Scientia Education Investment Fund Grants Final Report

January 2020

eBooks the next frontier: Enhancing and advancing the delivery and online learning platform for the Master of Taxation

School of Taxation and Business Law, UNSW Business School

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[The completed report should be 8 pages in length]

1. Executive Summary

The School of Taxation and Business Law has developed 28 Masters courses in the Master of Taxation. Each has 300-800 pages of instructionally-designed self-study materials. These course materials include appropriate adult learning principles, tax technical content, readings, course activities, reflective exercises, and detailed commentary on relevant tax cases and legislation. The study materials are updated each semester by academics. The study materials had been presented to students as static PDF files.

This project converted the files into engaging, interactive, online learning resources and activities. The materials are already educationally-designed, however, with the assistance of a graphic designer, each course was structured with a digital learning pathway developed for each teaching week that is integrated into an eBook using the Kotobee platform. These are linked to digital learning resources such as videos, audio recordings, activities, quizzes, case studies and similar formative tasks and activities.

The updating of the materials will lift the accessibility and effectiveness of the learning resources to distinguish the MTax from competitor universities and from competing offerings from RTOs that have recently come into the market. The digitisation of each of the courses' resources and activities will also facilitate the School's ability to offer any part of any course as a customised short course offering to tax advising firms and the ATO if needed.

2. Outcomes and impact

This project has been successful in that 24 Taxation and Business Law courses were converted to eBooks. Some of the key features of this upgrade include:

- Compatibility with multiple devices including desktop, iPad, iPhone and Android devices
- Notetaking
- Highlighting function
- Bookmarking
- Aggregate annotations
- Search function
- Copy and paste to clipboard
- Text to speech
- Google look up for key words and phrases
- Print
- Export to Pdf

While these features allow the student to improve their learning experience there are also enhancements for the LICs. As part of this project we designed and developed a lecturer dashboard which allows LICs to track and monitor the performance of their students. LICs can now use dashboard data to provide students with meaningful information about their current level of performance relative to the module materials. As the dashboard is always updated and current, LICs will be able to provide timely feedback for the benefit of student learning. On 27 March 2019, the project team hosted a workshop with MTax LICs to understand what they would like in the dashboard. The group came up with the following suggestions:

- Summary bar per student to assess student progress as they complete each of the questions (actioned)
- Students to be given multiple attempts at completing the module exercises (actioned)
- Change colour of dashboard content and activities (actioned)
- Inclusion of student email in the instructor dashboard (to be actioned)
- Inclusion of drop-down menu to be able to compare previous cohort student dashboard (to be actioned)

This project has impacted on academic and professional staff as they prepare materials for the upcoming term. Academics have had the relevant software downloaded on their computers by UNSW IT and there are detailed training materials to assist LICs are they begin updating the course materials (Appendix 1).

3. Dissemination strategies and outputs

MTax LICs have been provided with updates throughout 2019 – at each of the three TBL Education Committee Meetings in 2019, the School Retreat in November and an additional workshop we hosted in March. Throughout the process we have informed LICs of the progress made as well as provided them with the opportunity to share their ideas and thoughts on the key features of the Kotobee platform.

Our MTax students are also aware that there will be a change to the way they interact with the course materials and further communication is planned for 2020. Moodle pages will include instructions on how students can access and interact with the materials.

To assist MTax LICs a series of user guides and manuals have been produced to assist with understanding of this new product. Trained admin staff are available to provide LICs with IT support and practical assistance as needed.

4. Evaluation of project outcomes

As the eBooks will be launched in 2020 there are no results to date. We will be using various analytical tools to assess the use of these new resources:

- Course videos: We have selected two courses that will have videos created for each module. The video platforms will be able to track and monitor access and the length of time over which users watched the videos. This will assess whether students are interested in the videos and whether module videos should be produced for each course.
- Lecturer dashboard (Appendix 2): Tracking student learning is critical and gives academics with the opportunity to provide students with learning feedback. We designed the Kotobee platform to have the ability for LICs to assess student performance – including, access to materials, attempts at integrated questions, review and problems, and progress through the modules. The lecturer dashboard will also be used by LICs to rethink and design the content for their webinars, particularly if all students have struggled with answering a module question.
- Access of Course Objectives and Learning Pathways (Appendix 3): With the assistance of a graphic designer, each course has a one-page summary outlining the course objectives for the course and a detailed learning pathway for each module. Both documents are designed to allow students to understand how the key thoughts and concepts of the modules connect with each other as well as the broader subject. Again, we will be using access analytics to track whether students are using this resource.

