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Artículos científicos

**Flipboard para la enseñanza del Derecho Fiscal.
Diseño y evaluación de una innovación didáctica jurídica en la
Universidad Veracruzana**

***Flipboard for teaching Tax Law in the administrative economic area.
Design and evaluation of a legal didactic innovation exercise at the
Universidad Veracruzana***

***Flipboard para ensino de Direito Tributário.
Desenho e avaliação de uma inovação didática jurídica na Universidad
Veracruzana***

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Resumen

En este artículo se documenta el proceso para el diseño, implementación y evaluación de un “*flipboard* para la enseñanza del Derecho Fiscal”, el cual se desarrolló como una innovación didáctica jurídica, basada en tecnología, para utilizarse en los procesos de formación jurídica de estudiantes de la Universidad Veracruzana (UV) que cursan el cuarto semestre de la Licenciatura en Administración de Negocios Internacionales (ANI) en la FCAS (Facultad de Ciencias Administrativas y Sociales).

El *flipboard* se desarrolló a través de 22 recursos educativos (videos, presentaciones y formularios de actividades interactivos) con contenidos clave de la experiencia educativa. Para el desarrollo de las mismas se tomaron en consideración recomendaciones didácticas y fueron publicadas en una revista de *flipboard.com*; la evaluación de la innovación didáctica jurídica se realizó a través de un formulario basado en la escala Likert con el fin de evaluar

la percepción de los estudiantes respecto del efecto educativo de los videos y su accesibilidad, los resultados apuntan a efectos favorables en el aprendizaje de los estudiantes.

Palabras clave: Pedagogía jurídica, enseñanza del Derecho Fiscal, innovación didáctica jurídica, curación de contenidos, *flipboard*.

Abstract

This article documents the process for the design, implementation and evaluation of a “Flipboard for teaching Tax Law” which was developed as an innovative teaching tool, based on technology, to be used in the legal training processes of students of the Universidad Veracruzana (UV) who are studying the fourth semester of the degree in International Business Administration (ANI) at the FCAS (Faculty of Administrative and Social Sciences). The flipboard was developed through 22 educational resources (Videos, presentations and interactive activity forms) with key contents of the educational experience. For their development, educational recommendations were taken into consideration and published in a Flipboard.com magazine. , the evaluation of the strategy was carried out through a form based on the Likert scale in order to evaluate the students' perception regarding the educational effect of the videos and their accessibility, the results point to favorable effects on student learning.

Keywords: Legal pedagogy, teaching tax law, legal didactic innovation, content curation, flipboard.

Resumo

Este artigo documenta o processo de desenho, implementação e avaliação de um “Flipboard para o ensino de Direito Tributário” que foi desenvolvido como uma ferramenta de ensino inovadora, baseada em tecnologia, para ser utilizada nos processos de formação jurídica de estudantes da Universidade Veracruzana (UV) que frequentam o quarto semestre da licenciatura em Administração de Empresas Internacionais (ANI) na FCAS (Faculdade de Ciências Administrativas e Sociais).

O flipboard foi desenvolvido através de 22 recursos educacionais (vídeos, apresentações e formulários de atividades interativas) com conteúdos-chave da experiência educacional. Para o seu desenvolvimento, foram levadas em consideração recomendações educacionais e publicadas em uma revista Flipboard.com, a avaliação da estratégia. foi realizada por meio

de formulário baseado na escala Likert com o objetivo de avaliar a percepção dos alunos quanto ao efeito educativo dos vídeos e sua acessibilidade, os resultados apontam efeitos favoráveis na aprendizagem dos alunos.

Palavras chave: Pedagogia jurídica, Educação jurídica, Direito tributário, didática jurídica.

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Introduction

The wealth of open educational resources (OER) available to teachers and students through the use of information and communication technologies is increasing. This type of resources has shown favorable effects on student learning at various levels, as analyzed in studies such as those by (Rodríguez et al., 2017; Vera et al., 2020; Ortiz, 2018). However, this great diversity of resources also entails a problem regarding their selection and discrimination. Of course, not everything that can be found on the Internet on any topic is current or proven or can be educational; therefore, some years ago, “content curation” tools were developed.

