

# Chapter 4

## QUICK TIPS TO ENHANCE THE LEARNING PROCESS

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*Indiana University*

A current trend in education is to focus on the community of learning. Hanno (1999) asserts that the most important principle for guiding teaching activities is to realize that educators are members of a larger community of learning. The community offers a wealth of knowledge about how students learn, how teachers fill multiple roles, and how educational techniques are evolving. Cunningham (1999) agrees and states that her teaching is energized by learning what others are doing in their classrooms.

The purpose of this chapter is to enhance interactions among tax-accounting educators. Although most of the content is applicable to all disciplines, the contributors are tax colleagues who are sharing some of their ideas and experiences. By sharing teaching tips with each other, the educational environment is more likely to be a dynamic, purposeful experience. Not everyone will agree with all of the ideas because different techniques match specific philosophies. Nonetheless, the mere act of considering alternative techniques is a healthy process that should lead to more appropriate, thoughtful decisions about teaching strategies.

### SETTING THE STAGE

Before entering the room on the first day of class, the final script should be complete. Although being able to *ad lib* is a valuable asset, it is imperative that the basic plot be pre-determined. Aside from deciding what specific tax topics will be covered, instructors must decide what balance of conceptual or applied knowledge will be emphasized and what teaching techniques will best help accomplish those objectives.

### Diverse Learning Styles

Year after year someone says, "Students aren't what they used to be." True, but neither are their teachers. Though there are reasons to bemoan the changes, there are also reasons to appreciate today's educational environment. One of the most striking differences is the contrast between what used to be the unidimensional lecture-style of teaching and the diverse styles of today. Not only is there now a wide variety of teaching styles, it is not uncommon for each instructor to use more than one style. This type of flexibility helps the instructor reach a more diverse audience. Clearly, some students still excel with lecture-style teaching, but this is a growing minority.

Although lecture-style teaching may be necessary for teaching a large quantity of material, it is not sufficient. The material needs to be actively reinforced. Unfortunately, universities tend to require only one undergraduate tax class, so the demand for voluminous coverage is high. Financial-accounting courses build on one another (principles to intermediate to advanced). Thus, some reinforcement is naturally integrated into the financial-accounting curriculum. Tax instructors, on the other hand, must create their own reinforcement techniques. Some ideas, which are discussed below, include cold calling, question-and-answer formats, testing strategies, and writing exercises.

### **Cold Calling**

“Cold calling” refers to the process of asking specific students, often selected at random, to answer questions about the course material. Wilson (1999) argues that this process motivates students to come to class prepared, and it helps the teacher identify points of confusion. Wilson (1999, 348) asserts, however, that it is necessary to be “hard on ideas and easy on the person.” To avoid student resistance, students must perceive that you have a kind heart and that the process benefits their learning. Therefore, the instructor must first earn students’ trust by establishing a rapport with them and by setting the ground rules for this type of cross-examination.

Cold calling can be a totally random process or it can be a very structured exercise. Structure is added to the process by either making the questions known before class, or by making a person or team responsible for cold calling on a given day or topic. Furthermore, students could be given one or two “get out of jail free” cards that allow them to avoid or postpone answering a question.

Another issue related to cold calling is how the process will affect student grades. If class participation is included as a part of the course grade, should mandatory responses be valued as highly as voluntary ones? Moreover, if students are guided in their responses to the cold calling, how will the quality and content of their responses be adjusted? If participation affects the course grade, perhaps students should be guided in responses during the early part of the course. Then, when responses are graded, the prodding could be minimized. Thus, the issue will become valuation of the responses. Quality vs. quantity is also an issue. Instructors may want to seek periodic input from the class about who has been contributing the most to the class discussions. Instructors may also want to consider assigning students to specific class dates or topics. They could be responsible for either (1) asking some relevant questions, (2) being the respondent for questions that day, (3) providing a brief summary of that day’s reading assignment at the beginning of class, or (4) providing at the end of class a brief summary of that day’s class lecture or discussion.

### **Questions and Answers**

If a student asks a question, how should it be answered? Instead of answering the question, Cunningham (1999, 310) turns it back to the student and asks, “What do you think?” Alternatively, she suggests that other students can be asked to answer the question.

