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### Another check of the temperature of tax teaching in the UK

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# Another check of the temperature of tax teaching in the UK

Stephen Daly\* and Amy Lawton\*\*

## Abstract

*In this article, the authors seek to assess the state of tax teaching in UK universities – to “check its temperature”. Survey data and publicly available information is compiled and analysed across three streams: where tax is taught, the impact of accreditation on business schools and how tax is taught. The authors use this analysis to make a series of proposals with the hopes that this could remedy some of the ailments currently suffered by UK higher education law and business school tax teaching.*

## Introduction

Ash Wheatcroft in 1959 lamented the gap between the popularity of taxation law as a subject in the UK, where at the time it was taught in just one university, and in the US, which amongst other achievements had given rise to tax lawyers becoming heads of Ivy League university law schools (Erwin Griswold of Harvard and William Warren of Columbia).<sup>1</sup> Professor Wheatcroft would no doubt have been proud to have seen John Tiley, the first Professor of the Law of Taxation at the University of Cambridge, become elected as the Chair of the Faculty of Law at Cambridge in 1992.<sup>2</sup> Both Professors made significant contributions to the teaching of tax in UK higher education institutions.<sup>3</sup> But some problems remain. Previous empirical studies have found that the need to ensure compliance with accreditation requirements has stifled the teaching of tax in business schools.<sup>4</sup> The teaching of tax in law schools meanwhile, although in a much better state since Ash Wheatcroft’s heydays, was found in 2002 to be in a state of decline.<sup>5</sup> Critically, it is now almost 20 years since the last empirical study of tax teaching in the UK was undertaken, which in itself justifies further examination of its health.

The authors of this article are tax teachers in law departments in the UK and to that end we are keenly interested in the health of tax teaching in the UK. Beyond our own interests however, we would argue that there is great value in the study of taxation at university, though we are most concerned with the teaching of tax in business and law schools (as this is where the tax rules are

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<sup>1</sup> G.S.A. Wheatcroft, "Taxation law as a University Subject" (1959) 5 *Journal of the Society of Public Teachers of Law (New Series)* 11.

<sup>2</sup> Chantal Stebbings, "John Tiley 1941–2013" (2017) XVI *Biographical Memoirs of Fellows of the British Academy* 219, 220, <https://www.thebritishacademy.ac.uk/publishing/memoirs/16/> [Accessed 17 March 2022].

<sup>3</sup> See for instance Judith Freedman, "Professor John Tiley CBE QC (Hon) FBA 1941–2013: appreciations" [2015] *B.T.R.* 1, pp. 3–4; see John F. Avery Jones, "Wheatcroft, George Shorrocks Ashcombe (1905–1987)", *Oxford Dictionary of National Biography*, <https://www.oxforddnb.com/view/10.1093/ref:odnb/9780198614128.001.0001/odnb-9780198614128-e-40102> [Accessed 17 March 2022].

<sup>4</sup> See John Craner and Andy Lymer, "Tax education in the UK: a survey of tax courses in undergraduate accounting degrees" (1999) 8(2) *Accounting Education* 127, p. 153.

<sup>5</sup> Angharad Miller, "Taking the Tax Temperature in our Universities" (September 2002) *Tax Adviser* (a PDF of the article is available at: [http://eprints.bournemouth.ac.uk/15438/2/TAX\\_TEACHING\\_TP\\_article%5B1%5D.pdf](http://eprints.bournemouth.ac.uk/15438/2/TAX_TEACHING_TP_article%5B1%5D.pdf) [Accessed 17 March 2022]).

taught to our students). Wheatcroft suggested that a course will be appropriate for study as part of a law degree if three tests are satisfied, but these three tests are equally applicable to study as part of an accounting degree:

- “Is it a subject which trains the student to think for himself or is it largely a test of memory?”
- Will knowledge of the subject be of value to the student in after-life, both as a practising lawyer [*or accountant*] and as a citizen?
- Is it a subject which, when studied by university teachers and research students, will enable them to make a valuable contribution to the advancement of knowledge in the country by their writings and lectures?”<sup>6</sup>

Tax in either degree will satisfy these three tests. As regards personal development, a tax course in a good business or law programme will allow the student to develop their intellectual skills to become freer thinkers.<sup>7</sup> In terms of professional development, today’s business or law student will tomorrow work in academia, the civil service, private practice, or the voluntary sector. How this will play out will differ across the programmes as they pursue different objectives. The accounting student needs basic comprehension of principles of law, but a grounding in computation.<sup>8</sup> We need students to study tax as part of accounting programmes because ultimately the tax profession is dominated by accountants. But the degree should not simply provide “off the shelf” technical capability – it should also provide “breadth of understanding and a grounding in principles and theory that can be applied throughout a subsequent career”.<sup>9</sup> The law student on the other hand needs only basic computation skills, but a grounding in statutes and caselaw.<sup>10</sup> The study of tax in law schools is important because lawyers bring an understanding of the demands of equality, due process, the rule of law, access to justice and the limits of what can be achieved through statute, as Freedman has noted:

“[L]awyers have much to contribute by ensuring that those from other disciplines take into account and properly understand legal systems, rights and obligations, relationships, organisations and procedures and consider value systems”.<sup>11</sup>

In terms of contributions to society, tax literacy is promoted through the study of tax,<sup>12</sup> both in and of itself but also through tax students going on to assist others. A grounding in the understanding of rules can enable people to more fully understand the wellbeing consequences of various decisions that they make – what job to take, where to live, and even what items to purchase in a shop. A failure to understand the tax system and a taxpayer’s rights can not only lead to frustration when dealing with bureaucracy as well as costs, as tax authorities expend more resources helping taxpayers to understand the system and their rights, or wasted costs where the tax authority and taxpayer are simply talking at cross purposes. The lack of tax literacy will impinge on tax morale,<sup>13</sup> with consequences for the Exchequer and the standard of policy debates. Law degrees specifically provide students with a grounding in the legal system in which the tax rules operate, which has its own unique advantages.

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<sup>6</sup> Wheatcroft, “Taxation law as a University Subject” (1959), p.12.

<sup>7</sup> Andy Lymer, “Mastering tax” (1 March 2016), available at: <https://www.taxadvisermagazine.com/article/mastering-tax>.

<sup>8</sup> Leonard Lazar, “Some Problems in Teaching Tax Law” [1970] B.T.R. 406, p. 407.

<sup>9</sup> Lymer, “Mastering tax” (2016).

<sup>10</sup> Lazar, “Some Problems in Teaching Tax Law” (1970), p.407.

<sup>11</sup> Freedman, “Epilogue” (2008), pp.291.

<sup>12</sup> A recent study from Deloitte found that levels of tax knowledge in the UK are generally low. See: *The Tax Education Gap Tax knowledge and attitudes to tax in the UK* (September 2019), available at: <https://www2.deloitte.com/content/dam/Deloitte/uk/Documents/tax/deloitte-uk-tax-education-gap-explanatory-note.pdf>.

<sup>13</sup> Phylis Alexander et al., *Improving Tax Literacy and Tax Morale of Young Adults* (CIOT 2018), <http://eprints.bournemouth.ac.uk/35081/1/Improving%20Tax%20Literacy%20and%20Tax%20Morale%20of%20Young%20People%20%28Final%20Report%20for%20the%20CIOT%29.pdf> [Accessed 17 March 2022]. See also Dajana Cvrlje, “Tax literacy as an instrument of combating and overcoming tax system complexity, low tax morale and tax non-compliance” (2015) 4 *The Macrotheme Review* 156.

Far more attention is already, and historically always has been,<sup>14</sup> paid in tax policy debates to economic criteria such as certainty, efficiency, equity and neutrality – criteria that view tax and, in turn, the law, as instrumental. This leads to an incomplete account of tax. de Cogan in this respect has voiced discomfort at the notion that tax should be “treated as a predominantly technical matter”.<sup>15</sup> The *efficiency* of tax rules must yield to principles of due process for instance; *equity* to the fact that laws have boundaries which will inevitably create inconsistencies; *certainty* to the reality of a legal system in which judges of similar jurisdiction hand down contradictory judgments. Legal competence and an understanding of the tax rules and processes play a necessary role in any defensible account of taxation.

Against this background, our article seeks to assess the state of undergraduate and academic postgraduate tax teaching at higher education institutions in the UK, using both quantitative and qualitative analysis. It builds upon the relatively few previous studies that have been conducted which have “taken the temperature” of tax teaching.<sup>16</sup> The article finds that tax courses continue to play only a minor role in law schools in the UK and that there is a concentration of the teaching of tax in postgraduate taught law degrees. Though it is now taught in fewer law schools than it was 20 years ago,<sup>17</sup> some teachers noted that tax had begun to be taught at their institutions in the last five years (indicating some growth). It is not taught in law schools in Northern Ireland and Wales, however. As for business schools, the article finds that the accounting accreditation constraint remains a pervasive issue with teachers finding themselves teaching in line with accreditation requirements. Finally, it finds that there are opportunities for innovation when it comes to the teaching of tax. With the health check of tax teaching in hand, the article presents a series of potential remedies, including the need for tax teachers to consider stepping outside their comfort zone to introduce more innovative teaching.

The remainder of the article is composed of three substantive sections. The first sets out the scope of the research undertaken for this article. The second section sets out the results. The analysis of the results, which takes place in the third section, is presented through three streams: where tax is taught, the impact of accreditation on business schools and how tax is taught.

## Scope of Research

This article draws on a 2021 online survey issued to academics in both law and business schools to try to gauge the temperature of tax teaching in the UK. 35 responses were received, and, due to gaps in the responses to this survey, this article also draws on publicly available information from the law school websites of 140 institutions. However, it quickly became apparent that such information was extremely limited in breadth and depth, and so this information was not sought for business schools. Very few universities are showcasing their tax teaching (or any teaching in a meaningful way) in the public domain. The sense was that all that would be found from a further examination of business schools was that tax is taught in many of them. A detailed methodology can be found in Appendix 1.

The study focuses on business schools and law schools, rather than economics and political science departments, as these are the departments where the ‘rules’ of taxation are commonly taught:<sup>18</sup> that is to say, the general norms “mandating or guiding conduct or action in a given type of

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<sup>14</sup> For instance, Royal Commission on the taxation of profits and income, *Final Report* (Cmd 9474, 1955) makes various references to efficiency (e.g. p. 384) and equity (e.g. p. 367, 376, 384). See further Royal Commission on the Income Tax, *Final Report* (Cmd 615, 1920) where efficiency (e.g. p. 73) and equity (e.g. p. 22) are similarly invoked.

<sup>15</sup> De Cogan, “Mapping Tax Justice Arguments” (2020), p.5.

<sup>16</sup> This stands in contrast to the United States, where there is a strong tradition of scholarship assessing tax teaching at universities. See John Craner and Andy Lymer, “Tax education in the UK: a survey of tax courses in undergraduate accounting degrees” (1999) 8(2) *Accounting Education* 127, p. 128.

