MANAGING DIVERSITY AMONG STUDENTS IN THE TAXATION COURSE

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ABSTRACT

University business and accounting education should be more innovative than lower levels of education. An innovative education refers to a blend of different types of assessment in its curriculum to address the diversity among students enrolled in a tax course at the tertiary level. The objective of this study is to show that students from different ethnic groups perform differently in assessments and that the value of adopting different types of assessments when educating students that consist of different ethnic group should not be overlooked. Students studying a tax course from four academic sessions were chosen as respondents. ANOVA test was conducted to observe whether performance of students in coursework and examination-type assessments differ among gender and ethnic group. Results from this study shows that Chinese Malaysian perform significantly better in examination-type assessments that focuses on memorization and calculations compared to other ethnic groups. The results of this study prove that when a tax course adopts a narrow view on how tax should be taught, the examination-type questions are also limited to this, and thus, student diversity is not managed properly. This narrow view limits how taxation is perceived by students from diverse ethnic backgrounds and may lead to disinterest. This study proposes that tax education should place emphasis not only on its calculative nature but should adopt a more interdisciplinary approach; this is similar to the approach adopted by tax research. By doing this, taxation is able to reach to a wider set of audience and is able to have a better role in the business and economic environment.

KEYWORDS: Tax education, outcome assessment, diversity

1. INTRODUCTION

Taxation Education is a sub-set of accounting education and it is within this context that we base our study of student diversity and course assessments. Tax education has often been seen as the more difficult aspect of accounting education due to its extremely dynamic nature. Some aspects of tax laws are revised yearly to reflect the economic needs of a certain country. Taxation practices are also influenced by the development of International Financial Reporting Standards (IFRS). Lamb (2004:4) does not define taxation research as a discipline by itself. Different researchers from their own unique disciplines may take a different approach towards tax research. It is argued in this paper that this could be applied similarly towards teaching tax courses in university education.

Many researchers (e.g. Chu and Libby, 2010) have focused on different teaching pedagogy to increase students’ understanding of taxation. There is very little research that looks at how assessments could also affect the students’ learning on taxation. This is an important area as assessing student learning in the right way ensures that the objectives of the taxation courses have been met. However, in dealing with assessing student’s learning, tax educators face the problem of identifying the type of assessment to adopt in classes. Many studies in education (e.g Stantelices and Wilson, 2010) found that student diversity may affect how the students perform with different types of assessments. In the education literature, they found that the types of questions that were asked in assessments such as test and examination influences how students perform in these assessments. Thus, the aim of this study is to highlight that student diversity does have an effect on the types of assessment that is adopted in tax courses. Following on this, this study proposes that taxation courses should incorporate the interdisciplinary nature of taxation that is evident in tax research. If the interdisciplinary nature of taxation is incorporated in the tax courses as it is accepted in the academia world, differences that exist due to student diversity could be overcome. This will lead to a wider set of audiences that are able to gain appreciation from this interdisciplinary nature of taxation. Thus, this will strengthen the role of taxation in the economic and business environment. The next section provides a background on how student diversity is important to enhance student
performance. This is followed by presenting opposing views on how student diversity should be managed by educators.

2. LITERATURE REVIEW

2.1 Student Diversity

Diversity is often necessary and desirable due to its potential to enhance intellectual standards of conduct and personal development of students (Gasker and Labarre, 2010). As educators, it becomes increasingly important to ensure diversity in the classroom; this often means having to look at the various factors which make up a student’s background, which include ethnicity, financial standing, gender and academic achievement. According to Luo and Drake (2002) diverse student bodies not only increased the likelihood of same race interactions but an overall development of skills and academic achievement for all groups. This shows that diversity promotes the building of strong relationships between students and also helps boost their academic performance. Several influential factors of students’ diversity are gender, health, physical, social and learning styles (Rohaty, 2008).

Although diversity has its advantages, it also comes with challenges to educators. One aspect of student diversity that is a challenge to manage for educators is gender. According to Nelson et. al (2002), the number of female students in accounting majors have steadily increased and they are becoming the dominant gender in this field of study. Carpenter et.al (1993) observes that these female students are outperforming their male counterparts, often at high significance levels. Tyson (1989) has stated that females tend to benefit from exam retake opportunities than men and generally outpace males in their willingness to work hard for academic success. However, these findings are not consistent in the literature. Fogarty and Goldwater (2010) found that women work harder than men, but see little gain from their efforts. Men, on the other hand, put less effort into their courses but seem to get a greater relative return on these efforts. Thus, it is suffice to conclude that gender has proven to be a major factor in student diversity due to the differences in academic performance and achievement between male and female students.

