

## Chapter 16

# Developing employability skills through practice-based learning

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### 16.1 Key findings

The COVID-19 pandemic has had severe economic consequences across the globe, affecting the lives and livelihoods of people across countries and communities. In response to the UK national lockdown, the Tax and Accountancy Clinic (TAC) at the University of East London was set up in April 2020, with an aim to provide free financial advice, guidance and support to businesses within the East London community. The purpose of the TAC was to have a positive impact on the well-being of our immediate community and small and medium-sized enterprises (SMEs), to ensure economic and financial inclusiveness, create economic and financial awareness and provide access to government incentives. The clinic was also set up to provide opportunities for undergraduate and postgraduate accounting students to engage in training in the field of professional accounting practice while studying at the University of East London. In this chapter, we explore the impact the TAC has had on student experiential learning and employability by analysing student feedback on their learning in our first two years of operation.

### 16.2 Introduction

The University of East London (UEL) has been a leading anchor institution in the East of London since 1898.<sup>1</sup> We value our history as a people's university and the role we play in connecting local governments, organisations, businesses and communities. We engage with our local communities and civil

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<sup>1</sup> University of East London website, see: <[www.uel.ac.uk/about/about-uel](http://www.uel.ac.uk/about/about-uel)> accessed on 23 June 2022.

society through our teaching, research and partnerships, encompassing a wide variety of projects. Thus, UEL gives back to our local community as an employer, institution, neighbour and centre of opportunity, and welcomes local people to our campuses. At UEL, we provide business and community support through a variety of outreach services and activities such as the TAC,<sup>2</sup> our Legal Advice Centre,<sup>3</sup> and a wide range of community regeneration projects and the employability work we do with young people and youth groups in East London. We are part of existing local authority projects that focus on the health and well-being of communities, particularly focusing on the vulnerable and marginalised.

## 16.3 Rationale for the TAC at UEL

The economy of East London has grown substantially over the past decade, especially after the 2012 Olympics, with many SMEs flocking to this growing prime market area of London, which now includes Docklands and Canary Wharf. In recent times, the East London area has attracted numerous SMEs (including restaurants, professional practice firms, and tech hubs), due to the lack of space for expansion in the central part of London.<sup>4</sup> This widespread regeneration of the area has happened as a result of the London Olympic Games in 2012.<sup>5</sup> Since then, the mayor of London has announced the development of the Royal Docks Enterprise Zone starting in 2018 with an investment of approximately £314 million over the next five years to deliver commercial space, transport infrastructure, connectivity, economic development, place making, estate management and creative projects.<sup>6</sup>

However, COVID-19 has severely affected the growth and regeneration of East London communities and businesses. A recent survey by Simply Business estimates that the average loss in earnings for SMEs due to the crisis is £11,799 and the loss to the UK economy as a whole is £126.6 billion.<sup>7</sup> It is

2 See <[www.uel.ac.uk/our-research/research-royal-docks-school-business-law-rdsbl/tax-accountancy-clinic](http://www.uel.ac.uk/our-research/research-royal-docks-school-business-law-rdsbl/tax-accountancy-clinic)> accessed on 23 June 2022.

3 See <[www.uel.ac.uk/our-research/research-royal-docks-school-business-law-rdsbl/uel-legal-advice-centre](http://www.uel.ac.uk/our-research/research-royal-docks-school-business-law-rdsbl/uel-legal-advice-centre)> accessed 23 June 2022.

4 Gavin Poynter, 'The 2012 Olympic Games and the Reshaping of East London', in Rob Imrie, Loretta Lees and Mike Raco (eds), *Regenerating London: Governance, Sustainability and Community in a Global City* (Routledge, 2009), 132–51.

5 Paul Watt, "'It's Not for Us": Regeneration, the 2012 Olympics and the Gentrification of East London', *City* 17, no. 1 (2013): 99.

6 <[www.london.gov.uk/decisions/md2338-royal-docks-enterprise-zone-delivery-plan](http://www.london.gov.uk/decisions/md2338-royal-docks-enterprise-zone-delivery-plan)> accessed 28 July 2022.

7 <[www.simplybusiness.co.uk/downloads/simply-business-report-covid-19-impact-on-small-business.pdf](http://www.simplybusiness.co.uk/downloads/simply-business-report-covid-19-impact-on-small-business.pdf)> accessed 14 July 2022.

estimated that 67 per cent of SMEs (circa 230,000) have been forced to close temporarily. In London, 76,300 SMEs have been estimated to have permanently closed due to the lockdown. East London-based SMEs are among the worst hit with an average loss of earnings of £17,074, which is £5,000 higher than the national average. London boroughs have seen a sudden increase in the number of people claiming unemployment-related benefits: in East London these figures are among the highest.

In response to the public health crisis,<sup>8</sup> the government, through the HMRC, introduced some economic stimuli for businesses, including employee payroll support and recovery loans schemes.<sup>9</sup> These government interventions were to ensure that businesses received the necessary financial support for them to survive the pandemic. In the backdrop of the crisis as described above, the TAC was set up in April 2020 for two main reasons: to provide community support and to support our students.