The “curation of educational content” on the Internet (Juárez et al., 2017), is a task that is similar to that carried out by the curation of an art exhibition by selecting the best works of an artist, arranging them in such a way that they result in a better experience for the viewer; In this case, it is carried out as a task to facilitate learning through the adequate selection and arrangement of the best content for an educational experience; in recent years, a widely used platform has emerged that allows content curation called “flipboard”.

For this reason and with the objective of describing the learning perceptions of students of the Bachelor of International Business Administration (ANI) of the Universidad Veracruzana in Mexico (UV), the use of a flipboard was implemented for the teaching of Tax Law. The following lines address the context, foundation, development, implementation and assessment of a flipboard as a legal didactic innovation to improve the learning experience of the referred group of students.

The evaluation of the flipboard was carried out around the following research question: What are the learning perceptions of ANI-UV students due to the use of a flipboard for the teaching of Tax Law? The hypothesis pointed to the fact that the results of learning perception would be favorable and it was possible to verify this, which coincides with previous studies and is made evident in the last section of the work.

Diagnosis

The Tax Law educational experience is offered in the fifth cycle of the Bachelor's Degree in International Business of the Faculty of Administrative and Social Sciences. It is part of a complementary disciplinary training, since students are not trained as lawyers, but their specialty is the economic-administrative area; however, they require knowledge on tax matters, due to their close relationship with the world of commerce. In this educational experience, the didactic needs detected from the teaching experience were fundamentally the following:

1. Because in 2020, 2021 and 2022, in the context of the COVID-19 pandemic, full online courses were developed, some background legal knowledge derived from previous educational experiences and which are necessary to understand Tax Law were not complete in the training of students; therefore, it was necessary to implement complementary and remedial strategies to classroom learning, using resources outside the classroom, available for the autonomous work of students.
2. The schedule for the work of this educational experience includes a single weekly class of three continuous hours, so addressing the contents can be tedious and it is necessary to generate extra-class didactic elements that can be implemented as learning complements, whether for preparation, reinforcement or evaluation.
3. As already mentioned, the Tax Law educational experience is complementary training for business administrators, it is not part of the main interest in the career they chose, so sometimes they have little motivation to address the legal content.

In light of these circumstances, it was considered that implementing a website with elements of taxation material, duly selected and hierarchized, which were available to students through flipboard, would be an appropriate didactic innovation to reinforce this learning process both through guided and autonomous activities. The flipboard that was developed is described in the following section.

Element of didactic innovation implemented and evaluated: Flipboard for teaching Tax Law

Creating a flipboard for teaching Tax Law turned out to be a legal teaching innovation within the FCAS, since it is the first example of curation of legal content focused on teaching law carried out by an academic from the Universidad Veracruzana.

The course included educational resources in the form of presentations, educational videos and question forms that were previously prepared by the teacher, taking as a reference didactic recommendations arising from works such as those of (Bosmenier, 2017; Yzquierdo, 2017) which are formulated from the perspective of teaching law for non-jurists:

- The selected content was guided by the course program, however, the interest of the students is fundamental; the recommendation is that these contents be considered relevant and significant for their future professional practice, including for their daily life.
- Although the students in the area where this legal didactic innovation is applied study Tax Law in a complementary manner and are not becoming professional lawyers or accountants, there are administrative procedures and other legal acts that they can develop.
- The interest of the students can be awakened through the approach of practical cases, since these can be significant for their future professional practice or even in their daily life, it is also important to consider that although they, due to their training as non-jurists, will not carry out legal representation or litigation processes, they could, according to their profile, complete various administrative or citizen management procedures before public authorities or make private documents with full legal validity.
- Addressing the reflection on the aspects of justification of human rights, the values they contain and their necessity constitutes a favorable strategy to highlight the ethical importance of the subject, and thus contribute to the reflection and axiological formation of students.
- In general, law is perceived as a traditional discipline, so it is necessary to choose innovative tools for its teaching, which promote the active participation of the student in his or her learning through the use of ICT, which leads to favorable training results.
- Legal training has been characterized by using traditional didactic models, nowadays, master teaching styles focused on memorization persist in classrooms, for this reason,

implementing new training strategies based on ICT that refresh legal training, promote the active role of students and develop the facilitator skills of teachers is always favorable.