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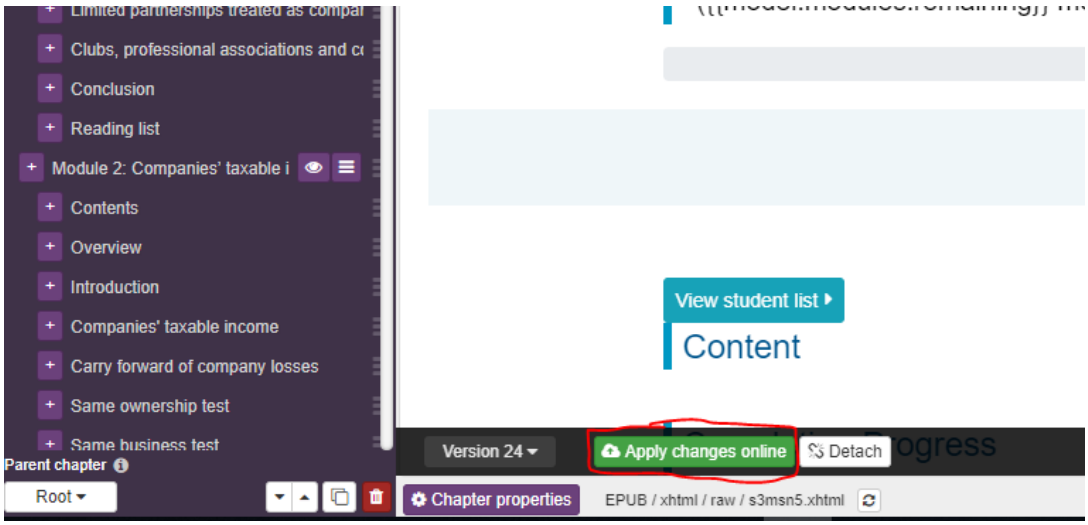
Accessing Kotobee eBooks Quick Guide

How to Edit eBooks

Saving Updates

Kotobee does not have an auto-save feature. It is important that before you close your document or computer that you save your updates. Each time you save, the document will be saved as a version which will also allow you to return in case you notice a mistake that cannot be resolved (e.g. the formatting has been removed)

To save your file, click the green 'Apply changes online' button at the bottom of your screen:

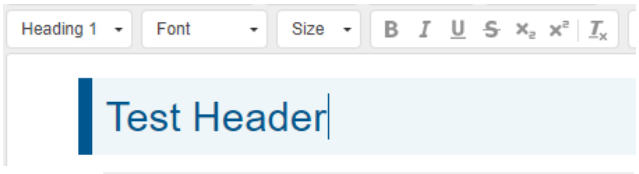


(**Note:** It is important that you save before you close your computer or move to another task as the system may timeout.)

Updating text

Changing the text is as simple as clicking on the paragraph and typing. If you are to make changes to headers, be sure to follow the formatting guide:

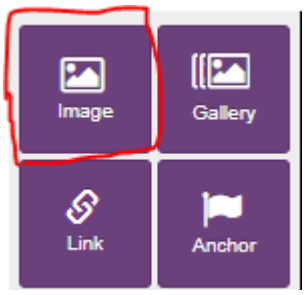
Chapter's use Heading 1



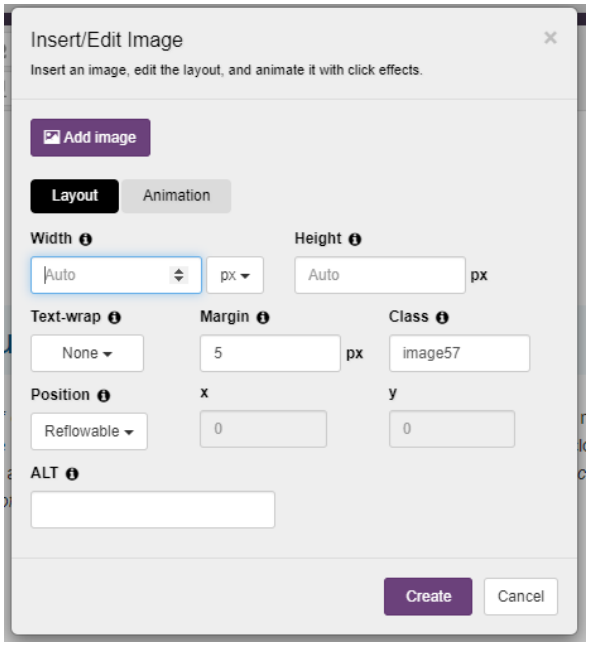
Headers within Chapters use Heading 2

Adding Images and Videos

Choose the Image button on the right-side bar. This will produce the following popup:



The default is set to auto sizing. If you want to have a particular size, change 'px' to '%' then only change the width percentage. Height will automatically be calculated, keeping the aspect ratio correct



Entering information into ALT will show up if a student hovers their mouse over the image.

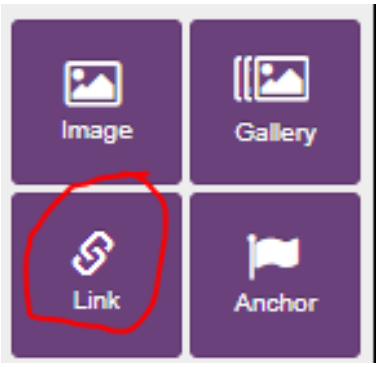
Resizing Image

To resize an image, you can either double click the image or choose the edit option when hovering over the image.