Race is another factor in student diversity that may lead to different academic performance. According to Blankenship (2010), only 40% of underrepresented (Native Americans, Hispanics, African Americans) minority students in the United States earn a bachelor’s degree within 6 years of college enrollment. He also points out that one of the factors of such a poor success rate is due to most underrepresented minority students being first generation college goers with no older role models within the family which went to college. Blankenship seems to indicate that ethnicity plays a major factor of student diversity. In this case, a certain race is seen to perform low because of their social background. However, Abdul-Alim (2011) states that more focus are being placed on reaching out to those in need whose access is limited by circumstance such as poverty and not due to race/gender. Thus, diversity can greatly affect the academic performance of students both negatively and positively. In this literature, student diversity was seen as a weakness to overcome. There is another set of literature that looks at diversity as an aspect which education should nurture because of the added value that diversity brings to the classroom. It is in this literature, that formulating the correct type of assessments are seen as a way forward for educators to address the issue of student diversity especially those related to race.

2.2 Assessment and student diversity

Assessment, as defined by Harwood and Cohen (1999) is the process of systematically collecting, interpreting and using information to improve student learning and satisfaction. They go on to outline the four different types of assessment most commonly used in institutions of higher education which are outcome assessments, classroom assessments, graded assessments and classroom environment monitoring.

In this paper, we will be focusing more on classroom assessments, outcomes assessment and to a certain extent, classroom environment monitoring which can be described as a subset of classroom assessments. Classroom assessment or small-scale assessment as described by Cottell and Harwood (1998) are short assessment exercises which are designed to provide timely feedback on lesson progress. Harwood and Cohen (1999) share a similar view, stating that the main purpose of classroom assessment is a continuous assessment to make immediate changes to benefit current students. Outcomes Assessment on the other hand, involves evaluating student performances in relation to particular educational objectives (Apostolou, 1999).

Outcomes assessment is a type of formal assessment and is often conducted at the course level. Outcomes assessment provides information to individual students about their learning and can lead to changes in class activities, assignments and grading (Ammons and Mills, 2005). Ammons and Mills (2005) also mentions that assessment embedded within courses in which the learning experience is designed to provide key competencies for university graduates. Examples of these course-embedded assessments include group assignments, objective
examinations, open-ended written questions, student performance evaluation, reflective writing and surveys on student opinions. In their research, they found that course-embedded assessment techniques can improve faculty-student communication and the teaching-learning process.

Many studies have observed the different outcome and class assessment techniques used by educators. Ashbaugh et al. (2002) utilized outcome assessment techniques such as a direct test, in which students are required to write an essay in response to a questions and an indirect test involving the completion of 20 multiple choice questions. Cottell and Harwood (1998) utilized questionnaires and short ungraded exercises to evaluate student performances. A short feedback form was also utilized throughout the classes in order to gauge student’s understanding of the lesson being taught. Harwood and Cohen (1999) share a model for developing classroom assessment techniques, primarily aimed at identifying student questions during learning in order to make changes designed to improve learning. Some of the techniques outlined include the “Background Knowledge Probe” which can determine student’s prior knowledge regarding accounting knowledge. This can be presented in the form of a survey form. (Brooksfield, 1995) utilizes “Critical Incidents Questionnaire” which questions students and encourages them to focus on critical events during their learning. The “Writing to learn” exercise used by Berry et.al (1999) are ungraded written exercises that enable students to evaluate their own understanding of the subjects and learning processes. Angelo and Cross (1993) used a minute paper as an informal classroom assessment technique as a quick and extremely simple way to collect written feedback on student learning. These types of assessments are useful to educators because there is an interaction between students and educators during the learning process. These assessments could be tailored by educators to suit their students.

However, in assessments such as examination, educators do not tailor these needs to their students and due to this, ethnicity is a major factor for differences in students’ academic performance. The following literature observes that the types of questions asked in these direct forms of assessment are important in addressing the diversity that exists among students. Stantelices and Wilson (2010) found that certain questions in the US SAT college admission test would lead to different scoring outcome for different races. Fischer (2010) found that the minority group in the elite college institutions in America does not graduate on time as compared to the non minority group. One of the main reasons was due to their grades. Both of these studies highlight how student diversity such as race may influence how students perform academically. These studies also call for more action on the part of institutions to reduce the disparity that happens in assessments so that race does not factor as a cause for differences in assessments. Sarauphin and Maker (2010) were able to identify the area of strength of racial groups in America. Their study was centered on a performance test for gifted students; there were six ethnic groups that were under observation – White Americans, African-Americans, Hispanics, Native-Americans, South Pacific/ Pacific Islanders and Arabs. Their study found that White Americans scored well in Mathematics, Native Americans scored highest in Spatial Artistic activities while South Pacific/Pacific Islanders scored highest in Oral linguistics. Kranzler, Flores and Coady (2010) also test how students receiving English as a second language services fare on a test that observes cognitive abilities. They found that there are disparities in the performance of students from disperse backgrounds. Fletcher and Navarette (2010) also found that one of the reasons that Hispanics students are not performing in the US educational system was due to the testing and assessment procedures. These studies show that different assessment techniques should be used to give a better evaluation of students’ understanding as a way forward on handling student diversity.

