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Mapping Motivations: self-determination theory and clinical tax education

Michal Chodorowski, Amy Lawton & David Massey*

Abstract

The North West Tax Clinic is the first, student-led tax clinic in the UK. During its pilot between January and March 2020 the clinic experienced highs and lows in terms of the number of clients accessing the service. This paper, in co-authorship with one of the student volunteers, serves to present a co-reflection that maps out motivation onto the timeline of the clinic pilot. To do so, this paper draws on Self Determination Theory and student surveys to explore how the North West Tax Clinic encouraged autonomy, relatedness and competence. It is argued that where the events of the pilot failed to encourage these three, key psychological needs, both students and teachers were less motivated and engaged with the project.

Keywords: Clinical education, motivation, self-determination theory

Introduction

Student motivation drives student behaviour. That has been our experience in the North West Tax Clinic (NWTC), the first student-led Tax Clinic in the UK. The NWTC model is not unlike the better-known law clinic model, where students work directly with clients under the supervision of a tax professional. The students work to identify the tax issue, conduct independent research in the area, and draft advice to the client. For the NWTC, common tax issues included completing tax returns, drafting appeals to the tax authority (Her Majesty's Revenue & Customs, hereafter 'HMRC') and educational letters to explain tax obligations. The NWTC is now established on a permanent basis but ran for a ten-week pilot between January and March 2020. It is that pilot that forms the basis of this paper.

* Lancaster University, University of Edinburgh, and University of Central Lancashire, respectively.

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The NWTC pilot did not quite go to plan. In particular, the numbers of clients were extremely low, especially for the first half of the pilot. This lack of clients required a pivot in the roles of both the staff and students involved in the clinic until client numbers improved in the second half of the pilot. During the ups and downs of the NWTC pilot, the supervisors noted that there were changes in the students' attitudes and motivations. Upon reflection, these changes in motivations also applied to the supervisors too. It is the purpose of this paper to map out the motivations of both students and supervisors over the event-timeline of the pilot. Specifically, this paper will draw on self-determination theory (SDT) to explore how events in the clinic affected motivation. To do so, this paper will draw on an original student-staff co-reflection and student surveys issued at the start and end of the pilot.

SDT is a theory that seeks to explain human motivation.[1] Previous research has highlighted that "only a minority of students are primarily interested in intellectual development for its own sake".[2] This makes reference to intrinsic motivation and can be contrasted with extrinsic motivation, where completion of an activity is "to attain some separable outcome" (an example being an addition to the CV).[3] SDT looks to how we can help students internalise extrinsic motivation.[4] This renders extrinsic motivation more like intrinsic motivation;[5] allowing the students to complete an action for the enjoyment and fulfilment it provides.[6] There are three basic needs that must be fostered to aid the internalisation of extrinsic motivation: autonomy, relatedness, and competence.[7] It is through this lens that this paper will reflect on and analyse the ups and downs of the NWTC.

Overall, the authors argue that the low points of the clinic corresponded to the lower levels of motivation for both staff and students. During these low points,

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[1] Paula J Manning, 'Understanding the Impact of Inadequate Feedback: A Means to Reduce Law Student Psychological Distress, Increase Motivation, and Improve Learning Outcomes' (2012) 43 Cumb L Rev 225, 229.
[2] Sandra Winn, 'Student Motivation: A socio-economic perspective' (2002) 27(4) *Studies in Higher Education* 445, 447.
[3] Richard Ryan and Edward Deci, 'Self-Determination Theory and the Facilitation of Intrinsic Motivation, Social Development, and Well-Being' (2000) 55 (1) *American Psychologist* 68, 71.
[4] ibid, 70.
[5] Ibid, 72.
[6] Nigel Duncan et al., 'Resilience and student wellbeing in Higher Education: A Theoretical Basis for Establishing Law School Responsibilities for Helping our Students to Thrive'' (2020) 1(1) *European Journal of Legal Education* 83, 93.
[7] Ryan and Deci (n 3), 68.

the NWTC struggled to nurture autonomy, relatedness and competence. With the arrival of meaningful tasks and clients came a more positive outlook and students left the NWTC pilot with more confidence. This paper serves to expose how the ups and downs in clinical education can impact on motivation and so build on the existing SDT and clinical education literature.

Methodology

The North West Tax Clinic

The NWTC is a student-led clinic that initially ran as a ten-week pilot between January and March 2020. Over this period, students were trained as TaxAid volunteers,[8] welcomed clients, researched tax issues, and drafted advice under the supervision of a tax professional. The project followed the similar, better-known, Law Clinic model, which has provided an experiential learning environment for higher education students across the world for decades.[9] Tax Clinics in themselves are not novel, with clinics in the US,[10] Australia,[11] and Ireland.[12] However, the NWTC was the first such clinic in the UK, and the first known clinic to directly partner with a tax charity. Initially, the clinic recruited 14 student volunteers, of whom 11 completed the training and went on to participate in the full pilot.[13] The students were an equal blend of law and accounting students from Lancaster University and the University of Central Lancashire (UCLan) respectively.

This paper will draw upon two different data-type sources and so take a mixed-methods approach to analysing the NWTC pilot.[14] First, the paper will draw

[8] TaxAid is a UK national Tax Charity that helps low-income individuals with their tax affairs. For more information, see www.taxaid.org.uk accessed 10 July 2020.
[9] See Richard Grimes, Joel Klaff and Colleen Smith, 'Legal Skills and Clinical Legal Education - A Survey of Undergraduate Law School Practice' (1996) 30 *The Law Teacher* 44; Sara Browne, 'A survey of pro bono activity by students in law schools in England and Wales' (2001) 35 *The Law Teacher* 33.
[10] Federal Tax Clinic at Harvard University: <https://hls.harvard.edu/dept/clinical/clinics/federal-tax-clinic-lsc/> accessed 10 July 2020.
[11] Australian National Tax Clinic programme: < https://www.ato.gov.au/General/Gen/National-Tax-Clinic-program/> accessed 10 July 2020.
[12] NUI Galway Student Tax Clinic: <http://whitakerinstitute.ie/nui-galway-student-tax-clinic/> accessed 10 July 2020
[13] Two dropped out before training. One student obtained relevant employment mid-way through the pilot and left the project.
[14] Sharlene Nagy Hesse-Biber, *Mixed Methods Research: Merging Theory with Practice* (The Guildford Press 2010), 3.

upon a qualitative reflective co-authorship between student and teacher to map out the highs and lows of the NWTC. Second, quantitative student surveys, which measured the confidence of the students in their soft skills at the start and end of the pilot will be used to triangulate the reflections and draw initial learning from our experience of running the first tax clinic in the UK.[15]

Reflective co-authorship

There are avenues for undergraduate students to publish their work.[16] Indeed, undergraduate students co-authoring with academics is not unique.[17] It is, however, unusual:

> Though the literature is replete with articles about graduate student publishing, only a limited number of articles focus on writing at the undergraduate level. [18]

Whilst there is a focus on graduate student co-authorship and also in encouraging students to publish their own research from dissertations;[19]

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[15] A common approach for mixed-method research. See John Creswell and Vicki Plano Clark, *Designing and Conducting Mixed Methods Research* (3rd edition) (Sage 2017), Chapter 3.

