

Chapter 15

A CHECKLIST FOR REVISING THE TAX CURRICULUM

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Accounting education must evolve to meet the needs of a changing accounting profession. As business and technology advances, accounting educators are challenged to provide programs and courses that can adapt to the environment—a challenge that requires continuous review and revision of the curriculum. Curriculum change, whether in a program as a whole or just one course, requires planning to ensure success. A checklist for curriculum revision, such as shown in Exhibit 1, may help in organizing the planning process by providing a structured format that emphasizes the need for balance among sometimes competing objectives and resource limitations.

PROGRAM REVISION

I. Evaluation

Before making changes in the curriculum, an evaluation should be made of the environment in which the revised program will be carried out. Constraints may limit the extent of revisions. An evaluation may also reveal untapped opportunities for the revision process.

a. External Factors

Who hires the program's graduates?

The employment opportunities of graduates may dictate certain changes to the program. If most graduates are hired to work in the tax department of international accounting firms, then emphasizing those skills most needed in public accounting may strengthen the program. Alternatively, if most graduates find work in smaller accounting firms or industry, then an emphasis on another set of skills may be desirable. In addition, if a graduate program is offered, then the employment opportunities of these students should be addressed, as their desirable skill set may be very different from those with an undergraduate degree.

To the extent possible, employers should be involved in the curriculum revision process. Although this involvement can take several forms, it is often useful to poll them as to their expectations for new staff. Then later, after the new program has been designed, but before it has been implemented, they can be advised of the upcoming changes in the program and asked for additional input as to whether it better fits their needs. It also may

EXHIBIT 1
Checklist for Curriculum Change

| Steps in Revision Process | Program Revision | Course Revision |
|---|---|---|
| Ia. Evaluation: External Factors | <input type="checkbox"/> Who hires the program's graduates? <input type="checkbox"/> What technical knowledge is expected of graduates? <input type="checkbox"/> What skills do graduates need? <input type="checkbox"/> Are other outside constituents interested in the program? <input type="checkbox"/> Is accreditation a concern? | <input type="checkbox"/> How does this course fit into the accounting curriculum? <input type="checkbox"/> Is this course a prerequisite for a higher-level course? <input type="checkbox"/> What is the background of incoming students? |
| Ib. Evaluation: Internal Factors | <input type="checkbox"/> What are the strengths and weaknesses of existing faculty? <input type="checkbox"/> Are resources available for hiring new faculty? <input type="checkbox"/> Are resources available to retrain existing faculty? <input type="checkbox"/> What time constraints are on the revision process? <input type="checkbox"/> Are there institutional constraints on revision? <input type="checkbox"/> Who should be actively involved in the revision process? | <input type="checkbox"/> How much time does the instructor have to plan and implement revision? <input type="checkbox"/> What technology is available to the instructor? <input type="checkbox"/> What other resources are available to the instructor? <input type="checkbox"/> What is the learning environment? |
| II. Goal Setting | <input type="checkbox"/> What basic competencies are expected of graduates? <input type="checkbox"/> If undergraduate and graduate programs are offered, how do expectations differ for each program? | <input type="checkbox"/> What are the course objectives? <input type="checkbox"/> What knowledge and skills should this course emphasize? <input type="checkbox"/> Are tax research skills an important objective of this course? |
| III. Design | <input type="checkbox"/> How much integration of subjects is appropriate? <input type="checkbox"/> Is team teaching desirable? <input type="checkbox"/> How can the knowledge-based goals best be grouped into courses? <input type="checkbox"/> Which skills best relate to which courses? <input type="checkbox"/> Which courses are needed at the undergraduate level and which are more appropriate for graduate study? <input type="checkbox"/> What type of student is attracted to the program? <input type="checkbox"/> Is distance learning a delivery option? | <input type="checkbox"/> What types of class activities reinforce the course objectives? <input type="checkbox"/> Are graded group assignments appropriate for meeting the course objectives? <input type="checkbox"/> What types of assessment best reflect the course objectives? |
| IV. Implementation | <input type="checkbox"/> Should the new program be phased in or begun immediately? <input type="checkbox"/> Which instructors should teach each new course? <input type="checkbox"/> Where should resources be concentrated? | <input type="checkbox"/> What daily class activities, assignments, and assessment methods are best for each segment of the course? <input type="checkbox"/> What class atmosphere is being fostered? |
| V. Review | <input type="checkbox"/> Is the program meeting its goals? <input type="checkbox"/> Are graduates ready for employment? <input type="checkbox"/> What conditions or assumptions have changed since the new program was implemented? | <input type="checkbox"/> Are course objectives being met? <input type="checkbox"/> Are students ready for the next course? <input type="checkbox"/> Are illustrations, examples, and case studies still current? |

be useful to conduct a curriculum symposium on campus for representatives of major employers.

