

Identifying Decision Variables in Tax Clinic Design: A Scoping Review



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Abstract South Africa has a rich history of clinical education programmes. However, the same cannot be said of tax clinics. No prevailing literature could be found which reports on the use of tax clinics as part of an education programme at South African Universities. To change this status, the researchers embarked on a process of considering initiating a tax clinic at a university. As a preliminary phase, a scoping review was employed to identify the decision variables involved in initiating a clinical education programme at a university. This scoping review began with the researchers considering, in a pragmatic manner, what decisions would need to be made for the establishment of a tax clinic at a university. Decisions made in this respect were found to be substantially influenced by the clinic's purpose and objectives. Examining the literature yielded three overarching categories of decisions associated with the design of such an initiative, namely, institutional decisions, target audience, and operational considerations. The paper presents a framework of these decisions.

Keywords Clinic · Clinical education · Scoping review · Tax clinic · Taxation education

1 Background

Clinical education has different connotations depending on the discipline for which it is created (Cantatore et al., 2016). In higher education, clinical education mostly involves planning curriculum activities in response to various issues related to educational, societal and professional needs (Oermann et al., 2017). Although there are numerous definitions of clinical education, certain commonalities may be noted within those definitions. Chakraborty (2017) has defined clinical education as the instructional method used for teaching professional skills and values in an

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experiential learning environment. Jelinic and Koch's (2020) definition is similar in that it defines clinical legal education as a teaching method which promotes growth of personal skills, knowledge, and values through experiential learning. Kotonya's (2022) definition adds the aspect of social justice and defines clinical legal education as a practical learning opportunity for students to promote social justice through assisting disadvantaged persons with legal services. Kotonya (2022) further adds that the provision of legal assistance in clinical education is carried out under supervision of qualified personnel. Jelinic and Koch's (2020) definition supports Haupt's (2006) earlier definition which defines clinical legal education as a teaching methodology where students learn by providing legal services to the indigent. Haupt's (2006) definition also includes the aspect of social justice within clinical education, a view echoed by Maisel (2006).

Deduced from these definitions, one may agree that clinical legal education is a teaching method, which provides a supervised, practical learning environment for higher education students. Including social justice, as inherent in a definition of clinical education, is open to discussion, yet it may be understood as a "by-product" of this teaching method (Kotonya, 2022). For this study, clinical education is defined as a teaching method where students, under guidance, provide services to members of a defined community (see Target audience) to gain practical, professionalised experience.

South Africa has a rich history of clinical education programmes relating to legal studies, dating as far back as the 1970s (du Plessis, 2019). No prevailing literature could be found which reports on the use of tax clinics (even as part of law clinics) as a clinical education programme at South African Universities. Globally, the earliest "tax specific" clinics, were established in the 1970's in the United States. These clinics originated as academic interventions to address students' skills and experiential learning gaps, whilst simultaneously assisting the community by providing free or low-cost legal and tax services (Fogg, 2012). Most tax clinics continued as education programmes that are housed in higher education faculties to teach students practical skills that prepare them for their professional careers (Book, 2015).

The use of clinical education is motivated by several benefits to students, the academics involved and the community. Notwithstanding the benefits, a hands'-on and resource-intensive teaching method, that also has a direct interface with society, specifically unrepresented individuals, also includes risks. The balancing of benefits and risks is a well-known convention which guides specific knowledge and practice insights within a specific domain (Fischhoff, 2015). The researchers chose a deliberate focus on the impetus around understanding the designing and development of a tax clinic, given an envisaged applied outcome. The term "design" for the purpose of this study needs to be interpreted in the context of refers "to constructing according to a plan" as defined in the Merriam-Webster (n.d.) online dictionary. The framing convention therefore retained conceptual openness for the contrary views that the data, inductively, would suggest. In the next section, the benefits of clinical education that could motivate the initiation of a clinical programme, will be described.

2 Motivation for Using Clinics as Part of a Curriculum

Internationally employers call for graduates who are capable of applying their discipline-specific knowledge in the workplace (Viviers et al., 2018). Changes in the business world, coupled with globalisation, advances in technology, corporate scandals and increasing regulations, have created the need for accountants to demonstrate a wide range of both technical and pervasive skills (Keevy, 2020). Employers of accounting graduates have criticised graduates' ability to work well with others and think critically (Kotze & Miller, 2023). While accounting graduates gain exposure to specific skills during their training contracts, employers anticipate these graduates to already possess a certain level of professional skills when they begin their practical training (Doman & Nienaber, 2012; Kunz & De Jager, 2019). As accounting education providers, tax educators in higher education must develop a tax curriculum that can produce graduates with strong technical knowledge and pervasive skills to better prepare their graduates for the formal workplace (Ghani & Suryani, 2020; Van Oordt & Mulder, 2016).