[16] See, for examples: < https://www.bcur.org/undergraduate-journals/> accessed 14 July 2020. Michal was an undergraduate student when this paper was initially drafted. He is now an LLM candidate at Lancaster University.

[17] The following papers (not an exhaustive list) were co-authored with undergraduate students: Steven Vaughan et al., 'Of density and decline: reflections on environmental law teaching in the UK and on the co-production of environmental law scholarship' in Anel du Plessis et al. (eds) *Teaching and Learning in Environmental Law: Pedagogy, Methodology and Best Practice* (Edward Elgar 2020); Ben Bowling and Sophie Westenra, ''A really hostile environment': adiaphorization, global policing and the crimmigration control system' (2020) 24(2) *Theoretical Criminology* 163; Tanya Aplin and Ahmed Shaffan Mohamed, 'The concept of "reputation" in the moral right of integrity' (2019) 14(4) *Journal of Intellectual Property Law and Practice* 268-277; and James Bonehill et al., 'The shops were only made for people who could walk': impairment, barriers and autonomy in the moibility of adults with Cerebral Palsy in urban England' (2020) 15(3) *Mobilities* 341; Henk Huijser et al., 'Putting student partnership and collaboration centre-stage in a research-led context: A case study of the summer undergraduate research fellowship programme and Xi'an Jiaotong-Liverpool University' (2019) 3(1) *International Journal for Students as Partners* 160.

[18] Donna Wing and Dana Smith, 'Undergraduate student-faculty publication outside the baccalaureate curriculum' (2001) 26 *Nurse Educator* 256, 256.

[19] See, for instance, David Feldon et al., 'Faculty-student coauthorship as a means to enhance STEM graduate students' research skills' (2016) 7(2) *International Journal for Researcher Development* 178;

academics collaborating with undergraduate students to conduct research together is lacking. This paper contributes to this limited pool of student co-authored scholarship.

The benefits of academics collaborating with students in publications flow both ways. For students, experience of collaborating with academics and publishing enhances their research skills,[20] promotes the idea of 'writing to learn' to "foster deep, conceptual learning";[21] and feeds into the philosophy of 'Students as Partners' (SaP), which is an emerging pool of pedagogical scholarship. SaP is a relationship

> in which all involved – students, academics, professional services staff, senior managers, students' unions, and so on – are actively engaged in and stand to gain from the process of learning and working together.[22]

It is a process, not an outcome.[23] In this case, co-authorship was a dialogue between student and teacher to reflect on the NWTC pilot. As a theory based on relationships and partnership, SaP can result in an enhanced relationship or trust between students and staff,[24] although this could depend on the cultural context of the collaboration.[25] A 2017 review of SaP literature highlighted that only five percent of the papers had undergraduate student first authors.[26] It is hoped that this paper contributes to normalising teacher-student co-authorship at the undergraduate level.

Benefits also flow to the teachers. In co-authoring this paper, we have had an opportunity for rich collaboration with a student, providing insights that would

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and the Copenhagen FIRE journal, which actively trains and encourages students to publish: <https://jura.ku.dk/firejournal/english/about-fire-journal/> accessed 14 July 2020.

[20] ibid, 180, 186; Larry Yore et al., 'Scientists' views of science, models of writing, and science writing practices' (2004) 41 *Journal of Research in Science Teaching* 338.

[21] Alena Moon et al., 'Investigation of the role of writing-to-learn in promoting student understanding of light-matter interactions' (2018) 19 *Chemistry Education Research and* Practice 807, 807; Paul Connally and Teresa Vilardi, *Writing to Learn Mathematics and Science* (Teachers College Press 1989).

[22] Mick Healey et al., Engagement through partnership: students as partners in learning and teaching in higher education (Higher Education Academy 2014), 12.

[23] ibid, 7, 12.

[24] Lucy Mercer-Mapstone et al., "A systematic literature review of students as partners in higher education' (2017) 1 *International Journal for Students as Partners* 1, 11.

[25] Huijser et al. (n 17), 166.

[26] Mercer-Mapstone et al. (n 24), 1.

be otherwise unavailable to us. In other words, we were inspired, had a greater understanding of the student perspective and generated new beliefs.[27] For this paper, the involvement of a student drove the very direction of reflection and analysis. Through the use of co-reflection alongside co-authorship, this paper aims to develop methodological thinking in clinical education, as well as to tell the narrative of the NWTC.

The paper will present a double, student-teacher reflective narrative to map out perceived student motivations during four, key points in the NWTC pilot:

i) at the start of the clinic,
ii) one month into the clinic,
iii) two months into the clinic, and
iv) at the end of the clinic.

As co-authorship is a process, not an outcome,[28] a reciprocal exchange of ideas is critical between student and teacher.[29] The process of writing this article was therefore a dialogue, or conversation, between Amy, David, and Michal. The theoretical framework from which this paper hangs, self-determination theory, was entirely student driven. The importance of this is that the theory resonated with the student, rather than the teacher – inspiring the teachers and opening up new perspectives.

These narratives were drafted separately to avoid biases in reflection and were brought together for the purposes of the discussion in section 3. This process of deep reflection allowed us to combine two rich perspectives on the running of a student-led clinic.

Student surveys

Data were collected from a total of nine student volunteers.[30] Seven of the respondents were female, and four were first-generation students. Participation in the survey was fully voluntary and no incentives were used to induce participation. The reliability and generalizability of data is important in

[27] Ibid, 12.
[28] Healey et al. (n 22), 7, 12.
[29] Healey et al. (n 22), 14, 29; Mercer-Mapstone et al. (n 24), 14.
[30] The surveys were voluntary, and we had nine complete returns. There were two non-responses.

empirical research.[31] Due to the sample size and self-selecting nature of the responses, this data will not seek to set out concrete conclusions on the confidence-boosting nature of Tax Clinics in the UK. Rather, it will be used to add a statistical foundation to help validate the rich co-reflection that precedes it.[32]

The survey sought to measure confidence growth in the students by asking them to evaluate their own levels of confidence in a range of soft and technical skills. This approach, otherwise known as self-efficacy,[33] helps to provide an insight into the academic achievement and learning within the workplace of an individual.[34] It is an approach that has been adopted in existing Australian tax clinic literature.[35] The levels of perceived self-efficacy can drive student behaviour (and predicts the levels of effort a student will expend) and are a good indicator of individual performance.[36] Indeed, self-efficacy and confidence both drive student motivation.[37] The benefits of a project that is able to boost motivation and confidence (and so self-efficacy) are argued by Subramaniam and Freudenberg to be numerous.[38] Examples include more confident students who are more likely to be hired and have their overall performance 'bolstered'.[39] It is interesting to note that one of the widely reported student benefits of co-authorship is also improved confidence and self-efficacy.[40]

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[31] Nahid Golafshani, 'Understanding reliability and validity in qualitative research' (2003) 8(4) *The Qualitative Report* 597.
[32] Jennifer Greene, Valerie Caracelli, and Wendy Graham, 'Toward a Conceptual Framework for Mixed Method Evaluation Designs' (1989) 11(3) *Educational Evaluation and Policy Analysis* 255.
[33] Defined as "beliefs in one's capabilities to organize and execute the courses of action required to produce given attainments": Albert Bandura, *Self-efficacy: The exercise of control* (New York: WH Freeman 1997), 3.
[34] Mary Tucker and Anne McCarthy, 'Presentation self-efficacy: Increasing communication skills through service-learning' (2001) 13(2) *Journal of Managerial Issues* 227.
[35] Mercer-Mapstone et al. (n 24), 14.
[36] Nava Subramaniam and Brett Freudenberg, 'Preparing accounting students for success in the professional environment: enhancing self-efficacy through a work integrated learning program' (2007) 8(1) Asia-Pacific Journal of Cooperative Education 87.
[37] Brett Freudenberg et al., 'The penny drops: can work integrated learning improve students' learning?' (2010) 4(1) *E-journal of Business Education and Scholarship of Teaching* 42, 45.
[38] Subramaniam and Freudenberg (n 36), 88.
[39] Ibid.
[40] Mercer-Mapstone et al. (n 24), 11.

