TAX LAW TEACHING: THE MOVE FROM TRADITIONAL MODELS OF CURRICULUM TO PRODUCTIVE AUTHENTIC FORMS

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I. Introduction

Curriculum can be viewed as one of three message systems used in the learning environment. The remaining two message systems are pedagogy and assessment. The formal concept of curriculum is relatively new to the academic world. It has been examined in detailed by well-known educational scholars including Tyler, Taber, Wheeler, Nicholls, Skilbeck, Walker and Stenhouse, principally in the second half of the twentieth century.[1] Curriculum has been viewed traditionally as 'what is taught' as opposed to the pedagogic concepts of 'how you teach' and 'how you examine what you have taught' (otherwise commonly referred to as 'assessment').

This paper explores the historical constructs of the concept of curriculum and their formal representations, and then examines the move towards the more holistic approach of authentic or productive curriculum, in the context of the teaching of taxation or revenue-based units in Australian law schools

II. What Exactly Is *Curriculum*?

Defining the term *curriculum* has attracted a considerable attention from many academic writers in the educational field of research and study. Curriculum is often regarded as 'what is taught'. However this is a very facile view of the formal concept of curriculum because depending on its contextualisation, the term 'curriculum' can have many different meanings.[2] Although the intention of this paper is not to focus directly upon the various dialectical meanings, a brief analysis is necessary to set the historical and educational contexts of this formal concept.[3]

The formal concept of curriculum is less than seventy years of age having developed primarily in the second half of the twentieth century. From the time of this formal development and

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1 See especially Ralph Winfred Tyler, *Basic Principles of Curriculum and Instruction* (The University of Chicago Press, 1949); Daryl K Wheeler, *Curriculum Process* (University of London Press, 1974); Decker Walker and Jonas Soltis, *Curriculum and Aims* (Teachers College Press, 1986); Lawrence Stenhouse, *School Based Curriculum Development* (Heinemann, 1975); Lawrence Stenhouse, *An Introduction to Curriculum Research and Development* (Heinemann, 1978);Hilda Taba, *Curriculum Development: Theory and Practice* (Harcourt Brace and World, 1962); Audrey Nicholls, *Developing a Curriculum: A Practical Guide* (George Allen and Unwin, 1978); Malcolm Skilbeck, *School-Based Curriculum Development* (Harper and Row, 1984).

2 See the introduction in Terence Lovat & David Smith, *Curriculum: Action on Reflection Revisited* (Social Science Press, 3rded, 1995)i-ii for a useful discussion of the contextualised notion of curriculum. Cf Andrew Urevbu, *Curriculum Studies* (Longman, 1985) 2-16 and Colin Marsh & Ken Stafford, *Curriculum Practices and Issues* (McGraw-Hill, 2nded, 1990) 1-4 who also discuss the various definitions of curriculum.

3 See especially the discussion given to the value of the curriculum compared with non-regulated systems in Murray Print, *Curriculum Development and Design* (Allen and Unwin, 2nded, 1993), at 1-10.

examination by academic scholars there has been a struggle to continually define and redefine the parameters of the term.[4] Consequentially this results in a highly contextual existence Smith and Lovat make the point when they state:

> The word itself (curriculum) is used in many different contexts, by principals in schools, by teachers, by curriculum writers in education systems, and even by politicians. It can mean different things in each of these contexts.[5]

This problem has been noticed by others beside Smith and Lovat. Skilbeck also attempts to define the concept of curriculum and outlines his reasons for acknowledging it as a very difficult task.[6] Encapsulated in the following quote is Skilbeck's tacit acknowledgement that it is impossible to give a precise definition of the term, again due to the notion of contextualisation:

> Because curriculum is such a commonplace term within education and is increasingly used in the wider public arena, definitions will just be a kind of shorthand for positions or viewpoints which can be quite varied and (or) elaborate.[7]

It is evident therefore that the term has a multitude of different meanings amongst different user groups. Although, even within some of these various groups there can be confusion over the precise meaning of the term. Marsh and Stafford[8] indicate that within the education community there can be confusion as to how broadly the term can be construed. These two authors state that the term is repeatedly confused with the concepts of syllabus and instruction.[9] Consequently it can be contemplated that if there is such confusion within one of the main user groups for the curriculum concept, it is hardly surprising that the term is so heavily contextual.