With the expectation of certain graduate capabilities that students should demonstrate on the completion of their studies, innovative ways of developing such capabilities need to be established (Castelyn et al., 2020). Literature supports the idea of clinical education, not only as a benefit to the students involved but through a multi-dimensional perspective, which includes academia (and the institution) and the community (Blanthorne & Westin, 2016). Through clinical education, students are afforded valuable learning opportunities (Allen et al., 2012). Capabilities that may be enhanced through this teaching method may be attributed to the three main areas of technical, communication and interpersonal capabilities, as well as improved individual, personal capacities (Blanthorne & Westin, 2016).

For academia involved in tax clinics the benefits include improved relationships with students and community, professional tax practice development, exposure to a variety of teaching approaches and providing opportunities for research (Kmak & Minashvili, 2021; Strupeck & Whitten, 2004). Benefits to the institution include community goodwill and increased visibility, while tax clinics' altruistic advantages may also be in line with the mission or strategic plan of a university, which generally require a socially engaged higher education system (Hulsart, 2007; Strupeck & Whitten, 2004). The community, where the clinic is situated, may benefit from improved tax compliance and better financial well-being within society as well as receiving the services offered for free (Allen et al., 2012; Blanthorne & Westin, 2016).

In summary, there are convincing reasons and evidence-based support in favour of the benefits and affordances of clinical education. However, introducing such concepts to universities also poses complexities and challenges (Fischhoff, 2015). Literature also contains several such considerations and decision-making areas that should be contemplated when embarking on a clinical education venture. To be open to the continuum, the researchers used a scoping review, driven by a central

summative question (see Sect. 3.1), to explore the range of considerations or decision variables when embarking on a clinical education venture at a university.

3 Methodology

A scoping review methodology was used to identify citations for the scope of this paper which intended to be the initial consideration of demarcated data points isolated by the researchers' question, presented below. The data of full text citations were analysed thematically to identify design decision variables that need to be considered in the establishment of tax clinics. A scoping review is described as a preliminary assessment of potential size and scope of available research literature which aims to identify the nature and extent of existing research on clinical education (Grant & Booth, 2009). Scoping reviews are often used to appraise existing literature to cover implications for practice (Tricco et al., 2016) and to map key concepts (Smit & Scherman, 2021). Both intentions drive the envisioned outcome of the research project.

As a preliminary phase, a scoping review with a pragmatic purpose, was used to identify the decision variables involved in designing a clinical education programme at a university. This scoping review began with the researchers' considerations, in a pragmatic manner, of what decision variables should be considered for the establishment of a tax clinic at a university while also respecting inter-disciplinary issues of tax education and curriculum development. The researchers worked together to arrive at the broad research question to be addressed as well as ascertaining the study protocol which included the identification of search terms and which databases to search. As alluded to, this is part of a larger research project. It made sense then, initially, to discern the landscape, using a focused scoping review to follow an exploratory phase of the study.

The methodology for this scoping review was based on the framework outlined by Arksey and O'Malley (2005). The review included the following key steps as set out in the framework: 1. Identifying the research question, 2. Identifying relevant studies, 3. The selection of studies, 4. Analysing the data, and 5. Collating summarising and reporting the results.

3.1 Step 1: Identifying the Research Question

As is documented practice, the scoping review was guided by a summative, substantive question relevant to the intentions and outcomes of the research project (Grant & Booth, 2009). Therefore, the following was posed: "What decision variables does literature suggest, should be considered for the design of a clinical education centre?". For the purposes of this review and its convening orientation, clinical education was limited to clinics that offered advisory services. Medical

clinics were excluded as they provide physical services. Only clinics run by universities were considered.

3.2 Step 2 and 3: Identifying Relevant Studies and Selection of Studies

The initial search was performed on 20 January 2023, using Scopus, a multidisciplinary database. This data base was selected as it is comprehensive (Dinh et al., 2023). The search query was translated into the database's platform's command language and sources were searched for, using the following key concepts: "legal clinic" or "law clinic" or "tax clinic" or "volunteer income tax assistance" as well as all inflections of the words. The search produced 1285 citations (Fig. 1).

All citations were imported into a Microsoft Excel spreadsheet and duplicates were manually removed using conditional formatting of authors and titles. Where citations had no abstract, the title alone was reviewed for high relevance (336 citations), otherwise the abstract was reviewed for eligibility. Citations that were not English were excluded. A two-phase screening process was carried out in selecting the studies, these phases are discussed below.