The survey was therefore a 15-item measure of self-efficacy given to students in the first and last week of the pilot. The data therefore explores any confidence growth that took place over the interim ten weeks by conducting t-tests (via SPSS)[41] with the initial and end confidence levels. The results will be analysed and triangulated with the co-reflection to explore the nexus of motivation, self-efficacy and confidence in clinical tax education.

Reflections: the journey of the NWTC

The start of the clinic

When we started the NWTC project, neither Amy nor David were brimming with confidence. We were sticking our heads above the parapet and embarking on an untrodden path in UK higher education. There are risks attached to that. However, David had recently spent some time in Australia discussing Tax Clinics with colleagues and felt connected, while Amy has volunteered in various projects since the age of 18. It took about nine months to meaningfully plan the project between March 2019 and the opening of the NWTC in January 2020. We had undertaken publicity with local radio, newspapers and on Facebook.

We were unsure what to expect on January 13th, 2020. We were particularly uncertain on the number of calls that might be received by the clinic. David noted the timing of our opening: it coincided with the annual tax return deadline on the 31st January. We could be busy: but had any of the publicity worked. We had not long completed the TaxAid training with our students. It allowed us to get to know them a little more and feel confident in their capabilities. Nonetheless, we were nervous to see how they would get on. As teachers in HE, this would also be one of the most regimented projects for us in terms of time: we would be in the clinic every Monday morning and Friday all day.

> Michal: These reflections are mostly in alignment with what I have felt before the Clinic and during its first weeks. The primary emotion for me was without a doubt uncertainty. Uncertainty whether I would get accepted into the Clinic in the first place. Uncertainty whether it would be successful if I do. Uncertainty whether I was up to the task. All of these have

[41] Keith McCormick et al., *SPSS statistics for data analysis and visualisation* (John Wiley 2017), Chapter 1; Robert Carver and Jane Nash, *Doing Data Analysis with SPSS: Version 18.0* (Brooks/Cole Cengage 2012), Chapter 11.

> been prevalent fixtures when I was getting started. The training helped to alleviate them a little, but I knew that more actual experience was necessary for me to become confident in my abilities and to really settle into the clinic. I was really looking forward towards the coming weeks.

Help, no clients!

The anticipated rush at the end of January (the tax deadline) did not materialise. The clinic received seven calls over the first four weeks of the pilot. Of those, the clinic took on three clients. There is clearly not enough to provide the students with the experiences we had hoped to provide, and Amy began to sense a disengagement from the students: taking themselves off the rota without communication and working on other work in the clinic in silence. David was concerned with the time keeping of his students from UCLan.[42]

As teachers, we were not doing any more than the students at this point in time. So, the sense of wasting time was also echoed in our involvement in the clinic. Emotions of guilt, failure, and concern were felt. We had taken risks to get this project off the ground and it clearly wasn't working. In particular, institutional, student, and external actor scrutiny were all at play. The pressure was on to do something about the pilot.

> Michal: This was the point at which my morale was the lowest. Without clients, I was unable to test my abilities in any meaningful way. This meant that the uncertainty was not going away any time soon. I was beginning to question my commitment to the clinic and whether it was worth my time; after all it was a voluntary activity, and I was not getting anything from it. I began to cut the hours I spent in the call centre every week. Just like Amy and David I had an unshakeable feeling of failure and wasted opportunity.

The pop-up and looking up

To overcome our lack of clients, we took a two-pronged approach. First, we created a new marketing strategy where we got in touch with every Member of

[42] The clinic was physically located on the campus at Lancaster and some distance from its city centre. UCLan is based in Preston, a city over 35km (20 miles) to the south.

Parliament (MP) and Citizens Advice Bureau (CAB)[43] in Lancashire and Cumbria.[44] In general, the response from the MPs was disappointing although a small number of MPs were incredibly helpful. Second, we involved the students in the client drive. The students liaised with external charities and organised a pop-up clinic day in the local library. They were in positions of responsibility once again and they had a clearer role to play. It was one they took seriously. We once again noticed an increase in their drive and engagement with the clinic. There was a buzz of excitement and tax conversation as they organised their meetings. This also allowed us to reprise our role as supervisor, albeit in a different capacity.

The pop-up clinic at the library was an excellent day out and it was fulfilling to spend some time with the volunteers and the public. The pop-up resulted in 29 public interactions, of which six were significant. Three substantive cases resulted, and we were impressed with the professionalism of the student volunteers.

> Michal: Here, for the first time since its beginning, I felt that I was finally achieving something with the clinic. Through the library pop up and other engagements with local charities we were able to get some clients and really see the impact that we were starting to have on the local community. My confidence begun growing in line with the responsibilities we were finally being assigned.

Overall, between the marketing and student input, the cases were beginning to arrive, and we could begin to see the excellent technical work that was being completed by the students, as well as soft skill development linked to client work. We were more confident as our roles began to transition to what we had expected at the start of the pilot.

The end of the clinic

If anything, the additional work undertaken by the students and teachers had been a little too successful – we were operating at full capacity and the clinic

[43] ”Citizens Advice” is a network of local advice centres staffed by volunteers. Some provide tax advice but most do not, see: < https://www.citizensadvice.org.uk/> accessed 5 February 2021.
[44] These are the two counties which cover the North West of England. The cities of Liverpool and Manchester lie to the south and Scotland to the north.

was slammed with an influx of new cases to deal with. The last opening of the clinic coincided with the start of the shutdowns in response to COVID-19. The miserable weather and the start of self-isolating stopped us exploring another pop up in the Preston area but by then we were getting more clients than we could comfortably cope with in the time to left to us. We were also ready for a rest.

In total, the NWTC took on 25 clients, 22 of those in the second half of the ten-week pilot. We were now consistently receiving calls each week. The students led on these clients and began to research and resolve their tax issues. This active engagement by students on the cases meant that they had once again become pivotal to the running of the clinic: they were actively responsible for the people they were helping. The students appeared to be proactive, committed and enthusiastic to help. Their actions resulted in positive outcomes.

> Michal: Overall, I would say that the Clinic was a resounding success, both as a pilot and for me personally. We have successfully assisted multiple people with their problematic tax affairs and indirectly improved their lives when they often did not have anyone else to turn to for help. This in itself should be considered a great achievement, but the growth I have experienced as a person and as a lawyer were equally important to me. It was a very positive experience and one which I would recommend to any other student.