<sup>17</sup> Miller, “Taking the Tax Temperature” (2002).

<sup>18</sup> The authors acknowledge that there is an existing debate on a rules or principles approach to taxation, but for the purposes of this article, the focus remains on the schools that teach the current tax obligations that are

situation”.<sup>19</sup> Tax rules are primarily found in legislation but tax is practiced by lawyers, accountants and separately qualified tax advisers. It is this crossover that sees a place for tax teaching in many business schools. Further it looks only at the study of tax in these schools as it forms part of academic degrees. The study does not focus on specifically vocational courses, such as the Legal Practice Course (LPC) in England and Wales or the Solicitors’ Qualification Exam (SQE) preparation courses,<sup>20</sup> which are also offered by some universities. Whilst tax is taught as part of the vocational element of a law student’s career throughout the UK, the vocational degree cannot be a replacement for meaningful, academic undergraduate (or postgraduate taught) tax teaching. It is questionable whether universities in England and Wales will tailor their undergraduate curricula in any way in response to the introduction of the SQE;<sup>21</sup> it is also questionable whether accreditation-based tax teaching leaves the flexibility and space to move beyond simply treating tax as a technical matter.

In addition, while this article relies on both a survey and publicly available information, is it possible that some courses have a tax element but are not labelled as tax courses. A further weakness in painting a picture from institutional websites is that whilst an institution may advertise that a particular subject is offered as an option, there is no guarantee that the option is actually taught (or that the institution website is up to date). Nonetheless, this article provides the most up to date illustration of the higher education tax landscape.

## The Teaching of Tax in Law and Business Schools

This section will seek to draw out the key results that emerge from both the survey and the publicly available information gathered.

Of the 35 higher education tax teachers who responded to the survey, there was a mix of both part-time (n=8) and full-time (n=27) posts, with business schools engaging more part-time tax teachers than law schools (n=6). There was a good level of response to the survey in England and Scotland but a nil return from Wales or Northern Ireland. Some of the respondents worked at the same institution, so there were responses from 27 institutions that teach tax in England and Scotland. This can be broken down into 13 Law School respondent institutions that offer tax teaching and 14 business schools.

Of the 35 survey respondents, 12 knew when tax was first taught at their institution. The earliest course identified in the survey began in circa 1960 while 4 respondents identified that tax had only began as a subject at their institution in the last five years. This new emergence of tax teaching provides a promising counter to a narrative of decline in tax teaching; where some institutions have lost the subject, others are clearly picking it up.

As a profession, our knowledge of the history of tax education is nonetheless limited. The website data added very little to our knowledge of how tax is taught beyond module names. Indeed, the levels of information available on institutional websites was generally poor, with only nine out of the 19 institutions offering tax at undergraduate level specifying assessment methods online. This increases

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created through legislation. For business school, this is done by teaching tax accounting (although business schools do tend to offer law modules, these do not necessarily touch on *tax law*).

<sup>19</sup> Hans Gribnau and Sonja Dusardujin, “Principles-based Tax Drafting and Friends: On Rules, Standards, Fictions and Legal Principles” in Adrian Sawyer, Lynne Oats and David Massey (eds), *Contemporary Issues in Tax Research (Volume 4)* (Bedfordshire: Fiscal Publications, 2021), 175.

<sup>20</sup> Both of these have elements of tax in their syllabi. This means that institutions offering the LPC or SQE preparation courses will have elements of tax in their courses. Solicitors Regulation Authority, *Legal Practice Course Outcomes 2019* (August 2019), <https://www.sra.org.uk/globalassets/documents/students/lpc/lpc-outcomes-2019.pdf?version=4a5c48> [Accessed 17 March 2022; Solicitors Regulation Authority, *SQE1 assessment specification*, <https://sqa.sra.org.uk/exam-arrangements/assessment-information/sqe1-assessment-specification> [Accessed 17 March 2022].

<sup>21</sup> See, for example, Ben Waters, “The Solicitors Qualification Examination: something for all? Some challenges facing law schools in England and Wales” (2018) 52(4) *The Law Teacher* 519, p.520.

to 11 at postgraduate (out of 19) but details are limited. This article will draw predominantly from the survey data to illustrate *how* we are teaching our tax courses.

When exploring the types of tax modules currently on offer between both business and law schools, some common themes emerge from the survey data. While module titles and topic labels might not tell us much about the level, discrete content and approach of tax teaching in the UK, they are indicative of the types of topics tax teachers are covering; and specifically, what is not being taught in academic tax modules.

Modules covering the fundamentals (tax law, policy, principles and theory) are the most common (n=23), followed by international taxation (n=10) and business/ corporate taxation (n=10). Interestingly, tax courses covering the fundamental are taught evenly across law and business schools (n=11 for business, n=12 for law). However, modules dedicated to personal tax are taught almost exclusively in business schools (n=7 for business, n=1 for law). Inversely, international tax is favoured by law schools (n=3 for business, n=7 for law).

When it comes to exploring the UK tax system, there is a bunching in the subjects covered, for example:

Topic (the tax system)	Frequency
Tax Principles	32
Tax Administration	23
Tax Units (e.g. individual vs family vs trust)	22
Tax Base	20
The legislative process	15
Appeals	6
Relationship between tax and benefits	6
Devolution	3

Table 1: frequency of tax system topics as reported by survey respondents. Source: the authors

Many of the most popular topics are covered equally in business and law schools, demonstrating that there is common ground between the teaching in the two schools – for example, principles where n=17 for business and n=15 for law. It is also of little surprise that law schools teach more on the legislative process (n=9 versus n=6 for business). It is also the case that business schools focus a lot more on tax administration (n=15 versus n=8 for law), which means that almost half the law respondents do not teach tax administration.

In terms of specific taxes, income tax, capital gains tax, inheritance tax and corporation tax are all popular and equally covered. Of note is a marked preference in business school modules for topics that are centred around computational issues, such as losses (n=15 versus n=7 for law) and capital allowances (n=17 versus n=7 for law). Neither law schools nor business schools teach local taxation – council tax and business rates are almost universally absent from our curricula.

As will be explored, law schools and business schools teach tax in different environments; accountancy accreditations drive much of the tax teaching in business schools while law schools are not compelled to teach tax by their related professional bodies. The differences in where and how the two schools teach tax will therefore be dealt with separately.

### *Law Schools*

By comparing the survey data to that present on institution websites for law schools, it is possible to see that undergraduate tax is actually taught at 19 law schools; with postgraduate teaching also being offered at 19 institutions (with some crossover – 28 law schools in total offer tax courses in some capacity). At undergraduate level, the majority of tax courses are level 6 (which usually relates to the final year of the undergraduate degree in the UK):

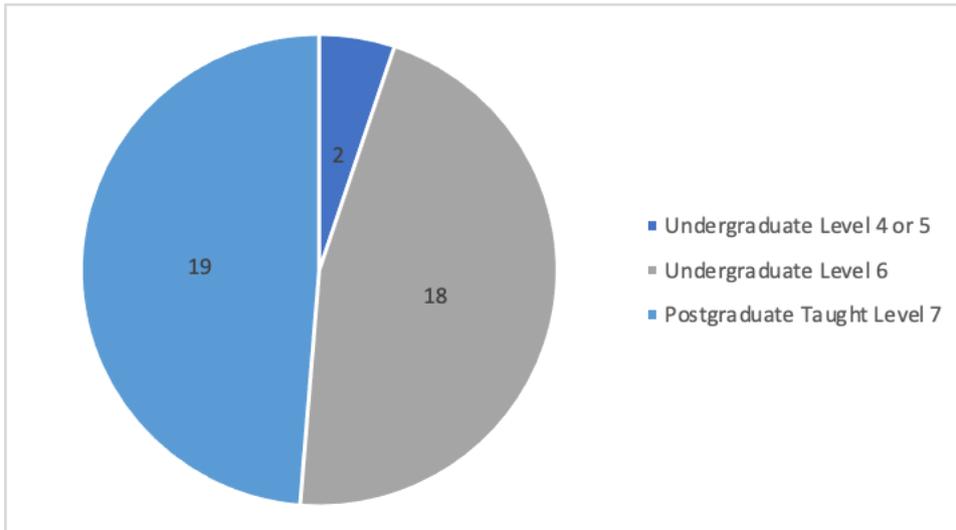


Chart 1: The number of institutions teaching tax by level. Levels 4/5 usually cover the first year or two years of the LLB, with level 6 generally applying to the final year (although some institutions jump straight from level 4 to 6 after the first year).

There is some overlap in this data: one institution offers undergraduate tax courses both below and at level 6 (so there are effectively 19 institutions that offer undergraduate tax courses). So, whilst there is an even split between undergraduate and postgraduate teaching, it is skewed towards the last year of the degree. Overall, postgraduate teaching of tax is both more common and more prolific: one institution has 15 tax modules on offer, compared to the highest figure of three modules at undergraduate level. This highlights some of the gaps in the original survey study, demonstrating that tax courses are more common than the survey indicates:

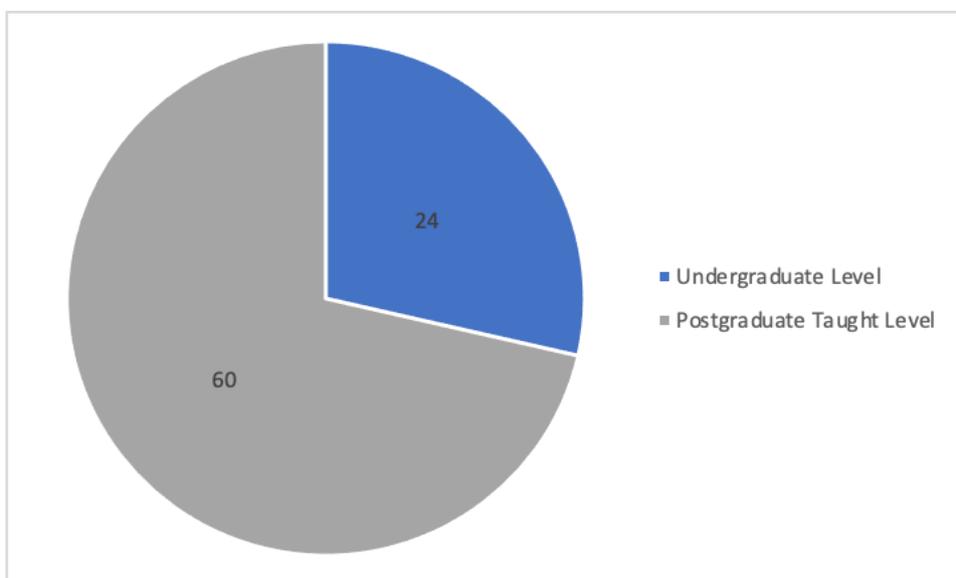


Chart 2: the number of known tax modules by level

The majority of tax courses in UK law schools are taught at postgraduate level and it is encouraging to see so many tax modules on offer in the UK. That being said, the website data does confirm a geographical fragmentation of the UK. When Tiley presented his overview of 50 years of tax teaching

and research to celebrate the fiftieth anniversary of the *British Tax Review*,<sup>22</sup> he recognised an oversight on his part in failing to include Northern Ireland in the discussion. The article concluded with the statement “I am very conscious that I have made no attempt to cover Northern Ireland”.<sup>23</sup> Our research finds that Tiley ought not to have felt self-conscious about the oversight. It turns out that there are no tax courses on offer in law schools in Northern Ireland! With tax competence being a requirement to become an accountant in Northern Ireland, this is not the case for business schools offering accounting programmes.<sup>24</sup> The website data also confirms another preliminary finding from the survey: there is limited tax teaching occurring in Wales. The institutional data shows that while one university previously taught a course entitled Taxation and Solicitors Accounts (as part of a combined LLB and LPC course, and which was probably not an academic course given this fact and its title), there is no longer an academic tax course in any Welsh law school.<sup>25</sup> There is therefore a limited to likely no presence of tax teaching in law schools in Wales and Northern Ireland.