3.2.1 Phase 1: Title and Abstract Screening

For the first phase of screening, only the title and abstract were screened for relevance and citations that did not meet the minimum criteria were excluded. Citations that were not reporting on university clinics were excluded. Citations that were reporting on medical clinics were excluded. Citations that were deemed irrelevant in that they did not relate to the conceptual orientation as discussed thus far, were excluded. The title and abstract from each citation were independently screened by the two researchers. The researchers met throughout the process to resolve conflicts and to discuss uncertainties. Additionally, an external methodology expert was consulted around ensuring robust approaches for the scoping review design.

3.2.2 Phase 2: Full Text Inclusion

In the furtherance of the research question, an *a priori* decision was made to textually search for the words "design" and "develop" in the titles and abstracts of the relevant citations (those remaining after Phase 1). The textual search revealed 35 citations. From these citations the full text was found for 33. The full text sources were uploaded to the document function of ATLAS.ti™, Version 23 (hereafter ATLAS.

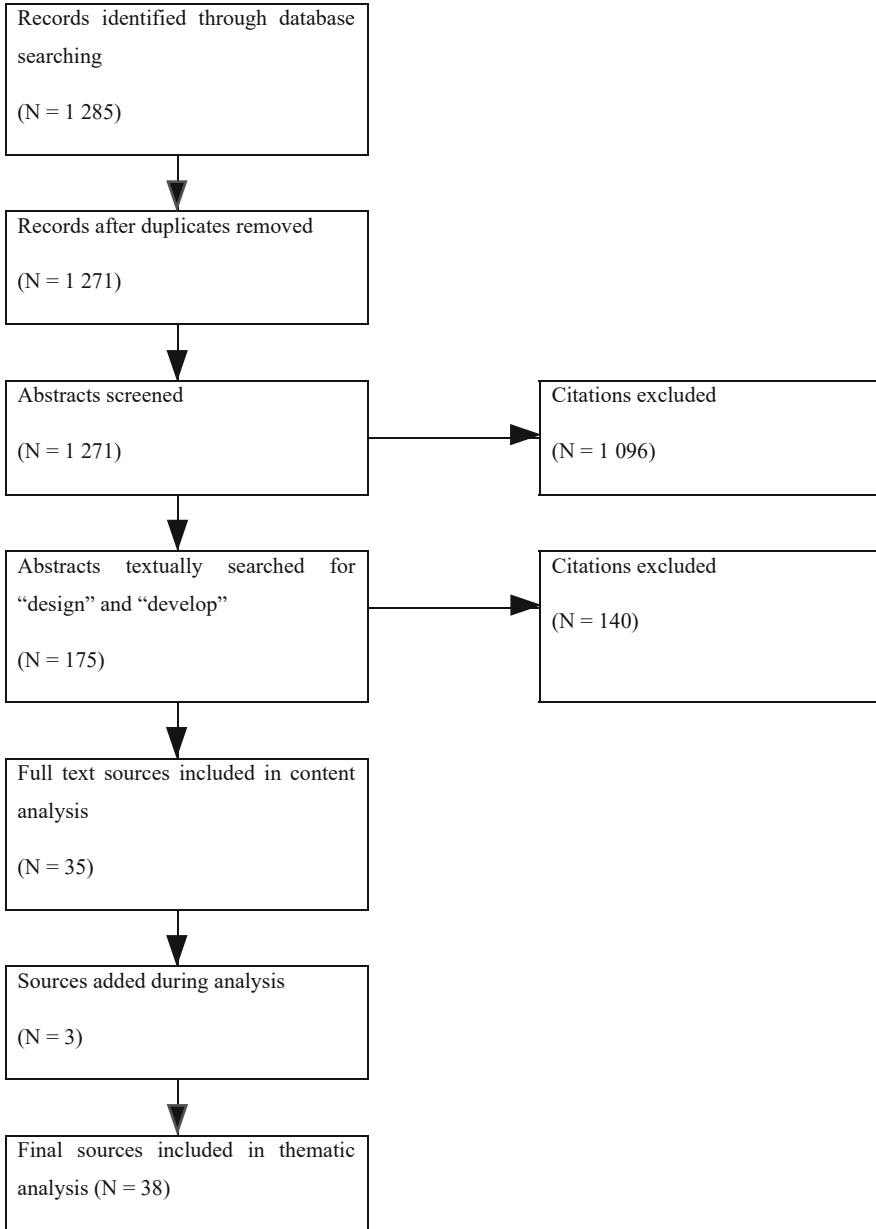


Fig. 1 Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) flow chart for the full text study search

ti) for transparent data management and to systematise the analysis (Friese et al., 2018). ATLAS.ti is a computer-assisted qualitative data analysis software that assists and facilitates literature reviews as well as analysis of data for qualitative research.

