. Leaving aside the various advantages and disadvantages of the two styles of teaching, I will focus on why the paradigm shift occurred and why the paradigm shift is flawed. I will then consider an alternative teaching style, ‘enquiry-based teaching’. Finally, I will briefly outline the methods I will use to conduct my research.

Paradigm shift

Content-based teaching goes by a number of names, including lecture-based and traditional teaching. Content-based teaching works on the basis that you learn content and then you apply it. These courses usually take your traditional lecture format, where the teacher stands at the front of the class and tells the students everything they need to know to answer practical questions. Content-based teaching is popular because it is an efficient means for communicating information to a large number of students (Duch et al, 2001:5). It is likely that this popularity will grow in light of the Research Quality Framework.

However, content-based teaching does not prepare a person for joining the workforce. With over 30 volumes of Federal income tax legislation there is no way we can teach a student all of that content in one degree, let alone one unit. Further, it is almost a certainty that the taxation laws we are teaching now will change in the next 40 years. Accordingly, students must continue to learn after they enter the workforce. If they continue to learn using content-based teaching then they need someone else to tell them what the law is before they can solve the problem. But in the legal profession, your core work comes from answering questions that people do not know the answer to. As such, you cannot depend on someone else teaching you the answer before you are asked a question.

When it became apparent that people did not predominantly learn in the workforce using traditional content-based teaching, researchers like Barrows and

Tamblyn (1980) and Schön (1983) began looking at how people learn in the workplace. Similarly, researchers like Knowles (1980) began to look at how adults learn. These studies found that you continue to learn after you begin to practice, through self-directed and internalised practices. Nyiri (1988) found that professionals learn through a process of trial and error.

In light of these findings, educators developed problem-based learning. Problem-based learning involves putting students into a simulated 'real world' situation so that the students can learn by doing (Jarvis, 2006:147). In problem-based learning the student is given a problem without having received the content that is required to answer it (Boud, 1985:14). Accordingly, the students have to identify the content they need and work out how to get it, which are valuable problem-solving skills. The students are usually placed in groups to simulate the networks of peers and colleagues and develop their relationship skills (Savin-Baden and Major, 2004:4). The work produced by the student is then used to identify problem areas and for study to be tailored to the individual student (Jarvis, 2006:154).

Problem-based learning and the real world

I consider that proponents of problem-based learning have underestimated the extent and type of knowledge that professionals obtain from peers and colleagues. In the real world, a person's network includes colleagues who are experienced in the industry. Similarly, their network includes peers who might work in a different industry, but are still experiencing real world problems and going through their own learning process, which will include training, mentors and self-directed learning. These peers and mentors can teach you content. For example, they can tell you what law applies to a particular circumstance because they have already worked it out. These peers and mentors can also tell you how they would go about solving a problem if they do not know the answer.

In the university environment, the majority of students are not working in a professional field, let alone working in the particular area being studied. As such, the network set up by problem-based learning is in no way comparable to the real world networks. They do not have the content expertise and in most cases they do not have the problem-solving expertise. This is not to say that most students do not have problem-solving skills, it is to recognise that most experts have selected the particular problem-solving tools and techniques that are appropriate for their industry.

Because the students do not have these tools, they spend much more time exploring dead-ends and incorrect answers than they would in a real world situation. Further, the students have no way of assessing whether they have found a good problem solving technique. For example, if they get to the right answer but they did it using a convoluted method, how do they know that there is a better way?

Further, because problem-based learning is more time consuming, you have less control over the content learned by the students and may not be able to cover as much content. Of course, there is an argument that if you give your students appropriate problem-solving skills you do not need to teach as much content, because the students can work it out for themselves. However, in taxation law, the content requirements

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are imposed by professional bodies for accreditation purposes, so we need to ensure we get through the content.

The second assumption in problem-based learning that I would like to explore is to what extent learning is seen as self-directed as opposed to content-based. For example, if I ask a Capital Gains Tax expert from my network of colleagues, about a CGT problem I am looking at, I see four possible answers. They may tell me:

- (1) the answer
- (2) the content I need to answer the question
- (3) how to find the content I need to answer the question (that is, how to solve the problem), or
- (4) nothing.