When students are asking questions, it is generally a positive sign that the class is interested in the material. If students are not asking questions, then the instructor should periodically ask questions. One tried-and-true technique is simply to ask “why.” It is very important that questions are not limited to “how” does something work. Instead, ask why does it work that way. (See, for example, Hite and Parry 1994; Schadewald and Limberg 1990).

### **Examine the Exams**

One should first decide why exams are being given. For most instructors, there are at least two reasons for giving exams—to assign grades and to strengthen the learning process. If the purpose is to assign grades, then it is imperative to understand that the difficulty level of the exams will affect the relative rankings.

If the exams are too hard, students may become frustrated and lose interest in learning the material. Remember the old adage about keeping the carrot in front of the donkey's nose to coax it. If the carrot is too far removed, the desire to chase after it will be lost. It could be argued, however, that students need to face more difficult tasks so that they know how to persevere on the job when a problem is too complex for their given experiences. This is a valid concern, but highly complex issues should not be relegated to the exams. A better solution is to practice on the most complicated issues by using cases or in-class discussions as aids to solving the puzzle.

In contrast to extremely difficult exams it is also a mistake to make the exams too easy. The desire to achieve higher teaching evaluations may tempt instructors to give easy exams, but giving easy exams does not provide an adequate measure of who has learned more than the basic concepts. Giving easy exams, however, does provide a nice foundation for future knowledge acquisition. Learning requires the building of mental schema and networks that tie information together (Schadewald and Limberg 1990). Thus, an instructor could first test to see if the basics are understood and then proceed with more challenging applications.

One method of testing is to have a two-part test, one for the basic concepts using relatively easy questions and another part for testing the advanced applications or concepts. This type of testing would not only be informative to the test taker, it could be informative to the instructor. If, for example, there were too many errors on the first part of the exam, then the instructor would have to evaluate whether the basics were illustrated well enough during class time and in the assigned reading materials. Of course, low performance could alternatively indicate an unusual class of low achievers or a poorly written exam.

Although it is not commonly used in business schools, one variation of the multilevel exam is to contract for grades. Students desiring only a "C" grade may opt for the "C" exam with a stated minimum-performance level. Similarly, students can target a "B" grade by passing a "B"-level exam, or they can target an "A" grade by performing well on a higher "A"-level exam. The different levels of exam questions tend to parallel Bloom's (1956) taxonomy.

Some instructors may find it difficult and time consuming to explain the above exam options. An alternative is to ensure that every exam has a combination of relatively easy, moderate, and difficult questions. Then, after the exam an analysis of the questions will reveal whether the high-performers were distinguished by performance on the more difficult questions. Targeting specified subsets of easy, moderate, and difficult questions could help defray student comments that the exams are too detailed and tricky. The point is that some questions should be difficult—but not all of them.

Tax may be unique from other subjects in that there are usually a wide variety of topics being tested on each exam. Based on my experience, performance on any one topic is often student-specific. Certainly, a few bright students will understand nearly every concept, but most students will understand only a subset of the topics. The subset varies for each student. Perhaps different students are naturally interested in different topics. Perhaps some of the assigned homework problems are more thoroughly prepared than others. Or, perhaps students studied the topics in certain orders and had information overload on the latter topics. Why different students miss different questions is unknown. Nonetheless, the varying mistakes often lead to a natural grade dispersion.

If each topic had two or three questions on the exam that reflected varying levels of difficulty, then students may perceive the test as fairer because they can establish they at least understood the basic point on the first question. The second question could then distinguish those who mastered a higher level of detail or understanding of the concept.

### **Group Exams**

Another way to diffuse student discontent over an exam is to give the exam a second time, but on the second time the test is a group exam. Hite (1996) found that midterm group exams

increased retention and performance on a comprehensive final exam. The group-exam technique also improved attitudes and decreased complaints about picky exams. When students take the exam as a group, they tend to read the problem correctly and this alone significantly reduces the error rates. In addition, mistakes are reduced because the group discussions help to bolster student recall of a prior class discussion or homework problem.

### *Types of Exams*

Since students have diverse learning styles, Hanno (1999) suggests using both multiple-choice and essay-style questions on the exams. Using the same idea about diverse learning styles, one could argue that some exams should be take home, some should be open book or with notes, and others should be without notes and with specific time limits.