While analysing the documents one full text was found to be a book, three chapters of the book were applicable to the study and included as full text which meant that 35 full text sources were included in total. While carrying out the thematic analysis phase it became apparent that a special edition of *The Journal of Australian Taxation* (volume 22(2)) reported on the development of ten tax clinics in Australia. The 35 sources included up to this point for analysis overlooked the reports of three of the ten tax clinics. These sources were included in terms of their relevance to the current study which resulted in 38 sources being included for content analysis, as driven by the research question.

3.3 Step 4: Analysing the Data

The researchers chose to extract information from the selected sources on the design considerations for initiating a tax clinic. Joanna Briggs Institute (JBI) Scoping review guidance recommends using basic qualitative content analysis (Aromataris & Munn, 2020). The researchers continued to use ATLAS.ti for this step of the analysis. Basic content analysis is a descriptive approach that involves a process of open coding. The codes are then allocated to overall categories (Pollock et al., 2023). There are three phases of qualitative content analysis (Elo & Kyngas in Pollock et al., 2023), namely: (1) preparation, (2) organising and (3) reporting. The analysis made use of a codebook. The codebook was used to map the developing analysis and to create reliable and accurate definitions of the codes being used (Braun & Clarke, 2021). As the scoping review was carried out by two researchers, the use of a coding framework facilitated teamwork (Braun & Clarke, 2021). The included sources were coded inductively using semantic codes for design considerations supported by the open coding functions of ATLAS.ti (Friese et al., 2018; Saldãna, 2021).

3.4 Step 5: Collating Summarising and Reporting the Results

Once the researchers had familiarised themselves with the literature, initial codes were generated through consensus. While open coding the documents, new codes were also introduced. Once all the documents were coded in ATLAS.ti the researchers developed a codebook in Microsoft Excel which included higher order categories and subcategories of codes with relevant definitions. The codes were clustered into 20 subcategories. The researchers then clustered the codes into overarching (higher order) categories. The categories were reviewed, named and defined. The overarching categories were operational, institutional and audience considerations. The researchers then applied their minds to the intuitive sequence

in which the decision variables need to be considered to facilitate a logical discussion of the findings.

4 Results

Intuitively, the first step for anyone starting a clinic involves making an initial decision regarding the purpose of the clinic. The purpose will influence various aspects of the clinic, such as its structure, staffing, location, and operating hours. Based on the literature reviewed it was found that most clinics had more than one purpose. One common purpose identified in the reviewed clinics is providing advisory services where students, under supervision, interacted with the community (Castelyn et al., 2020). In addition, several of the clinics combined the advisory purpose with that of an education purpose, where students arranged activities or provided resources to educate the community (Castelyn et al., 2020; McLaren, 2020; Raines & Walpola, 2020; Vitale & Cull, 2020). Certain clinics also had a research purpose, they published journal articles and collaborated with the tax authorities based on recommendations from their research efforts (Whait, 2020). Most clinics expressed a shared commitment in serving communities that would otherwise not have had access to the valuable advice they were offered (Abeysekera, 2020; Castelyn et al., 2020; Le & Hoyer, 2020).

The review demonstrated that once the purpose and structure of the clinic were addressed, the design decision variables fall into three overarching themes, discussed below, namely: (i) institutional decisions (which included decisions related to academics and students); (ii) target audience; and (iii) operational decisions. The decision variables in each of the three overarching themes will be discussed and the researchers will attempt to present these as a framework of decision variables that should be considered when designing a tax clinic.

5 Discussion

As the clinics reviewed relate only to university clinics, the discussion will commence with a consideration of institutional decision variables. After The consideration and discussion of the institutional decisions will be discussed, the paper will move onto the followed by a consideration of the target audience, and finally a consideration of the operational decisions.

5.1 Institutional Decisions

A clinical programme must be supported by the institution to be successful (Allen et al., 2012). Decision variables falling under this overarching category involve making choices directly related to the clinic's objectives. These decisions encompassed determining the educational significance of the clinical experience, the involvement of academic staff, and establishing expectations for students, including recruitment methods.

5.1.1 Purpose

The purpose of a clinic, whether it be for students to earn academic credits or solely for their voluntary participation and community benefit, will have implications for other operational aspects (Blanthorne & Westin, 2016; Kotonya, 2022). The overall objective of the clinic will influence expectations placed on students. Credit-bearing clinical activities will necessitate ensuring that there are enough clients to fulfil the student's practical requirements. Literature generally indicates that the risk of credit-based involvement is reduced enthusiasm for participation (Blanthorne & Westin, 2016; Castelyn et al., 2020). In cases where students engage in the clinic activities for credit, there are pedagogical and assessment considerations (Blanthorne & Westin, 2016). These considerations require the involvement of academic staff and professionally driven standards.