### **To raise awareness and provide free guidance in response to the COVID-19 lockdown**

UEL felt that this was something that would have an immediate impact on local SMEs during times of hardship. The TAC has helped numerous SMEs to access HMRC loans such as the Coronavirus Business Interruption Loan Scheme and the Bounce Back Loan Scheme. Post-pandemic, the TAC has been focusing on the following support provision:

- Offering free consultancy to local SMEs on tax compliance, financial management and accounting regulations affecting their businesses
- Holding public events to create awareness of government fiscal policies (including automatic stabilisers) at the grassroots level, which include managing procurements, managing credit facilities with suppliers and customers, and accessing finances for SMEs (filing tax returns, providing advice on subsidies/tax rebates/commercial rates/carbon accounting). TAC to act as a hub and interactive platform linking local employers to trainee accounting and finance students from UEL who are willing to work on a part-time basis. Such adverts are made available on the TAC website and through the university Twitter and LinkedIn accounts.

8 <[www.simplybusiness.co.uk/knowledge/articles/2020/05/new-coronavirus-survey-69-billion-cost-for-small-businesses/](http://www.simplybusiness.co.uk/knowledge/articles/2020/05/new-coronavirus-survey-69-billion-cost-for-small-businesses/)> accessed 14 July 2022.

9 UK Government, 'COVID-19 Financial Support for Businesses' (2020): <[www.gov.uk/government/collections/financial-support-for-businesses-during-coronavirus-covid-19](http://www.gov.uk/government/collections/financial-support-for-businesses-during-coronavirus-covid-19)> accessed on 24 June 2022.

## To support employability of our accounting and finance students

Researchers have concluded that one of the challenges that employers face when hiring new graduates is their inability to hit the ground running with core skills in their profession, especially with the use of modern technologies.<sup>10</sup> Arguably, these skills will be more demanding in the post-COVID-19 era where many jobs will be conducted virtually and with greater use of technology.

Furthermore, accounting and finance students desirous of attaining professional qualifications may find it challenging to get a placement for their compulsory supervised training (see for example, the ACCA website).<sup>11</sup> The professional bodies require that the supervised training be signed off by an experienced member of their relevant professional body. Therefore, currently the clinic is looking forward to partnering with the ACCA and the ICAEW, so that the practical records can form part of the supervised experience relevant for professional membership. To this end, we shall do the following:

- Provide opportunities for undergraduate and postgraduate accounting students to engage in training to become a business/accounting professional while they are studying at UEL.
- Provide some of (if not all) the mandatory supervised training, under the supervision of licensed tax, accounting and audit practitioners. This would be an ongoing exercise.
- Provide our students access to technologies applicable in their profession while studying accounting and finance. This would ensure that our students accumulate the required employable skills through the use of computerised tools like Sage Line 100 and Xero accounting software. Additionally, our students will acquire experience in the writing of engagement letters, preparation of standard cash flow statements, trade credit negotiations, filing of the necessary HMRC and Companies House forms online, and communicating with relevant regulators. This would be an ongoing exercise.

In this chapter, we present an overview of the TAC at UEL, particularly, the impact the clinic has had on students' learning experience and their

10 Warren Bennis and James O'Toole, 'How Business Schools Lost Their Way', *Harvard Business Review* 83, no. 5 (2005): 96; Mohamad Osmani et al., 'Graduates Employability Skills: A Review of Literature against Market Demand', *Journal of Education for Business* 94 (2019): 423; Amr Kotn et al., 'Information Technology in the British and Irish Undergraduate Accounting Degrees', *Accounting Education* 28 (2019): 445.

11 ACCA, 'Practical Experience' (2022), <[www.accaglobal.com/uk/en/student/practical-experience-per.html](http://www.accaglobal.com/uk/en/student/practical-experience-per.html)> accessed 24 June 2022.

employability skills development. We would submit that the benefits of the Tax Clinics are threefold. First, for the skills development of the tax and accounting trainees. Second, to support the less privileged in society. Finally, for practitioners to market the products to potential customers and recruit trainees that exhibit good qualities through the provision of pro bono services.

## 16.4 Relevant literature

### The tax clinic and tax education: fusing theory and practice

Arguably, taxation is the most consistent public policy to affect (directly or indirectly) all individuals and corporate bodies around the globe. Thus, the lifestyle of the poor, middle and elite classes in society are usually controlled by tax policies. This makes the study and practice of taxation an important component of the business curriculum.<sup>12</sup> Meanwhile, the fast-changing business environment has significantly affected tax management, efficiency and transparency.<sup>13</sup> For example, innovative business ventures, including social enterprises pose difficult challenges for taxation because of their complex arrangements.<sup>14</sup>

The Tax Justice Network and several other civil society organisations advocate for stringent legislation that would prevent tax evasion and punish corporate bodies and the individuals behind criminal activities.<sup>15</sup> On the other side of the spectrum, corporate bodies are hoping to avoid huge tax burdens with the aim of creating more wealth for stockholders.<sup>16</sup> When business professionals are properly educated on tax-related developments, they will be better equipped to tackle unethical tax practices in their sphere of

12 Peggy Hite and John Hasseldine, 'A Primer on Tax Education in the United States of America', *Accounting Education* 10 (2019): 3.