Law schools teach manageable numbers of tax students, with reported student numbers of between 7 and 100 emerging from the survey. On average, law schools teach 62 students across the tax modules offered. As is discussed below, law school teaching is less intensive in terms of student numbers than tax teaching in business schools. However, both law schools and business schools offer a broadly similar range of tax courses. Survey respondents reported an average module offering of 1.89 in business schools and 1.92 in law schools.

The lower student numbers taking tax courses in law schools may reflect the fact that tax law was not included in the Foundations of Legal Knowledge required for a qualifying law degree. These are subjects that universities are required to cover by the Solicitors Regulation Authority and the Bar Standards Board, in order to be able to pursue a career in legal practice. As tax does not form one of the Foundations of Legal Knowledge, it has not been a compulsory element of an English LLB (unlike for the Legal Practice Course (LPC) or subsequently the Solicitors Qualifying Examination (SQE), respectively the vocational course and examination on an individual's path to legal practice in England and Wales).<sup>26</sup> This is now similar in Scotland, although reference is made to taxation in the Foundation Programme Knowledge Outcomes.<sup>27</sup> During the academic stage, the Law Society of Scotland requires students to understand:

“The composition, powers including taxation, and functions including taxation of parliaments and governments in the UK; and the [o]utline of the composition, powers including taxation and functions including taxation of local governments in Scotland”.<sup>28</sup>

This, however, does not manifest itself in a requirement for students to study a module on tax,<sup>29</sup> since the removal of tax as a compulsory LLB module in 2011. At a Law Society of Scotland Roundtable in 2018, it was pointed out that these undergraduate tax courses provided a “strong grounding for those looking to progress” to the vocational stage of qualification but this was insufficient to require tax as a compulsory LLB subject.<sup>30</sup> Likewise, Northern Ireland does not require tax knowledge at

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<sup>22</sup> John Tiley, “50 years: tax, law and academia” [2006] 3 B.T.R. 229.

<sup>23</sup> Tiley, “50 years” (2006), p.248.

<sup>24</sup> See below for discussion of professional accreditation and tax in business schools.

<sup>25</sup> Discounting the tax teaching that takes place at any institution offering the LPC.

<sup>26</sup> Bar Standards Board and Solicitors Regulation Authority, *Academic Stage Handbook (version 1.4)* (July 2014), Schedule 2.

<sup>27</sup> Law Society of Scotland, *Foundation Programme Outcomes*, <https://www.lawsco.org.uk/media/370586/foundation-programme-outcomes.pdf> [Accessed 17 March 2022].

<sup>28</sup> Law Society of Scotland, *Foundation Programme Outcomes*.

<sup>29</sup> This is the same for the Faculty of Advocates: Faculty of Advocates, *Regulations as to Intransits* (July 2009), Appendix A.

<sup>30</sup> Law Society of Scotland, *Tax Law Roundtable* (14 June 2018), <https://www.lawsco.org.uk/media/361723/roundtables-overview.pdf> [Accessed 17 March 2022].

undergraduate level for a student to qualify as a solicitor or barrister.<sup>31</sup> Universally across the UK, tax law is thus an optional subject for all LLB students. At postgraduate level, the core subjects are determined by the specialism of the LLM or, in the case of the General LLM (an LLM with no law subject specialism), provides free choice to the individual student.<sup>32</sup> Therefore, whilst tax may be a compulsory subject for some LLM level specialisations, this will be driven by the candidate's choice of subject area and not the demands of professional accreditation.<sup>33</sup>

In the design of their modules, law schools are more likely than business schools to set wider academic material as reading. There are also favoured texts in law schools – with Tiley's Revenue Law being adopted by law schools only.<sup>34</sup> Beyond this, the survey and website trawl did not highlight anything of particular note in terms of the content and assessment of tax law modules. While law schools appear to have greater freedom to design tax courses, this does not translate into innovative assessment. This is not a problem unique to law schools (29 out of the 35 survey respondents use exam, coursework, or a mixture of both to assess students) but it does indicate that there is room for reflection. This approach to assessment is also evident from the website data, which demonstrates that the 20 published assessment methods (both undergraduate and postgraduate) are all exam or coursework.

Some law school offerings are more innovative and the use of tax clinics and the Oxford MSc in Taxation will both be discussed below.<sup>35</sup>

### *Business Schools*

In contrast to law schools, tax and accreditation are more entwined in business schools and, specifically, accountancy programmes. Business schools teach large numbers of students at a greater number of institutions throughout the UK. The 19 respondents from business schools reported teaching between 5 and 350 students on their courses. On average, business schools reported teaching 101 tax students, 39 more than in law schools. Business schools therefore teach higher numbers at the top end and on average, but this may reflect the mandatory nature of some tax courses on accountancy programmes as they seek to provide professional exemptions to their students. This maps on to the range of courses provided by business schools (1.89 on average per academic), illustrating that business schools are teaching a few big tax modules.

The Association of Chartered Certified Accountants (ACCA) have a Taxation (TX) exam in the applied skills element of the ACCA qualification.<sup>36</sup> The syllabus for the Taxation (TX) indicates

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<sup>31</sup> The Law Society of Northern Ireland, *Becoming a Solicitor*, <https://www.lawsoc-ni.org/becoming-a-solicitor> [Accessed 17 March 2022]; The Bar of Northern Ireland, *Becoming a Barrister*, <https://www.barofni.com/page/becoming-a-barrister%20> [Accessed 17 March 2022].

<sup>32</sup> The University of Cambridge offered an LLM designation in tax until very recently, but removed specialisations entirely from the LLM offering.

<sup>33</sup> There is a link between the Advanced Diploma in International Taxation (ADIT) and some LLM programmes (see Chartered Institute of Taxation, *Principles of International Taxation courses* (21 April 2021), <https://www.tax.org.uk/adit/principles-of-international-taxation-courses> [Accessed 17 March 2022]). Students can use their dissertations from their LLM in order to gain an exemption from the extended essay portion of the ADIT. The completion of ADIT in turn entitles a student to a credit for one of the Chartered Tax Adviser (CTA) exams (namely Taxation of Major Corporates Advisory). But a student would still need to undertake the rest of the CTA exams. Further, ADIT is a free-standing qualification – so students with a degree in accounting or law are entitled to undertake the CTA exams without ADIT. So, a tax dissertation in short can be used to avoid one element of a Diploma, the completion of which entitles the student to one credit in a set of exams that can simply be taken without the Diploma.

<sup>34</sup> Six respondents set it as their main textbook: Glen Loutzenhiser, *Tiley's Revenue Law* (10<sup>th</sup> Edition) (Oxford: Hart, 2022).

<sup>35</sup> See below in "How tax is taught" subsection.

<sup>36</sup> ACCA, *ACCA Qualification structure and requirements*, <https://www.accaglobal.com/gb/en/student/getting-started/acca-qualification-structure.html> [Accessed 17 March 2022].

subjects that should be covered to achieve the learning outcomes of the exam.<sup>37</sup> Exemptions are available for prior learning, but:

“Our process of awarding exemptions is rigorous as we need to ensure we are confident that the prior learning matches the skills and knowledge needed for the ACCA Qualification.”<sup>38</sup>

There is therefore an expectation that modules offered by accounting departments within business schools seeking ACCA exemptions align with this syllabus. This is the same for the Institute of Chartered Accountants in England and Wales and the Institute of Chartered Accountants of Scotland.<sup>39</sup>

In business schools, a lot of the course content is driven by the need to satisfy the exemption criteria for the professional accountancy exams. A number of the study respondents acknowledged this:

I imagine most tax courses are designed and structured to award students exemptions from professional body exams. (P16)

The course content is to a large degree prescribed in order to get ICAEW exemption. (P18)

This unit is principally drawn from professional accountancy body syllabuses, so is focused on tax computations. We are currently developing further tax units to reflect the higher levels of the ICAEW qualification, as part of our Business Accounting degree. (P19)

Our current units are largely drawn from professional body (accountancy) syllabus content, so are heavily skewed towards ability to compute taxes. (P21)

There is therefore a constraint placed on business schools as they need to shape their tax courses to external requirements (and this is a concern (P29)). As accountancy professional exams focus on computation, so do tax courses in business schools – a finding which is consistent with previous studies.<sup>40</sup> This crowding of the syllabus means that wider tax teaching struggles to take place:

Professional accreditation requirements on accounting degrees often squeeze out valuable learning. (P9)

In my experience tax is taught in [higher education] as part of the accounting degrees to meet accreditation for professional exams. If tax was taught to meet the ATT/CIOT syllabus much more emphasis would be needed on legislation and case law. (P17)

I think there is too much "teaching the rules" and not enough "teaching the skills" (P13)

The key thing is therefore to supplement the numerical side of tax, with more of the practical aspects, and encourage students to think critically about tax policy - appreciating the social, practical, economic and political trade-offs involved. (P16)

For the purpose of advancing tax literacy *per se*, it might be said to be desirable that accreditation does play a constraint, in that it incentivises more people to study tax as part of their university degree

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<sup>37</sup> Including to be able to explain and compute Income Tax, National Insurance Contributions, Capital Gains Tax, Inheritance Tax, Corporation Tax and Value Added Tax: ACCA, *Taxation – United Kingdom (TX-UK): Syllabus and study guide* (June 2021-March 2022).

<sup>38</sup> ACCA, *Exam Exemptions*, <https://www.accaglobal.com/gb/en/student/getting-started/exemptions.html> > [Accessed 17 March 2022].

<sup>39</sup> The ICAEW runs the Associate Chartered Accountant (ACA) qualification: ICAEW, *ACA Syllabus Handbook for exams in 2021*, <https://www.icaew.com/-/media/corporate/files/learning-and-development/aca-syllabus/aca-syllabus-handbook-20211305.ashx> > [Accessed 17 March 2022]. In Scotland, tax forms part of the Test of Competence in the Institute of Chartered Accountants of Scotland’s Chartered Accountant qualification: ICAS, *The ICAS CA qualification course syllabus and structure*, <https://www.icas.com/become-a-ca/qualification-information/ca-qualification-course-syllabus-and-structure> [Accessed 17 March 2022].