5.1.2 Academic Staff

The consideration regarding the extent of engagement of academic staff in clinic design is connected to the clinic's purpose. If the clinical activities carry academic credits, it is essential for teaching staff and college leadership to participate in formulating and executing the curriculum (Rosenbaum, 2016). For this kind of programme to be accepted as part of a university's offering, it should be linked to academic coursework and considered an academic responsibility (Allen et al., 2012). Even in cases where the clinic is not associated with academic coursework, it was observed that the participation of academic staff is still considered important (McLaren, 2020; Vitale & Cull, 2020; Whait, 2020). In such situations, academics may contribute by offering supervision and guidance in the clinic's activities (Raines & Walpole, 2020). The extent of academic participation also impacts upon the level of external supervision required to support the students in carrying out clinical activities (McLaren, 2020).

5.1.3 Students

The involvement of students in the clinic is influenced by the clinic's purpose, whether it is for credit or not. However, since the clinic interacts with the public, it is evident that most clinics implement some form of recruitment process (Allen et al., 2012; Gannaway et al., 2008; Le & Hoyer, 2020; Vitale & Cull, 2020). In some cases where the opportunity to work in the clinic was initially open to all students who met certain conditions, subsequent iterations of the clinic introduced an interview process (Vitale & Cull, 2020). After establishing the purpose and institutional involvement of the clinic, the founder should then determine the target audience for the clinic.

5.2 *Target Audience and Extent of Services*

For clinical initiatives studied in the prevailing literature reviewed, specific decisions were made regarding which clients would be targeted and the extent to which services would be rendered to such clients. Considering available resources (which includes students, other staff and other resources) and the scope of advice that students are able to offer, clinics often establish restrictions with regard to "who" they will service. The approach of clinics varied in terms of the clients they aimed to serve, ranging from vulnerable and non-represented individuals to those within a low-income bracket and in some cases no income limits were applied (Jogarajan et al., 2020; Le & Hoyer, 2020; McLaren, 2020). Firstly, the specific category of taxpayers which the clinic will cater for, which may include only individuals or small business, is determined. Secondly, they define the specific types of taxes that the clinic is willing to provide guidance on, such as income tax, Value-Added Tax (VAT, General Sales Tax (GST)) or prepaid taxes.

It is important for clinics to make deliberate decisions in this regard. Clinics should, however, be cautious not to compete with professional advisors in terms of the clients they serve and therefore provide a clear mandate statement (Le & Hoyer, 2020). Clinic managers may consider implementing a client-based selection process to determine the individuals to whom the clinic will provide services to.

Other than delimiting the client who the clinic would service, another important consideration is to manage clients' expectations regarding the scope of assistance that could potentially be provided by the clinic (Castelyn et al., 2020; Jogarajan et al., 2020). Services included tax disputes with the tax authority relating to audits, appeals, collection matters and litigation, lodging individual tax returns, and filling knowledge gaps.

Unlike tax practitioners, university clinics do not encourage repetitive visits by taxpayers. Tax clinics attempt to achieve this objective by shifting taxpayers through educating them, to a position where they were comfortable in meeting their tax responsibilities going forward (assuming their circumstances did not change)

(Jogarajan et al., 2020). Furthermore, it is also suggested that once a clinic's relationship with the community becomes established, more individuals should be encouraged to make use of such clinic's offerings through promotional activities (Chakraborty, 2017).

Following the consideration of the target audience and extent of services, there are many decision variables to be considered under the final overarching theme, namely the operational decisions. These are discussed in the next section.

5.3 Operational Decisions

The recurring themes, from the scope, that were grouped and named under operational decisions included the following: funding: location and equipping the premises, operating times, staffing, method of interacting with target audience and administrative decisions. Many of these decision variables are interrelated and affect each other. For purposes of this paper, we suggest that "funding" will determine the magnitude of the clinic and are therefore considered discussing this first.