- For the legal training of non-jurists, it is very important to use accessible language. Although law is characterized by the use of technical terms, Latinisms and specialized vocabulary specific to the discipline, the use of these should not be excessive. On the contrary, it is recommended to facilitate the understanding of the content through synonyms and to explain the concepts when necessary.
- In the teaching of law, a critical didactic approach must prevail, particularly in a context such as the Mexican one, in which there is a marked gap between social reality and what is formally stated by the laws. Therefore, it is necessary to address the concrete reality with its problems for the application and compliance of the norms.

The flipboard is made up of three types of materials, first of all educational videos shared on the Youtube platform; the content of the videos is moving images that consist of frame-by-frame narration by students and the explanation is complemented with multimedia elements such as allusive images, memes, infographics, video fragments, explanatory notes, hypertexts, backgrounds and musical effects.

In addition to the videos, slideshare presentations and some Microsoft forms for activities were made, which constitutes and supports the aforementioned advantages; it can be added that together with the other curated resources, flipboard is favorable to complement the training processes because:

- It does not require many digital skills for its management or development, which makes it easier for students to use.
- Because it is an innovative resource, its multimedia composition allows it to capture the attention of students by stimulating different learning styles.
- It can be implemented as a project or task, which encourages students' creativity, honing their search, selection and content critique skills.
- It allows examples or situations to be brought into the classroom that would be difficult to replicate in other circumstances not mediated by ICT.

The recommendations listed above were taken into account and considered as guiding principles for the design of the “flipboard for the teaching of Tax Law” with which we sought to generate a technology-based teaching alternative for tax law education. Below are some of the general characteristics that were applied to develop this resource:



Participants:

Dr. José Francisco Báez Corona (Academic and researcher).

Participation: Original idea, production, evaluation and monitoring.

Betty Arlette Carmona Huesca (Advertising student, FCAS-UV).

Participation: Production of multimedia teaching-learning content and materials.

Tax Law students ANI 501.

Video production.

Objective:

Create a flipboard for teaching Tax Law that contributes to the learning of content and the development of skills in tax matters, making these contents dynamic, didactic and of quality in their implementation.

Activities carried out:

1. Development of visual materials for the explanation of content through slideshare, (all presentations are original production).
2. Development of forms for review activities and evaluation of learning.
3. Design of video scripts together with student teams of the Tax Law educational experience.
4. Support for the production of videos with student teams, verifying at all times that attention is paid to didactic elements, educational innovation and quality in production.
5. Feedback on all videos.
6. Selection of videos to integrate the course (from around 13 videos, 5 were selected).
7. Post-production of videos and editing touch-ups, adding bumpers, cover, institutional logos, their publication and dissemination with creative commons is agreed with the students, audio and image details are corrected, sometimes fragments are deleted or added.
8. Curation: consists of the flipboard structure with the various elements subsequently created on a simple, organized and easy-to-follow platform.
9. In subsequent developments of the Tax Law educational experience, flipboard materials are used:
 - a. As knowledge activators (they are viewed before addressing the content in class).
 - b. As reinforcement (they are viewed after class, doing some activity).

c. As review or study material prior to an evaluation.

10. The effects of the flipboard were evaluated by applying a Likert-type scale

Resources used:

Recording equipment

Institutional desktop computer

Video editing program (openshot)

YouTube channel (The law is for everyone)

Slide Share space

Office package.

Microsoft forms.

Content:

In the flipboard for teaching Tax Law, 22 materials were considered that touch on the fundamental topics of the Tax Law course; that is, the key content of the knowledge that is developed in the educational experience.

