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**TEACHING TAXATION LAW:  
RETHINKING AIDS FOR DELIVERY**

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## **I INTRODUCTION**

Taxation Law is a third year elective course in the accounting degree offered at Central Queensland University (CQU). Being involved in the teaching of taxation law for the last five years I have experienced the rapid progression from teaching tax law solely based on textbooks and hard-copy loose leaf services to an activity that is more usually conducted in front of a computer.

Information that was once found in massive leather-bound volumes is now contained, for the large part, in massive computer databases. This change in technology and information sourcing is of no less importance to practitioners than accounting students. Students studying taxation law have, put simply, a wealth of information and technology at their disposal. However, this wealth of information does not necessarily make the study of taxation law a simple task. In an effort to make the taxation laws more accessible, the Australian Taxation Office (ATO) has put all legislation and a raft of additional interpretative materials on their website, free of charge. While this makes the material readily available for public use, the site is necessarily complex and can be difficult to use. Students therefore need to be readily able to access the site to enhance their research capabilities.

However, while teaching third year taxation law students over a number of years it became apparent that the students lacked knowledge about the specialist tax resources available to them. It also seemed that the students lacked the necessary knowledge and skills to enable them to access and use this information. Observation of their work indicated that they were not using the specific resources available despite the fact that there were references to these resources in course materials. To overcome this perceived problem, special classes were initiated dealing with information literacy and the availability of tax-specific materials. Notwithstanding this, student use of these tax-specific materials in assessment items did not reach a noticeable level. In particular, it was rare to see information from the ATO.

In an attempt to fill the gaps that seemed to exist in the knowledge that students had about available resources, a CD-ROM was developed in collaboration with CQU's Multimedia Design Centre. The CD-ROM entitled 'Navigating the ATO' contained a tutorial that guided students around the ATO websites. The design of the CD-ROM was meant to give students an idea of the variety of materials that they could find on the ATO sites. The tutorial allowed students to work on the Internet while the tutorial was running. This permitted students to 'learn by doing'.

This paper examines student perceptions of the CD-ROM that was developed to aid in the delivery of material to third year students enrolled in Taxation Law at Central Queensland University. The data collected did not conclusively show that there was a significant difference in perception before and after the introduction of the CD-ROM as a study aid. The results are different to the anecdotal feedback received from students. This is not however to suggest that the CD-ROM should be removed as an aid for the teaching of taxation law but suggests that with any framework of instructional design, the evaluation and improvement of the aids used in delivery of material is an ongoing and continuous process.

## **II THE CD-ROM**

On the basis of the anecdotal evidence that I had collected about the students' ability to navigate the ATO websites a navigational aid in the form of a CD-ROM was developed in collaboration with CQU's Multimedia Design Centre. The CD-ROM is entitled 'Navigating the ATO' and contains a tutorial that guides students around the ATO websites. The tutorial also allows students to work on the Internet while the tutorial is running to conduct the searches concurrently. The design of the CD-ROM is meant to give students an idea of the variety of materials that they can find on the ATO sites. This is done by looking at different examples of material to illustrate to students the types of information available. The types of materials that the tutorial guides students to are general information pages, publications, forms and areas within the Legal Database. Students are introduced to legislation, rulings, updates, and case judgments. The intention is that students will become aware of the range of different

materials that are available to them on those sites. To make this information relevant to what the students are studying the topics that are used as examples are carefully chosen to ensure that they cover areas that the students are often personally interested in at the time they complete the tutorial. An example of this is the use of 'working while studying' as the topic used to illustrate the general principles of searching via the left-hand frame on the home page of the ATO site. The ATO home page has a pane on the left-hand side entitled 'Find what you need' which contains the general topic areas available on the site. Rolling your mouse over these topic areas brings up a menu for that area. Working while studying is an area that is relevant to most students. To find information on this area you must roll your mouse over the topic 'For individuals' in the left-hand pane, then go into the individuals home page from the menu that is presented. Once in the individuals home page students are then required to roll their mouse over the topic 'Study' again in the left-hand pane which then brings up a menu of options relevant to working while studying. This exercise is then relevant as it deals with a topic that is of interest to most students and serves well to illustrate how to find a topic via the left-hand pane of the home page.