There is clearly a problem if we seek to provide a concrete definition of the term. But some solace can be taken from the viewpoint of Stenhouse who has suggested that 'definitions of the word curriculum do not solve curricular problems'.[10] Indicated in this quote is that it is unnecessary to be drawn into the academic debate over the nature, boundaries and parameters of this concept. This paper does not seek to enter into this continuing debate of the need to formally define the term curriculum. It is important to make clear that the curriculum is an essential part of delivering information, content and instructions to students in an effective and efficient way. Similarly, one could state that curriculum structures the experiences that lead to student learning outcomes. Or as Preston and Symes put it:

> The curriculum is an important reference point in education, containing a prescription of what knowledge and frames of thinking are deemed valuable and useful at a particular point in time by influential and powerful sections of society.[11]

Further complicating matters is that many modern academic scholars have taken what has been the isolated view of curriculum and linked it to the concepts of pedagogy.[12] This is probably the

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4   For a discussion of the formal notion of curriculum see Franklin Bobbit, *The Curriculum* (Mifflin Co., 1918) 42.

5   David Smith & Terence Lovat, *Curriculum: Action on Reflection* (Social Science Press, 3rded, 1993) 7.

6   Skilbeck, above n 1, 20-24.

7   Ibid 21.

8   Marsh & Stafford, above n 2, 1.

9   Ibid.

10 Stenhouse, above n 1, 1.

11 Noel Preston and Colin Symes (eds), 'The curriculum and the course of education' in Noel Preston and Colin Symes, *School and classrooms: A cultural studies analysis of education*, (Longman Cheshire, 1992) 74-75.

12 And some have even linked it further to the concept of 'assessment'. See especially Donna Pendergast & Nan Bahr (eds), *Teaching middle years: rethinking curriculum, pedagogy and assessment* (Allen and Unwin, 2005) and David Johnson & Gunther Kress, 'Globalisation, Literacy and Society: Redesigning pedagogy and assessment' (2003) 10(1) *Assessment in Education: Principles, Policy and Practice* 5.

antithesis of the view held by Preston and Symes, who hold a traditional view of curriculum being 'an organisation of knowledge for instructional and educational purposes…'.[13] Many other writers in the field do not hold the same viewpoint. We see this illustrated quite well by Brady and Kennedy who discuss the inextricable link between curriculum and pedagogy.[14] On this basis it is by a recognising that it is via a curriculum that knowledge and skills can be communicated to individuals and groups that leads to the proposition of how this can be most effectively accomplished in taxation or revenue law units.

III. Traditional models of Curriculum

Curriculum models are used to examine the different elements of a curriculum and how those elements interrelate. Curriculum models assist designers to comprehensively and systematically set out the rationale for the approach to constructing the delivery of learning content.

Considerable literature exists on the historical development of different models of curriculum and their inherent worth.[15] It is not the intention of this paper to explore those details in depth. However a synthesis of that content is offered here in order to demonstrate how these traditional models of curriculum differ from the newer productive/authentic forms of curriculum outlined later in this paper.

From the slightly simplistic view point of a hypothetical specialist in educational research, two polarised curriculum models emerged from the work of a number of educational theorists in the mid part of the twentieth century and these created the basis of the formation of the formal development of the notion of curriculum examination. These models are described here as 'Product' and 'Process'.[16] The product model has a specific emphasis on thorough planning and specific intentions, whereas the process model has a different focus, this being on activities and general effects. The following table represents some of the features of each of these two models of curriculum theory.

Table 1: The Product and Process Models of Curriculum development

Product Model	Process Model
Logical	Flexible
Chronological order	No defined objectives
Objectives based/driven	Thematic
Content driven	
Rigid	
Precise assessment	Assessment not based on objectives

The earliest known developer of the product model was Tyler in 1949[17]and his work was later expanded upon by Taba[18] and others including: Nicholls[19] and Wheeler.[20] The product model is premised on the development of formal objectives, which then leads to the development

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13 Preston &Symes, above n 11,77.

