

## **ATTA 2015**

### **Proposal for Paper**

**Helen Hodgson & Colleen Mortimer**

**Tax Department, Curtin Law School**

#### **Optional Assessment – Is it Effective in Developing Good Study Habits?**

Postgraduate students studying taxation at Curtin Law School come from a range of backgrounds. There is a high proportion of international students who may have been awarded their undergraduate degree under an educational system with different philosophical foundations. Other students, particularly those enrolled on-line, are seeking a flexible learning experience as they juggle work, educational and family needs. This mix of student backgrounds must be taken into account in designing appropriate learning strategies.

Professor John Boyer of Virginia Tech advocates flexible assessment as a tool for student engagement. Optional assessment gives students the opportunity to improve their results by submitting multiple assignments; while weekly tasks require the students to engage with the content in a timely manner, and provides the scaffolding necessary as complex issues are introduced. In 2013 this strategy was adopted for the Capital Gains Tax unit that is included as part of the MTax.

Initially the optional assessments included focus quizzes; up to 10 weekly reflections and three opportunities to submit a case study. The number of assessments was modified in 2014 based on feedback from students and staff involved in marking.

In this paper we will examine the effectiveness of optional assessment as a learning strategy in a course that teaches technical concepts. To evaluate the outcomes we will refer to:

- official and unofficial feedback received from students;
- the take up rate of the additional assessment options and whether this improved the marks for those students;
- the final grades for students in this unit compared to other units and whether there was a sustained improvement in grades;
- whether the experience of the fully online cohort differed significantly from the campus based cohort; and
- the administrative issues including increased marking requirements.

An analysis of these results will allow us to draw conclusions as to whether the optional assessment strategy is effective in developing study skills and whether these skills are retained beyond this unit of study.