Another example of this is the use of *Taxation Ruling* TR 98/17, which looks at residence to illustrate how to find a taxation ruling. This topic is of interest to students in the early stages of a taxation law course as it is one of the first topics covered. The use of topics that are either personally relevant or directly relevant to the material in the course serves to spark student interest as they can immediately see how this information can be useful to them. This should then encourage use of the site both in their studies and in the workforce as it both teaches and reinforces the value of being able to find such information.

While the CD-ROM contains a tutorial showing students how to navigate the ATO websites the original intention was to have a CD-ROM containing guides to a number of commercial sites as well. Following discussions with two of the commercial providers it was decided not to pursue this idea as the commercial providers were of the opinion that the materials that they provide to aid navigation of their sites was adequate. While I did not agree with this at the time I concede that the navigation aids

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**Australasian Law Teachers Association - ALTA  
2006 Refereed Conference Papers**

for these sites have improved as has the general ease of navigating them. I am now of the opinion that if the students can navigate the ATO they should also be able to navigate the commercial databases, particularly if they use the navigational help provided in these applications.

In a further effort to give information literacy in this context some additional and immediate assessment value a short online quiz was designed. The quiz is worth 10 per cent of the total marks for the course. It requires students to navigate to various areas of the ATO sites to find the answers to a number of questions relating to documents contained on those sites. Prior to the introduction of the quiz, the CD-ROM was available without a summative assessment component and anecdotal evidence showed a minor increase in references to the ATO sites in assessment items. However, it was thought that students were more likely to attach greater value to the skills being taught if some form of summative assessment was required.

The strong push towards technology in tax research and the consequent encouragement of students to take up this technology assumes that these students have the skills and ability to use the technology. This may not always be an assumption that is true. While it may be a fair assumption for those who have come straight from school and have high levels of computer literacy, it may not be a fair assumption for other students in the course. There are a large percentage of students in universities now who have not entered university until some years after school. These students are less likely to have the same level of computer literacy. There are also a lot of students who come to university with an education background in another country. The computer skills of those students may depend on the courses previously studied and the country in which they studied. It is important to determine whether the students who are being required to utilise technology to obtain tax information have the skills and abilities to do so effectively. If not, we may be setting these students an impossible task.

### **III THE PROJECT**

In order more formally to assess whether the CD-ROM was an effective aid for students' study of taxation law a research project was developed. The research project was designed in two parts to be of longitudinal value. The first survey was designed to explore and to understand the skills and attitudes of students in relation to the Internet generally. More specifically the survey then sought to determine students' perceptions of the usefulness of the ATO sites, the ease of use of the ATO sites and, their own ability to find information on the ATO sites.

This project involved a survey of students studying taxation law at CQU. The majority of those who participated in the survey (some 95 per cent) were completing a degree in accounting. Anecdotally, a large proportion of these students intend going on to work in the accounting field, some becoming accountants and tax agents while others will work in areas of accounting where tax is more peripheral.

The survey was based on the Technology Acceptance Model<sup>1</sup> (TAM) and the concept of innate innovativeness.

TAM is used to predict and explain the acceptance of information technology using perceived usefulness and perceived ease of use as determinants of behaviour.

Perceived usefulness is defined as 'the degree to which a person believes that using a particular system would enhance his or her job performance'.<sup>2</sup> Perceived ease of use is defined as 'the degree to which a person believes that using a particular system would be free of effort'.<sup>3</sup> Variables that have a similar meaning to perceived usefulness and perceived ease of use were used to determine these constructs as variables that would determine system usage in Davis' original study.<sup>4</sup> These

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<sup>1</sup> Fred Davis, 'Perceived Usefulness, Perceived Ease of Use, and User Acceptance of Information Technology' (1989) 13 *MIS Quarterly* 319.

<sup>2</sup> Ibid 320.

<sup>3</sup> Ibid.

<sup>4</sup> Ibid 323.

concepts are derived from work in management information systems, human-computer interaction and marketing. Specific theories utilised in developing the model were expectancy theory, self-efficacy theory, behavioural decision theory, and diffusion of innovations theory.