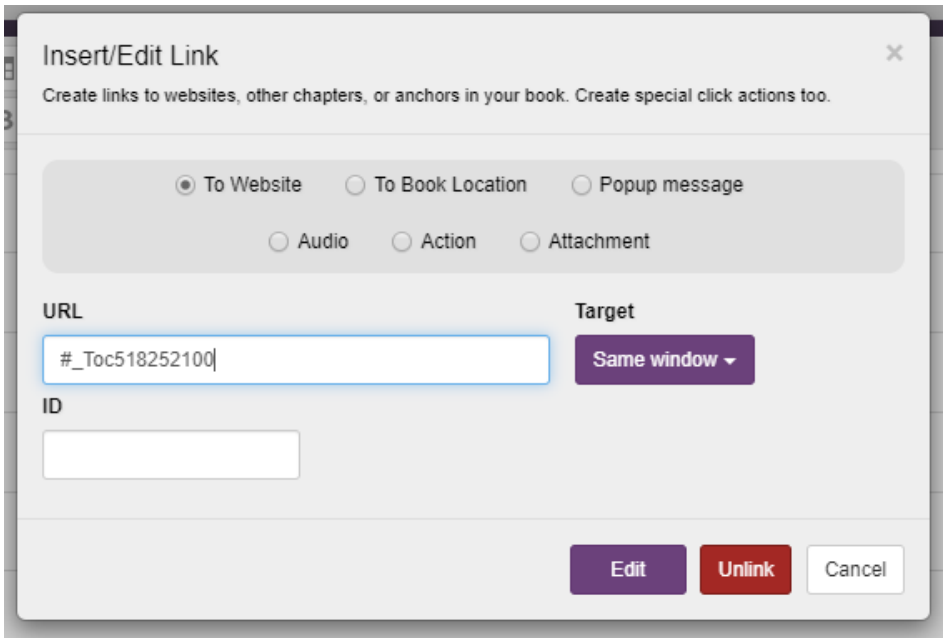
You will then see the same view as when inserting a new image (above) and follow the instructions to resize.

Hyperlinks

Links can be created to external sites or to locations within the eBook. On the right panel, there is a 'Link' option:



Clicking this will open up the following window:



Enter the URL into the field provided and choose whether to open a new window or redirect in the current window.

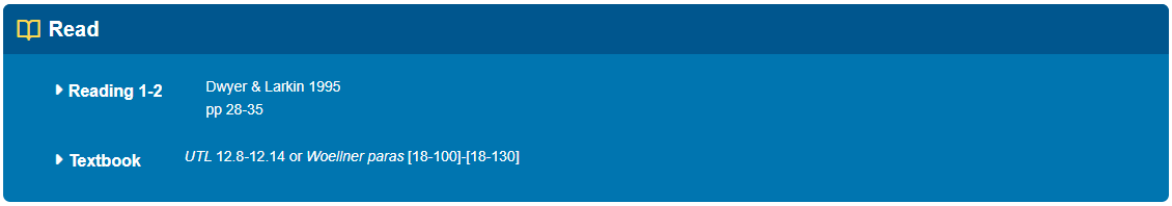
Page Widgets

There are no widgets automatically installed. You can find details on widgets at:

http://support.kotobee.com/en/support/solutions/articles/8000074617-widgets

Adding Readings to 'Containers'

Containers is the terminology used for the blue boxes that contain the required readings, e.g:



To add readings to these containers, first copy the one you are duplicating by highlighting it with your mouse (Note: it is difficult to see the highlight). Once highlighted, press Ctrl + C. Click your mouse at the end of the section you want the new reading to follow. Press Enter, then Ctrl + V. This will paste a copy of the highlighted region. You can then edit this section with the new reading.

Complex Edits

The eBooks have been imported by Kotobee professionals to match the requested formatting. If you require more complicated edits including the addition of activities, new chapters, etc. please contact the school admin team (tbl@unsw.edu.au) with the details. The admin team will forward this request to the correct Kotobee team.

Welcome Instructor.

Appendix 2

Instructor Dashboard

View student list

Content

- Module 1: Fundamentals
  - Click to expand
- Module 2: Tax of contributions
  - Click to expand
- Module 3: Superannuation funds and other retirement savings vehicles — taxation and regulation
  - Click to expand
- Module 4: Taxation of benefits
  - Click to expand

Activities

- Module 1
  - Activity 1–1
  - Activity 1–2
  - Activity 1–3
- Module 2
  - Activity 2–1
  - Activity 2–2
  - Activity 2–3
  - Activity 2–4

Completion Progress

Activity Progress

Appendix 3

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TABL3003/5503
TAXATION OF CORPORATIONS

The company remains the most widely used vehicle for the collective investment of capital. The central role of the company in our modern liberal market economy requires special and close consideration of the taxation of it, and its members.

Corporate tax integration policy has led to the introduction of the imputation system, and the technical legal rules surrounding the distribution of corporate profits are a focus of this course. Because the imputation system confers tax benefits upon shareholders, a variety of anti-avoidance rules have been constructed to prevent the use of those benefits in tax arbitrage strategies.