Is this self-directed learning because I asked the question, and identified the resource that gave me the answer? Or is this content-based because I am told the answer, the content or the problem-solving skills that I need? If I am told how to solve the question and I use that same technique again later, does that count as self-directed because I have found new content and applied it to a new situation? Or is it content-based because I have taken the skills that I was given and applied them to a new situation?

A new hybrid

A number of hybrid models have been developed to minimise the disadvantages of the two dominant models. A number of hybrid models are discussed in Savin-Baden and Major (2004: ch 4). Most hybrids involve using a pure stream of content-based teaching for some parts of the course or unit and a pure stream of problem-based learning for other parts of the course or unit. For example, the most common hybrid is where you have lectures that use content-based teaching and tutorials that use problem-based learning. However, these hybrids do not overcome the fact that problem-based learning does not traditionally provide leadership in developing problem-solving skills that you would get in the real world. Accordingly, a new hybrid is needed.

The new hybrid needs to provide leadership in both content and problem-solving skills that are comparable to the mentoring process experienced in the real world. In the workplace, you will deal with a diverse range of problems and hence you need a network of experts. The network may also give you a variety of ways to solve a problem, from which you can choose your preferred method. However, in the limited environment of the university, there is no reason why a single person cannot provide the expertise. As with problem based-learning, the student may still select problem-solving techniques and content from their peers, however, they do so with the guidance of your benchmark model. I also believe that industry specific knowledge about problem-solving techniques can be passed on through content-based teaching.

I have called the new hybrid 'enquiry-based teaching'. The term 'enquiry' has been adopted to reflect the teaching of investigative processes that are emphasised in problem-based learning and yet allow for the teaching of content. The term 'teaching' is used to emphasise that here, as with content-based teaching, the focus remains on the teacher and not on the learner. That is, enquiry-based teaching offers leadership and problem solving skills.

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As such, in enquiry-based teaching, content is passed on to students using lectures. However, the content is presented in a mode that works through a problem and includes a discussion of how problems are solved. Instead of teaching content by going from topic to topic, you would start the class with a question. You then work through the problem as though you were an experienced practitioner who had never dealt with the particular issue before. You explain to the students how and where you would find the relevant legislation and identify the appropriate cases? What dead-ends do you need to explore to ensure you have not missed anything? What frameworks and guidance can you get from other sources?

Using this technique, students are given a framework for solving problems that is effective. Students do not need to re-invent the wheel by developing their own problem-solving process (although they are free to) through a process of trial and error. The teacher can then provide this guidance to the class as a large group, rather than telling a number of small groups, as they need assistance. This means that the unit will be less resource intensive than a problem-based learning course for both students and teachers, but the students will get the benefit of learning problem-solving skills. Because the teacher retains control over how long is spent on each issue, the teacher can also retain control over content.

Accordingly, I consider that enquiry-based teaching will simplify teaching taxation law, because content will be less important if students have appropriate problem-solving skills. Further, enquiry-based teaching will simplify studying taxation law for students because they are shown how to solve problems instead of learning through trial and error. As such, a move towards enquiry-based teaching will help us in the pursuit of simplicity. It is not simply impossible.

Further research

As set out above, I intend to conduct further research about the assumptions underpinning problem-based learning. I also intend to conduct research that compares the three different teaching methodologies. The first issue will be researched by surveying tax professionals. The second issue will be explored by exposing students to different teaching methods, and surveying their responses and grades. The students will stratified into undergraduate and mature age students. If you consider that your students would be suitable for inclusion in any of the population samples, please contact me on (02) 6201 5771 or clare.hyden@canberra.edu.au.

Conclusions

Enquiry-based teaching combines the learning of content and problem solving skills. Enquiry-based teaching allows us to give students the content that is expected of someone who has just graduated from taxation law, as well as the skills to work with areas of taxation that they have never heard of before. Teaching these problem-solving skills offers a significant advantage over content-based teaching. Enquiry-based teaching has advantages over problem-based teaching in that it gives students more guidance about how to solve problems; it works better with large groups and allows the teacher to retain control of content. Most importantly, it offers a bridge between theory and practice and more closely reflects learning in the 'real world'.

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