

Tax Education



CHANGES IN THE LEARNING ENVIRONMENT OF TAX EDUCATION



Editor's note: For more information about this column, contact Dr. Meade at jmeade@uh.edu or (713) 743-4841.

Tax education, with its content grounded in the ever-changing Internal Revenue Code, has a long history of innovation. Drivers of educational change arise from many other sources, however. Technology, competition and constituent demands also drive change. Technology has made information inexpensive and widely accessible. It has reduced or eliminated many temporal, spatial and distal constraints, allowing for instantaneous information via multiple communication modes. It has also heightened competition; tax courses now must compete not only with other accounting and business courses, but also with courses offered by other institutions and corporations over the Web.

Constituents drive change, too. Today, nearly half of all higher education students are working adults over 25 taking courses to advance their careers. They view the business marketplace globally and expect to participate in the learning process. Similarly, they know that their current or future employers want articulate, creative and knowledgeable team players capable of adding value.

In response to these drivers of change, tax educators employ a variety of tools to create an active learning environment that focuses on intellectu-

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al, communication and interpersonal skills. The changes they are making in their courses fulfill the American Association of Higher Education's seven principles of good practice in undergraduate education:

1. Encourage contacts between students and instructors;
2. Develop reciprocity and cooperation among students;
3. Use active learning techniques;
4. Give prompt feedback;
5. Emphasize time on task;
6. Communicate high expectations; and
7. Respect diverse talents and ways of learning.

Each of these seven principles is closely related. For example, two of the determinants of high goal attainment are time on task and frequent feedback. Similarly, active learning often involves student cooperation, with team members contributing their unique talents for the benefit of the team. Lastly, positive contact between instructors and students typically fosters good student attitude and this, in turn, contributes to greater student cooperation, motivation, respect and educational outcomes.

Student-instructor contact. Frequent student-instructor contact may be the most important factor in student motivation and involvement. Recognizing

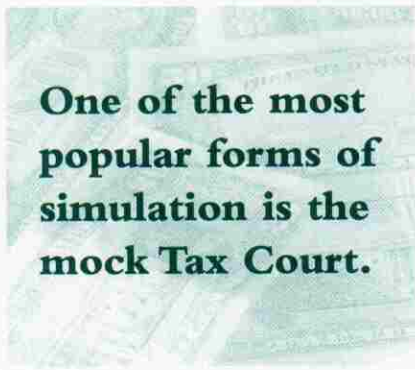
this relationship, tax instructors routinely use e-mail, listservs, chat rooms, bulletin boards and course intranets to provide a range of out-of-class interactions with their students. Some specific examples of such use include the one-minute paper, the think-pair-share exercise and class opinion polls.

The one-minute paper requires students in the final minute or two of class to write down the most important concept presented during class, as well as the one most confusing. If the class is conducted in a computer lab, the students post responses immediately on the course electronic bulletin board. If a computer lab is not available, students post their responses later that day from a remote computer site. Each posting includes the student's e-mail address so that the instructor and other students can respond if appropriate. The postings then serve as the starting point for the next class discussion. The exercise encourages contact between students and the instructor, provides feedback to the instructor concerning student learning and gives students a mechanism to control their learning. It also demonstrates to students that their understanding and learning are important to the instructor.

The think-pair-share exercise requires students to work in teams and to e-mail a message to the class listserv, explaining a difficult course concept. Other students then read what has been written and discuss the concept with their teammates. The exercise improves the thought process and writing of students, as they know their messages will be accessible to the entire class. Like the one-minute paper, it also encourages out-of-class interaction and provides the instructor with frequent feedback.

Class opinion polls are another popular technique for motivating student discussion. In many tax classes, students are polled over the Internet about the equity, simplicity, convenience or efficiency of proposed tax law changes or recent tax-related developments. Alternatively, some classes use Tax Court cases overturned on appeal as the basis for the polls, with students given only

the cases' facts and asked about the outcomes. Responses are e-mailed back to the poll-taker or posted to the course bulletin board and discussed during the next class meeting. To encourage greater student interaction, some instructors assign responsibility for developing questions, tabulating results and leading class discussions to student teams.



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Cooperation among students. The second principle encourages cooperation among students. It incorporates elements of collaborative learning, team projects and peer teaching. Some universities also use learning communities to get students to work together. In these communities, students take several tax and related finance, economics or law courses together. Instructors of the courses coordinate their activities and run a seminar that allows students to integrate concepts from the different courses.

Many tax educators use learning teams to achieve similar results. Instructors assign students to teams at the beginning of a course, based on criteria such as academic aptitude, personality profiles or value-line questions; alternatively, random assignment may be used. Students then meet in class and online during the semester to complete assignments or review course material. Assignments typically range from simple tax return preparation to complex tax planning proposals. Oral presentations, written papers and Tax Court simulations may also be assigned. When the learning teams' agenda includes review sessions, the sessions often consist of either structured tutorials or tax

versions of popular television game shows such as *Jeopardy* or *The Weakest Link*. In some tax courses, learning teams may also take cooperative exams, with each member contributing expertise for the team's overall benefit.