In the next section, the methodology of this paper is outlined. In the methodology section, the author firstly describes the tax course and the different types of assessment that are used in teaching a taxation course at a Malaysian university. Students from 4 academic sessions are used as the sample for this study. Secondly, the method of analyzing the scores of these students in the different types of assessments by race and gender are presented.

3. METHODOLOGY

In this study, students from the Malaysian business and corporation taxation course are used as a sample for this study. The syllabus of this taxation courses follow the requirements of the Malaysian government which relies on feedback from the Malaysian Institute of Accountants. The Malaysian Institute of Accountants is the regulated governing body that oversees the accounting profession in Malaysia. The syllabus of this course is also influenced by local and international professional accounting bodies such as Malaysian Institute of Chartered Public Accountants (MICPA), Association of Chartered Certified Accountants (ACCA) and Certified Practising Accountants of Australia (CPA Australia) as this accounting programme is accredited by these bodies. The influences of these accounting bodies dominate how taxation is being taught in this course. For example, nearly
four weeks of the course concentrates on the calculation of taxable profit for corporations. The syllabus of this tax course is essentially prepared for students that would be interested in a career as a tax practitioner.

This tax course is an intermediary tax course; students are required to pass an introductory tax course before they are allowed to take this course. The accounting students that undertake this course are usually in their third or final year of study. In this study, students’ results are taken from four academic semesters. The same instructor taught this course for these semesters. There are different types of assessment used by this tax course. Throughout these four semesters, 25% of the grading for this course is assessed through coursework while 75% of the grading comes from examinations and tests.

The coursework assessment not only exposes students to learning soft skills such as team work and effective communication but it also exposes students to the interdisciplinary aspect of taxation. In each of the four semesters, students have been exposed to how taxation is essential to the economic development of Malaysia. For example, students are given a case and are required to role play the different relevant stakeholders involved in formulating the rationale of a new tax rule. Students are also exposed to the role of law and accounting in taxation. For example, students are given a case that requires them to present their plan of action towards dealing with particular tax issues in a case. The cases are taken from facts of actual court cases that are still under appeal and these cases highlight the tensions that arise due to the changing nature of financial reporting practices. Students are also assessed on the video assignments that they were required to prepare to increase tax compliance. In the remaining 75% assessment, examinations were prepared strictly to evaluate student’s understanding of the syllabus of the course. This assessment would consist of 15% from students’ performance on the mid semester test and 60% on the final examination. Questions were very technical in nature due to the tax syllabus that had to adhere to the requirements of the professional accounting bodies.

For the analysis, all the students that took the course for the past academic semesters were analysed. Regression analysis is conducted to observe whether students’ performance in the course work affects the score of their formal assessments. Next, ANOVA tests were conducted to observe whether gender and race will have an effect on the performance of these students. The results of these tests are presented below.

4. RESULTS

It was illustrated above that the teaching assessments are consistently applied through the four semesters. Table 1 presents the demographic profile of the respondents in this study. The classification of the different races follows the ethnic composition in Malaysia. In Malaysia, there are three main races, they could be grouped as Bumiputra, Chinese and Indians. Bumiputra represents the Indigenous people, while Chinese and Indians are those that are descendents from China and India. The Chinese and Indians migrated to Malaysia during the British colonial period. The fourth group is classified as Non Malaysians and these groups are mainly students coming from the Arab and African continent. Their numbers are few, thus they are grouped as Non-Malaysians. 76% of the respondents are female. Majority of students come from two main groups, they are Bumiputra Malaysians and Chinese Malaysians. Chinese Malaysians regardless of gender fare very well in the examination assessment. The Non Malaysians students have the lowest mean score in the examination assessment. For coursework assessment, the mean score shows a mixed result. The female Non-Malaysian and the male Chinese Malaysian students have the highest mean score for coursework assessment.
Table 1. Descriptive statistics for the assessments in the tax course