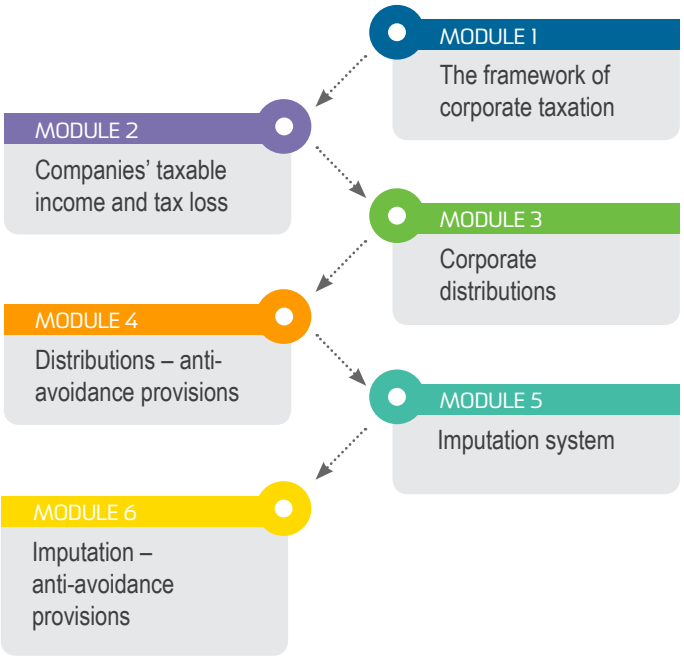
COURSE OBJECTIVES

This course introduces students to:

1. The operation of the taxation of corporate tax entities in Australia
2. The study of the taxation of dividends and the operation of the imputation system
3. The anti-avoidance provisions specifically relating to corporate distributions and imputation

COURSE MODULES

The study guide for Taxation of Corporations comprises six modules:



ASSESSMENTS

DISCUSSANT SYSTEM	ASSIGNMENT	TAKE HOME EXAM
15%	35%	50%

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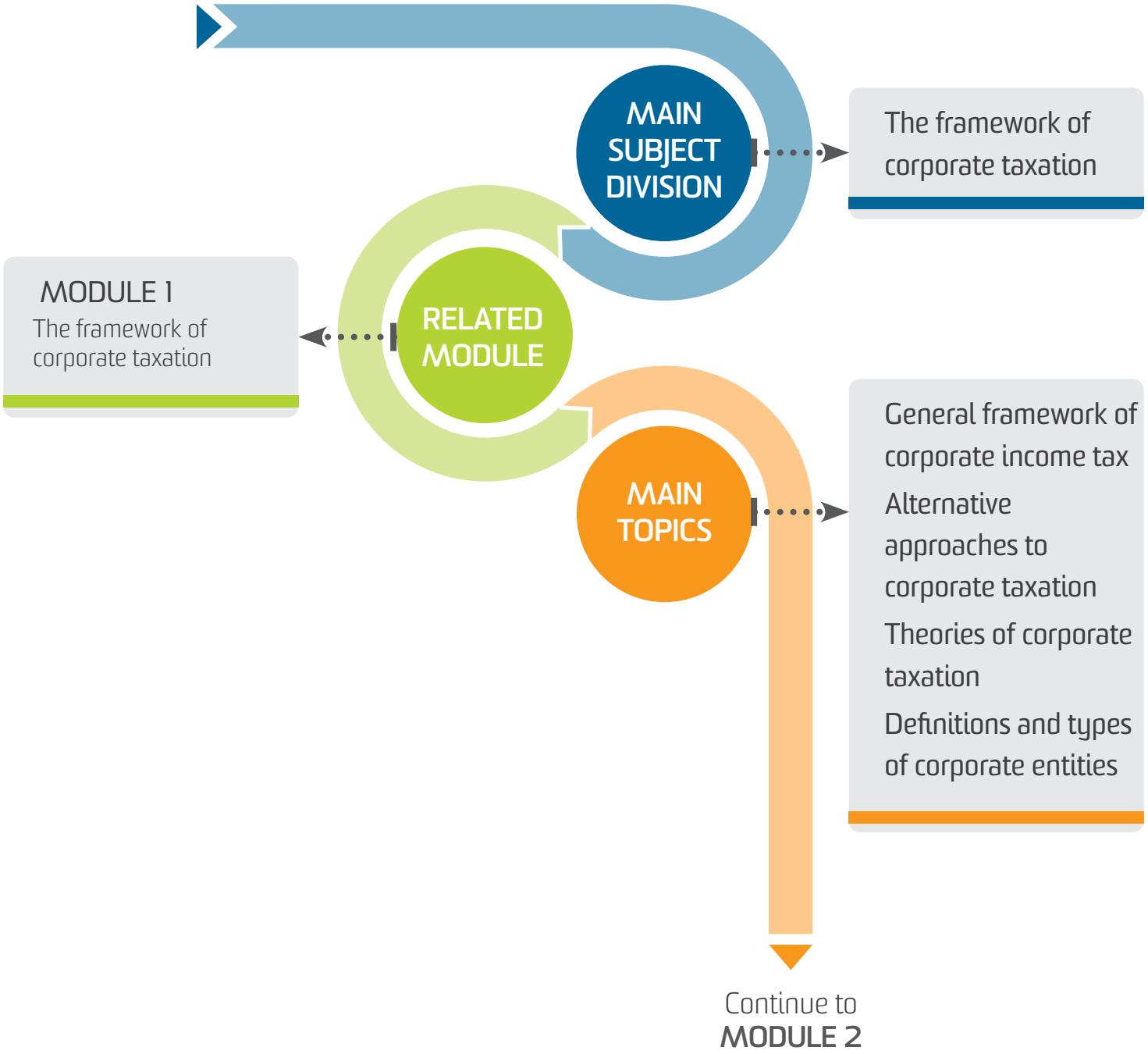
TABL3003/5503
Taxation of Corporations

