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REMOTE TEACHING AND RESEARCH OF TAX LAW DURING THE COVID-19 PANDEMIC: SIDE REFLECTIONS

Abstract

The pandemic emergency from COVID-19, an unexpected and dramatic event, alongside the effects of a health, economic and social nature, has had repercussions on teaching and research activities at university level. The essay sets out some reflections on the meaning and quality of the teaching and research functions at a distance and in hybrid mode, in the context of tax law, in a perspective of sharing and "cross-fertilization".

Keywords: *COVID-19 Pandemic; distance teaching and research; tax law; criticalities and perspectives*

INTRODUCTION

The pandemic emergency from COVID-19, an unexpected and dramatic event, alongside the effects of a health, economic and social nature, has produced repercussions in the conduct of teaching and research activities at university level, leading to a revision of traditional methodologies[I].

[I] Comp. P. Limone – G.A. Toto – N. Sansone (a cura di), *Didattica universitaria a distanza. Tra emergenze e futuro*, Progedit, Bari, 2020; M.F. Renzi – R. Guglielmetti Mugion – L. Di Pietro

From my experience at the Department of Economics, Management and Business Law of the University of Bari "Aldo Moro", in whose degree courses I teach tax law, after more than two years of remote and hybrid activity – characterized by scientific research, lectures, conferences, student reception, correction of degree and doctoral theses, performance of exams and graduation sessions – I have drawn some personal considerations on the basis of the tools used.

Like other colleagues[II], I wondered about the meaning and quality of performing remote functions, feeling the need for appropriate comparisons and comfort, in a perspective of sharing and "cross-fertilization"[III].

Immediately after the first lockdown, with the suspension of activities in the presence, a resilient attitude[IV] emerged on the part of the entire university community, also through a capacity of reflection and comparison that allows us to look with hope at the future of the university beyond the emergency.

In this perspective, the pandemic has made it clear that the role of university institutions is not linked exclusively to educational and scientific research content, since the social aspect is also important[V].

– V. Ungaro – M.G. Pasca, *La didattica a distanza ai tempi del Covid-19: il punto di vista dei docenti e degli studenti universitari*, Working paper n. 12/2020, Collana del Dipartimento di Economia Aziendale, Università degli Studi Roma Tre.

[II] On this point, we point out the tax teaching workshop entitled "What have we learned from a semester of distance learning?", held in webinar mode on 22 May 2020 and organized by the Department of Law of the University of Turin, in which the Italian academic community of tax law reported the didactic experience carried out in the tax field during the first pandemic phase, describing the activity carried out, the critical issues, the merits, the expected results and those actually achieved.

[III] Comp. A. Guidara, *Cosa abbiamo imparato da un semestre di didattica a distanza?*, in *https://www.bollettino.unict.it/articoli/cosa-abbiamo-imparato-da-un-semestre-di-didattica-distanza* (01.06.2020).

[IV] Comp. L. Ferraro, *La rete resiliente*, Independently Published, 2020.

[V] Comp. M.F. Renzi – R. Guglielmetti Mugion – L. Di Pietro – V. Ungaro – M.G. Pasca, *La didattica a distanza ai tempi del Covid-19: il punto di vista dei docenti e degli studenti universitari*, cit., p. 3.

PECULIARITIES OF DISTANCE LEARNING

The recent experience of "distance learning"[VI] has made it clear, both to teachers and learners, that learning is activated in the social relationship in the presence, even though it cannot ignore the possible virtual expansions of the learning environment[VII], which have allowed in a period of emergency – such as the one still in progress – to continue carrying out teaching and research activities[VIII].

This helped to improve basic digital skills[IX], revealing that some models of teaching-learning that are still widespread, in addition to being obsolete for face-to-face educational relationships, are unfortunately inadequate for the virtual expansion of the learning environment.

With the suspension of activities in the presence, the disorientation was considerable, due to the new situation to be faced, the lack of suitable means and equipment and the variety of IT platforms used (Microsoft Teams, Skype, Zoom, Google Meet, Webex, GoToMeeting), each with its own peculiarities.

