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Service Learning in a Malaysian Undergraduate Tax Class

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Abstract

Accounting programmes in Malaysian public universities have long been encouraged to utilise service-based learning as an educational tool to translate theory learnt in the classroom to practical application into a real-life scenario. This paper describes a service learning project that was adopted in a Malaysian undergraduate tax class, which involved the preparation of tax computation and the giving of tax advice to the clients derived from the local community. Students would document the details of the process in a report, and submit reflection journals on their experience. Student evaluation of this project is obtained via a survey; qualitative evaluation is obtained via reflection journals. Student perceptions of this project were largely positive, and the project was seen to contribute towards the course learning outcomes. Students also cited the following as outcomes experienced after the project: better appreciation of the real-world business setting, attainment of better communication, knowledge management and time management skills, better understanding of course content, increased confidence level, experience of a sense of responsibility to the community and the possibility of adopting the tax field as a future career choice.

Keywords: Service Learning, Taxation, Undergraduate, Malaysia.

Introduction

Education reforms in the accounting programmes in Malaysian public universities have long been touted. In 2015, the Hala Tuju 3 review report (Ministry of Higher Education, Malaysia, 2015) highlighted the need for accounting graduates to be well-equipped with technical and soft skills. Technical skills referred to technical knowledge of the International and Malaysian Financial Reporting Standards, International Standards on Auditing and tax law and regulations. The report further noted that employers gave low scores on students who interned at their respective firms in three areas: communication skills (verbal and written, especially in English),

stress management and the use of technology in work. Communication skills included the ability to interact with important groups such as audit clients.

At the same time, the Malaysian Ministry of Higher Education in 2015 had issued the Education Blueprint 2015 - 2025 (Higher Education) which encouraged the use of service learning to develop 21st century skills (Ministry of Higher Education Malaysia, 2015). In particular, service learning was made compulsory for every academic programme via a ministry directive.

Service learning is a *"course-based, credit-bearing educational experience that allows students to (a) participate in an organized service activity that meets identified community needs and (b) reflect on the service activity in such a way as to gain further understanding of course content, a broader appreciation of the discipline, and an enhanced sense of civic responsibility"* (Bringle and Hatcher, 1995, p. 112). As a result of the government directive, various university courses in Malaysia have attempted to adopt service learning, for instance in the disciplines of engineering (Mamat, Amran, Ismail, Ishak, Ibrahim and Baba, 2019), information technology (Musa, Abang Ibrahim, Abdullah, Saeed, Ramli, Mat and Ahmad Khiri, 2017) and communications (Rodrigo and Tan, 2016). In the international context for the accounting discipline, service learning has been adopted in tax courses (Strupeck and Whitten, 2004; Calvert, Kurji and Kurji, 2011; Boneck, Barnes and Stillman, 2014; Poston and Smith, 2015), accounting information systems (Rose, Rose and Norman, 2005) and auditing (Laing, 2013), amongst others. To the authors' knowledge, service learning has not been adopted in any Malaysian accounting courses.

The higher rate of service learning adoption in tax courses, as can be seen by the greater amount of related literature, is most likely due to an existing programme in the US (Volunteer Income Tax Assistance or VITA) targeted to give free tax help to the lower income group, disabled persons and limited English speaking taxpayers; Inland Revenue Service-certified volunteers (students in this case) would offer the service. The service offered by student/volunteers would include tax return preparation and interview of taxpayers to determine if all income, deductions and allowable credits are claimed. Because the VITA programme is well-structured and there are ready-made tax clients, it is not difficult to adopt as part of a service learning approach in a university course.

There is no such programme in Malaysia, but such a concept could be adopted in the local context. This paper describes a service learning project carried out by students in an undergraduate tax course in Malaysia. The motivation for the project is to increase student-centred and experiential learning and to translate theory into practical knowledge. To some extent, the work environment is simulated as students are able to participate in a realistic experience which adds value to their education. The experience include the preparation of tax returns, the conduct of client interviews, the recording of relevant information for tax purposes and the collection of supporting documentation. This experience closely mimics the actual work performed by a working tax associate. On top of that, students provide a free service to members of the community who need it.

The Service-based Learning Project: Preparation and Instruction

Students are requested to form themselves into groups of 2-3 and look for individual "clients" amongst the local community who need service in the preparation of personal tax computation. Students would then look for clients which have at least 2 tax sources (e.g.