### *Returning Exams*

As mentioned earlier, another primary reason for giving an exam is to use it as a learning tool. Consequently, returning the exams is crucial. Giving back an exam can be a depressing event—for the instructor and the student. One way to mitigate complaints and to promote further learning is to have the students earn extra points (in lieu of curving the exam) by writing explanations of why they missed each question on the exam. The bonus points can be prorated based on the number of items correctly explained relative to the total number of items missed. Explaining what they did wrong is better than just asking for an explanation of how to do the problem correctly. Merely requiring that the correct answer be submitted could tempt students to copy it from peers or the textbook. Explaining what was wrong about an early response, however, requires understanding the correct way as well as recognizing prior misconceptions.

In summary, exams should be comprised of a variety of styles of questions and a variety of difficulty levels. Furthermore, once the test is over, the learning is not. If the correct information is to be retained after the course is finished, then students must understand what they previously misunderstood. The instructor's challenge is to find new and innovative ways of returning the exams and motivating the students to care about learning the correct answers. Final exams that are cumulative help promote increased attention to incorrect responses on earlier exams. Cumulative exams encourage review of previously tested material and are, therefore, more likely to lead to long-term retention.

### *Writing about Tax*

Effective communication skills are requisites to success in the accounting profession (e.g., May and Arevalo 1983; AECC 1990; Hirsch et al. 1994). With the new 150-hour requirements in most states, accounting programs are placing more emphasis on writing and communication skills. Indiana University, for example, requires sophomore and junior-level courses to provide instruction on writing and communication skills specifically related to a tax or accounting context. The intent of the class is two-fold—learning to write and writing to learn.

One way to accomplish one or both goals is to have the students write one-minute summaries. Minute summaries are a good way to make students stop and think. The idea builds on self-elaboration theory (Hite and Parry 1994) by requiring the student to briefly explain a concept. This can be done orally or as a writing exercise. It can be done at the end of class as a conclusion, or it can be done at the beginning of class to check comprehension on reading assignments, homework, or prior class discussions/lectures. When turned in, they can be used as attendance checks. In addition, a few summaries can be randomly selected and read to the class to generate discussion about the accuracy of the summaries.

Cunningham (1999) suggests using journals to record a series of written thoughts about specific course topics. She takes the last few minutes of class to have the students write a response

to a question addressing an issue or topic that was discussed during that class period. Thus, students have the opportunity to reflect on the topic and discover questions that remain unanswered. This serves as a classroom assessment technique, CAT, which provides feedback to the instructor on how well the topic was learned and feedback to the students themselves on how well they comprehended the topic.

### CONCLUSION

The above discussion is not intended to be a literature review of prior work. Instead, the comments are intended to generate ideas and encourage the importance of the community of learning. Any suggestions without citations represent my opinions. The discussion now is followed by a series of suggestions from tax colleagues across the country. Although each idea has proven effective for its author, it may not be a technique that will be effective for everyone. Therefore, the reader should take each suggestion "with a grain of salt." If even one colleague is inspired to make a change in his or her classroom, then this sharing of ideas has proven valuable.

### ATA TIPS

Instructors have so much to learn from each other. Questioning why tax faculty do what they do should be a never-ending process. In an attempt to share what works and what does not work in tax classes, this collection of teaching tips is intended to serve as the beginning of a series of bartering tips to help tax instructors improve their skills as educators.

The quick teaching tips presented below represent an alphabetical ordering of ideas submitted either in response to an email request for ideas or via feedback from the 1998 ATA Midyear Meeting in San Francisco. The tips are segregated into three categories based on the responses to three questions:

- 1) What is your "Golden rule" for the classroom?
- 2) What is a teaching technique that helps you involve your students?
- 3) What is a "deadly sin" for instruction in the tax classroom?

Many of the responses open the door for a further discussion of the techniques. Readers are encouraged to contact the submitting author for more details about the suggestion.

### Golden Rules

If students don't volunteer, then I invoke "mandatory voluntary" and call on folks. "Jen/Bob, you just volunteered to answer the next questions." Through use of my seating chart the first few days, I know all of their names (and hometowns) by the end of the second week, so it makes it easier to call on them. I am in hopes that they will arrive better prepared for my classes.