<sup>40</sup> See for instance Craner and Lymer, “Tax education in the UK” (1995), p. 153; Miller, “Taking the Tax Temperature” (2002), p.10.

(rather than after). But this short-term gain must be balanced against the pressure the constraint places on schools to value “off the shelf” technical learning, rather than a broader understanding the rules combined with a grounding in principles and theory.<sup>41</sup> The accreditation constraint does not mean that teaching innovation is not taking place in business schools, but, rather, that there is less scope for them to do so. Indeed, as discussed below, only business schools raised presentations and MCQs as methods of assessment and innovative projects such as using Lego to teach tax are changing the way business schools engage with tax education.<sup>42</sup>

These design constraints are also reflected in the fact that the study respondents reported a higher incidence of tax course inheritance in business schools. 22 out of the 35 respondents are teaching tax modules that they either fully or partially inherited – only 13 respondents fully designed their tax modules. When a comparison is drawn between law schools and business schools, 14 respondents had fully or partially inherited courses in business schools, compared to 8 in law schools. This raises questions as to why we teach tax in the way that we do, which will be explored further in the discussion below.<sup>43</sup>

Some of these considerations are reflected in how tax is taught in business schools. Courses varied in the resources used to aid teaching. Whilst Lymer and Oats was the most popular textbook overall,<sup>44</sup> it is adopted predominantly by business schools (n=10 in total, two of which were from law schools). Otherwise, there was little to differentiate in textbook adoption, with a small number of popular textbooks being adopted (or, in the case of three respondents, no textbook at all). In an era of increased open access to critical teaching resources, the continued use of textbooks is likely driven by students favouring a single textbook approach (rather than a wider reading approach) because it is easier, clearer and more straightforward.<sup>45</sup> What is interesting to note however is the limited crossover between the disciplines when it comes to the use of academic journals. Here, 25 respondents reported using the British Tax Review in their teaching. After the British Tax Review, the most popular option was using no academic resources at all (eight respondents). This might reflect the fact that there are limited outlets for tax in the UK or that some of our tax teachers are not researchers (for example, it is common for accounting tax to be taught by someone with a background in practice). Of those that did not engage with academic journals, *all* came from business schools.

Whilst Law Schools are perhaps not using their freedom from accreditation to develop innovative teaching and assessment, the same cannot be said for assessment in business schools. Where more innovative methods were outlined by respondents, these were always accompanied by an exam, and were uniquely offered by business school respondents and demonstrates a difference between how law schools and business schools are approaching tax.

## Discussion

This section will seek to analyse the trends that emerge from the survey and publicly available information. The findings from the previous section are used to do a health check on the basis of which several remedies are prescribed. Specifically, these results are analysed with respect to where tax is taught in the UK, the impact that accreditation has on teaching in business schools and how tax is taught.

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<sup>41</sup> Adopting the words of Lymer, “Mastering Tax” (2016).

<sup>42</sup> Nicola Thomas, “Tax Research Network 2021”, <https://twitter.com/TaxResearchNet/status/1436248691128643615> [Accessed 17 March 2022]. On which, see further: Walaa Wahid ElKelish and Rafiuddin Ahmed, “Advancing accounting education using LEGO® Serious Play simulation technique” [2022] 00(0) Accounting Education 1 [Latest Articles].

<sup>43</sup> See below in “*How tax is taught*” subsection.

<sup>44</sup> Andrew Lymer and Lynne Oats, *Taxation: Policy and Practice* (27<sup>th</sup> Edition) (Birmingham: Fiscal Publications, 2020).

<sup>45</sup> Simon James, “Teaching tax principles and policy: comparing the single textbook and wider reading approaches” (2000) 9(3) Accounting Education 281, p.288.

### *Where tax is taught (and not taught)*

While there have some positive themes coming through from the data (such as the emergence of new institutions teaching tax courses), the study conducted also makes some unfavourable discoveries about the state of tax teaching in UK law schools.

As domestic tax is a UK-wide subject (with the exception of the limited devolution of some taxing powers), the finding that there is a geographical fragmentation of tax law education generates worrying consequences. It necessarily limits the quantum of legal scholarship taking place in the tax field. It reduces the number of potential future tax law academics, in that it is not unreasonable to assume that a person studying law in Wales or Northern Ireland who is not exposed to tax law is less likely to go on to pursue a career as a tax law academic.<sup>46</sup> It could have a negative effect on policymaking in Northern Ireland and Wales as the governments cannot benefit from insights of those whose formative frame of reference for tax law would have been that of those jurisdictions. Perhaps this point should not be overstated – many people who go on to practice and teach tax will not have studied the subject at university, or may come from an entirely different jurisdiction, whilst still making valuable contributions to the field. At the very least, it is troubling if it is accepted that the study of tax law at university is inherently worthwhile.

Even within those jurisdictions of the UK where tax courses are taught in law schools, it appears that there has been an overall decline in the *number* of institutions teaching tax in the 20 years since Angharad Miller's 2002 study. Now tax courses are taught in just 28 law schools out of the 140 universities studied,<sup>47</sup> whereas Miller found that 49 law departments offered tax courses.<sup>48</sup> Even then, Miller's study had found that there had been a decline in the number of law schools teaching tax and to that end our study demonstrates that the decline is continuing. Even if the publicly available data did not capture some of the law schools teaching tax, it is still likely that some decline is present. For example, a number of institutions in Scotland no longer teach tax following the removal of the compulsory LLB course;<sup>49</sup> other institutions have struggled (or chosen not) to replace tax colleagues who have retired or moved institutions.

This all begs the question: why is tax not being taught and studied at more UK law schools?

Miller had previously suggested that the decline in teaching was due to lack of staff (partly because retired staff were not replaced) and lack of demand. The removal of tax as a compulsory subject for Scots LLB could well be because institutions were struggling to find staff that could teach tax.<sup>50</sup> The failure to replace retired tax teachers continues to be a problem. Places like the University of Bristol and the University of Southampton, once the academic homes of great tax law teachers Roger Kerridge and Natalie Lee respectively, now no longer teach tax law. At the same time however, other universities like King's College London, London School of Economics and Political Sciences, University of Cambridge, University of Leeds, University of Oxford and Queen Mary University of London have recruited several tax law academics thereby generating the sort of critical mass of tax teachers in individual law faculties that both Tiley and Freedman have previously noted is important for sustainability.<sup>51</sup>

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<sup>46</sup> And more specifically, where exciting tax teaching is taking place that there is a greater chance that students will pursue a career in tax. For example, of the students who participated in the North West Tax Clinic pilot, half are now in a tax career.

<sup>47</sup> A list of the law schools known to be teaching tax can be found in Appendix 3.

<sup>48</sup> Miller, "Taking the Tax Temperature" (2002), pp.8-9.

<sup>49</sup> There are 10 providers of LLBs recognised by the Law Society of Scotland; only four of which demonstrate any evidence of teaching tax (either in the survey or website trawl): <https://www.lawscot.org.uk/qualifying-and-education/qualifying-as-a-scottish-solicitor/llb-degree-in-law/where-can-i-study-the-llb/> accessed 17 March 2022.

<sup>50</sup> Law Society of Scotland, *Tax Law Roundtable* (2018), where it was stated: "that tax law could not be taught at undergraduate level because universities may struggle to find appropriate teaching staff."

<sup>51</sup> See Freedman, "Epilogue" (2008), pp.294-295; Tiley, "50 years" (2006), pp.233-234.

That tax law should be studied by relatively few law students in the UK stands in stark contrast to the position in other jurisdictions, such as the US where tax has already been an incredibly popular subject in law schools.<sup>52</sup> But the fact that tax law is seen as part of a basic professional qualification for a practicing lawyer in the US partly explains its popularity there.<sup>53</sup> Whereas in the UK, tax law is not compulsory for qualification as either a solicitor or barrister in any of the UK jurisdictions during the academic stage. It is reasonable to tentatively suggest, though further research would be required to bear this out, that the fact that tax is compulsory for professional accreditation as an accountant, however, may foster a perception amongst students that tax is a subject to be studied in business schools and not law schools.<sup>54</sup>

Beyond these reasons, perhaps tax in law schools can be said to suffer from a “self-perpetuation” problem in the UK. If there are fewer people who *study* tax at law school, there will be fewer people who will go to *teach* tax at law school. And when there are fewer people *teaching* tax law in turn, there will be fewer who can *study* it, and so on. Further, the outcome that there are fewer tax academics based in law schools means that there are fewer law academics publishing about tax issues and influencing policy debates than there are academics writing about other areas of law. It does not seem a stretch to suggest that this would limit student interest in tax relative to other subjects. As Miller noted of her 2002 study, the limited interest in taxation as a degree was not so much down to “negative student perception of the subject of taxation but rather a lack of any perception of the subject at all”.<sup>55</sup> Of course, the UK remains an attractive location for young scholars and academics from abroad and tax law academia has benefited from this pull. The self-perpetuation problem should not be overinterpreted as such, but it is nevertheless a factor in understanding the popularity of tax relative to other subjects in law schools.

It is acknowledged that legal practitioners will be exposed to tax during the vocational element of their path to qualification throughout the UK. For example, in the Diploma in Professional Legal Practice (the vocational element in Scotland) exposes students to tax during the “Finance Services and Related Skills” module at the University of Edinburgh.<sup>56</sup> It is not offered as a course in its own right and sits alongside seven other subjects (such as solicitor account rules) in the same module. This echoes the PEAT 1 accreditation requirements, which require students to study tax pervasively during the vocational study stage:<sup>57</sup> i.e., there is no requirement to study tax as a distinct subject. Exposing students to tax during this stage is not a sufficient replacement for academic undergraduate teaching, as the focus in vocational courses is on computation and the mechanical application of rules. Students in respect of the Diploma, for instance, must be able to “explain the principles of tax as it applies to businesses”, which is satisfied by performing “basic tax calculations” and demonstrating an awareness of the “need to consider tax consequences and planning opportunities in transactions”.<sup>58</sup>

Within those 28 law schools in turn then that presently teach tax, this study finds that it is a subject predominantly taught at postgraduate rather than undergraduate level. At undergraduate level it is a second year or final year optional module (except at the University of Edinburgh and the University

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<sup>52</sup> Arthur Lynn, “Tax education and the university” (1967) 60 Proceedings of the Annual Conference on Taxation under the Auspices of the National Tax Association 275, p.278.

<sup>53</sup> Lynn, “Tax education and the university” (1967), p.278.

<sup>54</sup> Wheatcroft, “Taxation law as a University Subject” (1959), p.11 suggested that the neglect of tax law by the ordinary practising lawyer “has resulted in much of taxation work being regarded in this country as the appropriate province of accountants and economists”. Though vocational courses subsequently began to incorporate the teaching of tax as noted in this article.