14 Laurie Brady & Kerry Kennedy, *Curriculum Construction* (Pearson Education Australia, 2nded, 2003) 93.

15 For a detailed examination of the different models of curriculum which exists see Print, above n 3; Joseph J Schwab, *The Practical: A Language for Curriculum* (National Education Association, 1970); Michael Blissenden& David Newlyn, 'Tax Law Curriculum: Implications of formal curriculum theory to practice' (2011) 4(1 & 2) *Journal of the Australasian Law Teachers Association* 147.

16 Allan C Ornstein & Francis P Hunkins, *Curriculum foundations, principles and issues* (Allyn and Bacon, 5thed, 2009) prefer to use the terms Technical and Non-technical for their delineation of models.

17 See especially Tyler, above n 1.

18 Taba, above n 1.

19 Nicholls, above n 1.

20 Wheeler, above n 1.

of learning experiences based on required content which in turn leads to assessment of these experiences based on the stated objectives. Tyler's model can be expressed as the following four step process:

1) Statement of objectives
2) Development of content
3) Development of learning experiences
4) Assessment of stated objectives

The hallmarks of the product model are its inflexibility and logical and sequential structure. The starting point for the development of a curriculum must always be with the statement of the objectives. If new content is to be delivered or new assessment methods are to be introduced this necessitates the entire process being reinitiated. This has consequences for the studying of tax or revenue-based law units which could be described, at times, as undergoing rapid and significant change to content due to common law, statute law and policy changes. Although clearly a benefit of this model is the delivery of transparent outcomes for students and external stakeholders.

The process model of curriculum is quite different to the product model described above. It is predicated on the belief that education is primarily concerned with the process of intellectual or cognitive development, rather than specific objectives.[21] As Kelly puts it 'it is based on the belief that to have been educated is to have been helped to develop certain intellectual capacities rather than to have acquired factual knowledge…'[22] Its principal proponent was Stenhouse, who in the 1970's developed the model as a direct reaction to the inflexible nature of the product model.[23] Stenhouse provided a very different model which did not focus on prescriptive objectives.

The major components of Stenhouse's model are:

1) Content
2) Methods
3) Evaluation

In an attempt to explain the basis of the process model Brady indicates it has the following characteristics:

1) no initial statements of objectives;
2) a reduced emphasis on content than method;
3) doesn't endorse the notion that evaluation is of pre-specified objectives.[24]

As a fundamental basis, the model has no initial statement of objectives, is centred on the view that education is concerned with the holistic development of a student rather than memorising specific facts or pieces of knowledge.[25] With no pre-specified objectives, a problem arises in the teaching of tax or revenue-based units with assessment and evaluation. This may be of concern where units need to be accredited by external authorities, who may need to directly see that specific knowledge and information has been delivered to students.

On this basis, these models are quite different from each other. Product models have been criticised because they are inflexible and do not allow for the dynamics of a classroom or other learning environment, as well as the need for dramatic change when an updating of content is required.[26] Process models have been criticised because they are too flexible and do not allow for the assessment of pre-specified objectives, which can cause a problem in standardisation

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21 Albert V Kelly, *The Curriculum: Theory and Practice* (Chapman, 3rded, 1989) 17.
22 Ibid.
23 See especially Stenhouse (1975), above n 1 & Stenhouse (1978), above n 1.
24 Laurie Brady, *Curriculum Development* (Prentice Hall, 4thed, 1992) 78.
25 Kelly, above n 21, 17.
26 David Lovat& Terence Smith, *Curriculum: Action on reflection revisited* (Social Science Press, 2nded, 1993) 110.

of learning outcomes and their measurement.[27] Formal curriculum models have been criticised extensively because they fail to take into account the dynamics of the classroom or other learning environments and from the viewpoint of Wheeler do not work in practice.[28]

IV. From Traditional Models to an Authentic/Productive View

The preceding discussion of the traditional formal models of curriculum reveals some problems when the theory of these models is translated into practice in the classroom or other learning environment. Within the last twenty to thirty years there has been recognition by some education scholars that the theory has been unhelpful when attempting to use it as a basis for interactions in practice. Specifically there has been a concern over the nature of the diametrically opposed major and traditional models of product and process and their fixation on the debate over the need for objectives and/or object based assessment.