Faye Bradwick  
Indiana University of Pennsylvania

You must be prepared. This encompasses every aspect of the learning experience from class delivery, homework solutions, and exams to office hours and grading. An instructor cannot expect students to be prepared for class unless he or she demonstrates the same. Students will learn by example.

Chris Bauman  
University of Wisconsin—Milwaukee

Learn every student's name at the beginning of every course.

Richard Boley  
University of North Texas

Teach to the C student, but have something for the A and B students.

Lorence Bravenec  
Texas A&M University

Get excited! Students respond to enthusiasm.

Amy Dunbar  
University of Connecticut

Having respect for the student will lead to policies such as not ignoring a student's question. Fairness is also an important rule—make certain that all students receive the same opportunities. For example, I never answer a question such as “Will we be responsible for this particular material on the exam?” unless it is asked in class where all have the opportunity to hear. I never give a student an opportunity for “extra credit” unless all students have the same opportunity.

Allen Ford  
University of Kansas

Before every class decide what points you want the students to master and why they should master the points.

Anna Fowler  
The University of Texas at Austin

Don't teach too many rules and exceptions because students get lost. Instead, teach the most important general rules.

Greg Geisler  
Georgia State University

I don't necessarily test on all concepts covered; only the ones that I feel are the most important and I really stressed as important in class discussions and homework. I encourage and answer all questions raised, but if it is a very technical point and not necessarily relevant to the topic at hand or the class as a whole, I will ask the student to come to my office and discuss it.

Harold Goedde  
Morgan State University

Use humor such as cartoons or actual tax cases to illustrate the concepts being taught.

John Hasseldine  
University of Nottingham

In recent years, I have taught our undergraduate tax-research course. For this course, students prepare several short memos and reports. For some time, I found it difficult and frustrating to evaluate these written assignments. The quality of the students' writing was often poor; some students tended to dismiss my feedback as hypercritical. In recent semesters, however, the evaluation and feedback process has been very comfortable and positive for both the students and me. My syllabus for the tax-research course now includes the following: “If I think you would benefit from further revising an assignment, I will initially give you no credit for that assignment. You can resubmit, FOR FULL CREDIT, an appropriate revised version of the assignment, along with your original submission, within two weeks. If you fail to resubmit, you will get no credit for the assignment. This revise-and-resubmit policy corresponds to the way professional accountants do written tasks in the “real-world.” This policy will allow many of you to earn a better grade for the course. With such a policy you will find my feedback fairer and more constructive because you will have the opportunity to correct things you did not understand when you first did the assignment.”

Overall student reaction to the course has changed dramatically—from resentful and unappreciative to comfortable and grateful. I have also found it helpful to occasionally use this

revise-and-resubmit approach for assignments in other classes. Contrary to what some instructors might expect, it actually saves time. Instead of agonizing over low grades and critical feedback, one can simply provide sufficient instructions and feedback so that the student(s) can get on the right track and do a professional-quality revision.

Richard T. Helleloid  
University of Wisconsin–Eau Claire

Everyone must come to class prepared to discuss the problems assigned for the day and lead the class discussion.

Steve Huddart  
Duke University

Tax is not the only—maybe not even the most important—thing I am teaching in the classroom. Students learn a lot about general thinking processes, interacting with their peers, interactions between women and me and women and women and men and men, ethical behavior of professors (e.g., requiring papers that the professor doesn't read), respect for others ... and so on.

Betty Jackson  
University of Colorado at Boulder

I use a marked deck of cards to determine homework submission. If they draw a marked card, they hand in homework.

Just getting to class early and talking to the students before class about what's going on gets students more involved. They feel like you care about them as people and, I think, are more motivated to work for you.

Kevin Murphy  
Oklahoma State University

It is my goal to present the highest level of tax instruction in every class session.

Clyde Posey  
Louisiana Tech University

I think you teach to the A and B students. Students should be challenged. They need to realize that the competition in the real world is not at the C level. We can be clear in our teaching. We can explain and provide simple examples, but we should not limit our classes to the expectation of the C student.

Caroline Strobel  
University of South Carolina

My "Golden rule" comes in story form as follows (Income tax ethics: The Gargoyle Story):

Early in each semester that I teach Federal Income Tax to undergraduates, some student will invariably ask regarding reporting some item of income, "Well, if the IRS isn't going to know, why bother reporting it?" To which I reply, "Let me tell you a story."