<sup>55</sup> Miller, “Taking the Tax Temperature” (2002), pp.8-9.

<sup>56</sup> Edinburgh Law School, *Core courses*, <https://www.law.ed.ac.uk/study/diploma-professional-legal-practice/courses> [Accessed 17 March 2022].

<sup>57</sup> Law Society of Scotland, *Professional Education and Training Stage 1 – PEAT 1: Accreditation Guidelines for Applicants* (2009), <https://www.lawscot.org.uk/media/9123/peat-1-guidelines.pdf> [Accessed 17 March 2022].

<sup>58</sup> Law Society of Scotland, *PEAT 1* (2009), p. 22

of Huddersfield).<sup>59</sup> It seems appropriate to us that tax should be either an optional module or studied at postgraduate level. This is in line with Wheatcroft's analysis that the study of tax law was appropriate for study later in academic education because understanding tax law requires some competence in other areas of law first, such as equity and company law.<sup>60</sup> Contract law and other traditional first year undergraduate subjects by contrast can be taught to a student without any prior legal knowledge.<sup>61</sup> But it is right to provide undergraduates the option to study tax, for the simple reason that "before they take a specialist course in taxation law, students need to know that they are interested in the subject."<sup>62</sup> Though Wheatcroft's preference was for tax law to be taught at a postgraduate course,<sup>63</sup> Tiley later remarked that Wheatcroft's comments should be understood in their context and that in today's world (where a "systematic knowledge of tax is no longer a prerequisite for admission to the profession" and "where opportunities for postgraduate study by our own pupils are limited"), Wheatcroft would "certainly accept" the teaching of tax law at undergraduate level.<sup>64</sup>

What appears problematic to us is that the continued concentration of tax law teaching in postgraduate courses now takes place in a climate very different from the past. With the fees today for masters' courses often being between £20,000 and £35,000<sup>65</sup> and for which students are not entitled to state support in the way that they are for an undergraduate degree,<sup>66</sup> there is a risk that relegating the teaching of taxation to masters' courses (or placing too much reliance on its being taught at that level) excludes all but the wealthiest students (aside from those few very lucky scholarship recipients). Once cost of living is factored in, this point becomes clearer. As a recent study from the Sutton Trust found, students from England, Scotland and Northern Ireland would need to top a State loan up "with substantially more resources" in order to study a classroom postgraduate taught degree such as tax.<sup>67</sup> The situation is starker when it is recalled that 4 of the 6 universities which offer specialist tax law masters courses (on campus),<sup>68</sup> namely King's College London, the London School of Economics and Political Science, University of Oxford, and Queen Mary University of London,<sup>69</sup> are in the so-called university "Golden Triangle" (of Cambridge, London and Oxford)<sup>70</sup> where costs of living are

<sup>59</sup> The website trawl highlighted that the University of Edinburgh was the only place where tax was an option for students in the first two years of their law degree.

<sup>60</sup> Wheatcroft, "Taxation law as a University Subject" (1959), p.13.

<sup>61</sup> Wheatcroft, "Taxation law as a University Subject" (1959), p.13.

<sup>62</sup> Judith Freedman, "Epilogue: Establishing the foundations of tax law in UK universities" in John Avery Jones, Peter Harris and David Oliver (eds), *Comparative Perspectives on Revenue Law: Essays in Honour of John Tiley* (Cambridge: CUP 2008), p.294.

<sup>63</sup> G.S.A. Wheatcroft, "A Note on Mr Lazar's Article" [1970] B.T.R. 411, p. 411.

<sup>64</sup> Tiley, "50 Years" (2006), p.230.

<sup>65</sup> See Bhavya Rawal, *Masters in Law in UK: Top Universities, Eligibility, Fees, Scholarships, Scope*, collegedunia.com, <https://collegedunia.com/uk/article/masters-in-law-in-uk-complete-course-guide> [Accessed 17 March 2022]. The higher end of this scale is dominated by fees for international students. The fees for an LLM for an international student at the University of Cambridge for 2021/22 were £33,825.

<sup>66</sup> In England, undergraduate loans cover fees and living costs in the UK up to ca £12,000, whereas for postgraduates the loan which covers both fees *and* costs is capped in total of ca. £12,000. See UCAS, *Student Finance in England*, <https://www.ucas.com/sfe> [Accessed 17 March 2022]. In Scotland too, postgraduate loans are available but do not cover the high cost of the fees, see Students Awards Agency Scotland, *Postgraduate funding*, <https://www.saas.gov.uk/full-time/postgraduate-funding-information> [Accessed 17 March 2022].

<sup>67</sup> Paul Wakeling and José Luis Mateos-González, *Inequality in the Highest Degree* (Report for the Sutton Trust, 24 June 2021), <https://www.suttontrust.com/wp-content/uploads/2021/06/Inequality-in-the-Highest-Degree-Final-Report.pdf> [Accessed 17 March 2022].

<sup>68</sup> The University of London also offers a specialisation in tax law as part of its distance learning LLM offerings: <https://london.ac.uk/specialisation-tax-law> [Accessed 17 March 2022].

<sup>69</sup> The other universities are the University of Bournemouth (<https://www.bournemouth.ac.uk/study/courses/llm-international-tax-law> [Accessed 17 March 2022]) and the University of Dundee (<https://www.dundee.ac.uk/postgraduate/international-petroleum-taxation-finance-distance-learning> [Accessed 17 March 2022].)

<sup>70</sup> See for instance the reference here to the "Golden Triangle": Stephen A Schwarzman, "Golden era of life sciences needs lab space to thrive", *The Times*, 20 September 2021.

significantly higher than in other parts of the UK. Students from anywhere in the UK studying at one of these institutions will need resources significantly in excess of what is provided by State loans.<sup>71</sup> Universities as such find themselves increasingly reliant on international students for take-up on masters' courses.<sup>72</sup> In that vein, it is unsurprising to look at the profiles of students on one of these specialist tax courses to find that only 21% identify as "UK" students.<sup>73</sup>

### *Business schools as accreditation mills*

For business schools, the impacts of accreditation exemptions are imposing concerning burdens on undergraduate tax teaching. For law schools, the lack of accreditation requirements, and the removal of tax as a compulsory module in Scotland, bears on the number of institutions offering tax modules. The professional contexts of higher education tax teaching in both business and law schools are almost polar opposites: business schools are churning through higher student numbers to achieve accounting exemptions, whilst in law school's tax courses continue to play only a minor role.

In the business school case, the constraints felt by survey respondents provide an interesting platform to explore the nature of professional accreditation exemptions for undergraduate degrees. While accreditation requirements may not result in total uniformity amongst accounting programmes,<sup>74</sup> it has still been consistently criticised for "eroding the quality of university undergraduate accounting education in the United Kingdom".<sup>75</sup> It certainly introduces a burden to cover large amounts of technical material,<sup>76</sup> which reflects the qualitative comments made by survey respondents.

This reliance on accreditations is even more interesting when considered in light of the fact that some employers do not require or accept potential exemptions. For example, Warwick Business School promotes the following position:

"Getting a job with one of the Big Four accountancy firms does not depend on having exemptions. Indeed, exemptions probably do not feature in their decision-making process, and some firms will not permit students to take the exemptions they are entitled to as the firms want the students' knowledge to be recent and up-to-date."<sup>77</sup>

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<sup>71</sup> See Wakeling and Mateos-González, *Inequality in the Highest Degree* (2021), pp. 60-63.

<sup>72</sup> See UUKI, *International Facts and Figures 2020* (15 October 2021), <https://www.universitiesuk.ac.uk/universities-uk-international/insights-and-publications/uuki-publications/international-facts-and-figures-2020> [Accessed 17 March 2022].

<sup>73</sup> See University of Oxford, *Oxford MSC Taxation class of 2020-21*, [https://www.law.ox.ac.uk/sites/files/oxlaw/131692\\_faculty\\_of\\_law\\_-\\_taxation\\_profile\\_web\\_version.pdf](https://www.law.ox.ac.uk/sites/files/oxlaw/131692_faculty_of_law_-_taxation_profile_web_version.pdf) [Accessed 17 March 2022]. The profiles here present the information of the students as they identify themselves. The problem with the self-identification approach here is that some of these students may not in fact be UK domiciled, whilst others are UK domiciled but did not identify as being so. Oxford is the only institution which publishes this information, but the authors have no reason to think that the make-up of the student body on the Msc in taxation is materially different to that at the London universities where a tax law masters is offered. In fact, because the Oxford Msc is a course directed partly at practitioners, the programme may have *more* UK students as an overall percentage than the others.

<sup>74</sup> Martin Matthews, "Accounting curricula: does professional accreditation lead to uniformity within Australian bachelor's degree programmes?" (2004) 13(1) *Accounting Education* 71.

<sup>75</sup> Peter Ellington and Amanda Williams, "Accounting academics' perceptions of the effect of accreditation on UK accounting degrees" (2017) 26(5) *Accounting Education* 501, p.501.

<sup>76</sup> Ellington and Williams, "Accounting academics' perceptions of the effect of accreditation on UK accounting degrees" (2017), p.514; Patricia Court Mc Larres and George Radcliffe, "Computer-based instruction in a professionally-accredited undergraduate tax course" (2000) 9(3) *Accounting Education* 243, p.244.

<sup>77</sup> Warwick Business School, *Professional Accountancy Or Finance Body Exemptions (2017 Graduates Onwards)*, <https://www.wbs.ac.uk/wbs2012/assets/PDF/1617%20Professional%20accountancy%20body%20exemptions%20-%20advice%20and%202016-17%20proposed.pdf> [Accessed 17 March 2022].

This is not going to be a universal position and some firms will allow students to use their exemptions – meaning that exemptions are likely to be useful for students entering smaller, regional firms. That being said, bigger firms are not just looking for accounting graduates:

“Whilst elements of a relevant degree will undoubtedly help in the early stages of your exams we find that those with other degrees are equally successful at the professional exams. **We also find those with non-relevant degrees can often have a different, and valuable, perspective to contribute to problem solving.**”<sup>78</sup> (emphasis added)

There is an acknowledgement in the accounting profession that an accredited accounting degree does not necessarily equate to employability in the accounting market.<sup>79</sup> Yet, even in the era of employability,<sup>80</sup> tax teaching in business schools continues to tow the accreditation line.

The accreditation constraint is a persistent issue which has been highlighted by numerous previous studies.<sup>81</sup> Not only does it frustrate higher education tax teachers; it also limits the learning that students can benefit from. This exacerbates the existing problem that there are relatively few law students studying tax in that the make-up of university graduates who have studied tax during their university years will skew more heavily towards business school students whose time spent studying tax in turn has skewed heavily towards the technical aspects of tax. It is high time that this issue was taken seriously by the accreditation bodies themselves, who can collaborate with the largest employers, to use their monopoly power first, to urge business school senior management to gear their course offerings to producing graduates who can think more critically and holistically about tax, rather than just technically and computationally, and secondly, to make clear to students that accreditation and technical skills are not necessary conditions of an offer of employment.