5.3.1 Funding

A decision on how or where the initial and subsequent funding of a clinic will be sourced is a primary decision before a tax clinic can be initiated. Research exemplifies several ways in which existing clinics have been funded. For example, the initial outlay of funds required to support the running of the national tax clinic programmes in Australia was provided by the government (Abeysekera, 2020). In the United States of America (USA), legal clinics have various sources of funding which may include university grants, student fees, external grants and fundraising activities (Allen et al., 2012). Interestingly the Volunteer Income Tax Assistance (VITA) (USA) are mostly funded by the government, although these funds have decreased since the projects' inception (Blanthorne & Westin, 2016). Clinics in South Africa, like the USA, have various sources of funding which can include funds from industry professionals and associated organisations or professional bodies (Kotonya, 2022). The reviewed literature suggests that government (local or national) had a role to play in funding a number of successful clinics and therefore obtaining financial support from government could be a first principle in the sourcing of initial funds. If not available, other avenues will need to be used. Once the funds are secured, the founder can resolve decisions regarding location (premises), staffing and other administrative considerations.

5.3.2 Location and Equipping the Premises

Clinics mostly operated from a fixed, repurposed space on a university campus. Mobile or pop-up tax clinics were operated from time to time by fixed clinics, to reach clients in remote areas (Abeysekera, 2020; Le & Hoyer, 2020). There was one instance where a clinic was operated online or virtually, due to the Covid-19 pandemic (Whait, 2020). The premises from which a clinic operates has an impact on the type of service being provided because of the types of taxpayers who will have access to it and therefore a careful decision on where the clinic operates from, needs to be made. One could make use of a fixed location to create consistent access to a clinic, whilst pop-up and virtual clinics could be used to reach clients who would not be able to access a fixed location clinic. The decision on the location of the premises is closely linked to the decisions made regarding the target audience.

Where rent needs to be paid the choice of premises will be limited according to budgeted amounts. Cognisance should be taken of working arrangements when considering a premises. The premises should provide students and other volunteer staff with appropriate areas, like an office to work in, an office for interviews or telephone interviews, a reception where clients are received and a kitchen where students and staff can provide refreshments for themselves (Le & Hoyer, 2020; McLaren, 2020). As the clinic will be functioning as a professional tax practice, consideration will need to be given to equipping it in line with a fully functional office (Le & Hoyer, 2020; McLaren, 2020). Equipment would include basic technology, for example computers, printer, photocopier, reliable internet. Again, this will have to be performed within the funding budget. Once the location and equipping of the clinic was decided on, the next decision related to the operating times.

5.3.3 Operating Times

The decision in respect of days and hours of operation for a clinic is a foundational decision as many other decisions are based on it (Whait, 2020). The clinics, in the citations reviewed, significantly differed in terms of their operating times (both in days and operating hours) and although in many of the citations the authors do not have specific reasons for their choice of hours, these should be reasonable for staff and for the community they are serving (Whait, 2020). One aspect that governs the decision regarding days and hours is the number of students available for appointments, inclusive of their availability, as well as the hours that represent those most convenient to the population being served and client circumstances (Kayis-Kumar et al., 2020; McLaren, 2020; Vitale & Cull, 2020).

Even though most of the clinics under review only operated during teaching semesters, it could be considered that clinics need to operate throughout the year to maintain their momentum (Freudenberg et al., 2020; Gannaway et al., 2008). It was also suggested that the risk of operating outside of tax filing seasons (most likely

where the majority of a tax clinic's clients are individuals) might result in low demand for services during non-filing tax seasons and that operating hours could be adjusted during the year to consider the increased demand during tax filing seasons (Castelyn et al., 2020). It is suggested that opening hours need to be continually reviewed and expanded, or reduced, if needed (Vitale & Cull, 2020).

5.3.4 Staffing

As with operating times, the clinics had different organograms. The main areas that emerged were the involvement of academic staff, students, external stakeholders (especially professionals in practice) and administrative staff (volunteer, employed or students). The role of staff differed depending on the nature of the clinic (Kotonya, 2022). It is not worthwhile to report on all the different structures (see Reference list), but rather to discuss the considerations that should be given to staffing. It would be better therefore to weigh up the responsibilities which are identified with a clinic so as to ensure that these roles are allocated based on the size of the intended clinic and the available resources (funding and students).

One of the issues which affects staffing will be the legal requirements regulating legal advice. In some instances, clinics are exempt from regulations as they do not charge any consideration for rendering tax-advice and tax-related services, this "exemption regulation" is similar to South Africa, in terms of Section 240 of the Tax Administration Act (Tax Administration Act, 2011). In other cases, students were only allowed to operate under the supervision of registered and regulated tax practitioners. Where a tax practitioner is required when tax advice is given, then a decision would need to be made concerning the appointment of a registered tax practitioner, the use of an academic who is a registered tax practitioner or the pro bono services of one or more registered tax practitioners to supervise students (Whait, 2020).

In many instances, a clinic manager type position, is part of the staffing organogram. Often this position is held by the founding academic (Castelyn et al., 2020). If it is not an academic, then regard should be given to the skills sets of such a manager.