MODULE 1 - The framework of corporate taxation
LEARNING PATHWAY



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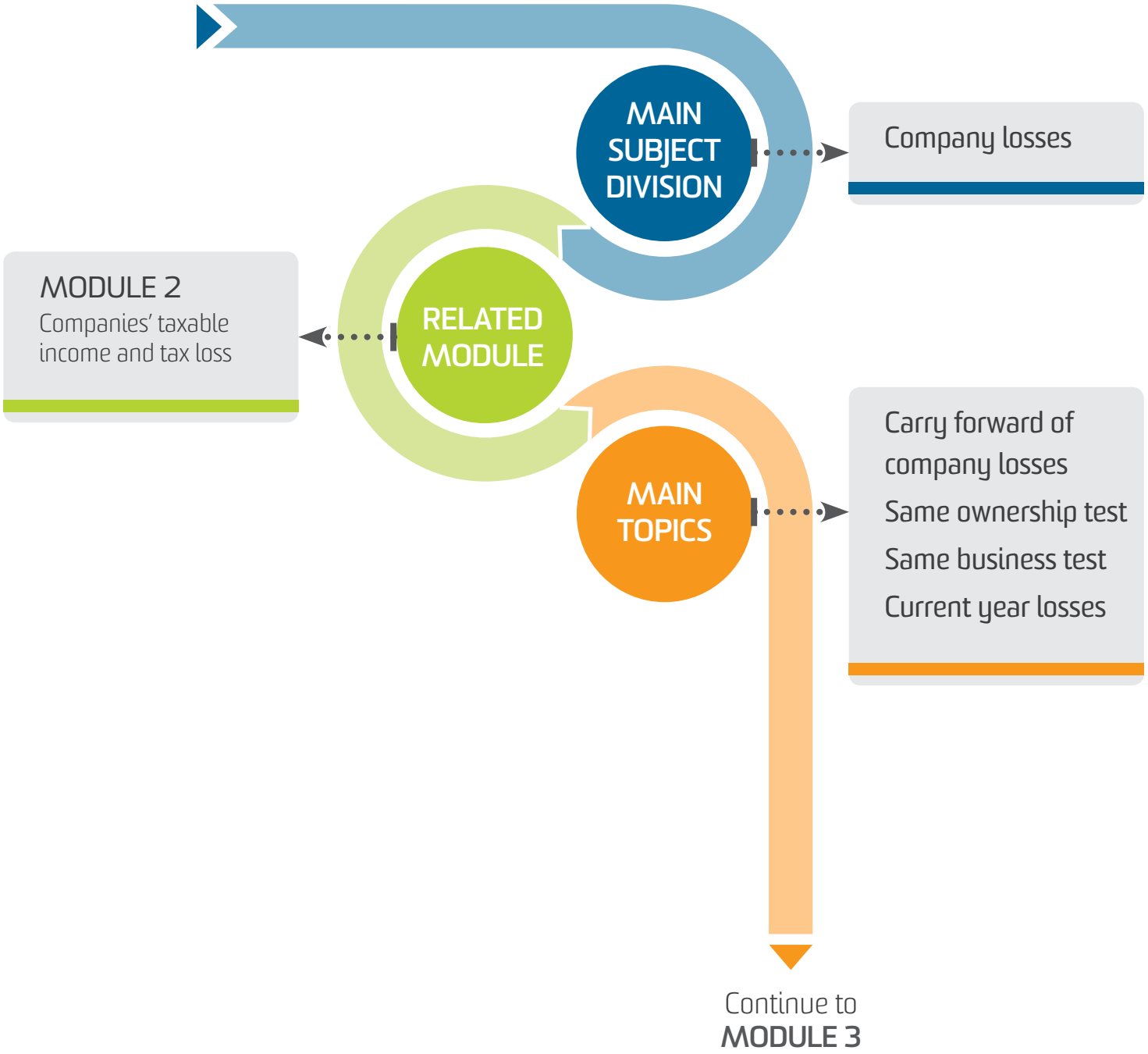
TABL3003/5503