The move from these formal traditional models of curriculum has meant a shift toward what has commonly become known as productive or authentic curriculum. These recent developments in curriculum have been sparked by the recognition of a need to change towards more authentic and productive teaching practices, which focus not necessarily primarily on objectives, content or assessment, but more on a philosophical way of delivering learning.

There are several arguments put forward for this development. One of the central arguments is that with traditional process and product models of curriculum the results have often seen the development of a curriculum which is fundamentally stale, mundane, unimportant or boring and more importantly is perceived to have no real world application to the individual learner. In particular, even considering the flexible nature of the process model, the problem with traditional curriculum models is that they can translate into a situation where students do not acquire a useful set of competencies but instead a random collection of facts, which can be dissociated from each other in time and purpose and meaning. Brady and Kennedy describe this traditional view of the formal notion of curriculum as the antithesis of student-centred. That is, it revolves around the views of the designers of the curriculum, which may not necessarily correlate to the needs and learning aspirations of the students.[29]

The other key and perhaps more persuasive argument for advocating a move from the traditional to the more progressive productive/authentic forms, is that evidence has emerged about the performances of students in numerous United States schools which shows that their achievements were hampered by educational administrators adhering to traditional product and process models of curriculum. Further evidence suggests that students performed better when being taught under these newer forms.[30] Preston and Symes develop this point further in the higher education environment when they indicate that a problem with traditional formal curriculum models may exist, by providing evidence that more than 50 per cent of the knowledge acquired by university students in fast-developing subjects such as engineering and medicine is obsolete within five years of graduation.[31] This may be very similar to the teaching in the areas of tax and revenue law units where rapid change to content also occurs.

V. The Difference Between Traditional Models of Curriculum and Authentic/Productive Forms

One of the fundamental differences between the traditional formal models of curriculum and the development of productive/authentic forms of curriculum is that the formal models of curriculum

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27 Skilbeck, above n 1, 224.

28 Wheeler, above n 1, 288.

29 Brady & Kennedy, above n 14, 93.

30 Gary G Wehlage, Fred M Newmann and Walter G Secada in Newmann et al, *Authentic Achievement: Restructuring Schools for Intellectual Quality* (Jossey-Bass, 1996) xiii and generally ch 1.

31 Preston &Symes, above n 11, 78.

are very much process or product driven, or models of what processes or products should be included in developing curriculum. By contrast productive/authentic forms of curriculum really ask about the nature or quality of what is put into that process.

Wehlage, Newmann and Secada describe the terms productive and authentic as 'commonly referring to something that is real, genuine, or true rather than artificial, fake, or misleading.'[32] Productive/authentic forms of curriculum focus on the development of skills including problem solving, collaboration, self-awareness, flexibility as well as an ability to deal with complexity.

The most well-known study into productive/authentic achievement was undertaken by Fred Newmann.[33]Newmann characterises his vision of productive/authentic achievement as standing for 'intellectual accomplishments that are worthwhile and meaningful.'[34] This means that authentic achievement should result in the construction of knowledge and that knowledge's value beyond the learning environment. Clearly there is some similarity here with the process model as described above. The primary difference seems to be that the authors of information in the productive/authentic area wish to not only distance themselves from the ongoing debate between the process and product views of curriculum but also wish to extend the notion of student-centered learning based on a holistic view of the student as a citizen of the world and link the concept of curriculum to pedagogy.

In simple terms the ideas behind productive/authentic achievement focus on the bigger picture of where you want your students to be at the end of a course, rather than specific facts that you would wish them to know. Or as Brady and Kennedy put it, the difference between traditional models of curriculum and productive/authentic achievement is that productive/authentic achievement focuses on the intellectual quality of the students' work.[35] Productive/authentic achievement is specifically designed to develop deep learning by students. What is being developed in a productive/authentic form is a thinking oriented curriculum, which Brady and Kennedy describe as having the following four key components:

1) **Teaching for thinking** – schools and teachers create learning environments that are safe, caring and encourage risk-taking by students. The environment is rich and stimulating for all students to explore, investigate and enquire.