[VI] Comp. D. Antognazza – M. Romualdi, *Dad e oltre. Consigli e pratiche per insegnare ed educare nella didattica a distanza e integrata*, Antognazza e Romualdi, 2020; E. Barbuto (a cura di), *La didattica a distanza. Metodologie e tecnologie per la DaD e l'e-learning*, Edises, Napoli, 2020; B. Bruschi – A. Perissinotto, *Didattica a distanza. Com'è, come potrebbe essere*, Laterza, Roma-Bari, 2020; G. Marcianò, *Didattica a distanza: Indicazioni metodologiche e buone pratiche per la scuola italiana*, Hoepli, Milano, 2020; G. Montisci, *Didattica a distanza: guida pratica ed essenziale al progetto educativo e formativo*, Youcanprint, 2020; E. Saladino, *Didattica a distanza. Breve guida per un insegnamento efficace e inclusivo*, Pearson Academy, Torino, 2020; T. Stornaiolo, *DAD. Dove Andiamo Da soli? Una straordinaria esperienza di didattica a distanza*, La Meridiana, Molfetta, 2020; L. Toselli, *La didattica a distanza. Funziona, se sai come farla*, Sonda, Milano, 2020; G. Trentin, *Didattica con e nella rete. Dall'emergenza all'uso ordinario*, Franco Angeli, Milano, 2020; L. Perla, *Manuale Dad. Per una didattica digitale e a distanza efficace*, Nel Diritto, Molfetta, 2021; P.C. Rivoltella, *Apprendere a distanza. Teorie e metodi*, Raffaello Cortina, Milano, 2021.

[VII] Comp. M. Fullan – J. Quinn – M. Drummy – M. Gardner, *L'istruzione reinventata; il futuro dell'apprendimento*, documento collaborativo tra New Pedagogies for Deep Learning e Microsoft Education, consultabile in *http://aka.ms/HybridLearningPaper* (24.06.2022).

[VIII] Comp. F. Cortimiglia, *Che cosa abbiamo imparato dalla Didattica a Distanza?*, in *Bricks*, n. 4/2020, p. 80; R. Mantegazza, *Sopravvivere alla DAD. Scuola a distanza: vademecum per docenti e studenti*, Castelvecchi, Roma, 2020.

[IX] Comp. B. Volpi, *Docenti digitali. Insegnare e sviluppare nuove competenze nell'era di Internet*, Il Mulino, Bologna, 2021.

The long period of forced suspension of face-to-face teaching has had two significant consequences: on the one hand, the development and implementation of basic digital skills of teachers and learners (many managed to do what they thought impossible until the day before the suspension of the activities in presence); on the other hand, the emersion of the inadequacy of the main current teaching-learning model, focused on the teacher who teaches rather than on the learner who learns, showing a profound split between pedagogical theories and educational practices[X].

In fact, distance learning has revealed, in all its embarrassing archaicity, the setting linked to a "transmissive" model entrusted to the triad "delivery, memorization, repetition", which is expressed in the routine "frontal lesson, individual study, examination", just varied by occasional extra-curricular activities often experienced as an obstacle to the "program"[XI].

Instead, it would be desirable to use a methodological approach called "flipped classroom", in which the traditional learning cycle is reversed, in order to make the teaching method more productive and functional to the needs of postmodern society.

REFLECTIONS ON THE EDUCATIONAL RELATIONSHIP

The same name "distance learning", a bad alternative to the common "e-learning"[XII], betrays the backwardness of the methodological framework with which one often approaches the network: the term "e-learning" means, in fact, "learning online", with the expression referring to the subject who learns and its centrality in the teaching-learning process; the term "distance learning" shifts the focus, on the other hand, to the teacher who teaches and his discipline[XIII].

[X] Comp. F. Cortimiglia, *Che cosa abbiamo imparato dalla Didattica a Distanza?*, cit., p. 81-82.
[XI] Comp. F. Cortimiglia, *Che cosa abbiamo imparato dalla Didattica a Distanza?*, cit., p. 82.
[XII] Comp. A. Pian, *E-learning. Didattica a distanza*, Didanext, 2022.
[XIII] Comp. F. Cortimiglia, *Che cosa abbiamo imparato dalla Didattica a Distanza?*, cit., p. 82.

In this context, one wonders what can really be understood by "distance learning". Surely, the mere transmission of educational materials by e-mail cannot be considered as such; as for any didactic activity, even that carried out at a distance, requires a reasoned and guided construction of knowledge, through the interaction between teachers and learners, in the awareness that, although it is not possible to fully replace what happens in presence, we try to give life to an online learning environment, unusual in the perception of the common experience, but in any case to be created, nurtured and remodeled from time to time both to face the pandemic emergency and to build a sustainable use of digital technology in an integrated perspective presence-distance[XIV].

The distance teaching experience has, however, made it clear that the educational relationship is activated in the presence, in the interactions between all the subjects of the university community (teachers, students and technical administrative staff)[XV]: the university, in fact, in compliance with its own historical origins, it is first of all a meeting place between people, educational interaction inspired by the freedom of teaching within a physical space, an educating community that has places, gestures, rituals that cannot be experienced in a virtual way, as online activities are completely inadequate if you think of them as alternatives and substitutes for interaction in presence.

At the most, pending the pandemic emergency, the educational relationship in presence can benefit from the space-time expansion of the virtual environment and its online interaction tools, in order to generate an integrated perspective (presence-distance) functional to the management of a constantly changing situation.