The following table1 shows the organization of the materials of the final design result with a brief description:

Table 1. Content of the flipboard for teaching Tax Law

<p>Overview</p>		
<p>https://flipboard.com/@josfrancisc6bfe/curso-de-derecho-fiscal-para-administrador-s-200f9bgay</p>		
<p>8 Educational Videos:</p>	<p>8 educational videos are included with the topics:</p> <ul style="list-style-type: none"> • How is a law made? • What is jurisprudence? • Federal Tax Code • Tax violations and crimes • Types of contributions • Tax elements • Federal taxes • Veracruz state taxes 	<p>The videos are linked from Youtube.</p> <p>They are all produced in-house in conjunction with students from the EE of Tax Law</p>
<p>9 slide share presentations:</p>	<p>The selection of 9 presentations covers the topics:</p> <ul style="list-style-type: none"> • Public Finance and Tax Law • Sources of Tax Law • Federal tax code • Obligations common to all taxpayers • Difference between infractions and crimes • The tax process • Means of defense in tax matters • Types of contributions in tax matters • Elements of contributions 	<p>Presentations are linked from slideshare. They are all produced in-house with the support of student Betty Arlette Carmona Huesca.</p>
<p>5 Microsoft Forms:</p>	<p>The 5 forms include activities on the topics:</p> <ul style="list-style-type: none"> • Federal Tax Code • General provisions of the federal tax code. • Powers of tax authorities • E-signature • Infractions or crimes 	<p>The forms are linked from Microsoft.</p> <p>They are all produced in-house with the support of student Betty</p>

		Arlette Carmona Huesca.
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Source: own elaboration based on the content of the flipboard.

Materials and methods

For the Flipboard Evaluation, it was considered appropriate to apply a cross-sectional study, once the intervention was completed with an exploratory scope through a perception survey, for which a census was carried out on all the students who took the educational experience of disc law during the period August 2023-February 2024. Being a total of 34 students.

That is, during the semester, various activities were carried out in the classroom and others outside the classroom with the support of the flipboard and at the end of it, the students were provided with the perception survey, which was answered anonymously and after the final evaluation to avoid bias in the responses.

To carry out the study of perceptions, a Likert scale (Matas, 2018) was applied as an instrument, considering that it is an ideal field research instrument when seeking to know the perceptions and opinions of individuals on a topic. To build the scale, the instrument of the Department of Education of Puerto Rico (2018) was used as a basis, a rubric to evaluate educational videos and the one developed by Carlos Arguedas and Eric Herrera (2017) for the analysis of distance education resources. The questions posed in both instruments were adapted to the research and were adjusted according to the required indicators. Annex 1 shows the final instrument that was emptied for application in a Google form.

Results

Of the response options of the instrument, the first two can be classified as negative perceptions that include the responses “totally disagree” and “disagree”, the intermediate option marks a neutral perception that includes the option “neither agree nor disagree” while options 4 and 5 “agree” and “totally agree” reflect a positive perception.

The accessibility indicator was composed of two items, in relation to which quite favorable responses were obtained, 93% of the responses remained in the positive spectrum, while 7% were neutral responses and, for this indicator, no negative perceptions were recorded. This analysis allows us to corroborate the conclusions presented in previous studies, thus providing greater solidity to the previously established statements (Juárez et al., 2017) about the fact that the contents curated on platforms such as flipboard are widely



accessible. The participating students considered that finding the contents was easy, in the same way as accessing them. The results of this indicator, as well as those relating to “learning aspects”, are summarised in Table 2.