That being said, the removal of the professional accreditation constraints for Business Schools will not necessarily equate to any changes in teaching. Support for this point can be derived from looking at the reaction of English and Welsh Law Schools to the introduction of the SQE. It provides a new route to legal practice that does not require an undergraduate law degree, although criticisms have been raised as to whether it will have any effect on access to the profession.<sup>82</sup> Whilst there are still constraints imposed by the Bar Standards Board,<sup>83</sup> the introduction of the SQE provided an opportunity for law schools to evaluate the current undergraduate law degree (the SQE itself being criticised for stifling teaching creativity)<sup>84</sup>:

“The changes brought by the SQE certainly present their own challenges, but they also offer opportunities to providers who are willing to explore new ways of doing things, beyond the restrictions of a qualifying law degree.”<sup>85</sup>

Whether the SQE will have affect how law is taught at undergraduate level (or whether, for example, new LLM courses would simply be introduced to prepare students for the SQE) remains to be seen,<sup>86</sup>

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<sup>78</sup> PWC, *Frequently Asked Questions*, <https://www.pwc.com/jg/en/careers/students/frequently-asked-questions.html> [Accessed 17 March 2022].

<sup>79</sup> See Angharad Miller and Chrstine Woods, “Undergraduate tax education: a comparison of educators’ and employers’ perceptions in the UK” (2000) 9(3) *Accounting Education* 223, p.239.

<sup>80</sup> Alex Nicholson, “The value of a law degree” (2020) 54(2) *The Law Teacher* 194, p.195.

<sup>81</sup> See for instance Ellington and Williams, “Accounting academics’ perceptions of the effect of accreditation on UK accounting degrees” (2017), p.518.

<sup>82</sup> Jessica Guth and Kathryn Dutton, “SQE-ized out: SRA, status and stasis” (2018) 52(4) *The Law Teacher* 425.

<sup>83</sup> Bar Standards Board, *The Bar Qualification Manual*, <https://www.barstandardsboard.org.uk/training-qualification/bar-qualification-manual-new.html> [Accessed 17 March 2022].

<sup>84</sup> Doug Morrison, “The SQE and creativity: a race to the bottom?” (2018) 52(4) *The Law Teacher* 467, p.476.

<sup>85</sup> Nicholson, “The value of a law degree” (2020), p.207.

<sup>86</sup> Dawn Jones, “Legal Skills and the SQE: confronting the challenge head on” (2019) 53(1) *The Law Teacher* 35; Waters, “The Solicitors Qualification Examination: something for all? (2018), p. 520.

but it would appear that few changes have since been made to the traditional undergraduate law degree. It is no guarantee, therefore, that loosening or removing the accounting professional accreditations would lead to a change in teaching practice. Instead, this needs to be accompanied by a meaningful reflection on tax pedagogy.

### *How tax is taught*

Across both law schools and business schools, the survey results indicate some homogeneity across tax modules in terms of topics taught – but the survey questions on topics taught were calibrated towards undergraduate teaching of tax, so further research would be needed to bear this out fully. One would expect that the substance would differ across the teaching of tax in law schools and business schools, as they pursue different objectives. Partial homogeneity, however, can be justified. As Wheatcroft pointed out, one can separate the teaching of tax into its principles and its details, the former of which can be taught in a fairly logical and comprehensive manner<sup>87</sup> and for those reasons it is entirely understandable that teachers should choose similar aspects for study. Nevertheless, the neglect by both business schools *and* law schools of the relationship between taxes and benefits as well as that of major taxes in the UK like business rates and council tax should be cause for reflection.

Innovative teaching can occur at both business schools and law schools, notwithstanding the fact that the compliance with accreditation requirements in business schools will inevitably lead to *some* stifling of innovation in teaching. Whilst accreditation requirements were also raised at the TRN 2021 as a barrier to teaching more skills,<sup>88</sup> these barriers are not insurmountable. The TRN Education Day highlights some areas of good practice, such as tax clinics,<sup>89</sup> skills-based learning,<sup>90</sup> teaching with Lego,<sup>91</sup> student-authored MCQs,<sup>92</sup> and the use of virtual reality.<sup>93</sup> Using Lego to teach tax is eye-catching, but nevertheless is based on sound pedagogical principles. “Lego Serious Play” essentially involves participants (individually or collectively) modelling (an idea, thought, reflection, concept or issue for instance) using metaphors and thereafter building the model with Lego pieces.<sup>94</sup> Reflection and discussion are built in to the process. It has been found to increase classroom engagement,

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<sup>87</sup> Wheatcroft, "Taxation law as a University Subject" (1959), p.13.

<sup>88</sup> Yvonne Evans, “Tax Research Network 2021”, mural available at [https://app.mural.co/t/uebs3131/m/uebs3131/1618952774467/da0ebbf9bb0e82ceff346b8b79782a9866be5e70?s\\_ender=f33dbf6d-d74d-4724-ae59-605775e60274](https://app.mural.co/t/uebs3131/m/uebs3131/1618952774467/da0ebbf9bb0e82ceff346b8b79782a9866be5e70?s_ender=f33dbf6d-d74d-4724-ae59-605775e60274) [Accessed 17 March 2022].

<sup>89</sup> Amy Lawton and David Massey, “Tax Research Network 2019”, <https://www.youtube.com/watch?v=Jys40zwKPFY> [Accessed 17 March 2022]; Amy Lawton and David Massey, “Tax Research Network 2020”, <https://www.youtube.com/watch?v=zaazIckmEUs> [Accessed 17 March 2022].

<sup>90</sup> Yvonne Evans, “Tax research Network 2021”. See also: Nicola Thomas, “Developing students’ employability skills v A technical accredited UG taxation module”, <https://www.youtube.com/watch?app=desktop&v=w9-h4irung&feature=youtu.be> [Accessed 17 March 2022].

<sup>91</sup> Nicola Thomas, “Tax Research Network 2021”, <https://twitter.com/TaxResearchNet/status/1436248691128643615> [Accessed 17 March 2022].

<sup>92</sup> Elaine Doyle, “Tax Research Network 2019”, <https://www.youtube.com/watch?v=cCv24Xal4PA> [Accessed 17 March 2022]; also published in Elaine Doyle, Patrick Buckley and Joanne Whelan, “Assessment co-creation: an exploratory analysis of opportunities and challenges based on student and instructor perspectives” (2018) 24(6) *Teaching in Higher Education* 739.

<sup>93</sup> Published subsequently as Tanya Hill and Hanneke du Preez, “A longitudinal study of students’ perceptions of immersive virtual reality teaching interventions” (2021) 7<sup>th</sup> International Conference of the Immersive Learning Research Network 1.

<sup>94</sup> See also Lego Group, *Open-Source: Introduction to LEGO® SERIOUS PLAY®* (2010), <https://www.lego.com/en-gb/themes/serious-play/background?icmp=LP-SHQL-Standard-Serious Play QL Background Passive-TH-NO-HVCUBOGYD4> [Accessed 17 March 2022].

creative thinking and communication<sup>95</sup> and it is unsurprising to that end to find it used also as part of university “widening participation” initiatives (challenging students from low progression backgrounds to use Lego to depict legal cases)<sup>96</sup> and academic writing workshops (where participants use Lego to represent their ideas).<sup>97</sup> To that end, Dr Thomas at the University of Exeter has used the technique to get tax students to model concepts like tax avoidance and represent how individuals in the UK are taxed.<sup>98</sup> The Oxford MSC in Taxation is notable too for its unique approach to teaching tax law.<sup>99</sup> This is a genuinely interdisciplinary masters course which was developed by economists and lawyers. It brings together teachers from practice and academia from different jurisdictions with a range of disciplinary backgrounds, thereby giving students the opportunity to get to grips with the law whilst sharpening an aptitude to deliberate on the underlying policy considerations.

There is scope for further development elsewhere. 22 out of the 35 survey respondents teach a partially or fully inherited tax course, rendering it unlikely that they have holistically reviewed their approach to teaching tax. To that end, what should be urged is that tax teachers at UK universities reflect on their approach to tax teaching and assess whether any changes are possible (in turn fostering a more reflective teaching environment).<sup>100</sup> The introduction of the TRN Education Day in 2018 as part of the TRN’s annual conference is a step in the right direction, as it provides an opportunity for reflection and the sharing of best practice.

The greater popularity of tax courses in US law schools and in particular its role in the vocational training of lawyers, has resulted in more immersive learning taking place there. Tax clinics, which provide students the opportunity to gain practical experience as well as knowledge, have been operating in US law schools since 1974.<sup>101</sup> Beyond their pedagogical benefits,<sup>102</sup> these clinics also provide representation to “thousands of taxpayers” each year;<sup>103</sup> thus, allowing universities to give back to their communities. This is something that Australia has also recognised, with the National Tax Clinic program being launched in 2019.<sup>104</sup> This project has seen the creation of over ten university tax clinics over the past two years. UK universities and tax teachers can look to these initiatives for inspiration. In the past few years, three such tax clinics have been established (two of which were founded by one of the authors of this article).<sup>105</sup>

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<sup>95</sup> See for instance Clare Thomson; Jennifer L Johnston and Helen Reid, “Rich Stories: Embedding LEGO® SERIOUS PLAY® into Undergraduate Medical Education” (2018) 5(4) *International Journal of Management and Applied Research* 314, wherein the authors describe using for medical degree education.

<sup>96</sup> See for instance: Lindsay Jack, “May Donoghue is NOT loving the decomposed snail in her ginger beer...” [https://twitter.com/UoE\\_Law\\_WP/status/1499018881784074240](https://twitter.com/UoE_Law_WP/status/1499018881784074240) [Accessed 17 March 2022].

<sup>97</sup> UCL, “Using LEGO to teach academic writing skills” (3 December 2019), <https://www.ucl.ac.uk/teaching-learning/case-studies/2019/dec/using-lego-teach-academic-writing-skills> [Accessed 17 March 2022].

<sup>98</sup> Nicky Thomas, “Teaching Innovations in tax” (Presentation at TRN 2021, Aston University, 10 September 2021). The authors thank Nicola Thomas additionally for an email exchange which was incredibly helpful in teasing out this point.

<sup>99</sup> See University of Oxford Faculty of Law, “MSc in Taxation (Part Time)”, <https://www.law.ox.ac.uk/admissions/postgraduate/master-science-taxation> [Accessed 17 March 2022].

<sup>100</sup> This is not a new concept. See, James Calderhead, “Reflective teaching and teacher education” (1989) 5 *Teaching and Teacher Education* 43; Lorna Hayward, “Becoming a self-reflective teacher: a meaningful research process” (2000) 14 *Journal of Physical Therapy Education* 21; see also, Jonny Hall, “Building reflection into the clinic supervision experience: research methods for the reflective teacher” (2019) 53 *The Law Teacher* 475.

<sup>101</sup> Keith Fogg, “Taxation with Representation: The Creation and Development of Low-Income Taxpayer Clinics” (2013) 67(1) *Tax Lawyer* 3, p.3.

