



Tax Research Network – 27th Annual Conference

Education Day

Alan Walters Building – University of Birmingham

5th September 2018

PROGRAMME

This day long event will focus at exploring innovative and practical aspects of tax education as relates to University teaching of taxation in the UK (and internationally).

The day is split into three parts –

1. Innovative approaches to tax education
2. Panel discussion and debate – *What should be the role of Universities in the creation of the next generation of tax professionals?*
3. Examples of pedagogic research in tax education – exemplars of good tax education research

9.30 – 9.40 Opening Andy Lymer (Chair of the event)

9.40 – 12.30 Innovative approaches to tax education:

- Eileen McAuliffe (Sheffield Hallam University)

 – *Innovating the teaching of Transfer pricing*

- Stephen Daley (University of Birmingham)

 – *Legal blogs in tax education*



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(11.00 – 11.15 – Coffee break)

- Julia Cann (University of Birmingham)

- *Engaging tax education*

- Terry Filer (Swansea University)

- *Virtual Reality and tax education*

12.30 – 1.30 Lunch (Alan Walters Building Atrium)

1.30 – 3.00 Tax panel discussion - *What should be the role of Universities in the creation of the next generation of tax professionals?*

- Peter Miller – The Miller Partnership and CIOT

- Anita Monteith – ICAEW

- Aileen Kinson – HMRC

3.00 – 3.15 Coffee Break

3.15 – 4.30 Exemplars of pedagogic research in taxation:

- Phyllis Alexander (Bournemouth University) and Merima Balavac (University of Sarajevo)

- *The Impact of Financial and Tax Literacy on the Development of Tax Morale in Young People Before they Enter the Job Market (a CIOT funded research study)*

- Elaine Doyle and Patrick Buckley (University of Limerick)

- *Game On! Students' Perceptions of Gamified Learning*



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ABSTRACTS:

Improving Tax Literacy and Tax Morale of Young Adults

By

Co-authors: Phyllis Alexander (Bournemouth University) & Merima Balavac (University of Sarajevo)

Contributing authors: Surnajita Mukherjee (Bournemouth University), Andrew Lymer (University of Birmingham) & David Massey (University of Central Lancashire)

This research considers socio-demographic influences and the impact enhancements to financial and tax literacy may have on young adults' tax morale. It also considers the subjects' perceptions of tax compliance and tax administration. The results show that gender, tax tuition, and employment experience influence tax morale.

Most of the 377 students surveyed thought the UK tax system is fair, but complex with personal tax rates that are too high. The majority also believe that a significant number of taxpayers cheat by paying less than they legally owe.

The research shows the positive impact of focused tax tuition on university students in raising financial and tax literacy as well as an appreciation for public finance. While the researchers were unable to conclude enhanced literacy resulted in enhanced tax morale in this study, the results nevertheless demonstrated marginal improvements in this regard, thus warranting further research into causation.

The researchers make several recommendations for further initiatives and enhancements to existing programmes in taxpayer education focused on young people before they leave school and enter the job market.



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Game On! Students' Perceptions of Gamified Learning

Elaine Doyle and Patrick Buckley

University of Limerick, Limerick, Ireland

Abstract

Gamification is presented in the literature as a pedagogical innovation that may increase student engagement and enhance learning. This study explores students' perceptions of a gamified learning intervention deployed in a large undergraduate tax module and a small postgraduate tax module. Given the dearth of previous empirical work, an exploratory approach was used. Focus groups were carried out to develop a nuanced understanding of the students' perceptions of a gamified learning environment. Six themes emerged: impact on learning outcomes, motivation, the importance of the stakes, group dynamics, gender and the challenges gamified learning activities present. The paper contributes by evaluating students' perceptions of the effectiveness of gamification, providing guidelines for other practitioners deploying gamified learning interventions and identifying outstanding issues and questions that require further research.

Key words: Gamification, Student motivation, Student engagement, Active learning, Millennials.



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