"In the early 1980s when the National Cathedral was finally being completed after over 70 years of work, a reporter was at the site interviewing various artisans. Observing a sculptor working diligently on the back of a head of a gargoyle which was going to be placed high up on one of the towers in a place where no one would be able to see the back of the head, the reporter asked, "Why are you working so hard on the back of the head when no one will be able to see it?" To which the sculptor replied, "God sees."

I say nothing more and go on to the next topic. The students don't forget, though. As we go through the semester, if I take an aggressive position on some issue that a student is uncomfortable with, often he or she will say, "But what about the gargoyle?" Or, if a student

suggests a tax strategy that is over the line and sees my discomfort, he or she will say, "Oh, I know—the gargoyle."

Robert Walker  
Georgetown University

If you don't know the answer, it's not a dumb question.

Len Weld  
The University of Texas at Tyler

### Student-Involvement Techniques

Most of my courses contain weekly quizzes (not collected) or cases, as well as weekly homework problems, that help involve the students. I become more Socratic in my style at these times which keeps students awake. I challenge them to defend their answers. This breaks up the monotony of the lecture.

Jim Angelini  
Suffolk University

In order to encourage students to work together, I save one problem for the end of class. The students must discuss the problem, show calculations, and decide if they are correct. The instructor, of course, has the final vote. Students learn to assume team roles. I motivate the problem solving by stating class will end when they have correctly solved the problem. Class is over (even if it is 5 minutes early) once the class solves the problem. The motivational power of an early dismissal is amazing!

Chris Bauman  
University of Wisconsin-Milwaukee

I have been using *USA Today* newspapers in my classes for several semesters. Students are responsible for articles on tax, technology, accounting, etc ... and you would be amazed how many are in there ... and the paper does a decent job explaining the tax issues. This gets my students (1) reading a national newspaper—and many for the first time, (2) forces them to actively learn tax and technology current events, and (3) for many creates the lifelong learning of/habit of keeping up with current events.

The papers are drop-shipped to the door of my building for 30 cents per copy. Students pay me at the beginning of the semester and pick up the papers outside my office door—can't beat that for price and convenience. I "motivate" them to read the papers via: (1) periodic current-event five-minute quizzes—about four per semester, (2) weekly tax current-events bulletin board presentations. The bulletin board assignment is 10 percent of their final grade. They work in teams of three or four and each team presents a board once per semester and does a written and verbal critique of another team's board each semester. It serves as an all-around communications assignment. Each team is responsible for a week's worth of pertinent articles from *USA Today* and *Wall Street Journal* ... plus other sources if it is a slow news week. The bulletin boards are on the second floor of our building and receive lots of foot traffic. Colleagues have paid numerous compliments. Students cluster around the boards to "study" (i.e., cram) when they know/suspect a current-events quiz. French students and other nonbusiness students read the boards as they pass through for their classes.

Faye Bradwick  
Indiana University of Pennsylvania

Group problems, either for working outside class or in class.

Lorence Bravenec  
Texas A&M University



The scenario principle may be used to reinforce information and introduce writing skills into the tax classroom. Short stories and educational novels are examples of this scenario principle in action. Researchers have addressed the benefits of using novels in the classroom. They used a tax novel in advanced undergraduate tax courses titled, *The Ultimate Rip-off: A Taxing Tale*. The researchers concluded that interest piqued and that the students acquired more facility with technical terminology. Student comments to the instructor were overwhelmingly positive and expressed favorable views toward accounting and tax instructors (Crumbley et al. 1998).

In general, a “scenario” presents information using characters performing activities in a specialized setting. Previous research indicates that applications of the scenario principle have enhanced students’ communication and interpersonal skills, stimulated students’ creativity, and enabled instructors to improve their teaching performance.

There are three primary goals of using short stories in the classroom. The first goal is to reinforce and expand the student’s knowledge of technical subject matter. Complex textbook material is illustrated through the scenario unfolding in the stories. Information becomes practical as human agents use it to solve problems. Accounting-related stories can provide students with a better understanding of the relationships among accounting, business, and society. In addition, a student’s general knowledge may be improved as well. Fictional stories typically incorporate current issues as well as cultural and historical information in the context of the story line.