What technical knowledge is expected of graduates?

What skills do graduates need?

An undergraduate seeking employment with a manufacturing firm may need a different set of knowledge and skills than a graduate with a master's degree who is hired into public accounting. The needs of graduates should drive the revision process.

Are other outside constituents interested in the program?

The needs of other outside constituents should be considered during the revision progress since these needs may directly or indirectly affect the career opportunities of graduates. For example, state legislators or trustees, as well as the state accounting society or board frequently have a stake in any changes made to the accounting program.

Is accreditation a concern?

If the school is accredited or intends to pursue accreditation by the AACSB, then the standards for business schools, undergraduate accounting programs, and graduate accounting programs, should be considered during the planning process.

b. Internal Factors:

What are the strengths and weaknesses of existing faculty?

Are resources available for hiring new faculty?

Are resources available to retrain existing faculty?

The expertise of instructors may guide the program revision. It would be hard to successfully implement an international graduate tax program with only one tax instructor whose primary interest is tax compliance. Any weaknesses in existing coverage can be overcome if resources are available to hire new faculty or retrain existing faculty.

What time constraints are on the revision process?

There may be a time limit on the revision process. Schools in states that have recently adopted a 150-hour education requirement for certification may be under pressure to implement their revised program quickly.

Are there institutional constraints on revision?

Attitudes of the administration, at both the business school and university levels, may constrain the revision process. Resource decisions, such as release time for course development or recruiting new faculty, may impact the breadth and speed of program revision. The extent to which the department provides service courses for other disciplines may also have to be considered in making revisions to those areas. Additionally, institutional requirements for graduation may restrict the manner in which credit hours are earned.

Who should be actively involved in the planning process?

A decision must be made as to who should be a part of the planning team. For small departments or general curriculum changes, it may be feasible to involve all faculty. For larger departments or extensive curriculum changes, a smaller committee of faculty may be more effective. In some circumstances, interested parties from outside the department may also be included on the planning team.

II. Goal Setting

Most important to the revision process are the broad goals that are chosen for the program. The desired outcomes will drive the design of the program and, later, the assessment of the new program.

What basic competencies are expected of graduates?

The knowledge and skills expected of graduates should be stated as general goals and expectations of the program. Goals can include such items as analytical and problem-solving

skills, oral and written communication skills, leadership skills, and a defined level of technical knowledge.

- **If undergraduate and graduate programs are offered, how do expectations differ for each program?**

Schools offering both undergraduate and graduate education should separately and clearly define goals for each. It may be that students attaining a bachelor's degree find employment in industry, while those continuing in the graduate program join the ranks of public accounting. Alternatively, the undergraduate program may be primarily a training ground for graduate school, with most students staying on for further study. As such, the background of the students may influence the content of the graduate program. If most of the students are drawn from the undergraduate program, then they will have common background knowledge. If students are recruited from other schools, then the extent to which their diverse coursework is accommodated, if at all, should be determined.

III. Design

Once goals are determined, a realistic program should be designed to best achieve those goals within the college environment and with the available resources.

- **How much integration of subjects is appropriate?**

- **Is team teaching desirable?**

The program can be organized in traditional course segments or totally integrated. Partial integration within the confines of traditional courses is also possible. If some integration is desired, team-teaching opportunities may exist among accounting faculty, and also across disciplines. For example, both finance and tax faculty could teach a seminar in personal financial planning. The level of integration desired in the program should be clearly identified and considered during the design stage.

- **How can the knowledge-based goals best be grouped into courses?**

In organizing courses, a determination should be made as to what technical knowledge can be bundled into a cohesive course structure. While many tax subjects can be taught as separate courses, other tax topics may best be grouped with broader areas of accounting. For example, tax fraud and ethics may be taught in a course devoted, in part, to tax practice and procedure, or a course dealing with other types of fraud detection. Another example is the tax consequences of corporate reorganizations. This topic could be part of a traditional corporate tax class or a course covering all aspects of corporate restructurings.

- **Which skills best relate to which courses?**

Some technical topics lend themselves to the practice of certain skills better than others. Analytical skills are best emphasized after a certain level of technical knowledge has been acquired. Even though learning to work in groups may be a goal of the program, group assignments need not be a focus of every course. Choosing which skills to emphasize along with each topical area should be a part of the planning process.

- **Which courses are needed at the undergraduate level and which are more appropriate for graduate study?**

For schools with both graduate and undergraduate programs, the technical content and emphasis of the courses at each level should reflect each program's revised goals. After the adoption of a 150-hour graduate program emphasizing professional certification, courses that were traditionally part of the undergraduate curriculum may now be more appropriate for graduate level study.