Table 2. Results of perceptions about the “flipboard for teaching Tax Law”

Categories and items	Variable assessment				
	Perception negative		Neutral perception	Positive perception	
	Totally disagree	Disagree	Neither agree nor disagree	Agreed	In total agreement
Accesibilidad					
1. Having a device or Internet network that allows me to use the “Flipboard for teaching Tax Law” is accessible to me.	0%	0%	4%	24.00%	72.00%
2. Finding the flipboard and navigating its contents through the use of various ICTs was easy for me.	0%	0%	10.00%	27.70%	62.30%
Learning aspects					
3. I found the explanations of the concepts covered in the flipboard materials understandable.	0%	0%	0%	28%	72%
4. I consider that I developed learning or was able to reaffirm what I learned about Tax Law after viewing the contents of the flipboard.	0%	0%	5.90%	30.20%	63.80%
5. The contents of the flipboard present topics that I consider are relevant to my career.	0%	0%	10.50%	36.30%	53.20%
6. The topics are addressed in sufficient depth for understanding.	0%	0%	15.60%	21.40%	63%

7. I believe that the skills of the Tax Law course can be reinforced in their development through the use of the flipboard.	0%	0%	3.80%	29.80%	65.90%
8. The order and sequence of the contents of the flipboard is coherent and has internal logic to be able to understand the topics addressed.	0%	0%	1%	15.30%	83.70%
TOTAL AVERAGES	0%	0%	6%	27%	67%

Source: own elaboration based on data collected in field research.

Regarding the learning aspects indicator, questions were included regarding whether the content was understandable, relevant to their training, whether it allowed them to strengthen their knowledge, whether the duration was adequate as well as the logic of the resources. Once again, the perception evaluation was highly favorable. In this case, 94% of the responses were in the favorable spectrum, 6% in the neutral spectrum, and no negative perceptions were recorded. This result aims to confirm what was found in research such as that of (González, 2023) in which the favorable relationship between the use of ICT and learning is affirmed. The results of perceptions based on the analysis instrument are very favorable in the perception of the students and can be complemented with the comments of the students, received in the classroom, among which in general they are positive descriptions such as: that "it seemed like an innovative technique that they had not previously known" or that "it made it easier for them to study or review the contents anywhere", among these comments some suggestions were also mentioned, which will be taken into account to improve the design of future flipboards, such as those related to some aspects of video production, fine-tuning the quality and volume of the sound in the explanations.

Discussion

Creating a flipboard for teaching Tax Law focused on reinforcing students' learning of the Tax Law educational experience was considered an ideal means to contribute to the solution of the needs raised. There are several previous studies that have provided positive conclusions on the effects of the use of information and communication technologies (ICT) in education, among them we can mention Patroni (2016) who highlights the importance of incorporating educational changes based on ICT, (González, 2023) who studied the



contributions that ICT make to transform research as an educational strategy Rodríguez et al., 2017) with their work on the knowledge society and Moquete et al., (2022) who addressed in their work on the multiple intersections between ICT and improvements to learning processes in the virtual modality. In particular, Flipboard is a content curation platform derived from information and communication technologies. In this particular case, it was presented to us as part of a teacher training course offered by the Universidad Veracruzana and it worked as an excellent tool to curate content that we have generated on the educational experience of Tax Law.

Content “curation” is a concept that is brought from art to education. It refers to the work that is done to mount an artistic exhibition and that involves selecting the best material from an artist as well as the places and order in which they will be presented for the people who visit the exhibition. In the case of “curation” of educational content, the expert vision that allows selecting from the large amount of materials that exist on the Internet for practically any topic is very useful. Which are the most appropriate for the program? Which are the best prepared? In what order should they be presented? Regarding content curation, Juárez et al. (2017) comment:

- Curation is a new learning strategy that can be used by those who promote active, student-centered education that goes beyond memorization.
- Curated content makes it easier to find more resources and tools on any topic, as well as discriminate them by their accuracy and quality.
- Curation improves conventional search engines, as it allows the best materials to be gathered from the great diversity of resources found on the Internet, and thus also becomes an excellent method for creating and guiding learning paths.
- Curation allows the creation of tools similar to other traditional teaching resources of proven effectiveness such as personalized textbooks or anthologies that compile the best texts and materials.
- Open access educational resources are used for curated content, which fosters a learning community.
- Curated content contributes to student autonomy as it has interactive elements; the user can stop, review, and fast-forward through content to facilitate their understanding of the topics, thereby encouraging them to be active in their learning.