Mapping motivation: self-determination theory

Self-determination theory

> The fullest representations of humanity show people to be curious, vital, and self-motivated. At their best, they are agentic and inspired, striving to learn; extend themselves; master new skills; and apply their talents responsibly […] yet, it is also clear that the human spirit can be diminished or crushed and that individuals sometimes reject growth and responsibility.[45]

The student-teacher reflections above speak to the highs and lows experienced during the NWTC pilot. This is natural as there were clear peaks and troughs

[45] Ryan and Deci (n 3), 68.

in the numbers of clients, and so experience that the clinic had to offer. More specifically, themes of purpose, trust and competence emerged from our discussions on the clinic. As teachers, Amy and David were concerned about whether the students would be able to deal with the client issues the Clinic was likely to see. As a student, Michal also worried about whether he was "up to the task". Later in the pilot, both the teachers and student felt lost, with emotions of guilt and uselessness. It was not until the clients starting walking through the door that the authors began to feel like they had a purpose again.

This purpose was linked to the responsibility held by both student and teacher. For Michal, once responsibilities had been given to him, he felt like he was "achieving something with the clinic". Amy and David also felt a transition to the roles they had anticipated at the start of the pilot: that of facilitators and supervisors. This purpose linked to a positive shift in outlook and motivation. These themes correlate with Self-Determination Theory (SDT), one of the most widely cited motivational theories,[46] that is based on empirical methods to demonstrate "importance of humans' evolved inner resources for personality development and behavioural self-regulation".[47] It is a "humanistic theory" that seeks to explain motivation and behaviour in humans.[48] In Law Schools in particular, Sheldon and Krieger identified the "corrosive effect" and "emotional distress" felt by Law students and applied SDT to explore the motivation of Law students.[49] Beyond Law Schools, SDT has been applied in sports;[50] school teaching;[51] playing video games,[52] and beyond.

[46] Christopher P Cerasoli, Jessica M Nicklin and Alexander S Nassrelgrgawi, 'Performance, Incentives, and Needs for Autonomy, Competence, and Relatedness: A Meta-Analysis' (2016) 40(6) *Motivation and Emotion* 781, 781.
[47] Ryan and Deci (n 3), 68.
[48] Manning (n 1), 229.
[49] Kennon Sheldon and Lawrence Krieger, 'Does Legal Education have Undermining Effects on Law Students? Evaluating Changes in Motivation, Values, and Well-Being' (2004) 22 *Behavioural Sciences and the Law* 261, 262.
[50] Geneviève Mageau and Robert Vallerand, 'The coach-athlete relationship: a motivational model' (2003) 21(11) *Journal of Sports Science* 883.
[51] Richard Ryan and Cynthia Powelson, 'Autonomy and relatedness as fundamental to motivation and education (1991) 60(1) *The Journal of Experimental Education* 49.
[52] Richard Ryan, C Scott Rigby and Andrew Przybylski, 'The motivational pull of video games: a self-determination theory approach' (2006) 30 *Motivation and Emotion* 344.

Intrinsic motivation is important for feelings of competence and self-determination.[53] It is described as our "natural inclination toward assimilation, mastery, spontaneous interest, and exploration".[54] However, its existence has been questioned and it has been argued to have been largely "wiped out".[55] Despite this, SDT also looks at how the three needs can help individuals internalise extrinsic motivation; as well as how to elicit and sustain any intrinsic motivation.[56] A core feature of SDT is to treat motivation in a differentiated way: "by asking what kind of motivation is being exhibited at any given time".[57]

More specifically, SDT has identified three key needs for individual growth and the enhancement of intrinsic motivation: autonomy, relatedness and competence.[58] These three needs then lead to autonomous motivation,[59] which is important in the education context:

> Under conditions conducive to autonomy, competence, and relatedness, people will be likely to express their inherent tendency to learn, to do, and to grow. People are engaged and motivated in domains where their basic psychological needs can be and periodically are fulfilled.[60]

Therefore, in order for a student to thrive and be positively motivated,[61] all three elements of SDT should be facilitated,[62] and experienced by

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[53] Edward Deci, Richard Koestner and Richard Ryan, 'Extrinsic rewards and intrinsic motivation in education: Reconsidered once again.' (2001) 71 *Review of Educational Research* 1, 3.
[54] Ryan and Deci (n 3), 70.
[55] Edwin Locke and Gary Latham, 'Core findings' in E. A. Locke & G. P. Latham (Eds.), *A theory of goal setting and task performance* (Englewood Cliffs, NJ: Prentice Hall 1990), 56; Edward Deci and Richard Ryan, 'The general causality orientations scale: self-determination in personality' (1985) 19 *Journal of Research in Personality* 109.
[56] Ryan and Deci (n 3), 70.
[57] Ibid, 69.
[58] Ibid, 68.
[59] Marjit Wijnen et al., 'Is problem-based learning associated with students' motivation? A quantitative and qualitative study' (2018) 21 *Learning Environment Research* 173, 173.
[60] Ryan and Powelson (n 51), 49, 53.
[61] Kennon Sheldon and Lawrence Krieger, 'Understanding the negative effects of legal education on law students: a longitudinal test of self-determination theory (2007) 33(6) *Personality and Social Psychology Bulletin* 883, 885.
[62] Louis Schulze Jr, 'Alternative justifications for law school academic support programs: self-determination theory, autonomy support, and humanizing the law school' (2011) 5 *Charleston Law Review* 269, 300.

individuals.[63] High levels of motivation not only help students to learn better, but also has links with positive wellbeing.[64] It is not a question of looking at how much an individual possesses the three psychological needs, but looking at how the educational environment of the NWTC helps to facilitate their fulfilment.[65] Together, Michal, Amy and David will reflect on the three elements of SDT in relation to the environment of the NWTC pilot.

Autonomy

Within the framework of SDT, the innate psychological need for autonomy can be understood, and consequently fulfilled, in a variety of ways. According to Bartholomew et al, it amounts to the degree to which individuals feel responsible for their own behaviour and education[66] while Wijnen et al argue that it can be stimulated when they are provided with choice and allowed to take control of their own learning.[67] This also feeds into Orsini et al's characterisation of autonomy in an educational context as 'making decisions by one's own will, based on one's own needs and values'[68] with students being at their most autonomous 'when they freely choose to devote time and energy to their studies or to a particular academic activity'.[69] Nevertheless, motivation is a complex and intricate web of factors, sprinkled with a healthy dose of expectations and external pressures. Consequently, it does not and cannot exist without a greater frame of reference. This, as argued by Katz et al, is usually provided by the environment students find themselves in.[70] For the purposes of this paper, we suggest that it is not too much of a stretch to extend this understanding to the facilitators as well. At any chosen point throughout the pilot, the motivation of both Amy and David was shaped by the factual

[63] Manning (n 1), 229.
[64] Duncan et al. (n 6), 92-93.
[65] Cerasoli et al. (n 46), 782.
[66] Kimberley J Bartholomew, Nikos Ntoumanis, Richard M Ryan, Jos A Bosch and Cecilie Thøgersen-Ntoumani, 'Self-Determination Theory and Diminished Functioning: The Role of Interpersonal Control and Psychological Need Thwarting' (2011) 37(11) *Personality and Social Psychology Bulletin* 1459, 1459.
[67] Wijnen et al. (n 59).
[68] Caesar Orsini, Vivian Binnie, Sarah Wilson and Maria J Vegas, 'Learning climate and feedback as predictors of dental students' self-determined motivation: The mediating role of basic psychological needs satisfaction' (2018) 22 *European Journal of Dental Education* 228, 229.
[69] Ibid, 230.
[70] Idit Katz, Avi Kaplan and Gila Gueta, 'Students' Needs, Teachers' Support, and Motivation for Doing Homework: A Cross-Sectional Study' (2010) 78 *The Journal of Experimental Education* 246, 249.

circumstances in which they found themselves. Whereas their autonomy cannot be directly compared to that of the students they were working with, they were nevertheless constrained in the pursuit of their goals by the initial lack of clients and had to adapt accordingly.