13 Galina Shirokova and Tatyana Tsukanova, 'Impact of the Domestic Institutional Environment on the Degree of Internationalization of SMEs in Transition Economies', *The International Journal of Entrepreneurship and Innovation* 14, no. 3 (2013): 193.

14 Alina Ball and Manoj Viswanathan, 'From Business Tax Theory to Practice', *Clinical L. Rev.* 24 (2017): 27.

15 Daisy Ogembo, 'The Tax Justice Network-Africa v Cabinet Secretary for National Treasury and Two Others: A Big Win for Tax Justice Activism?' *British Tax Review* 2 (2019): 105; Alex Cobham, Petr Janský and Markus Meinzer, 'A Half-Century of Resistance to Corporate Disclosure', *Transnational Corporations* 25, no. 3 (2019): 1; Peter Utting, 'Corporate Responsibility and the Movement of Business', *Development in Practice* 15 (2005): 375.

16 Taher Eskanderlee and Taj Mohammad Sadri, 'Impact of Management Ability on Relationship between Tax Avoidance and Firm Value in Companies Listed in Tehran Stock Exchange', *QUID: Investigación, Ciencia y Tecnología* 1 (2017): 1859; Eric Caffee and Karie Davis-Nozemack, 'Corporate Tax Avoidance and Honoring the Fiduciary Duties Owed to the Corporation and Its Stockholders', *Boston College Law Review* 58 (2017): 1425.

work. Such capacity building programmes could be championed by educators through the deliberate incorporation of tax-related activities into the curricula of learners. For example, the tax clinic concept could be used to sensitise students and business practitioners on tax avoidance principles.

The blending of theoretical knowledge and commercial practice in the area of taxation is critical for the training of the business professional.<sup>17</sup> So, over the years, tax clinics have been used by educators to equip learners with academic and practical skills, especially in the fields of accounting, taxation and legal education.<sup>18</sup> Specifically, clinics can improve the employability of our students and the scholarship on employability is rich.<sup>19</sup> It has been defined as: ‘the skills, understandings and personal attributes that make an individual more likely to secure employment and be successful in their chosen occupations to the benefit of themselves, the workforce, the community and the economy.’<sup>20</sup>

This chapter argues that tax clinics can contribute to developing the skills, understanding and personal attributes of our students. Lately, the establishment of tax clinics within institutions of higher learning has gained important recognition in a number of jurisdictions. According to Fogg, and as covered in [Chapter 2](#), the tax clinic concept was a critical part of the United States’ educational reforms in the 1970s, where students were required to attain on-the-job training. The Government of Australia also launched the National Tax Programme in 2019, which was adopted by ten universities, nationwide, on a pilot basis.<sup>21</sup>

17 Keith Fogg, ‘History of Low-Income Taxpayer Clinics’ (*Villanova Law/Public Policy Research Paper*, 2013), <<https://digitalcommons.law.villanova.edu/cgi/viewcontent.cgi?article=1186&context=wps>> accessed 28 July 2022.

18 Ibid.; Rafael Efrat and Scott Plunkett, ‘Evaluating the Impact of the VITA Program on Attitudes and Motives Regarding Volunteering and Civic Engagement’, in Thomas Calderon (ed.), *Advances in Accounting Education: Teaching and Curriculum Innovations* (Emerald Publishing Limited, 2020).

19 See, for example, Juliet Turner, Alison Bone and Jeanette Ashton, ‘Reasons Why Law Students Should Have Access to Learning Law through a Skills-Based Approach’, *The Law Teacher* 52, no. 1 (2018): 1–16; Jessica Guth, ‘The Pasts and Futures of Legal Skills in English Law Schools’, in Emma Jones and Fiona Cownie, *Key Directions in Legal Education: National and International Perspectives* (Routledge, 2020); Francine Cantatore, ‘The Impact of Pro Bono Law Clinics on Employability and Work Readiness in Law Students’, *International Journal of Clinical Legal Education* 25, no. 1 (2018): 147.

20 Mantz Yorke, ‘Employability in Higher Education: What It Is – What It Is Not’ (Learning and Employability, Series One, Higher Education Academy), <[www.employability.ed.ac.uk/documents/Staff/HEA-Employability\\_in\\_HE\(Is,IsNot\).pdf](http://www.employability.ed.ac.uk/documents/Staff/HEA-Employability_in_HE(Is,IsNot).pdf)> accessed 1 October 2022, 8.