[XIV] Comp. G. Di Bernardo Nicolai, *DAD-DID: Didattica a distanza digitale integrata*, Di Renzo, Roma, 2020; L. Biancato – D. Tonioli (a cura di), *101 idee per una didattica digitale integrata*, Erickson, Trento, 2021; A. Rucci – M. Gabbanelli, *Didattica digitale integrata. Per un approfondimento attivo*, Utet Università, Torino, 2021.

[XV] Comp. F. Cortimiglia, *Che cosa abbiamo imparato dalla Didattica a Distanza?*, cit., p. 78.

IMPLICATIONS ON THE TEACHING
IN THE TAX FIELD

Nevertheless, in the months that have just passed, the space-time flexibility of the online interaction has made it possible to optimize time and to devote oneself in a more intense and fruitful way to scientific research, which has been possible to conduct both using online resources (databases and journals), which can be accessed from the University website with institutional credentials and through the gradual reopening of the departmental libraries.

The exams carried out with online modality recorded an almost unchanged percentage of candidates and a different attitude of already existing problems (agitation, emotion, criticality in the exposure, which is difficult to grasp in remote exams), in addition to behaviors that are not always corrected by the students: in this perspective, the web really presents a serious limitation, since the oral exposure also passes through the interaction in presence, which from a distance is not grasped or misunderstood, requiring greater attention and considerable effort of the examiner[XVI]. For the written exams, the operational difficulties were even greater, often acting as a limit to the correct completion of the test: for this reason, in the most popular sessions, it was preferred to carry out the test orally, although this exam method cannot be considered fungible to a written exam.

Even in the correction of the degree thesis, the evaluation activity was strongly conditioned. First of all, it must be said that the knowledge that students can access has changed and is changing. This affects the quality of the thesis work. But it is a fact that cannot be redundant to the detriment of students. Therefore it must be taken into account for the purposes of evaluation[XVII]. And it must also be taken into account according to the type of thesis and the stage of the work, without neglecting personal or particular situations[XVIII].

[XVI] Comp. A. Guidara, *Cosa abbiamo imparato da un semestre di didattica a distanza?*, cit.

[XVII] Comp. N. Contillo, *La valutazione come strumento di differenziazione nella didattica inclusiva*, Ermeneutica Free, 2020.

[XVIII] Comp. A. Guidara, *Cosa abbiamo imparato da un semestre di didattica a distanza?*, cit.

CONCLUSIONS

The gradual opening of university libraries seems to have partially solved the problem. However, some remedies are possible, already fully operational at many Italian universities (newspaper library services, document delivery, online databases, article scanning), but also online (as long as students are guided). The teacher, of course, must make up for it. Indeed I would say that the role of the teacher is rather delicate, having to appreciate the different situations (even of training and belonging) and act accordingly. As well as the teacher must be aware of any subjective problems. The work of correcting the theses, as well as the dialogue with the undergraduates, has generally become more demanding on all fronts. Understanding suffers. Any communications by e-mail do not make up for impromptu meetings[XIX].

The reception of students was also conditioned by the events in progress, with a significant decrease in participation and an increase in the quality of the interventions; which lends itself to different readings and makes it difficult to identify real "remedies"[XX].

The other side of the coin of this activity is inevitably the evaluation of the teacher. As we question or should question ourselves about our role as evaluators under normal conditions, all the more reason we must or should do so under abnormal conditions such as those of a remote or hybrid university model. Specifically, I believe that above all the ability to analyze and understand, readiness to react, elasticity, a good dose of sensitivity are called into question. All with the appropriate adaptations required by the different contexts of reference[XXI].

Despite the difficulties, the pandemic has offered the possibility of experimenting with new approaches, techniques and technologies for distance teaching and research which, until now, have been little integrated into traditional

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[XIX] Comp. A. Guidara, *Cosa abbiamo imparato da un semestre di didattica a distanza?*, cit.
[XX] Comp. A. Guidara, *Cosa abbiamo imparato da un semestre di didattica a distanza?*, cit.
[XXI] Comp. A. Guidara, *Cosa abbiamo imparato da un semestre di didattica a distanza?*, cit.

training models, allowing for the experimentation, day after day, of innovative and flexible solutions[XXII].

The experience of distance learning will allow in the post-COVID era to use the advantages acquired (for example, the preservability, the editability, the integration of resources in a space that can always be reached from the virtual classroom, a space in which the teacher and learners interact with each other), gaining a methodological approach also of a laboratory type, centered on different models, in order to make the virtual classroom an open space for the exercise and development of skills capable of achieving cultural innovation and social progress.

[XXII] Comp. M.F. Renzi – R. Guglielmetti Mugion – L. Di Pietro – V. Ungaro – M.G. Pasca, *La didattica a distanza ai tempi del Covid-19: il punto di vista dei docenti e degli studenti universitari*, cit., p. 3.

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G. Montisci, *Didattica a distanza: guida pratica ed essenziale al progetto educativo e formativo*, Youcanprint, 2020.

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