This way of approaching autonomy in education as being important to both facilitators and students is particularly salient when it comes to the Law Clinic. This should come as no surprise since, according to Hall and Kerrigan, it is a model which enhances creativity and vitality in legal education.[71] When placed in such environment, Madhloom argues, students act as problem setters rather than problem solvers through the identification of issues encountered and achieve their expected skills as a consequence.[72] Arguably, the exact same thing could be said for the facilitators as well, as the format of a Clinic is by its nature less predictable and more adaptable than a traditional university course. This is supported by findings of Orsini et al that an autonomy-supportive learning climate maintains students' innate motivation to learn, provides gradual empowerment, and acknowledges teachers' skills, knowledge and responsibilities[73] while being a stronger predictor of students' motivation than the feedback they receive.[74] Therefore, this marks the Law Clinic, of which the NWTC is a derivation in terms of model, as an important case study to explore when trying to understand the motivations driving both students and their facilitators in an educational setting.

The inherent need for autonomy is also one of the reasons why so many law students, as recognized by Blaze, forget their own unique reasons for coming to the law school in the first place and lose the connection they had with their course.[75] Here it is important to recognise, as argued by Vansteenkiste et al, that 'higher levels of motivation do not necessarily yield more desirable

[71] Jonny Hall and Kevin Kerrigan, 'Clinic and the Wider Law Curriculum ' (2011) 16 *International Journal of Clinical Legal Education* 25, 26.
[72] Omar Madhloom, 'A normative approach to developing reflective legal practitioners: Kant and clinical legal education' (2019) 53(4) *The Law Teacher* 416, 418.
[73] Caesar Orsini, Philip Evans, Vivian Binnie, Priscilla Ledezma and Fernando Fuentes, 'Encouraging intrinsic motivation in the clinical setting: teachers' perspectives from the self-determination theory' (2016) 20 (2) *European Journal of Dental Education* 102, 110.
[74] Orsini et al (n 68), 234.
[75] Douglas A Blaze, 'Law Student Motivation, Satisfaction, and Well-Being: The Value of a Leadership and Professional Development Curriculum' (2019) 58 *Santa Clara Law Review* 547, 548.

outcomes if the motivation is of a poor quality'.[76] This is often linked with the need for autonomy due to the fact that it is intertwined with 'a sense of psychological freedom'[77] and is 'characterized by a sense of volition and choicefulness',[78] which are usually not present within a traditional law curriculum. In theory, a Clinic such as the NWTC should be able to bridge this gap as it allows the facilitators to work alongside the students and through the exercise in autonomy let both develop.

Further understanding of the importance of autonomy in education can also be achieved by looking at the matter through the lens of *autonomous motivation* and *controlled motivation*. We defer to Ratelle et al's description of these:

> *Autonomous motivation* is observed when behavior is initiated and governed by the self (i.e., when intrinsically motivated or regulated by identification), whereas *controlled motivation* is observed when behavior is not initiated or governed by the self (i.e., when regulated by introjection or external factors).[79]

In the context of the NWTC this distinction is readily apparent. During the pilot, the students freely chose to give up their time and volunteer for the program, thus displaying autonomous motivation. Their actions were not a result of the usual external pressure in the form of a bad grade which follows a failure to act. They made the choice to be there despite the fact that, as Bone found, law students are often extremely busy and possess strictly limited amounts of free time.[80] Of course, an argument could be made that they joined the Clinic because of other external benefits, e.g. networking, transferable skills, or practical experience of law. The fact that these can affect the choices made by law students has been confirmed, inter alia, in a

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[76] Maarten Vansteenkiste, Eline Sierens, Bart Soenens, Koen Luyckx and Willy Lens, 'Motivational Profiles From a Self-Determination Perspective: The Quality of Motivation Matters' (2009) 101(3) *Journal of Educational Psychology* 671, 671.
[77] Ibid, 672.
[78] Ibid, 672.
[79] Catherine F Ratelle and Frederic Guay, Robert J Vallerand, Simon Larose and Caroline Senecal, 'Autonomous, Controlled, and Amotivated Types of Academic Motivation: A Person-Oriented Analysis' (2007) 99(4) *Journal of Educational Psychology* 734, 735.
[80] Alison Bone, 'The Twenty-First Century Law Student' (2009) 43(3) *The Law Teacher* 222, 244.

study by Turner et al.[81] In spite of this, an exercise in choice (and therefore autonomy) by the students was still required for them to participate. Since there were no negative consequences awaiting them should they not join the Clinic,[82] it simply cannot be ascribed to an externally controlled motivation.

This is all reflected in Michal's experience. Although he knew that there would be no academic consequence if he did not volunteer, this was only a peripheral issue for him. Instead, he was looking forward to receiving training from qualified tax professionals, acquiring valuable real-life experience, and giving back to the local community through his work. There were no external pressures on him to act in any way and yet he still decided to join the program. The facilitators, Amy and David, had a similar experience. They were equally as busy as the students they supervised – and the project was not reflected within their workloads. For them, the reward was in helping both the students and clients; which is why motivation dipped when the NWTC did not have any clients. As such, their behaviour should be regarded as autonomously and internally motivated precisely because of the autonomy and the freedom of choice they exercised. This can be either understood as the freedom to engage (or not) with the Clinic in the first place and the autonomy they were afforded throughout to pursue their assigned tasks. According to Pelletier et al, any social context which is autonomy supportive facilitates intrinsic motivation.[83]

Furthermore, autonomy is often understood as being a prerequisite to the fulfilment of the need for competence. Levesque et al argue that this is because 'perceived competence will not lead to greater well-being unless the behaviour performed is autonomous'[84] while its only 'under autonomy-supportive conditions that people's strivings for competence are most fully

[81] Juliet Turner, Alison Bone and Jeanette Ashton, 'Reasons why law students should have access to learning law through a skills-based approach' (2018) 52(1) *The Law Teacher* 1, 11.
[82] Or at least not to the same extent that a bad grade or a failed year would. A lack of practical experience might make it difficult to find a job after graduation, but not to the same extent that a failed degree would.
[83] Luc G Pelletier, Michelle S Fortier, Robert J Vallerand and Nathalie M Briere, 'Associations Among Perceived Autonomy Support, Forms of Self-Regulation, and Persistence: A Prospective Study' (2001) 25(4) *Motivation and Emotion* 279, 283.
[84] Chantal Levesque, A Nicola Zuehlke, Layla R Stanek and Richard M Ryan, 'Autonomy and Competence in German and American University Students: A Comparative Study Based on Self-Determination Theory' (2004) 96(1) *Journal of Educational Psychology* 68, 68.

expressed'.[85] This is reflected in the findings of Sheldon and Krieger who write that:

> to maximize the learning and emotional adjustment of its graduates, law schools need to focus on enhancing their students' feelings of autonomy. Why? Because such feelings can have trickledown effects, predicting changes in students' basic need satisfaction and consequent psychological well-being.[86]

As such, exploring autonomy is a crucial part in the exploration of motivation, doubly so in the context of the Law Clinic, both for facilitators and the students. In Michal's experiences, it has been the primary reason why he continued to engage with the Clinic, even throughout the 'dry' period. He was empowered by the trust placed in him by the facilitators and the clients. Without the autonomy afforded to him, the experience would have lost its appeal and become yet another mediocre university experience. This was likewise for facilitators, Amy and David, who were also able to resume their responsibilities as teachers; and also experience autonomy in creating meaningful tasks for the students to engage in.