<sup>102</sup> There is a significant body of literature on clinical legal education and its pedagogical benefits. See, for example: Richard Grimes, “Reflections on Clinical Legal Education” (1995) 29 *The Law Teacher* 169.

<sup>103</sup> Fogg, “Taxation with Representation” (2013), p.63.

<sup>104</sup> Australian Tax Office, *National Tax Clinic program*, <https://www.ato.gov.au/General/Gen/National-Tax-Clinic-program/> [Accessed 17 March 2022].

<sup>105</sup> See Kapil Summan, “Tax clinic at Edinburgh Law School first in Scotland”, *Scottish Legal News* (Fife, 23 September 2021), <https://www.scottishlegal.com/article/tax-clinic-at-edinburgh-law-school-first-in-scotland/>

## Conclusion

Tiley suggested that there were various aspects of the health of tax teaching at UK higher education institutions that Wheatcroft, if still around in 2006, would have been pleased to see,<sup>106</sup> such as the creation of various posts endowed by large firms.<sup>107</sup> In 2021, there are reasons to be optimistic, such as new institutions beginning to teach tax, some evidence of innovative and interdisciplinary teaching, and the clustering of tax teaching at several UK universities. But more can be done.

This article has sought to assess the state of tax teaching at higher education institutions in the UK and has broken down its analysis into three streams: where tax is taught, the impact of accreditation on business schools and how tax is taught. That tax courses are not taught in Northern Irish or Welsh law schools is disappointing. We hope in the first instance that by highlighting this issue those persons in positions of power can take steps to remedy the situation. But short of this, it seems clear that the tax law community needs to raise this issue regularly and loudly until tax law positions are created in Northern Irish and Welsh law schools. The finding that tax law teaching continues to be concentrated in masters' courses risks excluding from tax law education all but the wealthiest students. In the absence of more tax positions being created, perhaps greater interest can be generated amongst law students (and future tax law academics) by engaging in more innovative teaching and establishing tax clinics or other non-traditional learning environments. At the very least, and this goes for law schools and business schools, there should be continuous reflection on tax teaching and ensuring the relevance to the students of the topics chosen for study. With the Knowledge Exchange Framework becoming increasingly more important in higher education institutions,<sup>108</sup> tax teachers could see this shift as an opportunity to truly innovate; tax teaching could both inspire students and help drive greater tax literacy and awareness in our communities.

The accreditation problem meanwhile continues to stifle business schools and we suggest that the professional bodies and employers should use their power to urge business school senior management to gear their course offerings more towards critical and holistic, rather than simply technical, teaching and to make abundantly clear to students what are the desired, and what are not the desired, characteristics of future employees. This should be accompanied by an introspective review of how tax is taught, as the removal of accreditations does not necessarily equate to a changed teaching practice in tax.

Our proposed reforms should not be seen as displacing the worthwhile proposals of previous authors, but rather as supplementing them, such as Freedman's suggestions that students should be encouraged to go on to write doctorates in tax law – a matter which she noted would require funding<sup>109</sup> and that even those law departments with one full-time tax lawyer should hire more in order to ensure that tax teaching is sustainable.<sup>110</sup>

This study has been limited to checking the tax temperature in law schools and business schools owing to a desire principally to focus on those schools where the tax rules are taught. Further research on the state of tax teaching in economics departments and political science departments is warranted in order to understand where the greatest concentration of tax teaching is and, as a result, to identify the dominant disciplinary background of our graduates who have studied tax. The methods of inquiry meanwhile have been geared towards understanding where tax is taught and what aspects of tax is covered. Further research is also needed, then, to determine issues such as the potential crossover

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University of East London, *Tax and Accountancy Clinic*, <https://www.uel.ac.uk/our-research/research-royal-docks-school-business-law-rdsbl/tax-accountancy-clinic>; Tax Aid, *North West Tax Clinic*, <https://taxaid.org.uk/guides/taxpayers/northwest>.

<sup>106</sup> Tiley, "50 years" (2006), p.232.

<sup>107</sup> Tiley, "50 years" (2006), pp.231-232.

<sup>108</sup> UKRI Research England, *Knowledge exchange framework* <https://re.ukri.org/knowledge-exchange/knowledge-exchange-framework/> [Accessed 17 March 2022].

<sup>109</sup> Freedman, "Epilogue" (2008), p.294.

<sup>110</sup> Freedman, "Epilogue" (2008), pp.294-295.

impact that accreditation of tax for accounting accreditation may have on the perception that tax is a subject that students in business schools, but *not* law schools, should study.

There are broader trends in higher education that also should be investigated further insofar as these can have an effect on the teaching of tax, such as the mix of students studying in the UK following Brexit as well as moves towards greater provision of teaching online. In addition, it has long been the case that differences in teaching have existed between old (i.e. pre-1992) and new (i.e. post-1992) universities,<sup>111</sup> the former focused more on technical and the latter focused on “academic” subjects. But we are witnessing today a further bifurcation, even amongst old universities, through the proliferation of “Teaching and Scholarship” positions which stand in contradistinction to the traditional academic “Teaching and Research” posts. Perhaps this will lead to a dilution in research-led teaching. But there is cause for optimism too insofar as this shift could bring about greater reflection on tax teaching practices and garner innovation.

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<sup>111</sup> Miller and Woods, “Undergraduate tax education” (2000), p.238.

## Appendix 1: Methodology

There is limited literature on research methods in empirical tax scholarship.<sup>112</sup> The study design for this research was therefore based on wider research methods literature. This article draws on two datasets to identify common themes in tax teaching in the UK and to check the temperature of higher education tax teaching in the UK. First, 35 survey responses provide an initial picture from current tax teachers in the UK (the survey is attached as an Appendix).<sup>113</sup> Second, and emerging from the findings of the survey, this article also explores the publicly available information of 140 higher education institutions in the UK. This additional dataset provides a broader (if less in-depth) repository of information to supplement the gaps in survey responses (and also highlighted that there were gaps in the survey data).

The chosen methodology is in line with that adopted in previous studies in this area. Angharad Miller combined a postal survey with a website trawl for her 2002 examination of the university teaching of tax, assessing both the extent to which taxation is offered as a subject for degree level study of law, economics and accounting within UK higher education and whether the subject is in decline.<sup>114</sup> For their 1999 study, John Craner and Andy Lymer meanwhile distributed a postal survey to 80 UK higher education institutions (of which 54 replied) that contained 14 questions which focused on *locational characteristics* (i.e. what year of degree, compulsory/optional, assessment weighting and degree status), *objectives, staffing and methods of teaching and assessment*.<sup>115</sup> Finally, the Institute of Chartered Accountants in England and Wales in 1995 surveyed the teaching of tax in accounting courses at UK universities.<sup>116</sup>

### Surveys

Surveys have long, historical roots as an appropriate research method.<sup>117</sup> In the current study, an online Qualtrics survey was opened in May 2021 and closed in August 2021.<sup>118</sup> Internet surveys are effective when all respondents will have access to the internet,<sup>119</sup> which is the case for university educators (particularly in the post-2020 world where higher education teaching pivoted online). During this time, 35 useable (and complete) responses from current tax teachers in the UK were submitted to the survey. This number does represent the full pool of potential respondents and non-response is a known phenomenon in social science surveys.<sup>120</sup>

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<sup>112</sup> As an example, see: Lynne Oats (ed.), *Taxation: A Fieldwork Research Handbook* (Abingdon: Routledge, 2012).

<sup>113</sup> An explanation of the concept of a survey can be found in: Paul Biemer and Lars Lyberg, *Introduction to Survey Quality* (New Jersey: Wiley, 2003), p.1.

<sup>114</sup> Miller, "Taking the Tax Temperature" (2002).

<sup>115</sup> Craner and Lymer, "Tax education in the UK" (1995), p.136.

<sup>116</sup> Institute of Chartered Accountants in England and Wales, *University Taxation Survey* (London: ICAEW, 1995).

<sup>117</sup> Biemer and Lyberg, *Introduction to Survey Quality* (2003), p.8.

<sup>118</sup> Online surveys open up the option of much broader reach but bring the dangers of selection bias. As this study targeted a homogenic sample (i.e. all current tax teachers in UK higher education only), this is less relevant. See, Matthias Schonlau, "Selection Bias in Web Surveys and the Use of Propensity Scores" in W Vogt (ed), *SAGE Quantitative Research Methods* (London: Sage, 2011).

<sup>119</sup> Samuel Best and Chase Harrison, "Internet Survey Methods" in Leonard Bickman and Debra Rog, *The SAGE Handbook of Applied Social Research Methods* (California: Sage, 2009), p.414.

<sup>120</sup> Roger Tourangeau and Thomas Plewes, *Nonresponse in Social Science Surveys: A Research Agenda* (Washington DC: National Academies Press, 2013), Ch. 1.

Due to the limited nature of tax teaching in the UK, the authors sought to send the survey to all tax teachers who would likely be teaching tax law (and how that tax law operates in practice)<sup>121</sup> and a purposive sampling technique (as well as a sample for homogeneity) was adopted.<sup>122</sup> It was necessary to reach those who had something to say on tax teaching, or those who are “information rich”.<sup>123</sup> The survey was therefore directly sent to known academics in business schools and law schools and promoted on social media.<sup>124</sup> A gatekeeper and network to a wider pool of tax academics,<sup>125</sup> the Tax Research Network, was also identified. The survey was sent via the Tax Research Network mailing list. Beyond this, we relied on the survey being shared to wider colleagues by snowballing. This has the benefit of being able to reach tax colleagues who are more “hidden” via introductions by known colleagues.<sup>126</sup>

The survey drew on a mixture of open and multiple-choice questions, allowing both a quantitative and qualitative analysis to follow. Admittedly, the questions which sought to elicit information about the precise topics that were taught were more geared towards the teaching of undergraduate tax. Given the diffuse nature of postgraduate tax teaching, it would not have been possible to capture the information about topics taught at undergraduate as well as postgraduate taught level in a single survey, so we believed it was better to focus on undergraduate topics in the survey. Further research can build upon these survey results and drill down with more precision into specific postgraduate modules.

The majority of the data produced by the surveys facilitated quantitative analysis. Quantitative methods, which tend to take a positivist approach and emphasise facts as truths,<sup>127</sup> have been criticized for their lack of flexibility, which lead to surface data (i.e., data that is not deep or rich).<sup>128</sup> However, numbers are important.<sup>129</sup> They allow us to quantify *how much* tax teaching occurs in the UK. They can help us to understand the “scale, scope and impact” of an issue.<sup>130</sup> These numbers also allow us to generalise issues to a broader population through statistical inference.<sup>131</sup> Here, the authors wanted to assess the state of tax teaching at higher education institutions in the UK.