Taxation of Corporations

MODULE 2 - Companies' taxable income and tax loss

LEARNING PATHWAY



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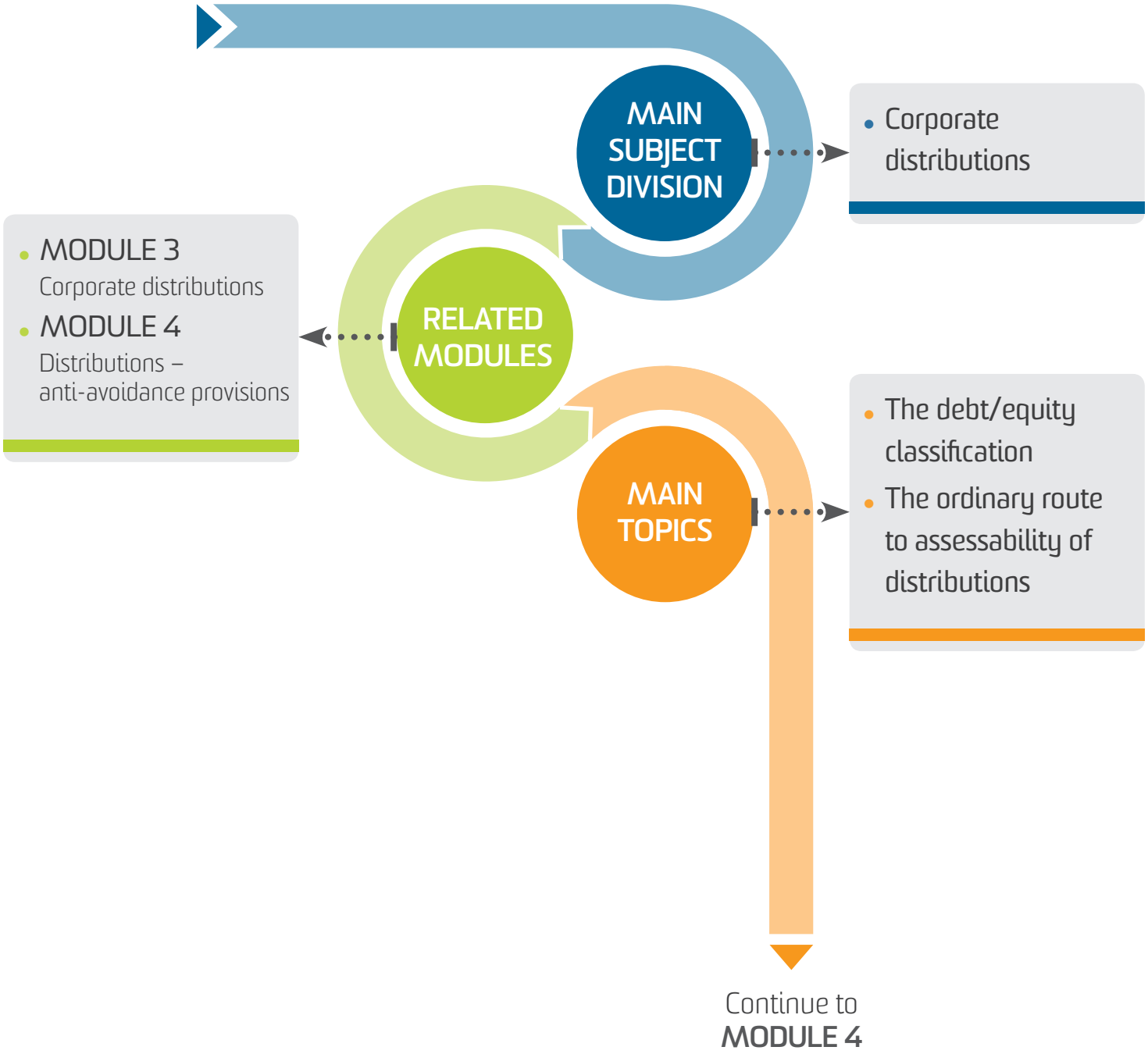
TABL3003/5503
Taxation of Corporations