- **What type of student is attracted to the program?**

- **Is distance learning a delivery option?**

The type of student in the program may influence the organization of the new curriculum. If most students attend classes on a part-time basis, then evening and weekend courses

may be more accommodating to their schedules. If a distance-learning program can be implemented, then the program may be accessible to students living and working in other cities. By emphasizing certain course offering times and delivery options, the program can be designed to either eliminate or cater to certain types of students.

IV. Implementation

After an outline of the new program has been drawn, the best means of bringing that program to the students should be determined.

Should the new program be phased in or begun immediately?

The planning team must decide how quickly to implement the new program. The new courses can all be offered at once. Or the new program can be phased in over time, beginning with lower-level courses and working through the sequence. Another option is to offer the revised program concurrently with the existing program.

Which instructors should teach each new course?

Implementing a new program takes time and energy. The choice of instructors to bring new courses to the classroom will be the key to its success. Evaluations of faculty performance may need to be adjusted to acknowledge the time demands of course revision. Similarly, nontenured professors should be informed of the demands of curriculum development if asked to participate.

Where should resources be concentrated?

Instructors who are asked to make a drastic change in the curriculum may need support to ensure success of the new program. Release time, technology support, or staff assistance can be concentrated on areas targeted for the most improvement or deemed the focus of the program.

V. Review

After the program has been implemented, it should be reviewed for additional changes. Perfection is seldom achieved on the first try. Assessment and continuous improvement is an ongoing process.

Is the program meeting its goals?

The expected outcomes for the program must be compared to reality. If the criteria set for the new program are not being met, changes should be made. For example, if integration of tax subjects into managerial accounting courses was expected, but in practice the topics are not being covered, then the reasons for the lack of coverage should be examined and corrective measures taken.

Are graduates ready for employment?

Success is often measured by the satisfaction of graduates and their employers. Feedback from recent graduates and employers can indicate whether the new program is effective.

What conditions or assumptions have changed since the new program was implemented?

As the environment changes, so should the program. Perhaps the employment options of graduates are expanding or resources for hiring new faculty are becoming available. Alternatively, the university may have acquired the technology for improved distance learning. Opportunities for improving the program should continually be explored.

COURSE REVISION

The steps for revising a course are the same as for the revision of the program: evaluation, goal setting, design, implementation, and review. However, instead of looking at the broad educational requirements of the entire curriculum, course revisions focus on specific learning objectives and methods.

I. Evaluation

a. External Factors

How does this course fit into the accounting curriculum?

Is this course a prerequisite for a higher-level course?

In revising a tax course, it is important to keep in mind how the course relates to other courses in the accounting curriculum. The program plan may place some restraints on the content of the course. Students may be expected to practice certain skills, such as tax research, in the course. If the course is a prerequisite for an upper-level course, there may be a certain amount of technical material that must be covered.

What is the background of incoming students?

The level of the course and the prior knowledge of incoming students will affect how a course is taught. By knowing the background of incoming students, the course can be designed and taught at an appropriate level, thereby lowering students' frustration and increasing their interest. Although most beginning tax students may not be familiar with tax concepts, they may have knowledge from other courses or from their experiences that they can relate to tax concepts. Building upon this familiarity may make it easier for students to associate with and retain new knowledge. Similarly, instructors of upper-level tax courses can use the content of prerequisite courses as the building blocks for their courses.

b. Internal Factors

How much time does the instructor have to plan and implement revision?

Course development or revision makes extreme time demands on the instructor. If time is limited, the extent of change may also have to be limited. Changes to the course can be phased in over a number of semesters or quarters instead of all at once.

What technology is available to the instructor?

Computer resources will impact course design. Computer-based tax research can be added to the curriculum only if student access is made available. Multimedia delivery cannot be adopted if the necessary technology is not a part of the classroom environment.

What other resources are available to the instructor?

Other resources, such as library facilities, technical support, and written materials, will also make a difference in the course design. Even if multimedia or distance-learning resources are available, an instructor without strong computer skills may need technical help to implement these methods into the course. Textbooks and instructional cases currently in print may restrict the design of the course. If the instructor must develop new materials where none exist, time demands are greatly increased.

What is the learning environment?

The instructor must adapt to the learning environment. Factors such as the size of the class, the facilities available in the meeting room, and the frequency of class meetings affect daily class activities and assignments. Discussion techniques generally are most effective in classes of 20 students or less. For larger classes, paired or small group discussion may be substituted. The classroom configuration should also be considered. Small-group interaction is harder if chairs or desks cannot be moved. Similarly, discussion is more difficult if the students all face the instructor instead of each other. Time of day, length of the class period, and frequency of class meetings also affect the format of the class activities and the extent of student involvement.