Relatedness

If autonomy speaks to the independence and choice that an individual has in any given environment, then relatedness looks at how people are brought together and connected to their environment.[87] Indeed, the social environment of the NWTC could either encourage or impede the positive motivation of its students.[88] Historically, Law Schools have been criticised for promoting a disconnect between its students and the law profession:

> Furthermore, law schools' devotion to the case method and to doctrine at the expense of skills divorces students from their natural inclination to engage in lawyering; students spend the better part of a year of law school utterly separated from fundamental lawyering skills-counselling, interviewing, and

[85] Ibid, 68.
[86] Sheldon and Krieger (n 61), 884.
[87] Although relatedness is not "antithetical" to the other three needs: Ryan and Powelson (n 51), 53.
[88] Sheldon and Krieger (n 61), 884.

> negotiating-that might connect them to practice and thus people.[89]

Whilst significant steps have been made to integrate alternative learning and teaching approaches in Law Schools,[90] it could be said that there is still some way to go. In accounting and finance departments, practical education involving client work is much more in its infancy.

The concept of relatedness is defined as "the degree to which the pedagogical method promotes the feeling of interconnectedness with others and that the learning will lead to a greater ability to use the skills to interact with other people".[91] In other words, that students have the opportunity to connect "with the selves of other people",[92] experience "trusting and trusted relationships with others", [93] and connect "in ways that conduce toward well-being and self-cohesion in all individuals involved".[94] Relatedness is critical. As a human need, it has been compared "to a plant's need for sunlight, soil, and water".[95] It helps intrinsic motivation to "flourish";[96] and without it, individuals can be less motivated,[97] responsible, and take less initiative.[98] It even "has the power to expand the impact of autonomy-supportive behaviors beyond a specific task" to the whole Law School – i.e. a positive teacher-student relationship is itself "an ongoing autonomy-supporting factor".[99]

Even without intrinsic motivation, it is possible to provide a supporting environment that internalises the weaker, extrinsic motivation. This is because extrinsically motivated people quite often engage in action because of their relationship with other people. [100] To improve motivation (either by fostering

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[89] Schulze Jr (n 62), 327.
[90] See, for instance, Grimes et al. (n 9).
[91] Schulze Jr (n 62), 321.
[92] Sheldon and Krieger (n 61), 885.
[93] Duncan et al. (n 6), 94.
[94] Ryan and Powelson (n 51), 53.
[95] Sheldon and Krieger (n 61), 885; Richard Ryan, 'Psychological Needs and the Facilitation of Integrative Processes' (1995) 63(3) *Journal of Personality* 397.
[96] Ryan and Deci (n 3), 71.
[97] For a study that explores the impacts of cold and uncaring teachers, see: Richard Ryan and Wendy Grolnick, 'Origins and Pawns in the Classroom: Self-Report and Projective Assessments of Individual Differences in Children's Perceptions' (1986) 50(3) *Journal of Personality and Social Psychology* 550.
[98] Manning (n 1), 238.
[99] Manning (n 1), 237.
[100] Ryan and Deci (n 3), 73.

intrinsic motivation or internalising extrinsic motivation),[101] it is therefore important to provide a supportive environment to students. This aligns with broader teaching and learning scholarship in providing "growth-producing experience" to students:

> at one end learners feel that they are members of a learning community who are known and respected by faculty and colleagues and whose experience is taken seriously, a space "where everyone knows your name". At the other extreme are "mis-educative" learning environments where learners feel alienated, alone, unrecognized, and devalued.[102]

This space where students feel important to the teacher fosters relatedness.[103] It depends very much on the psychological resources of the teacher: how much time they can devote to students and whether they enjoy spending time with the students.[104]

Students therefore benefit from the "warmth" of their teachers;[105] particularly if the teacher also supports the autonomy of the student.[106] Smaller, more personal, teaching environments have been shown to have higher levels of relatedness. For instance, Wijnen et al. explore how PBL teaching increases a student's feeling of relatedness:

> Because the groups are small, the tutor is able to give more individual support when needed and show interest in all students, which can stimulate feelings of relatedness…[107]

This is the similar in clinical education setting, where students "typically work in pairs or small groups. They will encounter clients, mostly from low-income

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[101] Deci, Koestner and Ryan (n 53), 15.
[102] Alice Kolb and David Kolb, 'Learning Styles and Learning Spaces: Enhancing Experiential Learning in Higher Education' (2005) 4(2) *Academy of Management Learning and Education* 193, 207.
[103] Manning (n 1), 237.
[104] Ibid.
[105] Wijnen et al. (n 59), 176; Maarten Vansteenkiste, Christopher P Niemiec and Bart Soenens, 'The Development of the Five Mini-Theories of Self Determination Theory: An Historical Overview, Emerging Trends and Future Directions' in Timothy C Urdan and Stuart A Karabenick (eds), The Decade Ahead: Theoretical Perspectives on Motivation and Achievement (Emerald Group Publishing 2010), 131–2.
[106] Ryan and Powelson (n 51), 53.
[107] Wijnen et al. (n 59), 176.

backgrounds, whose life experience may be very different from their own".[108] A small group setting also allows students to get to know one another and support each other as peers.[109] This is opposed to more traditional, lecture-based curriculums, which "create a sense of anonymity among students".[110] As teachers in the NWTC, Amy and David tried to foster a friendly, safe space in the Clinic room. The small number of students meant that both Lancaster and UCLan students got to know each other and their teachers. The teachers knew the name of everyone involved and the room was often a hub of activity and conversation. This element of relatedness did not really bear as much correlation with the number of clients as others; but Amy and David noticed a marked increase in communication once the cases arrived.

In vocational subjects, such as law and accounting, relatedness also means a connection with the professional processes.[111] Introducing students to an experiential learning element can be one way of aligning SDT with our curricula.[112]

> These exercises connect students to an ultimate sense of purpose in their learning that allows them to see how they will relate in the future to clients, jurors, and other professionals by exposing students to practice skills usually ignored in law school: Professional communication.[113]

The NWTC provided a direct link to the tax profession. The students worked alongside David, a tax professional, on real client cases. Therefore, once the cases arrived, students were exposed to the skills they would not use in a traditionally taught module.