Another method to foster student cooperation is peer teaching. Because many tax provisions are tedious or dull when presented in a lecture format, some instructors involve students by having them explain basic rules or provide illustrative examples. Other instructors encourage interaction by asking students to summarize the main points of a previous class. In advanced tax courses, peer teaching often occupies a position of greater prominence, with students actively leading class discussions or presenting research findings. Additional peer teaching may occur online in chat rooms.

Active learning. The third principle encourages active learning through such modes as simulations, debates, cases and projects. Simulations place students in an artificial, yet realistic context, in which they can practice and develop their abilities, rather than relying on second-hand explanations in textbooks and lectures. Various types of simulations include role-playing, games and computer models. One of the most popular forms of simulation is the mock Tax Court in which students act as judges and legal representatives. Another popular form of simulation has students play board games such as *Life* or *Monopoly* while recording the tax effects of their transactions.

Tax debates take various forms, but the underlying objective is to provide students with the opportunity to develop communication, research, reasoning and persuasive skills on a controversial tax issue. Depending on the scope of the debate, opposing positions may be presented by either one student or a team of students. Written reports or multimedia presentations may also be required. Sometimes, students continue the debate online in chat rooms. In any event, when the debate is over, review sessions are typically held to demonstrate how a tax professional might

approach the issue. This professional approach is then generally posted to the course Website for student inspection.

Tax cases are perhaps the most common form of active learning. Like debates, cases follow a variety of formats, but they almost always involve a pattern in which students receive information, study it, participate in class or chat-room discussions, develop solutions and finally reflect on the experience. Some cases may require extensive online research using services such as the CCH Tax Research NetWork, RIA Checkpoint, Westlaw or Lexis; other cases, however, may be simpler and need only a limited amount of Web research. Popular sources of tax cases include the Arthur Andersen Tax Challenge and *The PricewaterhouseCoopers Case Studies in Tax*.

Active learning also occurs in the form of internships and other service-learning experiences, such as the Voluntary Income Tax Assistance program or tax clinics. Additionally, some tax educators use a modified version of the traditional tax return preparation project to more fully develop students' understanding of the interrelations among tax provisions. In these modified return projects, students are given a specific set of criteria for both the sources and amounts of income, deductions, credits and prepayments. Students are required to develop a fictitious taxpayer scenario and to prepare that taxpayer's return using electronic software. By developing both the facts and figures for the return, students acquire a first-hand perspective of the relationships among such tax concepts as adjusted gross income, itemized deductions, personal exemptions and certain credits.

Concept maps also develop students' understanding of the interrelations among tax provisions. In a typical assignment, students use mapping software (such as Cmap, MindManager or Visual Mind) to graphically represent the connections between various tax provisions. Because text descriptions are kept to a minimum, the maps are easy to scan.

The visual representation of interconnected concepts also makes them useful to the instructor for diagnosing students' misunderstandings. Their primary advantage, however, is that they force students to classify and organize their knowledge, explicitly integrating new and old concepts into a coherent and logically connected whole.

Another active learning technique is the WebQuest. WebQuests present students with an open-ended question and a set of online resources that provide conflicting views about the question. Students assess the information, compose a comprehensive answer, and construct a Web page explaining their answer. Because the goal of a WebQuest is to improve students' ability to critically analyze, synthesize and evaluate information, an instructor must carefully select and research the question beforehand to ensure that credible information is available on the Internet. Helpful templates for developing WebQuests are available at several Websites, such as <http://edweb.sdsu.edu/webquest/lessontemplate.html>.

Prompt feedback. The fourth principle emphasizes prompt and appropriate feedback. It urges educators to assist students in assessing their existing knowledge, as well as monitoring incremental additions to that knowledge. One technique many tax educators use to provide feedback is to post course tutorials and lecture notes on the Web, with hyperlinks to related material or tax sites. Another technique is to post password-protected answer keys a few hours after students complete a quiz, exam or project. Alternatively, some educators ask students to swap completed quizzes, exams or projects and to correct those of their peers.

Peer and self-evaluations are also used for class presentations. Tax research classes, for example, often require students to role-play during a mock Tax Court. These presentations are videotaped and critiqued, first by the presenters and finally by the class. Alternatively, in some classes, written critiques are exchanged over the Internet.

Student portfolios are another method for providing feedback. By allowing students to monitor and assess their own progress during a course or curriculum, portfolios aid students in taking responsibility for their learning. Portfolios typically include a clearly defined learning goal, a sampling of the work completed in the course, a statement of reflection about the learning by the student and an evaluation of the work by the instructor. Within this context, exams are but one part of an array of assessment tools. Portfolios can be structured in a variety of ways, but one of the most promising involves maintaining a course or college-wide database on the Web for recording, sorting, searching and analyzing individual student data.