21 Van Le and Tina Hoyer, ‘2019 National Tax Clinic Project: James Cook University Tax Clinic’, *Journal of Australian Taxation* 22, no. 2 (2020): 162.

In Poland, scholars chronicle the history of legal clinics and submit that it was an intervention to bridge the gap between theoretical education and hands-on training.<sup>22</sup> Furthermore, poorer people were the key target group to benefit from tax clinic services. The development of Tax and Accountancy Clinics in the UK's Higher Education Institutions (HEIs) are in the formative stages. For instance, the North West Tax Clinic at the University of Lancaster and the University of Central Lancashire was piloted in early 2020.<sup>23</sup> The objective of the Lancaster pilot clinic is no different from those in the US and Australia. Thus, the clinic seeks to expose the students to hands-on-learning under the supervision of tax experts. At UEL, through the clinic, we aim to introduce our students to the practical aspect of both tax and accounting.

The clinic at UEL will in the future collaborate with the Sustainability Research Institute, the arm of the university that supports the development of start-ups and small businesses within the university's community. Here, the students would assist in the execution of services like business plan preparation, competitor market research, bookkeeping management and financial accounting experience, tax return preparation and filing.

### **Voluntary services: student, faculty and practitioner participation**

Taxation is a core module for many business and law programmes at both the undergraduate and the postgraduate levels at UEL. Over the years, tax clinics have been used by universities to help develop the employability skills of students. The tax clinic therefore becomes the platform by which students could apply the theoretical knowledge acquired through taught lessons under the supervision of an experienced professional.

Thus, students directly participate and learn from tax practitioners and experienced faculty members, how tax administration is managed.<sup>24</sup> In instances where students have had some level of professional experience prior to joining the tax clinic, they share this previously acquired knowledge with their colleagues.<sup>25</sup> In addition to their previous exposure, the experienced

22 Kamil Mamak et al., 'The Past, Present and Future of Clinical Legal Education in Poland', *International Journal of Clinical Legal Education* 25, no. 2 (2018): 89.

23 Michał Chodorowski, Amy Lawton and David Massey, 'Mapping Motivations: Self-Determination Theory and Clinical Tax Education', *European Journal of Legal Education* 2, no. 1 (2021): 129.

24 Ibid.

25 Lucia Gatti, Markus Ulrich and Peter Seele, 'Education for Sustainable Development through Business Simulation Games: An Exploratory Study of Sustainability Gamification and Its Effects on Students' Learning Outcomes', *Journal of Cleaner Production* 207 (2019): 667.

students still acquire new skills by exploring areas they might not have been introduced to in the past.

### **Pro bono: the participation of experienced practitioners**

Tax clinics have provided the platform for practitioners to meet with individuals and small businesses that may not be in the position to acquire professional tax advice.<sup>26</sup> Small businesses, especially start-ups that are prone to cash flow volatility, are often not in the position to procure such important professional services. The tax consultancy firms that provide pro bono services at tax clinics do stand the chance of benefiting from the programme in the long-term.<sup>27</sup> Thus, the tax clinic provides the platform for the tax firms to market their products and brands to the participating institutions, that is, the university community, small businesses and individuals and local councils that host the university.

Consequently, through the tax clinic, the professional firms are able to manage and maintain good relationships with clients for future commercial engagements. Furthermore, professional firms may in future have the opportunity to assess the competence of student volunteers for future recruitment.

## **16.5 Clinic design**

### **Director of the tax clinic**

The clinic director is a practising accountant and is supported by qualified accountants from recognised professional accountancy bodies. This provides the clinic direct access to resources provided by these associations to support our students and local communities. Given that our degree programme is accredited by these professional bodies, the clinic further reinforces the desire for students to aspire and work hard to become qualified accountants after their degree programme. This will improve their job prospects and career goals.

The director plays the strategic role in formulating plans, focusing on business relationships with local businesses; keeping tabs on client engagement; liaising with the university leadership teams on growth prospects and opportunities in the community. The director also supervises the casework

26 Ball and Viswanathan, 'From Business Tax Theory to Practice', 27; Efrat and Plunkett, 'Evaluating the Impact of the VITA Program'.

27 Amy Lawton and David Massey, 'Volunteering: Putting Your Skills into Practice', *Tax Adviser* (June 2021): 24–25.



of the student volunteers to ensure that quality is maintained, and clients are satisfied; appoints key staff and practitioners to support students' work in the tax clinic and liaises with other internal parties as necessary. The key support staff provide technical advice on tax and accountancy and coordinate links with the wider staff and students.

## **Student volunteers**

Student volunteers are selected from those enrolled on the BSc Accounting and Finance programme. The student volunteers are required to follow a recruitment process in which application is made by submitting a covering letter and CV and then participating in an interview with the director and support staff. This process provides student volunteers with an authentic experience of applying for a job and enables the clinic director to screen for career conscious and academically outstanding student volunteers.