Davis adapted concepts from these areas to derive perceived usefulness and perceived ease of use as factors that would affect the adoption of particular technology by users. Perceived ease of use and perceived usefulness have been found to be significantly correlated with self-reported indicators of system usage. However, perceived usefulness shows the strongest correlation with usage. This makes sense in that while 'difficulty of use can discourage early adoption of an otherwise useful system, no amount of ease of use can compensate for a system that does not perform a useful function'<sup>5</sup>. The accuracy of these variables as determinants of system usage has been described in numerous further studies that have specifically targeted technology in management education,<sup>6</sup> gender,<sup>7</sup> universities<sup>8</sup> and numerous other applications.<sup>9</sup>

Ease of learning has been found to be strongly related to ease of use,<sup>10</sup> to the extent that the two factors are indeed congruent.<sup>11</sup> Therefore, in the TAM ease of learning is

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<sup>5</sup> Ibid 334.

<sup>6</sup> Judy Drennan, Jessica Kennedy and Anne Pisarski, 'Factors Affecting Student Attitudes Toward Flexible Online Learning in Management Education' (2005) 98 *The Journal of Educational Research* 331.

<sup>7</sup> David Gefen and Detmar Straub, 'Gender Differences in the Perception and Use of E-Mail: An Extension to the Technology Acceptance Model' (1997) 21 *MIS Quarterly* 389; Viswanath Venkatesh and Michael G. Morris, 'Why Don't Men Ever Stop To Ask For Directions? Gender, Social Influence, And Their Role In Technology Acceptance And Usage Behaviour' (2000) 24 *MIS Quarterly* 115.

<sup>8</sup> Waiman Cheung and Wayne Huang, 'Proposing a framework to assess Internet usage in university education: an empirical investigation from a student's perspective' (2005) 36 *British Journal of Educational Technology* 237.

<sup>9</sup> Dennis Adams, Ryan Nelson and Peter Todd, 'Perceived Usefulness, Ease of Use, and Usage of Technology: A Replication' (1992) 16 *MIS Quarterly* 227; Xiadong Deng et al, 'A multi-group analysis of structural invariance: an illustration using the technology acceptance model' (2005) 42. *Information and Management* 745; Leroy Robinson Jr., Greg Marshall and Miriam Stamps, 'An empirical investigation of technology acceptance in a field sales force setting' (2005) 34 *Industrial Marketing Management* 407.

<sup>10</sup> Teresa L Roberts and Thomas P Moran, 'The Evaluation of Text Editors: Methodology and Empirical Results' 1983 26 *Communications of the ACM* 265.

<sup>11</sup> John Whiteside, Sandra Jones, Paula S Levy and Dennis Wixon, 'User Performance with Command, Menu, and Iconic Interfaces' (Paper presented at the CHI Conference, San Francisco, 14 – 18 April 1985).

treated as part of the determinant of ease of use rather than a factor in itself.<sup>12</sup> In this study ease of learning is also used, and treated as part of the factor of perceived ease of use rather than as a distinct factor.

Perceived usefulness can be described as an extrinsic motivator while perceived ease of use can be described as an intrinsic motivator. External factors which affect these motivators are not considered in TAM although Igbaria<sup>13</sup> suggests that external factors such as organisational context would be of benefit to the model.

In relation to technology use in universities, specifically use of the internet, it has been found that the motivators perceived usefulness and perceived ease of use can be used to promote internet use in university study.<sup>14</sup> Another motivator considered in this study by Cheung and Huang<sup>15</sup> is that of social pressure, which was also found to relate positively to internet usage. Interestingly, this study also looked at the IT Diffusion Process Model,<sup>16</sup> considering the impact of internet usage as an additional set of variables. This step is of interest to us in our context because it considers the impact of the internet on both learning and on job prospects. Of specific interest is the finding that students perceive that Internet usage provides them with better job prospects.<sup>17</sup> They also perceive that Internet usage assists their learning in the areas of general learning, distance learning and constructive learning. The study<sup>18</sup> suggests that:

Internet use may help students heighten their constructive learning by enhancing their constructive learning motive and strategy. Constructive learning motive and strategy refers to forms of learning behaviour such as ‘while I am studying, I often think of real life situations where the material I am learning would be useful’, which are generally

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<sup>12</sup> Davis, above n 1, 325.

<sup>13</sup> Magid Igbaria, Saroj Parasuraman and Jack J Baroudi, ‘A motivational model of microcomputer usage’ (1996) 13 *Journal of Management Information Systems* 127.