- Prioritize the role of the teacher as a curator of content; he or she will not be a mere transmitter of knowledge, but will evaluate and design materials, thereby designing a learning path that facilitates knowledge.

The statements of Juárez et al. (2017) coincide with the results of this research, as it can be reported that it was easy for students to access the curated content and they were able to use the resources autonomously, in the same way they interacted with content in an open manner.

In this study, it remains to be evaluated or analyzed in a methodical way the way in which the role of the teacher is hierarchized since it is behind the entire design of the tool. Is it possible that the perception of the role or hierarchy of the teacher towards the students is positively influenced by the use of tools such as flipboard? This is a line of research that remains open for future work.

Conclusion

The theoretical review of previous studies on this topic generally reports favorable results when various ICTs are used in education, but also the possibility or risk of finding many materials with poor educational value such as: plagiarized material, of poor academic quality, prepared without adequate source review or belonging to a context outside the educational experience. Given these risks, using “curated” content; that is, Internet materials that are previously reviewed and organized under certain parameters to be used in a training process has been postulated as a highly recommended strategy.

This research agrees with these results, since it was found that the use of flipboard as a legal didactic innovation to curate educational content on Tax Law was used in a training process for International Business Administration students that yielded very favorable results in terms of their perception of learning the subject. The above statement is supported by the results obtained through the applied Likert scale, from which it is concluded that, according to the perception of the participating students, Flipboard as a didactic innovation in the legal field is an easily accessible platform. It does not require installation or the use of special equipment, and can be consulted from any internet network, which facilitated the location of the course content for the students.

The students' learning perceptions were positive, therefore reflecting that Flipboard is helpful in developing Tax Law learning and also in reaffirming what they have learned in

class. In the same way, they considered that the content was important for their career and that it had a good sequence and depth, as well as reinforcing the course's skills.

Future lines of research

Based on the discussion of the results, a line of research is opened around the hierarchical role of teachers when they use or design their own educational resources based on ICT. The theory reports that the perception of students about their teachers is favored by the use and design of their own educational resources based on ICT. This would be a topic that could be documented in detail regarding this same resource.

On the other hand, the curation of content through flipboard can also be done by students and the line of research is opened to analyze this type of legal didactic innovation, documenting its effects and perceptions of learning in a group, instead of providing them with a flipboard made by the teacher.

Finally, positive opinions were collected regarding how innovative and easy the use of flipboard is for teaching Tax Law and the students made some suggestions on aspects of production and improvement of audio and video of the content used, which serves as a parameter for improvement for this or future teaching tools.

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Appendix I

Likert scale for the evaluation of the educational content of the channel "Law is for everyone"
The survey is of the Likert type and aims to analyze your perceptions about the use of the flipboard for the teaching of Tax Law. The answers that are formulated are anonymous, so feel free to respond; your opinion will be useful to improve this legal teaching innovation.

Instructions: For each of the statements listed below, respond according to your opinion, to what degree you agree or disagree with what is mentioned regarding the flipboard for the teaching of Tax Law.

	Totally disagree	Disagree	Neither agree nor disagree	Agreed	In total agreement
1. Having a device or Internet network that allows me to use the "Flipboard for teaching Tax Law" is accessible to me.					
2. Finding the flipboard and navigating its contents through the use of various ICTs was easy for me.					
3. I found the explanations of the concepts covered in the flipboard materials understandable.					
4. I consider that I developed learning or was able to reaffirm what I learned about Tax Law after viewing the contents of the flipboard.					
5. The contents of the flipboard present topics that I consider are relevant to my career.					
6. The topics are addressed in sufficient depth for understanding.					
7. I believe that the skills of the Tax Law course can be reinforced in their development through the use of the flipboard.					
8. The order and sequence of the contents of the flipboard is coherent and has internal logic to be able to understand the topics addressed.					