MODULE 3 - Corporate distributions
LEARNING PATHWAY



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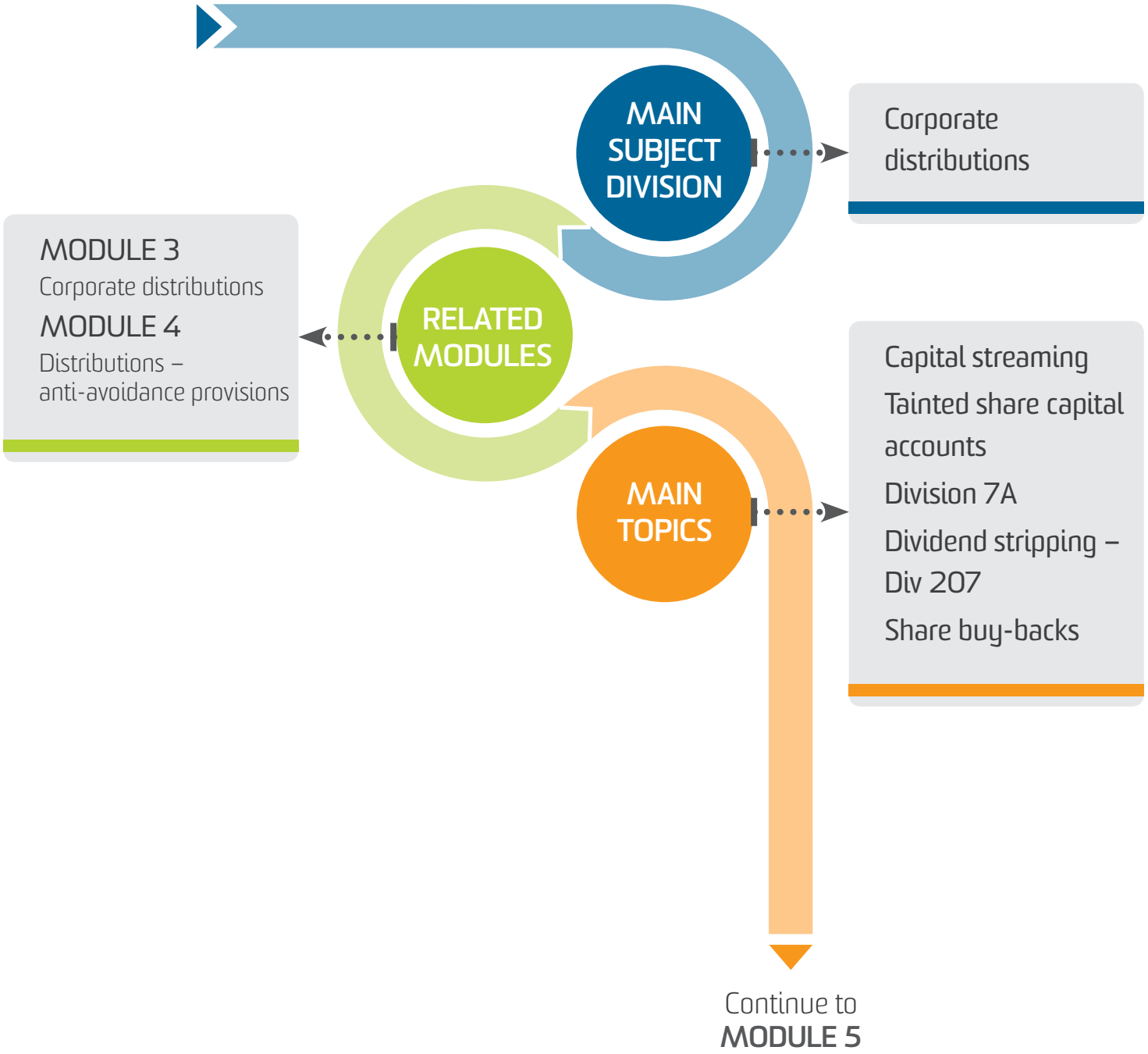
TABL3003/5503
Taxation of Corporations

MODULE 4 - Distributions – anti-avoidance provisions
LEARNING PATHWAY



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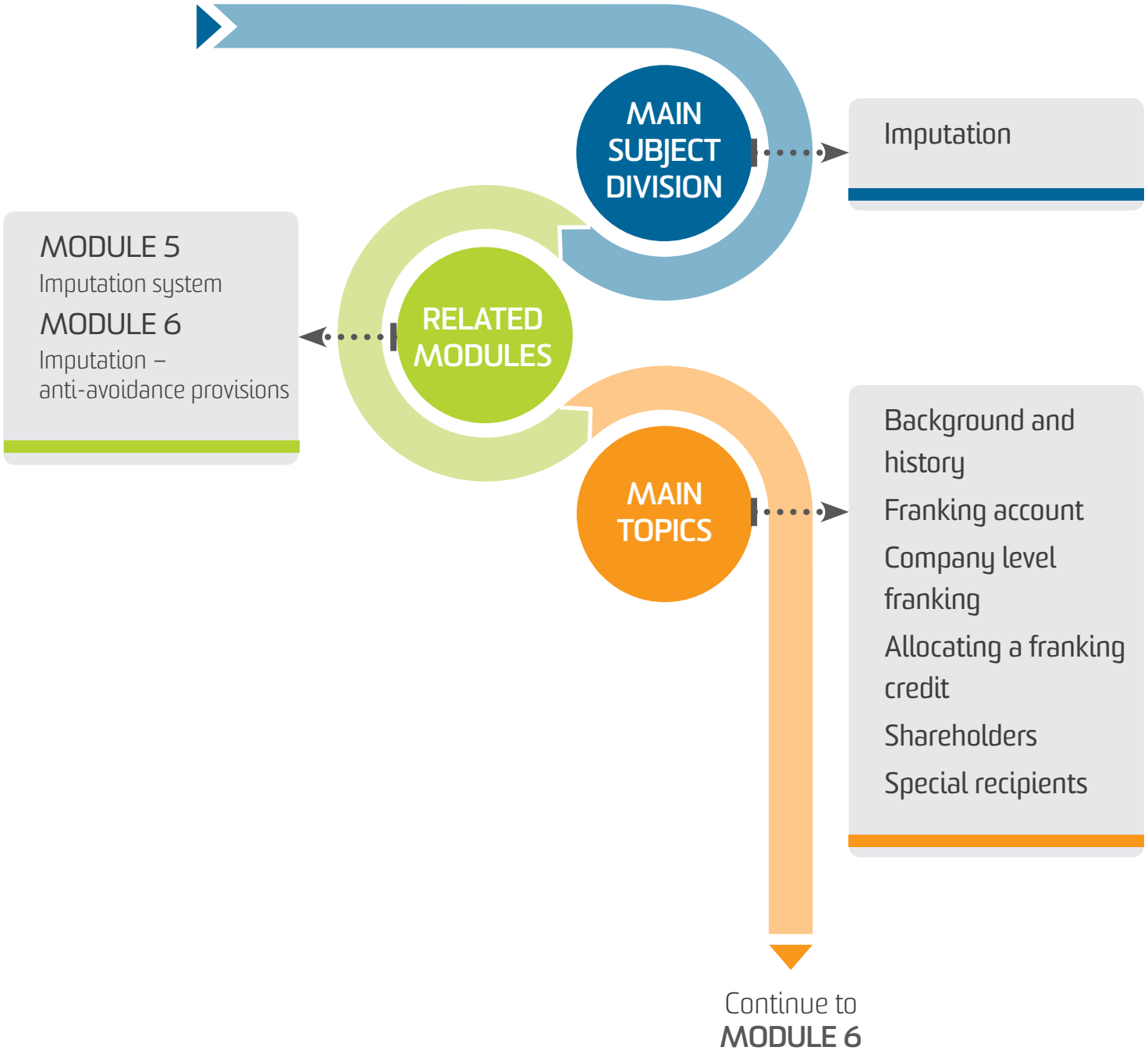
TABL3003/5503
Taxation of Corporations