II. Goal Setting

As with program revision, defining specific course objectives is the key to successfully changing a course.

What are the course objectives?

Critical to course development is determining what knowledge and skills students should achieve. Specific course objectives should be formulated early in the planning process and the course then should be organized around these objectives.

□ **What knowledge and skills should this course emphasize?**

Both the AICPA Model Tax Curriculum and AICPA Core Competency Framework for Entry into the Accounting Profession suggest that tax education should include more than technical knowledge. Other skills that a student should develop include oral and written communication, critical thinking, interpersonal and team building, ethical awareness, and technological aptitudes. However, students cannot become technical tax experts in one semester and at the same time masters of all of these skills. It is important, therefore, to determine the primary course objectives. In an introductory tax course, critical thinking and problem solving may be the primary skills practiced, with technical knowledge limited to that necessary for the development of higher-level thinking skills. Conversely, in a graduate tax course, technical knowledge may be the main objective, with other skills practiced as secondary objectives. A single course need not incorporate all desired skills, if some are emphasized in other areas of the curriculum.

□ **Are tax research skills an important objective of this course?**

While it is important for a tax practitioner to be able to navigate through a tax library, a beginning tax student may not need exposure to tax research. Accordingly, tax research skills may not be an important objective for such a course. In an advanced or graduate-level course, however, research skills may be a primary objective. Decisions regarding the extent of research skills to include in a course should reflect the goals established for the course and then incorporated at an appropriate level into the class assignments.

III. Design

After a specific set of course objectives has been determined for a course, its design can be undertaken.

□ **What types of class activities will reinforce the course objectives?**

A wide variety of teaching techniques, from traditional lecture to role-playing exercises and competitive games can be incorporated into the course. All included activities, however, should be selected with the course objectives in mind. A popular new teaching technique may sound intriguing, but it should be adopted only if it advances the objectives of the course. If technical knowledge is a major objective, lecture and proven interactive techniques, then such as paired sharing or written summaries, may be appropriate modes of delivery. If analytical thinking is the thrust of the course, other teaching methods, such as discussion or demonstration, may be more suitable.

□ **Are graded group assignments appropriate for meeting the course objectives?**

Team building may be an important goal for the program, but need not be an element of every class. Graded group assignments should be incorporated into the course only if appropriate for meeting the course objectives. For skills that every student needs to master, some individual assessment method may be necessary to insure universal comprehension of the subject.

□ **What types of assessment best reflect the course objectives?**

Examinations and assignments should reinforce the objectives of the course. If higher-level thinking skills are desired, exams should not focus only on technical content. Instead, alternative assignments or test questions geared to practice should be added to the course.

IV. Implementation

Design and implementation can be considered two separate tasks. The course design provides the framework for the daily contact with students. As the individual instructor implements the

design, the course is modified to capitalize on the strengths of that instructor and adapted to the conditions of the specific course environment.

What daily class activities, assignments, and assessment methods are best for each segment of the course?

Once the main thrust of the course is determined, decisions must be made as to daily classroom activities. Variety adds spice to daily activities and allows class methods to match objectives and topics. A short lecture on a tax rule with a case study may be appropriate for one class meeting. For the next class meeting, small-group discussion of tax policy issues may be beneficial.

What class atmosphere is being fostered?

As a new class is implemented or new technical material added, an instructor may be inclined to focus largely on course content. At such times, however, it is especially important for the instructor to stay in touch with students and foster a class atmosphere of mutual learning where students feel free to interact.

V. Review

Changes in a course should be monitored, both during implementation and after the course is in place. Assessment and improvement are continuous components of the revision process.

Are course objectives being met?

Are students ready for the next course?

Class progress should be periodically assessed to see that the course is not veering away from the stated objectives. Evaluations at the end of the course are also important to determine which changes were successful and which need reevaluation. These internal assessments can be coupled with external measures, such as feedback from former students and instructors teaching higher-level courses as to whether the objectives of the course are being met.

Are illustrations, examples, and case studies still current?

Even after a course has been successfully implemented, its activities should be reviewed regularly to make sure that it has not grown stale. While some examples and case studies are classics, any that are more than three years old—ancient history to a traditional undergraduate—should be carefully scrutinized for continued use.

RESOURCES

For further reading on curriculum revision, course development, and related subjects, the following sources should be considered:

- Administrators of Accounting Programs Group. *Support for AACSB Accounting Accreditation*. Available through the AAPG homepage at <http://www.usu.edu/~account/assessment/aacsb/>.
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- . *Learning Enhancements for Accounting: Classroom Activities*. Available through the AAA homepage at <http://www.rutgers.edu/Accounting/raw/aaa/facdev/teaching/classact.htm>.
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