Each student volunteer attends an induction in which training is provided on administrative issues and tax administration procedures. Student volunteers are required to sign a confidentiality form and commit at least two hours per week to volunteering at the clinic. The student volunteers' key responsibilities under the direct supervision of the clinic's director and key support staff include:

- Research and preparation of tax-related advice
- Attendance at client interviews in person or via teleconference
- Preparation of client interview file notes and follow-up if required
- Facilitation of discussions with clients and appropriate regulatory agencies; contribution to the knowledge bank through documentation of cases and advancing tax awareness and education in the community
- Research and prepare tax-related education material for distribution and presentation to the local community.

Most of these tasks are completed as required but other scenarios are created, in situations where the clinic is less busy, to meet monthly key performance indicators and educate students based on the tax clinic's weekly workshops and activities as shown in Appendix 16.1.

All students, especially at level 5 (second year of study) are given the opportunity to volunteer as this also counts towards grading on the tax clinic module.

## **Practice-led teaching**

Based on inputs from employers and the need to provide our students with key employability skills in the area of accounting and finance, the clinic has

worked with the UEL Employability Offices to develop a tax and accounting clinic module (Appendix 16.1) for our second-year students to provide them with practical skills.

The module extends the knowledge gained in accounting and tax studies, by the introduction of further key concepts for advising clients, principles and techniques in the preparation of tax liability computations and returns for businesses operating both in the UK and overseas and for individuals. Students have the opportunity to learn practical accounting software, such as Xero Accounting and Sage Line 50 also known as Sage 50 Cloud.<sup>28</sup> Again, students are able to revise their knowledge in Microsoft Excel and evaluation of the uses of tax exemptions, reliefs to minimise and/or defer tax liabilities. The practical skills gained in the clinic by students also contribute as a credit for the module.

In addition (and in accordance with the learning outcomes and aims of the clinic), students are to assist the director of the clinic in the daily operation of the clinic which includes, for example: processing client enquiries by email, telephone or face-to-face interactions; organising client appointments with student volunteers and the tax practitioners; creating and maintaining client files and electronic databases; assisting and promoting public seminars delivered to the local East London community; and marketing the clinic by developing and distributing marketing and advertising materials.

The volunteers' learning and performance are assessed via progress reports and a student practical experience record (Appendix 16.2) as well as a final report at the end of term. The student volunteers are also required to complete self-assessment and reflection throughout the term of their engagement and experience in this process to add necessary skills gained to their CV.

In addition to the tax and accountancy module, which engages students in class and seminar sessions with real case studies, students can work in the clinic and work on real cases. The management team and professionals supervise the students' work.

## **External impact, collaborations and partnerships**

The TAC reaches out to the local community through our website and social media platforms. The clinic also operates a helpline through which people

28 Sage 50 is an accountancy and payroll software developed by the Sage Group. This software was built to improve bookkeeping and financial reporting of SMEs. The number '50' indicates that it was aimed at companies with not more than fifty employees.

can call and book an appointment or submit a query.<sup>29</sup> Once a case is logged in, assigned caseworkers prepare a response, which is reviewed by the key support staff and clinic's director before sending it out to the client. The turn-around period is normally fourteen days, and the work counts as a credit to volunteers in the module.

In this vein, the clinic keeps strengthening its ties with the employability services, the local community and small businesses as it seeks to build its networks and welcome inputs/talks from stakeholders to continuously contribute positively to its community.

### **Student experience**

The UEL tax and accounting clinic provides students, businesses and the local community with practical training in annual accounts preparation and tax services. Through the clinic, students can network with practitioners, employers, academics and professional accounting bodies. Students gain practical experience through the provision of accountancy services by preparing income and expenditure accounts. Again, students can ensure that business accounts are prepared in accordance with acceptable standards and deadlines.

Furthermore, support is provided to analyse business financial performance including statements of financial performance, position and cash flow. Students also provide advice on registration with HMRC and tax return submission, including advice on self-assessment and tax return. Students provide businesses with advice on preparing Value Added Tax (VAT) returns, corporation tax and personal tax planning.

### **The challenges of tax and accounting clinics**

Ideally, tax clinics are not set up to compete with industry players, that is, accountants, lawyers and tax practitioners. Rather, the purpose is to grant the opportunity to individuals and small businesses that ordinarily may not be in the position to afford this professional service. Services are provided on a pro bono level, which is critical for those who cannot afford professional advice.

Since its launch, the clinic has faced challenges. The major challenge was the COVID-19 pandemic which impeded the operations of its on-campus infrastructure and limited much-needed face-to-face contact between students,

<sup>29</sup> Most of the initial contact is through emails and our contact form: <[www.uel.ac.uk/our-research/research-royal-docks-school-business-law-rdsbl/tax-accountancy-clinic](http://www.uel.ac.uk/our-research/research-royal-docks-school-business-law-rdsbl/tax-accountancy-clinic)> accessed 28 July 2022.

clients and the community. This has greatly affected the networking aspect. Another challenge has been the need to firmly position the clinic in a network of professional paid offerings by the acquisition of a valid indemnity insurance cover as a unique policy to boost the confidence in our pro bono offer to the local community.