<sup>14</sup> Cheung and Huang, above n 8.

<sup>15</sup> Ibid.

<sup>16</sup> Detmar Straub, ‘The effect of culture on IT diffusion: e-mail and fax in Japan and the US’ 5 *Information Systems Research* 23.

<sup>17</sup> Cheung and Huang, above n 8, 247.

<sup>18</sup> Ibid.

considered to indicate a higher level of learning.<sup>19</sup> Hence, constructive learning can help universities and instructors to bridge the gap between university education and the needs of business organisations. This gap has become a key issue in university education because universities have sometimes been criticised for failing to meet the requirements and needs of the business world.

While it is outside the scope of the current study to consider these additions to the TAM they are factors that are worthy of consideration in future research.

Another variable that has been found to be of predictive use in studies in the uptake of technology is that of innovativeness.<sup>20</sup> Innovative attitude has been shown to be related to computer use<sup>21</sup> generally and to early adoption of innovations in information technology.<sup>22</sup> It has also been shown that innovative attitude has a positive effect on the determinant of perceived usefulness in the TAM.<sup>23</sup> The concept of innovativeness refers to the willingness of an individual to try something new. It has been suggested by Agarwal and Day<sup>24</sup> that in the context of innovation in information technology this would mean that innovation refers to an individual's propensity to have positive beliefs about technology and its use. In this study we are looking at the willingness of the student to use the internet generally and the ATO websites specifically.

The first survey instrument was administered in either Week Two or Three of the term and was designed to measure perceived usefulness, ease of use and ability to find information on the ATO website. The survey was administered after course materials, including the CD-ROM, were received by the students but prior to the online assessable quiz related to the ATO website and the location of information on that

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<sup>19</sup> John B Biggs, *Student Approaches to Learning* (1987).

<sup>20</sup> Judy Drennan and Jessica Kennedy, 'Small firm Internet uptake: How important is an innovative attitude?' (Paper presented at the Conference Proceedings of ANZMAC 2000, Gold Coast, 6-9 December 2000); Gordon Foxall and Seema Bhate, 'Computer use innovativeness: Cognition and context' (1999) 17 *International Journal of Technology Management* 157.

<sup>21</sup> Foxall and Bhate, *ibid*.

<sup>22</sup> Rajshree Agarwal and A Edward Day, 'The impact of the Internet on economic education' (1998) 29 *Journal of Economic Education* 99.

<sup>23</sup> Drennan, Kennedy and Pisarski, above n 6.

<sup>24</sup> Agarwal and Day, above n 22.

website was conducted. The survey was conducted then to determine initial perceptions of the ATO sites prior to use of the CD-ROM. The survey also collected information on various personal and situational variables that may influence perceptions such as prior use of the internet, internet enjoyment and internet access. Each survey was coded with a unique identifier to enable further examination.

The second survey instrument was administered in Week Nine. The second survey collected similar information as the first survey, however it specifically sought student perceptions of the usefulness and ease of use of the CD-ROM as that related to students' use and acceptance of the ATO website.

There were 594 students enrolled at the commencement of the course, however they were not all present at the lectures at which the questionnaires were conducted. Of these, 148 students responded to the first survey, giving a response rate of 25 per cent. There were 51 male respondents (35 per cent) and 96 female respondents (65 per cent). One student did not nominate gender. In the second survey, 102 students responded, 40 (34 per cent) were males and 61 (60 per cent) were females. One student did not nominate his or her gender. The results presented in this paper represent the aggregate data collected using all participant responses from both the first and second survey.<sup>25</sup>

#### **IV RESPONSES**

Question 31 of the first survey instrument asked participants whether they knew anything about the ATO website. The responses collected revealed that, 7 (5 per cent) respondents had not heard of the website, 17 (11 per cent) respondents had heard of the website but not used it, 39 (26 per cent) respondents had heard of the website and had made little use of it in the past, 17 (11 per cent) respondents had heard of the website and used it extensively in the past, and

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<sup>25</sup> Whilst the surveys were coded, analysis has not been completed to determine how many students completed both surveys. Hence, the acknowledgement that the data presented in this paper is aggregate data using all participant responses. It is acknowledged that the results in this paper may reflect two different samples of students.