2) **Teaching of thinking** – schools and teachers teach the thinking skills associated with different subject areas.

3) **Teaching with thinking** – schools and teachers support the development of students' thinking skills through the completion of rich tasks that encourage and challenge them.

4) **Teaching about thinking -** schools and teachers support to reflect, regulate and self-assess.[36]

Inherently this is a very different way of thinking about the development of a curriculum when contrasted with those formal traditional theoretical constructs of the models of curriculum described earlier in this paper. This is a way of thinking about curriculum which is not only practical but student-centered. We move from theory that may or may not be technically correct and is fundamentally rooted in academic rigour, to something which is practical and achievable in a learning environment.

We move from what traditional theories would list as objective to what productive/authentic forms regard as more holistic accomplishments. From the viewpoint of product-based models of curriculum, an example to illustrate this difference in the field of science might be as follows: the product model question of 'What year did scientists discover the concept of

32 Wehlage, Newmann &Secada above n 30, 22

33 Ibid.

34 Laurie Brady & Kerry Kennedy, *Pressures for change and reform: Local, national and international. Curriculum Construction* (Pearson Education Australia, 2nd edition, 2003) 279-280.

35 Ibid, 280.

36 Laurie & Kennedy , above n 14, 84.

global warming?' to the productive/authentic form of 'How can I improve the world I live in?'. Another useful example to illustrate this difference in the field of English literature might be indicated by the product model question of 'Who was the main character in the Oscar Wilde play *The Importance of Being Earnest*?' to the productive/authentic form of 'Why is this play still relevant in the modern world?'.

In the context of the field of tax or revenue law, a useful example might be indicated by the product model question of "How this receipt or gain is recognised as income under the relevant taxing Acts" to the productive/authentic form of "Why some receipts or gains are treated differently between different taxpayers under the relevant taxing Acts?" Another useful example might be indicated by the product model question of "How a travel expense from home to work is treated under the relevant taxing Acts?' to the productive/authentic form of 'Why are there differences between the deductibility of some travel expenses between various taxpayers?"

The following table demonstrates the differences between the traditional models of curriculum and those features associated with productive/authentic forms:

Table 2: representing the different features of the traditional models of curriculum and the productive/authentic forms

Features of traditional model	Features of productive/authentic form
Aims/objectives Learning experiences Content Assessment	Intellectual quality Quality learning environments Significance for students

The productive/authentic form of curriculum described here is very much a student-focussed approach to curriculum planning that looks for solutions to problems and issues outside of those that might be provided by the more traditional forms of curriculum theory.[37] They distinctly focus on the premise of mastering thinking skills, rather than mere information.

In the context of taxation law a useful example might be where the Government announces a change to tax policy such as the taxation of superannuation contributions and pay outs. This area changes regularly and there is little value in students learning mere knowledge about the system of taxation of superannuation. Instead it is better for students to understand the basis for the superannuation in the overall context of retirement incomes, and government policies in relation to the taxation of certain sectors of the workforce. Only then will students be able to respond to this volatile area of the law now and into the future.

Another useful example would be in the area of deductibility of travel expenses and particularly the category of travel directly between two places of work. By focussing on the underlying basis for the introduction of section 25-100 *Income Tax Assessment Act* 1997 (Cth) ('the Act') and the need for an additional legislative response to the general section 8-1 *Income Tax Assessment Act* 1997 (Cth) deduction provision, students master critical thinking skills and are able to fully appreciate the need for such legislative intervention to formally allow for deductibility of direct travel between two places of work. This is in contrast to the traditional model where students would merely learn the existence of section 25-100 allowing for the travel between two places of work deduction but not providing an opportunity for students to fully appreciate the importance of the political process that led to its introduction into the *Income Tax Assessment Act*.

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37 Ibid, 90.