Feedback, in addition to being timely, must also be appropriate. For example, students often enter the introductory tax class with apprehension. The students feel uncomfortable with the ambiguity and complexity of the subject, and fear that they are at a disadvantage relative to other students with prior tax experience. To boost student confidence and involvement, the instructors deliberately pattern the first one or two quizzes or homework assignments on material covered in class. Students consequently score well on these early assessments and their attitude toward the course improves (as does their motivation to attend class). They also are more likely to ask questions about concepts they do not understand.

Time on task. The fifth principle highlights the need for adequate learning time and the importance of effective time management. To assist students juggling jobs and families, tax courses have long been offered in the evening or on weekends at work sites and community centers. However, many tax courses now are also offered in intensive five- or eight-week time blocks. Online courses also are popular and many on-campus courses use the Internet to augment textbooks and boost communication.

In addition to more efficient course scheduling, learning is improved when students regard it as a 24/7 experience.

To encourage such an experience, tax educators often employ a variety of techniques to generate out-of-class discussions. One common technique involves posting a link on a course Website to a recent news article or editorial and asking students to read the hyperlinked material. At the next class meeting, the tax consequences of the article or editorial are discussed, along with the economic, social, ethical and political implications. Students are then asked to post a response on the course bulletin board to an open-ended question arising from the discussion. Depending on the level of student interest, there may be additional electronic communication and discussion.

The use of repetition can also motivate students to allocate adequate time to learning. Frequent checkpoints (such as quizzes and short projects), combined with evaluations and multiple opportunities for revision before receiving a grade, encourage students to learn from their mistakes and to improve over time. Some tax faculties achieve this type of repetition by creating a sequential series of tax return preparation projects based on the life cycle of a fictitious taxpayer. During the course, students use software to prepare this taxpayer's returns at various points in his life. Tax research or planning using the Web may also be required.

Another use of repetition involves student teams assigned to research a tax case with multiple issues. After a series of in-class and online interactions with their teammates and the instructor, students prepare a research memorandum. The memorandum undergoes two rounds of double-blind peer reviews before receiving a final grade from the instructor. The iterative procedure helps to ensure that the students understand the issues, think through the entire research process and communicate their results effectively in a professional memorandum. Equally important, it allows them to see a direct relationship between time spent on a task and learning outcome.

High expectations. The sixth principle urges educators to hold high, yet attainable, expectations of themselves and their students. One way tax educators communicate high expectations is through the use of grading rubrics, or assignment-specific statements of the criteria and standards used to evaluate stu-

To allow students alternative perspectives, many courses combine multiple learning formats.

dent performance. Although many tax educators create their own rubrics, assistance in customizing rubrics for projects, presentations, team work, homework, writing, listening and class participation is available at http://www.teach-nology.com/web_tools/rubrics/.

Expectations are also communicated by example. In some tax classes, links to outstanding projects or papers of prior students are posted on the course Website. These postings not only allow students to see what is expected, they also provide a motivation to students; students know that if they achieve outstanding work, it will be recognized on the Web and viewed by their peers.

The attitudes and efforts of educators serve as examples, too. Many tax educators see themselves as learning facilitators. They understand that to optimize student learning, they must be not only well-prepared for class, but must also integrate technology into the class, provide ample opportunities for active and cooperative learning and express enthusiasm for both the subject and the students. In addition, they understand that changes in a course entail commitment and risk. Students, in return, typically respond to this high level of educator involvement with an equally high level of participation and achievement.

Respect for diverse talents and ways of learning. The seventh principle recognizes the differences in ability that exist among students and encourages educators to respect this diversity by designing course activities that foster individual learning. Techniques that tax educators commonly use include multimedia presentations and projects utilizing charts, slides, sound clips and virtual experiences. Other options at some schools include contract learning and independent study courses, which allow students to set their own objectives, determine their learning activities and define the criteria and methods of evaluation. Alternatively, at some schools students can choose between a lecture or an online version of a course.

When these alternatives are not an option, many tax educators still balance the instructional mix by combining one or more of the previously discussed techniques with complementary learning tools or the traditional lecture format. In so doing, these educators succeed at creating an educational environment that uses and develops multiple learning skills.

Summary

Tax education continues to build on its long history of innovation by employing a variety of instructional tools to foster individual learning. Today, online and on-campus tax courses alike routinely use e-mail, listservs, chat rooms, bulletin boards and course intranets to boost communication and create a 24/7 learning experience. In addition, techniques, such as simulations, debates, cases, concept maps, WebQuests and iterative exercises, encourage students to actively participate in their learning, while team projects and peer teaching develop cooperation and communication skills. To allow students to view their learning from alternative perspectives, many courses combine multiple learning formats with an assortment of assessment measures. The overall effect is the creation of a learning environment for tax education that is interactive, cooperative and reflective.

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