MODULE 5 - Imputation system
LEARNING PATHWAY



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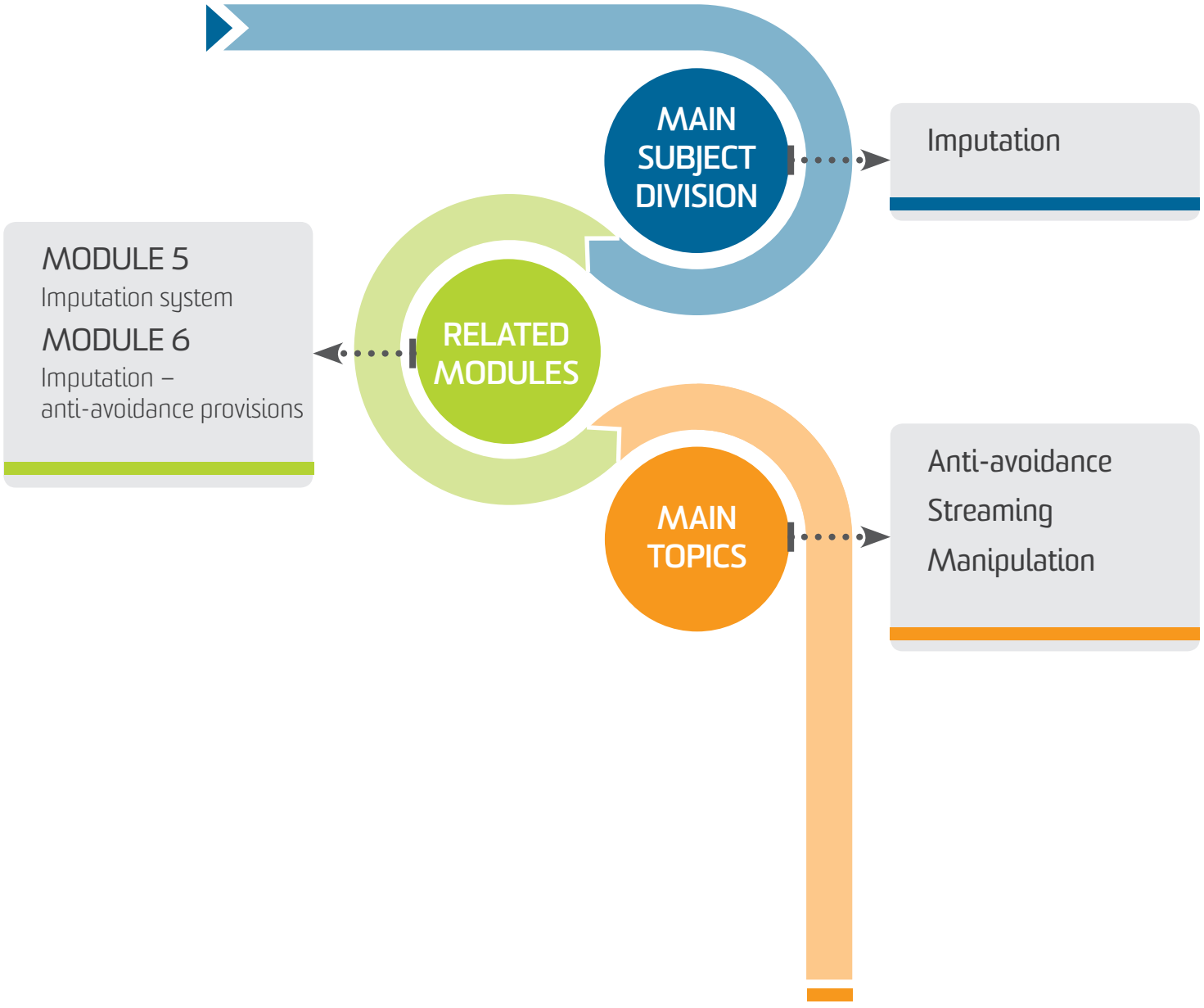
TABL3003/5503

Taxation of Corporations

MODULE 6 - Imputation – anti-avoidance provisions

LEARNING PATHWAY



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