Consideration should be given to assistance with information technology (IT) support services, reception, marketing etc. In some clinics, students perform these functions while in others these roles are allocated to a person who is employed by the clinic (Allen et al., 2012; Blanthorne & Westin, 2016; Blaxell, 2014; Castelyn et al., 2020; Jogarajan et al., 2020). This dimension then inter-relates back to the credit-bearing considerations and shows the inter-relatedness of the decision-making processes for the clinics. Most clinics had a strict recruitment process (see Students) while others only required students to be registered for certain modules to be able to volunteer their services (Le & Hoyer, 2020; Vitale & Cull, 2020; Whait, 2020). One of the more important decisions regarding students is the form that the supervision of students will take, as students are dealing with "real" situations (see Supervision). It seems from the studies that were included (refer to reference list) that academics

allocated to clinics were in general academics who had industry experience and could therefore supervise students.

Since most clinics operated from physical premises and clients typically visited in person, most interactions between students and clients occurred through face-to-face communication. However, it is worth noting that pre-interview interactions sometimes involved other forms of communication, like telephone, online or email.

5.3.5 Method of Interacting with Target Audience

The basic methods of communicating with clients included face-to-face, telephonically, as well as online. Face-to-face interactions proved to be the preferred method of interaction with clients (Blanthorne & Westin, 2016; Gannaway et al., 2008; Le & Hoyer, 2020; Raines & Walpola, 2020; Kayis-Kumar et al., 2020). Telephonic or electronic methods were used to interact with clients, in remote areas, who experienced challenges in accessing a clinic in person (Giddings, 2020; Raines & Walpola, 2020). The utilisation of electronic communication tools when used, were influenced by the clients' computer proficiency and internet access capabilities (Raines & Walpola, 2020). When designing a clinic, the decision regarding interaction will need to be taken so that any infrastructure (including the setup of a premises for private interviews) can be prepared. The available space for interviews will also have an impact on the interview bookings and on the student duty roster. Where other forms of interaction are chosen, decisions regarding IT support services would be required. These decisions are discussed in the next section.

5.3.6 Administration

Administration of a clinic involves multiple activities, including managing clients and staff, records management, budgets, marketing, and IT support services. As mentioned in the staffing discussion, the administrative function could be carried out by one person or shared by a team which would include the students and a manager. In terms of administration, first start-up or foundational decisions should be made (Freudenberg et al., 2020) and then decisions regarding the day-to-day functioning of the clinic. The next sections will list the tasks for which an administrative person or team could be responsible for.

Foundational Administrative Decisions Prior to commencing clinic operations, it is essential to ensure implementation of certain administrative aspects. The clinic's founder should consider all legal aspects of the clinic including developing templates for contracts with clients, establishing a contract that will be signed with "employees" or volunteers and students. Confidentiality agreements should be included in the contracts of individuals involved in clinical activities, given the sensitive nature of the shared information (McLaren, 2020; Vitale & Cull, 2020). In

addition, any necessary documentation pertaining to institutional legal obligations should be fulfilled.

IT elements of the clinic, for example, a website, online client application, tax clinic email address, phone number, central repository for documents and its taxonomy, SMS messaging, cyber-security etc. should be in place. Operating procedures should have been discussed and decided on, for example: client records, student induction, training and supervision, controls and standards of operation (Freudenberg et al., 2020).

Once the staffing organigram has been decided, the appointment of key staff should take place and the student recruitment process (see Students) should be carried out so that there are sufficient students appointed and trained.

The success of clinics has been closely linked to their promotion and marketing. The number of bookings were directly linked to promotion of the clinic (Le & Hoyer, 2020; Raines & Walpola, 2020). It is suggested that this should be done in anticipation for the opening of the clinic and not only once it is operating (Abeyssekera, 2020; Freudenberg et al., 2020). Therefore, a foundational task will be the development and distribution of marketing material (Freudenberg et al., 2020).

Other than the foundational decisions that need to be made before the clinic opens, day-to-day administrative decisions also need to be ascertained so that these aspects of the clinic are clarified and ready to be applied for the clinic to work effectively.

Day-to-Day Administrative Decisions These encompass decisions that are not part of the foundational decisions already discussed and include: staff duties, appointments with clients, supervision of students and external stakeholders. These are considered next.

Staff Duties Students need to be assigned duties and rostered to operating hours. Assignment of students will need to account for allocation of students to particular days (cognisance needs to be taken of supervision capacity and class schedules) (Freudenberg et al., 2020). Supervisors will also need to be assigned.