The second goal is based upon the assumption that the stories being written will contain accountants who are the key “good guys” in an interesting, work-related scenario. If so, the story line can enhance the student’s image of the accounting field. Most of the public, including many university accounting students, has a distorted and shallow image of the professional accountant. The general public often thinks of accounting as simply number crunching. Accountants are often thought of as dull introverts and are sometimes portrayed in films as unethical.

Of course, the major goal is to force students to write an entertaining and competent term paper. Often a student will become so involved in his or her story line that the initial reluctance to write a long paper is forgotten. Also, an instructor will actually enjoy reading most of the final products of the students. Students can produce some exciting and enjoyable short stories when given the opportunity. They will actually enjoy developing their communication, creative, and critical thinking skills.

Larry Crumbley  
Louisiana State University

Cold call. If a student drifts off, I call on him or her. I also have a card for each student, and I sometimes pull a card to determine who is answering the question. I usually then ask at least three more students if they agree or disagree and why. Sometimes we do a show of hands to force everyone to take a position. No one is allowed to say “I don’t know.” At the very least, I have the student read out loud from the notes where he or she can get some guidance to help answer the question.

Amy Dunbar  
University of Connecticut

I have sometimes found that a few students actively participate in class discussions, while their classmates sit back and observe. Unfortunately, before long this becomes the norm and only those few students are really involved. If one or a few students tend to monopolize the class discussion, I use a technique called “talking cards.” At the beginning of each class, each student is given a certain number of index cards with his or her name on them (two to five, depending on the number of students in the class, the type of class, and the length of the class meeting).

When a student participates, he or she submits a card. After a student's cards are gone, he or she may not participate—someone else must volunteer. I have found that when the nonparticipating students realize that they can no longer rely on one or two people to carry the ball, they begin to get involved in class discussions.

Another technique that I use to increase student involvement is to put students into informal groups to discuss a homework problem or a concept. I will then cold-call on individual members of the group and ask them to describe the group's position. This seems to relieve the anxiety that some students feel about giving their own opinion or answer to a question.

Carol Fischer  
St. Bonaventure University

I try to ask all students many questions during the semester.

Allen Ford  
University of Kansas

Have students work on applications in class. Call on them randomly to provide them with incentive to take in-class applications seriously. Also, collect homework and grade it. Otherwise, too many students come to class unprepared.

Greg Geisler  
Georgia State University

I assign or call on students to present on the board answers to problems at the end of the chapter. Also, sometimes I collect homework (one or two assignments) on a random basis, counting it as a 10-point quiz. I don't care whether it is correct; only that they made an attempt to work the problem. Also, I raise issues and questions in class related to the topic covered and ask for their opinions and reason. Also, I require students to work in teams (either self-selected, or sometimes I will assign them) for formal in-class presentations, hand-in assignments such as tax returns and research problems, and take-home exams which usually are multiple-choice questions, complex tax returns and tax research cases.

Harold Goedde  
Morgan State University

Students get involved when they participate in team assignments. I use three- or four-person teams for quizzes and exams. It's a rewarding experience to hear the students talk the language.

Jack Hatcher  
Purdue University

Students are responsible for presenting an analysis of a current business transaction with important tax implications to the whole class once in the term. They also provide a written analysis of the situation to me and their classmates.

Steven Huddart  
Duke University

A teacher I admire convinced me that a good teacher capitalizes on the "Element of Surprise." We must continually challenge ourselves to find new ways to present information, generate discussions, and measure achievements.

Valerie Milliron  
California State University, Chico

Many students are averse to cold calling and to homework. The two could be used to leverage each other. For example, on a given day students could be given an exemption from cold calling if voluntary homework assignments are submitted.

Rick Newmark  
Old Dominion University

I try to ask every student at least one question during each class session. They know that they cannot let their minds wander because they could be questioned at any time. As a result, the attention level is generally very high.

Clyde Posey  
Louisiana Tech University

A quick teaching technique I have used for many years in both my undergraduate and graduate income-tax courses involves challenging students to constantly address tax issues/questions (either in class or via written homework assignments) from a multitargeted audience perspective. That is, I look to ingrain in my students' minds that the same solution will, in most cases, have to be presented to more than one audience, each comprised of individuals or groups with varying levels of tax knowledge/expertise. Most importantly, I want my students to understand that the ability to do this "successfully" is indeed an acquired skill.