In a traditionally taught module, we have layers of verification to ensure the materials used for learning and assessment are clear and complete. This contrasts starkly with the real world where problems do not come in a succinct summary on one side of A4. In the clinical setting the first task is having to work out the question; the second, to determine the information you need; and the third, how to make do when you can't get everything you would have

[108] Duncan et al. (n 6), 109.
[109] Wijnen et al. (n 59), 182, 189.
[110] Ibid, 189.
[111] Schulze Jr (n 62), 327.
[112] Duncan et al. (n 6), 106.
[113] Schulze Jr (n 62), 327.

wanted. We have discussed the issues from one of our cases, in stylised form, in the professional press.[114] This involved the taxation of payments relating to the mis-selling of financial products and where HMRC had already made a number of mistakes and financial institutions provided incomplete information. This was also an area that was new to David. Michal and his colleague took the lead in researching the issues and they became the experts. It was from this position that they had to explain their findings to three different audiences. In turn, a senior colleague (David); the client; and HMRC. This mirrored well the way an issue would be resolved in the professional context.

Competence

Competence has been described as "being able to experience increasing mastery".[115] For students, it is "the feeling of being capable of successfully performing study-related activities".[116] They need to feel like they are good at what they do.[117] As Duncan et al. write, it is something we want to encourage in our teaching and indeed, is one of the critical components of SDT:[118]

> Competence is what we all seek to develop in our students. Students need to feel capable of mastering tasks and challenges that face them. We can support the development of student competence by providing well-structured affirming learning environments and avoiding environments that are 'chaotic and demeaning'.[119]

Engaging in activities that result in feelings of competence facilitates intrinsic motivation.[120] Competence itself is not sufficient, however, and an enhancement of intrinsic motivation will only occur when it is accompanied by a "perceived locus of causality" (or, autonomy).[121] In the NWTC, the students took the lead on the cases that they were looking after. It was the students, not Amy or David, who communicated with the clients. When there was a success story, it was down the student actions. Whilst this relied on the clients accessing the clinic, once they did, there was a clear, causal link to the student work and

[114] David Massey and Amy Lawton, 'Simple Interest' (2020) 188 *Taxation* 12.
[115] Duncan et al. (n 6), 94.
[116] Wijnen et al. (n 59), 174.
[117] Sheldon and Krieger (n 61), 885.
[118] Ryan and Deci (n 3), 68.
[119] Duncan et al. (n 6), 95.
[120] Ryan and Deci, (n 3) 70.
[121] Ryan and Deci (n 3) 70.

any outcomes. This was emphasised in the student making the calls to the clients to let them know these outcomes.

It is also important that the activities the students engage in are intellectually stimulating. Cerasoli et al. argue that feelings of increasing competence are not achieved where the student is "unchallenged".[122] That being said, an impossible or overchallenging task will likewise result in a loss in competence.[123] There is therefore a fine line in terms of pitching the level of the activity to students. During a learning activity, competence can be fostered by verbal, positive performance feedback, which generates feelings of perceived competence.[124]

There is also a professional element to both law and taxation. One of the fundamental principles of the tax profession is that of professional competence and due care. A tax adviser:

> … must carry out their professional work with proper regard for the technical and professional standards expected. In particular, a member must not undertake professional work which a member is not competent to perform, whether because of lack of experience or the necessary technical or other skills, unless appropriate advice, training or assistance is obtained to ensure that the work is properly completed.[125]

In law, meeting the competences set out in the competence statement forms an integral part of the requirements of service and competence of a solicitor.[126] These professional statements create a tension between supporting "competence" in the SDT sense and ensuring that students appreciate the limits of their knowledge and abilities. Within the classroom setting it can be very hard to develop an appropriate level of discernment in students. Showing students all the small print that it is essential to appreciate in practice can lead to a loss of confidence which can undermine their well-being. On the other

[122] Cerasoli et al. (n 46), 784.
[123] ibid.
[124] Deci, Koestner and Ryan (n 53) 3-4.
[125] Chartered Institute of Taxation, 'Professional Rules and Practice Guidelines' (2018), para. 2.4.
[126] Solicitors Regulation Authority, 'SRA Code of Conduct for Solicitors, RELs and RFLs', available at: <https://www.sra.org.uk/solicitors/standards-regulations/code-conduct-solicitors/> para. 3.1 accessed 12 June 2021.

hand, not advising them of their lack of competence at a professional level would be unethical.

The NWTC should nurture a mastery of new skills but not in an unlimited way. In the field of tax, this consistent and improving mastery has another dimension; the constantly changing nature of taxation. Not to mention its technically dense reputation. In the UK, we have at least one Finance Act a year, as well as statutory instruments, case law, and changing guidance that can quickly render obsolete large parts of a Tax textbook overnight. This fast-paced nature of taxation strikes to both students and teacher.

Indeed, the NWTC raised questions of how, as teachers, we can ensure that tax stays relevant for our students. Working alongside students in the NWTC has highlighted gaps in our syllabuses, as well as elements of ineffective teaching. At first sight these may be signs of incompetence, but they have, in fact, increased "competence" in the way meant by SDT.

Overall, the clinical environment allows a balance to be struck. Working together on real cases demonstrates that to master taxation is not to know everything but rather to appreciate the limits of that knowledge.

Data and discussion

The above reflection explores how the NWTC facilitated autonomy, relatedness and competence during its ten-week pilot. Where these three, key needs are fostered, students demonstrate their "inherent tendency to learn, to do, and to grow. People are engaged and motivated".[127] It is useful to capture this element of 'growth' from the students themselves. To measure how the pilot impacted on students perceived self-efficacy, they were surveyed at the start and end of the NWTC. Students were asked a total of 15 questions that explored how confident they were in a range of skills. For the purposes of discussion, these skills have been grouped into elements that resonate with autonomy, relatedness, and competence.

We received nine full responses out of the 12 students who volunteered for the NWTC. Each question was measured using a 7-point Likert scale ranging from not confident (1) to very confident (7). The data will be presented in tables that show the averages at the start and end of the clinic. These values will be used

[127] Ryan and Powelson (n 51), 49, 53.

to inform the discussion on the overall value of the NWTC on student growth, confidence and motivation. It is important to note that the surveys won't explicitly illustrate the bumps in the road that were experienced during the NWTC pilot. As there are only two survey points (at the start and end), it is a much blunter tool to supplement the above reflection.

Autonomy

The authors were able to map the levels of autonomy experienced in the NWTC to ebbs and flows of the clients. In particular, they were constrained by the lack of clients as this limited the levels of decision-making present in the Clinic and the ability for students and teachers to feel responsible for their own actions.[128] The students were not able to engage in their problem setting activities that would have been facilitated by the NWTC. Once clients began to approach the clinic, there was a shift in the authors' motivation and levels of autonomy. This was also seen by the wider students in the clinic, who also demonstrated a growth in confidence in autonomy-related activities over the ten weeks of the NWTC pilot:

Table 1: student data in relation to skills associated with autonomy. Source: NWTC.

		Mean	N	Std. Deviation	Difference in mean
Perform quite well under pressure	Start of the clinic	5.00	9	1.118	1.333
	End of the clinic	6.33	9	0.707	
Manage time	Start of the clinic	5.89	9	0.782	0.333
	End of the clinic	6.22	9	0.667	
Analyse topics to identify what information I need	Start of the clinic	5.44	9	0.527	0.667
	End of the clinic	6.11	9	0.333	
Coordinate tasks within my work group	Start of the clinic	5.33	9	1.323	0.778
	End of the clinic	6.11	9	0.782	
Critically evaluate the relevance,	Start of the clinic	5.00	9	0.707	1.444

[128] Bartholomew et al. (n 66); Wijnen et al., (n 56).

reliability and authority of information I find so that I know what to use and what to discard	End of the clinic	6.44	9	0.527	

On average, students were 0.911 points more confident on the 7-point Likert scale for autonomy-related skills such as the identification of information (to set their problems) or time management. The smaller increases in confidence, such as for the "manage time" skill can be contextualised also by its already high average at the start of the clinic. There were some skills, therefore, that already attracted high levels of self-efficacy from the students. This left little room for improvement following on the from the NWTC pilot. Nonetheless, some growth can be seen in our NWTC students.