**Australasian Law Teachers Association - ALTA  
2006 Refereed Conference Papers**

66 (45 per cent) respondents indicated that they had heard of the site and had been looking at the site since they received the CD-ROM for the course.

There was a filter question that then required only those who had used the ATO websites at some time to answer the questions in relation to the ATO websites. This was designed to ensure that the responses were relevant by making sure that only those with some familiarity with the websites actually responded to the questions. Questions 35 – 45 of the survey instrument then sought to ascertain student opinion regarding the ATO websites. The responses to the questions elicited the responses reproduced in Table 1 below:

**Table 1 – First Survey Responses – ATO Website**

|   | Strongly Disagree | Disagree    | Neutral     | Agree       | Strongly Agree |
|---|-------------------|-------------|-------------|-------------|----------------|
| The site is easy to navigate<br>(n=119)   | 3<br>(3%)         | 22<br>(18%) | 34<br>(29%) | 48<br>(40%) | 12<br>(10%)    |
| I do not feel confident finding information on the site<br>(n=120)                            | 24<br>(20%)       | 46<br>(38%) | 24<br>(20%) | 22<br>(18%) | 4<br>(3%)      |
| I know about all the different types of information available on the site<br>(n=12)           | 8<br>(7%)         | 26<br>(22%) | 44<br>(37%) | 32<br>(27%) | 10<br>(8%)     |
| I am not able to find a range of information on the site<br>(n=120)                           | 23<br>(19%)       | 50<br>(42%) | 34<br>(28%) | 10<br>(8%)  | 3<br>(3%)      |
| I need to find out more about using the site<br>(n=118)                                       | 6<br>(5%)         | 22<br>(19%) | 44<br>(37%) | 28<br>(24%) | 18<br>(15%)    |
| The site contains information that will be useful to my study<br>(n=120)                      | 0<br>(0%)         | 7<br>(6%)   | 30<br>(25%) | 49<br>(41%) | 34<br>(28%)    |
| The site contains information that will be useful to my work<br>(n=121)                       | 4<br>(3%)         | 4<br>(3%)   | 33<br>(27%) | 39<br>(23%) | 41<br>(34%)    |
| The site is useful when I want to conduct research into taxation issues<br>(n=121)            | 1<br>(1%)         | 4<br>(3%)   | 28<br>(23%) | 51<br>(42%) | 37<br>(31%)    |
| I can use the site to find information on a range of tax issues<br>(n=122)                    | 0<br>(0%)         | 6<br>(5%)   | 35<br>(29%) | 50<br>(41%) | 31<br>(25%)    |
| There is not enough information contained on the site to help me navigate the site<br>(n=120) | 30<br>(25%)       | 39<br>(33%) | 33<br>(27%) | 16<br>(13%) | 2<br>(2%)      |
| I need more help to learn to navigate the site<br>(n=122)                                     | 21<br>(17%)       | 26<br>(21%) | 44<br>(36%) | 24<br>(20%) | 7<br>(6%)      |
| I am aware that this site links to a Legal Database<br>(n=122)                                | 0<br>(0%)         | 14<br>(11%) | 28<br>(23%) | 42<br>(34%) | 38<br>(31%)    |
| I find it easy to move between the different areas of the site<br>(n=122)                     | 1<br>(1%)         | 18<br>(15%) | 38<br>(31%) | 37<br>(30%) | 28<br>(23%)    |

**Australasian Law Teachers Association - ALTA  
2006 Refereed Conference Papers**

Overall the responses tend to suggest that students were confident with respect to the use of the ATO website and the majority considered that they were able to use and navigate the site for information without major problems.

Given these perceptions it is then interesting to consider the responses collected in the second survey as to the usefulness of the CD-ROM as an aid to students' study of taxation law and their participation in the class. Questions 4 – 14 of the second survey were aimed at eliciting the students' opinions regarding the use of the CD-ROM. The responses are collected in Table 2 below:

**Table 2 – Second Survey Responses – Use of the CD-ROM**

|  | <b>1</b>          | <b>2</b>    | <b>3</b>    | <b>4</b>    | <b>5</b>       |
|--|-------------------|-------------|-------------|-------------|----------------|
|  | Strongly disagree | Disagree    | Neutral     | Agree       | Strongly agree |
| The CD-ROM was easy to use<br>(n=102)  | 2<br>(2%)         | 6<br>(6%)   | 22<br>(22%) | 24<br>(24%) | 48<br>(47%)    |
| The CD-ROM helped me to learn about the ATO website<br>(n=102)   | 4<br>(4%)         | 7<br>(7%)   | 23<br>(23%) | 24<br>(30%) | 37<br>(36%)    |
| I did not like using the CD-ROM<br>(n=102)   | 41<br>(40%)       | 22<br>(22%) | 25<br>(25%) | 6<br>(6%)   | 8<br>(8%)      |
| The CD-ROM did not help me to learn anything I did not already know<br>(n=100)                                   | 33<br>(33%)       | 25<br>(25%) | 22<br>(22%) | 10<br>(10%) | 10<br>(10%)    |
| I used the CD-ROM a number of times to help me to understand how to navigate the ATO<br>(n=101)                  | 12<br>(12%)       | 19<br>(19%) | 31<br>(31%) | 22<br>(22%) | 17<br>(17%)    |
| I found it easy to find my way to different areas of the CD-ROM to find the information that I wanted<br>(n=100) | 2<br>(2%)         | 14<br>(14%) | 31<br>(31%) | 30<br>(30%) | 23<br>(23%)    |
| Using the CD-ROM made me interested in what information is available on the ATO website<br>(n=102)               | 4<br>(4%)         | 14<br>(14%) | 37<br>(36%) | 29<br>(28%) | 18<br>(18%)    |
| I would not have looked at the CD-ROM if it was not related to any form of assessment<br>(n=102)                 | 7<br>(7%)         | 21<br>(21%) | 31<br>(30%) | 19<br>(19%) | 24<br>(24%)    |

Whilst these results indicated that the majority of students liked the CD-ROM and thought that it was of assistance in navigating the ATO website and locating information the results also indicate that the majority of students would not have looked at the CD-ROM if had not been related to any form of assessment. This last indication only serves to highlight that aids in the delivery of the coursework cannot

**Australasian Law Teachers Association - ALTA  
2006 Refereed Conference Papers**

be provided on the assumption that students will automatically or typically utilise them and that any aids for delivery must be linked to the achievement of course objectives, perhaps through an assessment item.

The fact that students indicated that they would not have looked at the CD-ROM if it was not related to any form of assessment is disappointing from a teaching perspective. However, this is not to say that the use of the CD-ROM by students did not have a positive impact upon their study of and success in the subject. To consider whether there had been any change in perception and use of the ATO website as reported in the first survey the questions detailed in Table 1 above were again put to the students. The results indicate some positive changes in perception. Arguably, these changes in perception can support the argument that the CD-ROM was of benefit to some students in their study of the subject. In particular, the CD-ROM, at the very least, drew students' attention to the ATO website and the vast array of information that is available on the site. The results from the same questions but this time, from the second survey are reproduced in Table 3 below:

**Table 3 – Second Survey Responses – ATO Website**

|   | Strongly Disagree | Disagree    | Neutral     | Agree       | Strongly Agree |
|---|-------------------|-------------|-------------|-------------|----------------|
| The site is easy to navigate<br>(n=99)  | 1<br>(1%)         | 10<br>(10%) | 35<br>(35%) | 32<br>(32%) | 21<br>(21%)    |
| I do not feel confident finding information on the site<br>(n=99)                   | 24<br>(24%)       | 36<br>(36%) | 23<br>(23%) | 13<br>(13%) | 3<br>(3%)      |
| I know about all the different types of information available on the site<br>(n=99) | 2<br>(2%)         | 18<br>(18%) | 31<br>(31%) | 35<br>(35%) | 13<br>(13%)    |
| I am not able to find a range of information on the site<br>(n=100)                 | 22<br>(22%)       | 29<br>(29%) | 31<br>(31%) | 11<br>(11%) | 7<br>(7%)      |
| I need to find out more about using the site<br>(n=99)                              | 5<br>(5%)         | 13<br>(13%) | 46<br>(46%) | 27<br>(27%) | 8<br>(8%)      |
| The site contains information that will be useful to my study<br>(n=100)            | 1<br>(1%)         | 5<br>(5%)   | 31<br>(31%) | 37<br>(37%) | 26<br>(26%)    |
| The site contains information that will be useful to my work<br>(n=101)             | 1<br>(1%)         | 5<br>(5%)   | 35<br>(35%) | 28<br>(28%) | 32<br>(32%)    |
| The site is useful when I want to conduct research into taxation issues<br>(n=100)  | 1<br>(1%)         | 9<br>(9%)   | 19<br>(19%) | 34<br>(34%) | 37<br>(37%)    |
| I can use the site to find information on a range of tax issues                     | 1<br>(1%)         | 5<br>(5%)   | 33<br>(33%) | 32<br>(32%) | 29<br>(29%)    |