For example, when providing solutions to in-class assignments, many students will understandably attempt to provide an answer in laymen's terms and ignore the technical language of the law. On the other hand, some students feel more comfortable answering questions in technical terms. In both cases, I have found that the students generally fail to appreciate the need to be able to couch the answer in terms more appropriate for a different audience. I, therefore, allow students to provide their answer initially in whatever terms they are most comfortable with, but then usually ask them to follow-up with an answer that is targeted at the "other" audience. Often struggling to provide a response, particularly in the first half of the semester, students very quickly grasp the importance of the concept I am after. Out-of-class assignments, primarily research, accomplish the same pedagogical goal by having students submit a technical research memo along with a letter targeted at a "less tax-savvy" client.

Brett A. Stone  
SUNY at New Paltz

About two-thirds of the way through the semester (once the students have a critical mass of tax knowledge), I ask them to amend a friend's or a family member's tax return, or to provide tax-planning consultation to a friend or family member. The most recent time I asked this, the students (who hand in the results of their efforts) cost the federal and state governments over \$60,000 in tax revenues.

Robert Walker  
Georgetown University

I think teachers must be comfortable with the techniques they adopt. For example, I have not been particularly successful in encouraging participation by cold calling. I recently adapted an idea from Carol Fischer to encourage class participation. At the beginning of each segment of the semester ending with an exam, I give the students five cards with their names on them. Each time a student takes part in a discussion or answers a question, he or she may turn in a card at the end of the period. I give a couple of extra credit points on the exam based on the number of cards that are turned in. A variation would be to require that all five cards be returned.

The idea here is that most students really want to participate, but some find it difficult. I think this is particularly true when the group norm is to remain silent or only answer a question when required to by the instructor. This technique makes it easier for them. As students become accustomed to speaking in class and hearing their classmates participate, they begin participating because they want to.

Marty Wartick  
University of Northern Iowa

Research assignments. Talk about the results in class. Willie Nelson and Jimmy Swaggart are good topics.

Len Weld  
The University of Texas at Tyler

### **Deadly Sins**

One bad sin to commit in the classroom is rushing through material simply because you have already made up the exam and don't want to change it. Another sin is going off on tangents. This confuses the student and makes a shambles out of their notes. I pass out outlines for each chapter and then make sure we cover the material in the outline order.

Jim Angelini  
Suffolk University

The failure of the instructor to solve an assigned homework or exam question in advance of class and office hours can be deadly. An instructor can definitely lose credibility with students by fumbling through an assigned problem.

Chris Bauman  
University of Wisconsin-Milwaukee

Departing from the big picture and being too technical, and assuming that it's adequately covered only if covered in a lecture.

Lorence Bravenec  
Texas A&M University

Talking more than your students talk.

Amy Dunbar  
University of Connecticut

Unlike maybe 20 years ago, one has to be very careful about making a student look bad in class no matter how poorly prepared. I can recall telling students that they needed to either change or leave and it would have a good effect on the rest of the class. I have not used that motivational technique in many years. Students do not seem to like seeing another student "zinged" even when they agree that it is deserved.

Allen Ford  
University of Kansas

Just teaching the tax rules. This is an accounting class, not a law school tax class. Students need to link the tax rules to the financial-accounting rules by understanding book/tax differences. They also need to link the tax rules to finance and economics. One way to do this is calculate the after-tax results (e.g., cost, income, or return). This reinforces the concept that the goal is maximizing profits/income of the business/individual, not minimizing taxes paid.

Greg Geisler  
Georgia State University

Don't ever go over the end of the period. Students start getting itchy and prepare to leave about five minutes before class ends. Also, never make students look bad by criticizing them for wrong answers or "stupid" questions (e.g., something covered previously).

Harold Goedde  
Morgan State University

Getting caught up in the fine details of the tax code.

Steven Huddart  
Duke University

The “Deadly Sin” in any class is not to be well prepared.

Clyde Posey  
Louisiana Tech University

Overestimating your students’ grasp of the fundamentals.

Ralph Tower  
Wake Forest

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