Notwithstanding these challenges, the clinic has navigated through the COVID-19 scenario by the use of other technological methods like Zoom, and Microsoft Teams to engage stakeholders, encouraging queries to be directed through emails or phone calls. It has also expanded advice to include working from home allowances and any additional support provided by the government during the COVID-19 pandemic. The clinic has appointed an accountancy practitioner with indemnity insurance to lead their affairs.

## 16.6 Data and methodology

The tax clinic provides an excellent learning opportunity and practical experience for the students to enhance their learning, skills, knowledge and practical work-based experience. This, in turn, contributes to the employability of clinic students.

This section of the chapter presents the methodology employed to gather and analyse data for this chapter. We collected qualitative data from students enrolled on the accounting and finance degree programme. There were 95 respondents out of 180 students from the relevant year groups enrolled on the accounting and finance courses (levels five and six). The data collected was in the form of module evaluation forms that sought to ascertain the students' experience in the work of the clinic. In addition to the above participants, we also collected feedback from three businesses, which used the services of the TAC.

This chapter therefore draws on original data to shed further light on questions around skills development and employability in clinical tax education.

The clinic is still building its network of small businesses and has so far offered a handful of webinars in collaboration with the UEL Employability Centre to inform businesses about the services of the tax clinic. The number of businesses in the community using the services of the clinic averages five per week, mostly through emails and face-to-face appointments.

The research method employed for this study was aimed at ascertaining the learners' experience about the TAC. The primary data was analysed manually. To do so, two of the authors read the responses and data in order to identify the main themes and sub-themes. Our approach was informed by

Charmaz and Mitchel,<sup>30</sup> and Clarke's work where both transcribed data and field notes were read repeatedly for the researchers to get acquainted with the data as well as the explanation of meaning.<sup>31</sup> Following this analysis, the major themes that emerged are: experiential learning; readiness for employment; attainment of new knowledge; and exposure and overall satisfaction with the quality of training, teaching and learning. We have made use of pseudonyms to present and discuss the findings.

## 16.7 Results and discussion

### Students' experiential learning from the TAC

The TAC has been useful for the experiential learning of students; through the work of the clinic, the student volunteers were in the position to network with colleagues, the local business community and professional practitioners. Again, the student volunteers were exposed to some practical work, such as the preparation of tax returns. The extract below is evidence of the above assertion:

The Tax and Accountancy Clinic has helped me to learn the basics for calculating tax returns. It provided me the opportunity to learn and experience real-life and practical work experience. The training has equipped me with the necessary skills needed to prepare tax returns, self-assessment returns and the filing of annual tax returns (Student 18).

The guest speakers were knowledgeable. The employer visits also boosted my confidence level and developed further my knowledge in taxation. The Tax and Accountancy Clinic has provided me with great insight into how taxation works and a better understanding of preparing tax accounts. For career choices the Clinic has helped me to make major life choices regarding my career (Student 3).

The UEL TAC has equipped students with the necessary skills to handle tax-related problems. Through this programme, students are able to execute assigned responsibilities on time, confident in contributing to the business decision-making process.

30 Kathy Charmaz and Richard Mitchell, 'Grounded Theory in Ethnography', in Paul Atkinson et al. (eds), *Handbook of Ethnography* (Sage, 2001), 174.

31 Adele Clarke, *Situational Analysis: Grounded Theory after the Postmodern Turn* (Sage, 2005).

## **Tax and accountancy clinic and employability skills development**

Over the years, tax and accountancy clinics have been used by institutions of higher learning to develop the employability skills of learners. At UEL, we observed that student volunteers at the clinic attained critical skills for career development. The following extracts depict students' testimonies on the impact of the clinic on employability skills development in tax and accountancy and future employment. The following are a summary of students' responses:

The Clinic has provided the necessary background knowledge to help me compute tax for different business entities. For example, we [students] learned how to compute the tax liabilities of companies and sole traders. The clinic has helped me to acquire basic skills and life skills for a job (Student 9).

The clinic has equipped me with the knowledge to provide tax advice to taxpayers who cannot ordinarily afford specialised tax support. To me, I have built good skill that would be used in my career. I have improved my communication skills when I had the opportunity to interact with tax advisors (Student 2).

The Tax Clinic has prepared me for future employment by providing practical work-based experiences. It has helped me to possess the fundamental abilities to navigate job demands such as researching issues that affect clients' business environment. So, I can independently analyse a client's data and solve problems through critical thinking and soft skills (Student 6).

The lessons [from the TAC] would definitely help me in my future career in taxation and accounting practice. [The Clinic] has provided me with adequate knowledge that is necessary for employment [in taxation and financial accounting] (Student 4).

For me, the use of a computerised Accounting Software [for tax computation] has prepared me for the future work environment, especially life after university (Student 3).