**Australasian Law Teachers Association - ALTA  
2006 Refereed Conference Papers**

|   |             |             |             |             |             |
|---|-------------|-------------|-------------|-------------|-------------|
| (n=100)   |             |             |             |             |             |
| There is not enough information contained on the site to help me navigate the site<br>(n=101) | 20<br>(20%) | 36<br>(36%) | 24<br>(24%) | 14<br>(14%) | 7<br>(7%)   |
| I need more help to learn to navigate the site<br>(n=101)                                     | 16<br>(16%) | 19<br>(19%) | 37<br>(37%) | 16<br>(16%) | 13<br>(13%) |
| I am aware that this site links to a Legal Database<br>(n=99)                                 | 1<br>(1%)   | 5<br>(5%)   | 33<br>(33%) | 29<br>(29%) | 31<br>(31%) |
| I find it easy to move between the different areas of the site<br>(n=100)                     | 4<br>(4%)   | 6<br>(6%)   | 38<br>(38%) | 25<br>(25%) | 27<br>(27%) |

When the data is compared it is in some respects conflicting and does not necessarily support the proposition that the CD-ROM has been helpful to students in their study of taxation law. For example, in most of the questions the percentage response rates to the questions are similar. There is no obvious movement in the percentage responses at either end of the scale. Any movement that does occur is not statistically significant.<sup>26</sup>

In considering the response I wonder if the responses are biased in the sense that when the first survey was conducted, students may not have yet come to a full appreciation of the subject and the complexity and intensity that is required to study taxation law. Was there a sense of bravado on their part? A sense of naivety with the beginning of a new term and a new subject? Or perhaps a sense of wanting to impress with their apparent knowledge of the websites?

I began to wonder if then, when the second survey was conducted, the reality of studying taxation law had sunk in, so that as students progressed through the course, the usefulness of the CD-ROM and the intricacies of the ATO website became clearer to them. As students have spent further time on the sites and become more familiar with the use of the sites the perception that they are difficult to use may change. Research on technology generally has shown that as time passes ease of use has a less significant impact on usage as the technology becomes more familiar to users.<sup>27</sup>

<sup>26</sup> Ibid.

<sup>27</sup> Davis, above n 1.

These factors then necessarily lead to the giving of similar answers to the questions by students in both surveys.

Certainly, in the opinion of the researcher the results support the CD-ROM as remaining an aid to the delivery of the taxation law course. As with any instructional design the evaluation and improvement of the aids used in delivery of material is an ongoing and continuous process.

There have been changes to the CD-ROM in the current term to make the content easier to update in line with the constant changes on the ATO websites. The content contained on the CD-ROM is now contained online within the university's Blackboard Learning Management System which the students access to obtain all course information. Other changes are being considered to try to maintain the relevance of the tutorial to the students needs in response to the survey data.

## **V CONCLUSION**

While anecdotal evidence indicates that the students gain a lot from the use of the CD-ROM 'Navigating the ATO' this may not be supported by the survey results. This may be because the level of computer literacy of the students coming into the course is such that they need little assistance in finding their way around websites of any kind. However, it can be said from a teaching point of view that there has been a significant increase in the citing of ATO websites in assignment materials. This indicates to the authors that the use of the CD-ROM is at least increasing students' awareness of the sites. A number of changes have been made to the online version of the CD-ROM to increase the relevance of the material to students in an effort to increase the perceived usefulness of the ATO websites. The changes are made as changes are made to the ATO websites themselves to keep the CD-ROM up to date and as 'useful' as possible. Additionally, a specific effort is also being made to ensure all tutors in the tax subjects make reference to the sites in their teaching. The use of the websites by the tutors in this way aims to demonstrate to students the use of the

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sites in finding information that is relevant to everyday studies and information finding in tax.