Relatedness

Throughout the pilot, regardless of the numbers, the NWTC provided a friendly space for discussion where student and teacher were on first-name terms. The training provided by TaxAid was professionally orientated, allowing for an initial link between learning and the profession; the students were trained in client communication. The initial confidence scores by the students were therefore high and all above five out of seven on the Likert scale. Overall, students gained 0.833 in confidence from the start to the end of the NWTC.

Table 2: student data in relation to skills associated with relatedness. Source: NWTC.

		Mean	N	Std. Deviation	Difference in mean
Understand what is expected of me as a professional advisor	Start of the clinic	5.89	9	1.054	0.667
	End of the Clinic	6.56	9	0.527	
Communicate with clients in an effective manner	Start of the clinic	5.44	9	1.014	0.667
	End of the Clinic	6.11	9	0.928	
	Start of the clinic	5.44	9	1.130	1.222

Communicate with colleagues in an effective manner	End of the Clinic	6.67	9	0.500	
Contribute ideas for a team result	Start of the clinic	5.22	9	1.093	0.778
	End of the Clinic	6.00	9	0.866	

An environment that encourages relatedness also fosters autonomy-supportive behaviours.[129] It is encouraging to see, therefore, that there has been growth in both autonomy and relatedness in the NWTC students. This aligns with our reflections above that the NWTC provided a learning environment that encouraged relatedness: where relationships and communication skills were developed.

Competence

It is in the field of competence that there is the highest improvement in student self-efficacy. Indeed, here, a growth in confidence of 1.222 was seen. This is marked by a general trend of lower starting values, that then level off with the other confidence questions by the end of the NWTC clinic. The writing of advice for the NWTC clients would only be something that is possible with clients – this growth in confidence therefore begins to show the positive impacts of real-life clients on student self-efficacy.

Of particular interest is also the initial, low confidence levels seen in the career-related questions. The larger growth in confidence here is telling of a feeling of greater self-efficacy on the part of the student, or of having mastered some of the relevant skills and knowledge necessary to begin their career. This "mastery" was facilitated by the activities and tasks that were present in the NWTC.[130]

Table 3: student data in relation to skills associated with competence. Source: NWTC.

		Mean	N	Std. Deviation	Difference in mean

[129] Manning (n 1), 237.
[130] Duncan et al. (n 6), 94.

Accomplish difficult tasks when faced with them	Start of the clinic	5.00	9	0.707	1.222
	End of the clinic	6.22	9	0.833	
Structure and write advice	Start of the clinic	5.33	9	0.866	0.667
	End of the clinic	6.00	9	0.707	
Be clear when presenting my ideas	Start of the clinic	5.00	9	1.225	1.556
	End of the clinic	6.56	9	0.726	
Use a range of software applications	Start of the clinic	5.22	9	1.302	1.000
	End of the clinic	6.22	9	0.833	
Begin a career in the degree I am studying	Start of the clinic	4.67	9	2.062	1.556
	End of the clinic	6.22	9	0.833	
Achieve my career goals	Start of the clinic	4.67	9	2.000	1.333
	End of the clinic	6.00	9	1.000	

Discussion

Overall, the nine NWTC students began their journey with already quite high levels of confidence – with very few skills scoring an average of less than five. This confidence, otherwise known as self-efficacy,[131] helps to shed light on the motivation and learning experienced by a student in the higher education context. The groupings used above for autonomy, relatedness, and competence are, arguably, artificial. That being said, by measuring the confidence of students in a broad range of skills, this paper explores how students perceive their own strengths. These strengths resonate with the broader concepts of autonomy, relatedness, and competence as discussed in section 4. A higher self-efficacy also drives student motivation.[132] Over the course of the NWTC,

[131] Bandura (n 33), 3.
[132] Freudenberg (n 37), 45.

the ebbs and flows in student motivation correlate, in our reflection, to the ebbs and flows in terms of autonomy, relatedness and competence.

These highs and lows were primarily driven by the number of clients and whether productive tasks were being engaged with. This applied equally to both student and teacher. Therefore, once engagement and recruitment activities were introduced halfway through the clinic, both students and teachers were more motivated.[133] By exploring SDT, those ebbs and flows in motivation (where there were few clients) were also environments where autonomy, relatedness, and competence were at their low points during the NWTC pilot. Whilst the clinic did not actively discourage the three elements of SDT, it was not a nurturing place for them. By drawing on our reflection, data and experience, there is a relationship between student motivation and SDT. An environment that positively fosters autonomy, relatedness and competence will result in higher motivation. To help measure whether the NWTC positively fostered these three elements, we have drawn on the data from our co-reflection and our student surveys.

In terms of autonomy, the lack of clients made it difficult for students (and teachers) to feel autonomous. However, with tasks (followed by clients!), the NWTC reignited the ability for autonomy – students had tasks that required them to manage their time (0.333 improvement) and had to coordinate themselves and tasks as a group (0.778 improvement). Throughout the whole pilot, the NWTC was a small learning environment, which perhaps explains the larger increase in students' confidence in communicating with colleagues (1.222 improvement). The influx of clients allowed students to work on their communication skills in that regard (0.667 improvement) and get exposure to what it is like to be a professional tax adviser (0.667 improvement). The clients also allowed students to become more competent, with clear improvements in accomplishing difficult tasks (1.222) and writing professional advice (0.667). Perhaps one of the biggest signals of competence is the increase in confidence that the students would begin and achieve their career goals (1.556 and 1.333 respectively).

[133] There is a link between engagement and motivation, see: Lisa Claydon, 'Engaging and motivating students: assessment to aid student learning on a first-year core law module' (2009) 43(3) *The Law Teacher* 269, 270.

Despite the initially very low number of clients, the students grew in confidence for all aspects of the student survey. This higher confidence speaks to a higher, perceived self-efficacy. As we have explored, these higher levels of self-confidence can be framed through element of SDT, which the NWTC was able to foster once it proactively engaged with students and overcame the lack of clients.

Concluding remarks

By reflecting on the timeline of the NWTC, the authors have noted that the motivation of both student and teacher also had highs and lows that correlated with what was happening in the clinic. This conclusion isn't revolutionary; and indeed, is something that would be expected in line with SDT. Nonetheless, this paper exposes the intricacies of what happens in the clinical context and how they can potentially impact the way in which an environment encourages the three elements of SDT: autonomy, relatedness, and competence. That is particularly the case for a clinic that is not going well, as was the case for the NWTC. It also provides a glimmer of hope. It demonstrates that despite the lack of clients and things to during the first half of the clinic, the NWTC was still a positive experience for our students. It resulted in a growth in confidence for our student and we are confident that the NWTC fostered autonomy, relatedness, and competence. This is further supported by the consistent growth in confidence shown by our data. There is a lack of empirical work that couples reflection in this way. Moving forwards, work that considered reflection alongside more survey data points would be able to explore that highs and lows of a clinical education project in more depth.