VI. VALUE OF THE PRODUCTIVE/AUTHENTIC FORM

The value of a productive/integrated curriculum is espoused by numerous educational academics including Thornley and Graham[38], Hayes, Mills, Christie and Lingard,[39]Wilks[40] and Lingard and Mills.[41] Newmann, Marks and Gamoran at the Centre for the Organizing and Restructuring of Schools in the United States of America, have spent considerable efforts to systematically detail the benefits of the productive/authentic forms of curriculum.[42] These three authors spend some considerable time critiquing traditional approaches and strongly suggest that they fail to actively engage students in a way that productive and authentic forms can.

Patrick Slattery takes a detailed look at the value of this newer form of curriculum development and compares it to the historical models espoused by traditional theorists such as Tyler and Stenhouse, as described earlier in this paper. It is Slattery's view that the historical models provided by the traditional theorists give a valuable starting point for the discussion of curriculum, but they do not represent the modern challenges of how the dynamics of the classroom and other learning environments operate.[43] Slattery also espouses the need to critically reflect on those historical models as they provide the necessary grounding, but to seize the moment for a movement towards the innovation and progressivism offered by these newer forms of authentic/productive curriculum rather than clinging to the historically conservative traditional models of curriculum.[44]

Perhaps it is Brady and Kennedy who indicate in a most straight forward manner that productive/authentic forms of curriculum can be very successful with all students studying a variety of different discourses, and result in improved academic and social outcomes for students.[45]

VII. DIFFICULTIES ASSOCIATED WITH CHANGE

Any type of change is often associated with difficulty. This may be because it means that a person is required to do something that the person does not wish to do or because people are generally content with the current status of things and do not necessarily objectively see the need for any change to be made.[46] Brady asserts that one of the primary reasons that teachers are reluctant or resistant to change their curriculum design or methodology is because they are

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38 Christina Thornley & Sue Graham, 'Curriculum Integration: An implicit integration model' (2001) 21 (3) *Curriculum Perspectives* 31.

39 Debra Hayes et al, *Teachers and schooling making a difference: Productive pedagogies, assessment and performance* (Allen and Unwin, 2006).

40 Susan Wilks (ed), *Designing a thinking curriculum* (ACER Press, 2005).

41 Bob Lingard & Martin Mills, 'Teachers and school reform: Working with productive pedagogies and productive assessment' (2003) 44(2) *Critical Studies in Education* 1.

42 See especially Fred Newman, Helen Marks and Adam Gamoran, 'Authentic pedagogy and student performance' (1996) 104(4) *American Journal of Education* 280.

43 ☐Patrick Slattery, *Curriculum development in the post-modern era* (Garland Publishing, 1995) 1-10.

44 Ibid.

45 Brady and Kennedy, above n 34, 281.

46 For a fuller understanding of the difficulties associated with changes to curriculum see particularly Michael Fullan, *The Meaning of Educational Change* (Teachers College Press, 1992); Michael Fullan, *Change Forces: Probing the Depth of Educational Reform* (Falmer press, 1987); Warren G Bennis, Kenneth Dean Benne & Robert Chin, R, *The Planning of Change* (Rinehart & Winston, 1976); Robin Hall, 'The Dynamics of coping with curriculum change' (1997) 17(1) *Curriculum Perspectives* 31; John F Kerr (ed), *Changing the Curriculum* (University of London Press, 1968); Colin Marsh, *Curriculum: alternative approaches, ongoing issues* (Prentice Hall, 3rded, 2003).

generally satisfied with the status quo.[47] But as Lovat and Smith suggest, curriculum and change are inextricably linked.[48]

Educators need to be critically aware of the theoretical underpinnings of their activities. In this instance this means that educators need to not only be aware of those traditional curriculum models described earlier in this paper but also of emerging newer forms of curriculum design such as productive/authentic forms described here and embrace these. This does not necessarily mean that every educator needs to change every time something new comes along. Rather it tacitly infers that educators need to be aware of and to make an informed choice for themselves as to how to proceed. This means a fully informed and educated decision is required about whether to change in a small or large wholesale fashion, and this adds to the credibility and professionalism associated with the teaching of tax or revenue-based law units.