<table>
<thead>
<tr>
<th>Gender</th>
<th>Ethnic group</th>
<th>Coursework assessment</th>
<th>Examination assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Mean</td>
<td>Std. Deviation</td>
</tr>
<tr>
<td>Male</td>
<td>Bumiputra Malaysian</td>
<td>19.65</td>
<td>1.95</td>
</tr>
<tr>
<td></td>
<td>Chinese Malaysian</td>
<td>20.36</td>
<td>1.44</td>
</tr>
<tr>
<td></td>
<td>Indian Malaysian</td>
<td>18.25</td>
<td>0.00</td>
</tr>
<tr>
<td></td>
<td>Subtotal</td>
<td>20.04</td>
<td>1.68</td>
</tr>
<tr>
<td>Female</td>
<td>Bumiputra Malaysian</td>
<td>19.67</td>
<td>1.83</td>
</tr>
<tr>
<td></td>
<td>Chinese Malaysian</td>
<td>19.76</td>
<td>2.00</td>
</tr>
<tr>
<td></td>
<td>Indian Malaysian</td>
<td>17.08</td>
<td>2.60</td>
</tr>
<tr>
<td></td>
<td>Non-Malaysian</td>
<td>20.16</td>
<td>1.62</td>
</tr>
<tr>
<td></td>
<td>Subtotal</td>
<td>19.68</td>
<td>1.94</td>
</tr>
</tbody>
</table>

A regression test was performed to assess whether coursework assessment explains the performance of examination assessment. The results show that coursework assessment is an influence on the performance of examination assessment. The total variance explained by coursework assessment is 1.4%, $F(1,229) = 4.20$, p $<$ .05. The beta value for coursework assessment was .13, $p$ $<$ .05.

Table 2. Results of the ANOVA test for coursework assessment

<table>
<thead>
<tr>
<th>Demographic variable</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>p</th>
<th>Partial Eta Squared</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender</td>
<td>2.113</td>
<td>1</td>
<td>2.113</td>
<td>.608</td>
<td>.436</td>
<td>.003</td>
</tr>
<tr>
<td>Race</td>
<td>23.471</td>
<td>3</td>
<td>7.824</td>
<td>2.252</td>
<td>.083</td>
<td>.029</td>
</tr>
</tbody>
</table>

Although coursework assessment explains examination results, the results of the ANOVA test were different for both types of assessment. The results of the ANOVA test on coursework assessment by gender and race showed no significant differences, see table 2. However, the results of the ANOVA test on examination assessment, in table 3, showed no significant differences by gender but there are significant differences by race. The Post Hoc comparisons showed that Chinese Malaysians perform better in examination assessment than any of the ethnic group, see table 4.

Table 3. Results of the ANOVA test for examination assessment

<table>
<thead>
<tr>
<th>Demographic variable</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>p</th>
<th>Partial Eta Squared</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender</td>
<td>13.960</td>
<td>1</td>
<td>13.960</td>
<td>.188</td>
<td>.665</td>
<td>.001</td>
</tr>
<tr>
<td>Race</td>
<td>8434.016</td>
<td>3</td>
<td>2811.339</td>
<td>37.850</td>
<td>.000</td>
<td>.336</td>
</tr>
</tbody>
</table>

Table 4. Results of the Post Hoc comparisons for mean scores of formal assessments by ethnic group

<table>
<thead>
<tr>
<th>Ethnic group (I)</th>
<th>Ethnic group (J)</th>
<th>Mean Difference (I-J)</th>
<th>Std. Error</th>
<th>p</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chinese Malaysian</td>
<td>Bumiputra Malaysian</td>
<td>13.86</td>
<td>1.15</td>
<td>.000</td>
</tr>
<tr>
<td></td>
<td>Indian Malaysian</td>
<td>12.94</td>
<td>4.38</td>
<td>.018</td>
</tr>
<tr>
<td></td>
<td>Non Malaysian</td>
<td>16.50</td>
<td>5.04</td>
<td>.007</td>
</tr>
</tbody>
</table>
5. DISCUSSIONS AND IMPLICATION OF STUDY

Gender does not lead to different performance in course work or examination type assessment. The literature supports this. However, race is a significant factor of diversity that does influence examination type assessment. This is consistent with other findings found in previous research that was highlighted in the literature review. Chinese Malaysians was found to be the ethnic group that performs significantly better than other ethnic group in this group of respondents for examination type assessment. The results of this study have two implications. Firstly, it identifies that Chinese Malaysians fare better in examinations that are mainly based on calculation and memorization. Future study could generalize this study to observe the performance of other Chinese students in other parts of the world to examine whether there is consensus on this. Secondly, the examination questions in this study were prepared to conform to the tax syllabus which mainly focuses on the calculative nature of taxation. The study suggests that tax education is interdisciplinary in nature and this is apparent in the way tax research is conducted (e.g. Lamb, 2004). However, the teaching of tax education in Malaysia takes on a narrow view of how tax education should be like. This narrow view may limit students from diverse background to be interested into tax related profession.

REFERENCES