Appointments with Clients Most clinics operated on an appointment basis (Blanthorne & Westin, 2016; Blaxell, 2014; Jogarajan et al., 2020; McLaren, 2020; Raines & Walpola, 2020), although some did allow for walk-in assistance (Blanthorne & Westin, 2016). The founder will need to decide how clients will be serviced in this regard. Some clinics considered an application form that was assessed for eligibility (students can carry out assessment and contact client for any clarifications). While other clinics permitted clients to self-assess their eligibility and make appointments directly.

Supervision of Students The analysis showed that the clinics were set-up for students to provide the services to clients under various supervision strategies. These strategies were meant to encourage confidence in the students' abilities whilst protecting the clients (Allen et al., 2012). The strategies could be grouped into two groups, being "upskilling the student" and "supervision".

Some clinics commenced with the orientation of students on the running of the clinic with the intention of upskilling the students (Blaxell, 2014). In other cases, policy and procedure manuals detailing student tasks and, initial client meeting instructions, were designed to support students in developing necessary skills to effectively participate in the clinic. In instances where telephonic conversations had to be held between the students and clients, written statements were placed near the telephones for use as prompts in cases of students not being sure of their response (Allen et al., 2012). One clinic went as far as compiling a question and answer booklet to ensure consistency in the answers provided by the students in their interaction with clients (Raines & Walpole, 2020). The literature reviewed suggests a correlation between student upskilling and the level of supervision offered.

Clinical supervision requires that work be partially delegated to the student for purposes of learning (Giddings, 2008). Supervision in some of the clinics reviewed took the form of group meetings where students shared and reflected on each other's clinical experiences (Ryan, 2020). The group meetings platform was also used to provide students with additional guidance in relation to various other skills including dress code, professional conduct, office policies, as well as other issues that arose (Allen et al., 2012). Many of the clinics employed academic or experienced and registered practitioners as supervisors on a one-on-one basis with the students (Jogarajan et al., 2020; Kotonya, 2022; Le & Hoyer, 2020). It was evident that each clinic's purpose (largely educational or to benefit the community) influenced the type of supervision that was chosen (Blaxell, 2014; Ryan, 2020) as well the extent of supervision necessary (Freudenberg et al., 2020; Kotonya, 2022; Vitale & Cull, 2020). Registered tax practitioners were often sourced using pro bono support from local tax practitioners (Le & Hoyer, 2020).

5.3.7 External Stakeholders

Experience shows that it takes dedicated stakeholders (external to the faculty) to pilot a clinical programme (Rosenbaum, 2016). The community, government and professionals associated with the relevant professions are among the main external stakeholders. Over and above these external stakeholders, new clinics also reported that collaborations with well-established clinics were beneficial. Allen et al. (2012) maintained that support from established clinics is not necessary for a clinics' successful piloting, however, forming partnerships with established clinics could be beneficial for emerging clinics (Rosenbaum, 2016). Taking this into consideration, it could be argued that the determination of pertinent external stakeholders ultimately rests upon the objectives and strategic aims of the clinic and its founding university.

6 Limitations and Future Research

As a scoping review is dependent on information found to answer the research question, overlooking relevant sources of information is a limitation (Pham et al., 2014). More especially for the review carried out in this paper as an *a priori* decision was made to search for specific terms. This paper reviewed a limited number of citations. To remedy this in part, a transparent and robust review process was used to strengthen the review carried out. The risk aspect was not addressed in this paper and will form part of future research. Further research is recommended in terms of a risk-benefit analysis of clinical education. The educational implications of setting up a tax clinic and the best practices in this regard should also be researched further, so that a tax clinic is of the benefit to both students and the community. Lastly it is suggested that future research could also consider financial sustainability of such ventures.

7 Conclusion

The aim of this scoping review was to identify and consider the decision variables involved in initiating the design of a clinical education programme at a university, using the experiences of clinics that have been reported in prior literature. Scoping reviews identify the breadth of evidence available on a specific topic (Munn et al., 2022). Scoping reviews are exploratory in nature and map the landscape rather than focus on what is effective (Munn et al., 2022). Examining the literature yielded three overarching categories of decision variables associated with the design of such an initiative, namely: (i) institutional decisions; (ii) target audience; and (iii) operational considerations. Decisions made in this respect were found to be substantially influenced by the clinic's specific purpose and objectives. Initiating decisions were also found to include inter-relationships with other decision variables, affirming a holistic framework when considering designing a tax clinic.

The review of reported clinical education initiatives indicate that the initial decision variable is one of deciding the purpose of the initiative. It is recommended that academics considering initiating such a project consider whether the clinic is for cultivating graduate qualities in students, educating the community, social justice or other reasons, as this scoping review shows, that the purpose of the initiative will have implications on all other decision variables.

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