

American Taxation Association Committee Report

Teaching Resources Committee: 2008-09

Committee Members: Kathleen Bauer, Radie Bunn, Ellen Cook, Debra Johnson, Janet Meade, Judith Sage, Carol Fischer (Chair)

Our committee completed most of our work via e-mail discussions, although we also met at the ATA mid-year meeting. I am very grateful to all of the committee members who worked to address each of our charges during the past year. Our charges are listed below with a brief report in each major area.

1. *In coordination with the ATA Midyear Meeting Committee, plan and administer a teaching session at the 2008 ATA Midyear Meeting.*

At the ATA's Mid-Year Meeting in Orlando, the Teaching Resources Committee sponsored a session entitled "Teaching Tricks & Traps for New and Experienced Teachers. Panelists were invited to share their ideas for techniques that work in the classroom and discuss why some of the best teaching ideas do not always work. We utilized a creative format in which the session attendees were split into several small groups and panelists rotated from one group to another to present their ideas and engage in discussion. This enabled all attendees to actively participate in the session. Panelists included Amy Dunbar (University of Connecticut), Diana Falsetta (University of Miami), Carol Fischer (St. Bonaventure University), Tim Rupert (Northeastern University) and Judy Sage (Texas A&M International University).

2. *Consult with the Undergraduate Curriculum Committee and Graduate Education Committee and the ATA Webmaster to plan and begin implementing an online exchange of assessment material that is being used in tax courses. Implementation should consider how the assessment material should be organized to facilitate ATA members' ease of access.*

Judy Sage served on the undergraduate assessment committee and served as the liaison for our committee to the assessment planning process.

3. *Write a column for the Spring ATA Newsletter which includes citation and short summaries of articles about innovative teaching ideas.*

The ATA newsletter was discontinued a few years ago; thus, this charge should be dropped in the future. However, members of the 2008-09 committee would be willing to write a brief article to be published on the ATA website, if requested.

4. *Develop a proposal for ways that the ATA can encourage, develop and disseminate tax education research.*

Our committee developed the following suggestions:

1. Establish a publication outlet (such as a section of JATA or JLTR).
2. Establish an annual award program (or expand the scope of the Teaching Innovation Award). The Innovation Award already does a good job of encouraging and disseminating tax education, but perhaps the scope could be expanded.
3. Develop webcasts highlighting recent research (possibly with Wiley as part of their faculty webcasts). For example, a tax educator could host a webcast discussing their education style or research.
4. Establish a quarterly e-letter to tax professionals (or the major CPA firms) updating them on recent developments in tax education.

5. Several of the teaching resources links on the ATA website appear to be broken. We recommend that next year's committee survey the membership to find out what ATA teaching resources they use and what resources they would like provided. We also recommend exploring the use of the AAA Commons for the dissemination of teaching resources.

5. Monitor any developments with the AICPA's Model Tax Curriculum and work with the Undergraduate Curriculum to determine its impact on tax education.

There has been no AICPA action on the Model Tax Curriculum (MTC) since the 2007 changes with which the ATA was very closely involved. As always, the matrix and outline are included in the AICPA Tax Section website at <http://tax.aicpa.org/Community/Model+Tax+Curriculum.htm>.

The AICPA is "reactivating" the old Tax Education committee as the "Tax Education and Careers" Task Force. They have put out the call for volunteers and, as part of the traditional process, will accept nominations from the ATA. As of the last date a committee spoke with Ed Karl of AICPA (in May 2009), the ATA list had not yet been submitted.

In addition, committee members identified three relatively recent articles of interest to tax educators in assessing the role of the MTC:

McGill & Outslay, "The GAAP in Tax Education: Integrating Tax and Financial Accounting in the Tax Curriculum," *The Tax Advisor* (Feb 2007), pp. 118-121.

Dennis-Escoffier & Rubin, "Curriculum Tools for Tax Educators," *The Tax Advisor* (Feb 2008), pp. 110-114.

Dennis-Escoffier, Kern & Rhoades-Catanach, "The Revised Model Tax Curriculum," *Issues in Accounting Education* (May 2009), pp. 141-156.

6. Think generally how the activities of this committee would be of interest to an audience beyond just ATA members and how your committee through the ATA website or other facility can make that activity known both to the members and broader audience.

Teaching tax is similar to teaching any highly technical subject, be it economics, engineering, law, or physics. We could argue that faculty who teach other technical areas should be interested in the underlying process of teaching tax. However, a more relevant audience that is perhaps not so interested in the process as in the content is the general public. Perhaps this is the purview of the External Relations Committee, but we think the ATA could do more to educate the public about tax law and its implications. Compliance is arguably a major concern, as we have recently witnessed several high ranking public figures who failed to comply with some rather basic tax rules. If compliance is not an issue for public officials, then why should average taxpayers concern themselves with it? Perhaps the ATA could take a role with respect to educating the public about the importance of compliance? One mode for effecting changes in compliance might be developing a social network. Along this line, we might consider something like The Freedom Tax Network <http://freedomtax.ning.com/>. Or we might ask members to work with their students to develop short videos about topical tax issues (such as compliance) and post these on the ATA website and YouTube.

Another type of video might be one produced jointly with one of the big accounting firms highlighting the life of a tax professional. KPMG Canada has a short description on its website (http://www.kpmg.ca/en/careers/campus/glance_taxlife.html), but we might produce a series of

videos, each focusing on the differences in the working environments of public, industry, nonprofit, and government tax accounting.

Another point is that the ATA is not the AICPA, NATP, or ABA. We are an unbiased group of educated and informed tax educators. The ATA could host public education forums, where local educators could discuss tax law changes (with the media invited). Our website could be expanded to include a section dealing with issues of interest to the public. We could periodically poll our members and students about tax issues and post the results on the web or issue a press release.

We also believe that the ATA should continue to interact with the Volunteer Income Tax Assistance programs at different universities, providing support where possible and identifying best practices.

Whatever the direction, the ATA will need to make a serious commitment if it wants to reach a broader audience in a meaningful way. Standing out from the million other tax voices will require leadership and vision.