Qualitative research, on the other hand, seeks to gain a deeper understanding of the issue being explored.<sup>132</sup> It acknowledges that there is more than one truth and that truth depends on human experience.<sup>133</sup> This constructivist approach argues that we cannot analyse human behaviour (i.e. the choice to teach tax in higher education) in the same way that we might consider a scientific phenomenon.<sup>134</sup> The open-ended survey questions allowed the study to consider issues such as deeper

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<sup>121</sup> As such, the survey was not sent to economics or political sciences departments where the focus is on policy, rather than the underlying law.

<sup>122</sup> Monique Hennink, Inge Hutter and Ajay Bailey, *Qualitative Research Methods* (London: Sage, 2020), pp.93-97.

<sup>123</sup> Michael Patton, *Qualitative Research and Evaluation Methods* (4<sup>th</sup> ed.) (California: Thousand Oaks, 2015), p.264.

<sup>124</sup> Best and Harrison, “Internet Survey Methods” (2009), p.417.

<sup>125</sup> For more on gatekeepers, see Steven Taylor, Robert Bogdan and Marjorie DeVault, *Introduction to Qualitative Research Methods* (4<sup>th</sup> ed.) (New Jersey: Wiley, 2016), chapter 2. For networks: Hennink, Hutter and Bailey, “Qualitative Research Methods” (2020), p.102.

<sup>126</sup> Hennink, Hutter and Bailey, *Qualitative Research Methods* (2020), p.104.

<sup>127</sup> Amaryll Perlesz and Jo Lindsay, “Methodological Triangulation in Researching Families: Making Sense of Dissonant Data” (2003) 6(1) *International Journal of Social Research Methodology* 25.

<sup>128</sup> Alan Bryman, *Quantity and Quality in Social Research* (London: Unwin Hyman, 1988), p.104.

<sup>129</sup> See, Barbra Teater et al., *Quantitative Research Methods for Social Work: Making Social Work Count* (London: Palgrave Macmillan, 2017), p.13.

<sup>130</sup> Teater et al., *Quantitative Research Methods for Social Work* (2017), p.19.

<sup>131</sup> Hennink, Hutter and Bailey, *Qualitative Research Methods* (2020), p.92.

<sup>132</sup> Hennink, Hutter and Bailey, *Qualitative Research Methods* (2020), p.92.

<sup>133</sup> Joanne Sale, Lynne Lohfeld, and Kevin Brazil, “Revisiting the Quantitative-Qualitative Debate: Implications for Mixed Methods Research” (2002) 36(1) *Quality & Quantity* 43.

<sup>134</sup> Reza Banakar and Max Travers, “Law, Sociology and Method” in Reza Banakar and Max Travers (eds), *Theory and Method in Socio-Legal Research* (Portland: Hart, 2005), pp.1-26.

constraints or freedoms to tax curricula in the UK. Quotes from this qualitative data will be presented to add depth to points, with participant numbers used to maintain anonymity.

One limitation of the study survey is that it was not pretested in a significant way, as is recommended in survey research design.<sup>135</sup> In this study, the survey went through a drafting process that included amendments, but the survey was not tested as a pilot due to the foreseen small pool of possible respondents. That being said, such pretesting would have been useful to be able to tweak the survey and would have enabled us to drill down into any thematic issues that emerged from the pilot surveys, though we believe this has been partly compensated by the subsequent research undertaken by way of website trawl as further explained below.

The reliability and generalisability of data is incredibly important in research.<sup>136</sup> Due to the small size and self-selecting nature of the survey responses, this article will not seek to set out a concrete map (or temperature) of tax teaching in the UK based on the surveys alone. Instead, this article will draw on additional publicly available information to add a greater breadth to the dataset.

### *Publicly available information*

The survey data showed us that certain areas of the UK (Wales and Northern Ireland) had not engaged with the online survey. Despite this, tax teaching takes place in these jurisdictions and in other institutions in England and Scotland. As such, this article also draws upon the publicly available information on law school websites.

The decision was made to limit this search to law schools due to the constrained nature of business school tax teaching (discussed in more detail below). In other words, the themes and findings which emerged from the survey responses by business school teachers fell in line with those from previous studies and it was thought there was little to be found by further examination of business school websites. Ultimately, the size and nature of business school teaching aligns with professional accreditation requirements. That is not to say that business schools cannot be creative within those constraints.<sup>137</sup> However, the tax teaching that occurs is going to be more uniform, and we thought that a greater breadth of tax teaching could be seen in law school data.

As such, information on tax teaching in law schools was collected from the 140 member institutions of Universities UK.<sup>138</sup> Not all of the institutions on this list have an LLB or LLM programme. Of those that do, the websites were searched to identify their undergraduate and postgraduate modules. Any modules with “tax”, “taxation”, or “revenue” in the title were collated onto an Excel Spreadsheet. Further information, such as the level of teaching and any assessment details were also collected where this was publicly available. Although it is admittedly limited insofar as it ignores those courses which may have a tax element, but are not full tax modules (such as the Law of Succession, Statutory Interpretation and Company Law), the limitation can be justified by the desire to focus only on the modules where students are tasked with getting to grips with tax issues in a deep, sustained and comprehensive way.

Another key limitation of this approach is that the authors were reliant on the accuracy of institution websites.<sup>139</sup> It is therefore possible that some tax teaching was still missed where websites

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<sup>135</sup> See, for example, Tom Tyler, “Why People Obey the Law” in Simon Halliday and Patrick Schmidt (eds), *Conducting Law and Society Research: Reflections on Methods and Practices* (Cambridge: CUP, 2009), p.144.

<sup>136</sup> Nahid Golafshani, “Understanding reliability and validity in qualitative research” (2003) 8(4) *The Qualitative Report* 597.

<sup>137</sup> For example, the University of Central Lancashire co-founded the North West Tax Clinic in January 2020: see, Amy Lawton, “Lemons to Lemonade: experiential learning by trial and error” (2021) *The Law Teacher* 1 (advanced online publication).

<sup>138</sup> *Universities UK*, <https://www.universitiesuk.ac.uk> [Accessed 17 March 2022].

<sup>139</sup> Miller, “Taking the Tax Temperature” (2002), p.1.

did not contain full module lists or have not been updated.<sup>140</sup> In addition, the websites were poor at highlighting examples of innovative tax teaching. To build up a picture of *how* tax is being taught, this article also draws on some of the papers given during the Tax Research Network's Education Day between 2018-2021.

### *Data Analysis*

This article used descriptive statistics and data presentation to draw out themes from both the survey and website data. Descriptive statistics “are an excellent starting point for most statistical analyses and are a good way to summarize and communicate information”.<sup>141</sup> As such, this article used averages to look at patterns in higher education tax teaching. The qualitative survey responses and the TRN Education Day papers then supplemented the broad picture to dive deeper into questions of teaching innovation and design.

## **Appendix 2: The Survey**

Please confirm that you meet the following cumulative criteria:

- I work at a higher education institution in the UK.
  - I teach (or co-teach) on a tax module offered to students at a higher education institution in the UK.
- 1) What is your work status at the institution: Full-time or Part-time.
  - 2) What is the name of your institution?
  - 3) Do you teach tax at a Business School or Law School? If neither, please name the Faculty within your institution.
  - 4) Do you teach tax as an undergraduate or postgraduate module (or both)?
  - 5) Are you the module convenor for the tax module(s) you teach on?
  - 6) Name of the tax module(s) you teach:
  - 7) How many students (roughly) take your tax modules each year? If you teach tax on more than one course, please give figures for each course?
  - 8) Do you know when tax began to be taught at your institution?
  - 9) Did you design the course, or did you take it over from a previous teacher (or teachers)?
  - 10) If you did not design the course, have you made substantial alterations to the course content and/or method of assessment since you began? If so, please explain.

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<sup>140</sup> The website search was undertaken in September 2021. Information gathered is representative of the websites at that time.

<sup>141</sup> Thom Baguley, *Serious Stats: A guide to Advanced Statistics for the Behavioural Sciences* (London: Palgrave Macmillan, 2012), p.4.

- 11) What is the method of assessment for the course?
- 12) Do you have a main textbook for the course? If so, what is it? If you use more than one textbook, please name the additional textbook(s).
- 13) Which of the below academic journals do you most frequently generally use for your courses? If you do not use the below journals, please list instead those you most frequently have on your reading list. (Note that this question has been deliberately geared towards law school teaching).

- British Tax Review
- Fiscal Studies
- Journal of Tax Administration
- World Tax Journal
- Bulletin for International Tax
- European Taxation
- EC Tax Review
- Intertax
- Tax Law Review
- Virginia Tax Review
- Florida Tax Review
- Canadian Tax Journal
- Other, please specify:

14) Do you use trade magazines such as Tax Journal and Taxation Magazine on your course? If so, please list.

15) Do you use HMRC materials?

16) Which of the below topics are covered on your course? If some topics are missing, please list as many as you can.

The tax system:

- Tax principles
- Tax unit (e.g. individual v family v trust)
- Tax base (e.g. law v accounting)
- The legislative process
- Tax Administration
- Appeals and other means of challenging assessments
- The relationship between the tax and benefits system
- Devolution
- Other, please specify:

Taxes and their computation:

- Value Added Tax
- Capital Gains Tax

- Income Tax. Please specify (e.g. tax on trading income, employment income, savings income, dividend income, income from land)
  - Income Tax for Employed persons
  - Taxation of other types of income (e.g. savings income, dividend income, income from land). If so, please list:
    - National Insurance Contributions
    - Capital allowances
    - Losses
    - Corporation Tax
    - Business Rates
    - Inheritance Tax
    - Council Tax
  - Specific taxes (e.g. Stamp Duty, Stamp Duty Land Tax, Digital Services Tax, Diverted Profits Tax, Environmental Taxes, Oil & Gas etc). If so, please list:
    - International Corporate Taxation
    - International Personal Taxation
    - EU Tax Law
  - Special focus on e.g. taxation of trusts, partnerships, pensions, charities. Please list:
  - Future possible taxes (such as a Wealth Tax, Destination Based Cash Flow Tax, Digital Sales Tax, Unitary Taxation with Formulary Apportionment). Please list:
  - Other, please specify:
- 17) Do you think a textbook with cases and materials would be useful for you course? i.e. along with lines of the OUP Cases, Texts and Materials books which feature only some contextualising dialogue from the author(s) along with large chunks of material extracted from cases, articles and other sources?
- 18) Do you have any other comments on how tax is taught in higher education in the UK?

### **Appendix 3: List of UK Law Schools known to teach tax courses**

Birmingham City University  
 Bournemouth University  
 Brunel University London  
 Canterbury Christ Church University  
 City, University of London  
 Coventry University  
 Durham University  
 Edge Hill University  
 King's College London  
 Queen Mary University of London  
 Robert Gordon University  
 The London School of Economics and Political Science  
 University College London  
 University of Aberdeen  
 University of Birmingham

University of Bradford  
University of Cambridge  
University of Dundee  
University of Edinburgh  
University of Huddersfield  
University of Leeds  
University of London  
University of Oxford  
University of Roehampton  
University of Sheffield  
University of Surrey  
University of Warwick  
University of Westminster