[The clinic] has equipped me with the necessary skills to navigate the workplace and an insight into computerised accounting. I have developed both soft and work-based skills for future employment (Student 28).

The Tax Clinic equipped me with knowledge and skills that have made me workforce-ready upon graduation. The skills that I have acquired from the Clinic helped us [students] to gain the opportunity for job placement and volunteering. It is

a great opportunity for us to settle on our chosen career pathways (Student 17).

I found the module interesting and satisfactory because the learning materials were excellent and engaging. The knowledge acquired will be useful for my future career. However, I wish I could practice more in order to boost my confidence (Student 03).

Unlike the Taxation classwork, the Clinic provided students with real-life practical examples and illustrations. The hands-on and student-centred approach adopted by the instructors created the room for all the students to get involved and actively participate in the training sessions (Student 41).

Based on the evidence presented, we conclude that the knowledge acquired under the supervision of experienced personnel has provided students with new skills that are essential for their career development. Five students have used this practical experience to secure placements at HNH Consulting Ltd. Two students secured job placements with the UK National Health Service (NHS) as management accountants based on the software and accountancy skills gained.

It should be noted that beyond our students, some SMEs have also benefited from the TAC. Below are extracts of the feedback provided by these SMEs:

Extremely happy with the service I received. All my questions were answered and I had more clarity on preparing my accounts (SMEs – Business 1).

Very happy. I had so many questions and the director answered all of them in a way I could understand perfectly what I need to do with my tax returns (Business 3).

More than satisfied with the assistance from the director as he was very informative with what he produced. This made me feel at ease and in safe hands (SMEs – Business 2).

### **The impact of COVID-19 on student TAC experience**

The global public health crisis (COVID-19) that started in 2019 affected the operations of the clinic significantly. This is because all face-to-face interactions between UEL and other stakeholders of the clinic were suspended. The movement of the clinic's activities onto a virtual platform like Microsoft Teams impeded its growth. For example, respondents commented that their learning experience was limited because of the pandemic, which did not

allow face-to-face interactions. Generally, the pandemic affected the computerised accounting software (XERO, SAGE Line 50) training and impacted on knowledge and skills gained.

Despite the challenges and significant changes in the forms of teaching and delivery, some of the respondents claimed they were satisfied with the content of training materials.

### **The measurement of students' satisfaction: quality of the TAC training**

The views of the respondents were sought to evaluate and understand the level of satisfaction and quality of delivery.

We adopted an accessible and active learning strategy and pedagogical approach to engage and enhance students' learning experience. The accessible and active learning covered areas such as inclusive teaching and learning practice, designing inclusive teaching and learning resources, inclusive assessment and activities, timely student feedback and organisational behaviours, procedures and policies. The accessible and active learning and teaching strategy took into consideration the vast array of learning styles of our student body. We adopted a 'student ready' approach to develop an organisational culture, which enables students to engage with meaningful learning in an environment that is welcoming and encouraging. This empowered students to engage in the training and learning in a meaningful way.

The feedback was aimed at identifying areas that needed proper attention and improvement. The views of the students presented below:

The Clinic's training and teachings have challenged me in so many ways. The training materials on Moodle [Virtual Learning Platform] were useful and supported my learning. I surely want to progress on this pathway. The clinic has prepared and equipped me to deliver tax related educational seminars to educate and build the capability of future clients, my peers and the community about tax related topics (Student 19).

The Lecturer makes it look so easy and that in itself is motivating. The Clinic is a very interesting module. There are several taxation issues and calculations to remember. However, the Lecturer provided excellent materials and other learning resources. For example, the wide range of topics and the tutorial questions have been extremely helpful (Student 13).



I have had an excellent exposure to real-life practice that will support my future job search and career progression. The skills and knowledge I have developed are extraordinary. ... Overall, I am satisfied with the Tax and Accountancy Clinic Module (Student 33).

## 16.8 Concluding remarks

The UEL Tax and Accountancy Clinic was established as a platform for students and practitioners to provide tax and accountancy services for individuals and small businesses that may not be in the position to acquire professional tax advice. In this chapter, we outline the TAC and examine the impact of the clinic on students' experiential learning; readiness for employment; attainment of new knowledge, skills and exposure; and overall satisfaction with the quality of training, teaching and learning. Using original, qualitative data from students that have had direct benefits from the clinic, we document further evidence that demonstrates the positive impact of the tax clinics on students, local businesses and the wider community.

The data suggests that the clinic has been useful for the students' experiential learning. Students have been able to build strong networks with employers, local businesses, professional practitioners and their peers. Students have acquired skills and professional knowledge to prepare tax returns, tax accounts, file self-assessments, make quality and good career decisions and provide tax advisory services to clients. The data also suggests a positive impact of the clinic on students' readiness for employment. We show that through the clinic some students have secured internships, job placements, attained employability skills and critical skills for graduate jobs and career development. Students have acquired knowledge, skills and excellent exposure to real-life practice. The clinic has contributed to making students job ready.