This point leads to the recognition of the difficulties that will be encountered in relation to how to measure the relative successes of a move from traditional formal based models of curriculum to those newer productive/authentic models which have been described here. It is not the intention of this paper to fully analyse this question[49], although it is something with which many in the field of curriculum research and design have been preoccupied, as can be seen in the discussions of Marks, Newmann and Gamoran who indicate the difficulties associated with measuring the specific success of productive/authentic curriculum. Although this discussion occurs with some qualification as they indicate that the concept has merit.[50]

VIII. Implications for the Tax/Revenue Law Curriculum

Taxation Law is a dynamic area of the law with constant change in both policy and legislative framework. Most undergraduate tax courses or units are structured around the concepts of income, deductions, capital gains, entities with some exposure to FBT and GST. This structure is inherently placed within the traditional product model in that it allows for content to be covered and to ensure that students have an understanding of the core principles of the law, especially from a Commonwealth law perspective.

However with constant change to the tax law base and with the Commonwealth government's desire to expand the number and type of taxes, this approach may not be satisfactory. As students need to be able to respond to changes that are going to happen in the near future the productive/authentic form of curriculum will facilitate this process.

If a change is made to the approach we take to the teaching of tax law, then students will be better placed to see the whole picture of where tax law is going. So rather than being reactive to tax law policy and legislation, the curriculum should be structured to be proactive and stimulate the intellectual thinking of students.

Instead of studying general income concepts (ordinary income) and then capital gains (statutory income) as distinct content topics, the better approach would be to ask would any particular gain be income and then, be taxed as income. Such an understanding will allow for students to respond to subsequent policy changes to the workings of ordinary and statutory income. In short, the concepts of ordinary and statutory income will not change but rather, the mechanics of whether an item of gain can be taxed at all will be understood and applied. The productive/authentic curriculum model will enable students to respond in such a fashion when dealing with their clients and their income tax affairs.

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47 Laurie Brady 'Incorporating curriculum outcomes into teaching practice: Learning from literature' (1996) 16(3) *Curriculum Perspectives* 25, 30.

48 Lovat& Smith, above n 2, 202.

49 For a discussion on the difficulties associated with measuring changing see: George J Posner, *Analyzing the curriculum* (McGraw-Hill, 2004); Stephen Kemmis & Robert Stake, *Evaluating curriculum* (Deakin University, 1988).

50 Helen M Marks, Fred M Newmann and Adam Gamoran in Newmann above n 30, 69, but see general discussion of this concept of measuring the success of any curriculum at 49 – 73.

The other area of interest for practitioners and their clients is deductions. The underlying notion of what qualifies as a deductible expense will not change over time. However instead of students learning about the content of deductions, such as in the case of the complex deductibility area of travel expenditure, and then trying to apply that to a specific fact situation, it would be better for students to focus on the rationale behind the concept of travel deductibility so that they will be better placed to respond to new situations that will arise over time.

A good example of this point relates to the deductibility of travel expenditure directly between two unrelated jobs that is finishing one job and travelling directly to the second job. Students are taught that expenditure incurred in travel to and from work is not a deductible expense but are then taught that in the situation of travelling directly between two jobs that this expense is deductible. However there is no focus on providing a rationale for this distinction and instead students are just taught about the content process, namely that the expenditure has been given deductibility due to the insertion of a statutory provision in the *Income Tax Assessment Act* 1997 (Cth) being ss 25-100. From the productive/authentic curriculum model perspective, students should be instructed as to why the relevant legislative provision was introduced and why it may be necessary for further legislative provisions to be introduced in the future to deal with new fact situations that may arise with the manner in which taxpayers incur travel expenditure.

IX. CONCLUSION

The primary goal of all educators is to do everything possible to ensure the success of the students in the units for which they are responsible. An educator who has an understanding of the theory behind the practical work of the classroom can give significant benefit to students. We do not assert there is one right or correct way of developing curriculum in tax law or revenue-based units. Rather we seek to detail how a knowledge and understanding of the theoretical constructs of both traditional and newer forms of curriculum development can assist this process. This paper has examined the traditional theoretical constructs of the formal concepts of curriculum and has demonstrated how a move towards an adoption of a more productive/authentic form of curriculum can have benefits for students who are studying taxation or revenue law based units. The emphasis of this paper has been on how an acceptance of the newer forms of productive/ authentic forms of curriculum can result in real academic learning and achievement for students.