Overall, the clinic has a great potential for growth, affords students the opportunity to learn and acquire employability skills, will provide local businesses and the community with advisory services and professional tax advice through the experience gained and learned during the past two years.

Going forward, the clinic intends to target and provide pro bono tax and accountancy services to all SMEs in the East London borough and wider Greater London (a geographical expansion). The clinic will continue to consider how it can equip as many students as possible with the relevant tax and accountancy skills for employability purposes. The clinic will also look towards preparing students to deliver tax and accountancy-related educational seminars – to educate and build the capability of future clients.

## Appendix 16.1

### Example learning objectives for a tax clinic

TAX CLINIC WEEKLY WORKSHOP AND ACTIVITIES

<i>TAX CLINIC WORKSHOP (AC5055)</i>	<i>TOPIC</i>	<i>LEARNING OBJECTIVES</i>
Week 1	Introduction to Tax and Accountancy Practice	<ul style="list-style-type: none"> <li>• Importance of confidentiality of clients' information</li> <li>• Client Registration with HMRC – Sole trader, Partnership and Company</li> <li>• Company – Registration with Companies House – Details can be found online from Companies House – Company authentication code to file accounts to Companies House. Companies should have a Tax reference number from HMRC(UTR)</li> <li>• Information to have on file for sole traders and partnership: UTR number, National insurance number, address, date of birth, how long they have stayed in the address, and change of name (if any)</li> <li>• Due diligence and anti-money laundry – Proof of identification such as driver's licence, passport, birth certificate and utility bills</li> </ul>
Week 2	Client Engagement – Signing New Clients and Engagement Letter	<ul style="list-style-type: none"> <li>• New Client Engagement – Engagement Letter – Discuss the details and their importance. Show them examples</li> <li>• Recording of Client Information – Software – Sage, Xero, VT, spreadsheet, FreeAgent, QuickBooks, Access, Iris (Analysis of income and expenditure)</li> <li>• Tax returns – Sole trader and Partnership – Basic and example</li> <li>• Making Tax Digital</li> </ul>

## TAX CLINIC WEEKLY WORKSHOP AND ACTIVITIES

<i>TAX CLINIC WORKSHOP (AC5055)</i>	<i>TOPIC</i>	<i>LEARNING OBJECTIVES</i>
Week 3	Understanding Tax Codes and Deadlines for Tax Returns – To advise Clients	<ul style="list-style-type: none"> <li>• Tax codes and changes of tax code (Normal, Basic rate) – 1257L, BR, D40, K40 – Reasons for changes in tax code. HMRC will send a letter to notify clients (show them a copy of the letter from HMRC)</li> <li>• Letter to file tax returns.</li> <li>• SA302, CT603, CT600 (Show them examples)</li> <li>• Date of submission of tax returns</li> <li>• Penalties</li> <li>• Appeal to HMRC</li> <li>• Meeting Accountant in practice</li> </ul>
Week 4	Completing and Filing Tax Returns for various legal entities (Sole Traders, Partnership Firms and Limited Companies etc).	<ul style="list-style-type: none"> <li>• Dealing with HMRC and Companies House</li> <li>• HMRC tribunal</li> <li>• Actual completing tax returns for sole traders and partnership</li> <li>• Actual completing tax returns for limited companies</li> <li>• Advise clients on tax reliefs and their responsibilities and their agents in reporting taxation to HMRC</li> </ul>
Week 5	VAT and Client Advisory Services	<ul style="list-style-type: none"> <li>• VAT and VAT registration – Types of VAT – Standard, Flat, Cash, Annual – Most of the clients go for standard. Advise clients which one is the best in their individual circumstances. When to register, voluntary, compulsory (£85,000)</li> <li>• Advisory services – Clients</li> <li>• Meeting Accountant in practice</li> </ul>
Week 6	Clients' Employees and Payroll	<ul style="list-style-type: none"> <li>• Employee and Payroll</li> <li>• National insurance</li> <li>• Auto-enrolment and Pension</li> <li>• Employee tax code and National Insurance</li> <li>• Business planning and funding for start-up loan</li> <li>• Capital gain tax</li> </ul>
CLIENT-FACING WORKSHOPS AND MEETING ACCOUNTANTS IN PRACTICE ACTIVITIES TO CONTINUE .....		

## Appendix 16.2

### Example practical experience record

STUDENT PRACTICAL EXPERIENCE RECORD

Course: Tax Clinic

**STUDENT NAME:**

**STUDENT NO:**

<i>Experience gained</i>	<i>Student signature</i>	<i>Director's approval</i>	<i>Date approved</i>
Importance of confidentiality of clients' information			
Client Registration with HMRC – Sole trader, Partnership and Company			
Company – Registration with Companies House – Details can be found online from Companies House – Company authentication code to file accounts to Companies House – Companies should have a Tax reference number from HMRC (UTR)			
Information to have on file for sole traders and partnership: UTR number, National insurance number, address, date of birth, how long they have stayed in the address, and change of name (if any)			