

# Methods, Topics, and Issues in Tax Education: A Year 2001 Perspective

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## FOREWORD

This is the fourth monograph and the first teaching-oriented monograph published by the American Taxation Association (ATA). Its aim is to share with tax educators ideas and techniques for developing and delivering effective instruction in an academic environment filled with multiple challenges. Included in the monograph are discussions and applications of team learning, multi-media presentations, simulations, interactive tutorials, web-based communication, distance education, decision-based instruction, curriculum revision, and professional training. It represents the culmination of three years of work by the ATA Teaching Resources Committee.

The ATA gratefully acknowledges the efforts of Janet A. Meade, chair of the ATA Teaching Resources Committee, and the Deloitte & Touche Foundation for its generous support in printing and distributing copies of this monograph.

Robert L. Gardner  
1999–2000 President

This fourth monograph of the American Taxation Association (ATA) has a long history. President Sandra Kramer first initiated the project when she appointed a planning committee in August 1997. One year later, in August 1998, the ATA Trustees formally approved the project. Writing began during the term of President Richard Weber and concluded during the term of President Robert Gardner. Now, during my term, it is a pleasure to finally see the fruition of all the work that has been done over the past three years. During this time, some of the content related to technology may have become outdated, but many of the teaching suggestions remain timeless. The purpose of this monograph is to provide a starting point that will lead readers to the ATA web page (<http://www.uni.edu/ata>) for future developments. I strongly encourage all ATA members to continue to share their ideas.

We owe a great deal of thanks to all those who have been involved in the writing, editing, and financial support of this monograph. You have provided a valuable contribution to the profession.

Shirley Dennis-Escoffier  
2000–2001 President

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## PREFACE

Tax pedagogy is currently undergoing a major shift in focus and orientation. New teaching methods, applications, delivery modes, approaches, and curricula are emerging. Educators are being challenged not only to deliver subject matter to students, but also to develop core competencies in their students with respect to communication, leadership, critical thinking, and technology. This monograph is one of many efforts by the American Taxation Association (ATA) to assist its members in successfully meeting these challenges.

The idea of a teaching-oriented monograph originated in 1997 when Sandra Kramer, 1997–98 ATA president, charged the Teaching Resources Committee with the task of determining whether a teaching-oriented monograph would be useful to the membership and, if so, preparing a proposal for the Board of Trustees' consideration. Responding to the charge, the Committee solicited ideas from the membership and formulated a monograph proposal.

The following year, Dick Weber, 1998–99 ATA president, formed a Monograph Subcommittee of the Teaching Resources Committee and charged it with the task of developing a teaching-oriented monograph. Development of the monograph continued the next year under ATA president Robert Gardner, who worked arduously in securing funding from the Deloitte & Touche Foundation for the monograph's publication and distribution.

The monograph consists of 16 chapters organized in six parts. The first part discusses several methods of enhancing the learning process, including the use of teams, multimedia, cases, computer presentations, and alternative testing formats. The second part explains how educators can employ technology in their teaching, both as a resource and a means of exchanging information. Part III provides an overview of distance learning and specific illustrations of its use in the U.S. and Australia.

The fourth part of the monograph looks at microeconomic and decision-based approaches to teaching tax, providing detailed applications that highlight how the approaches can aid decision making in any tax jurisdiction. Part V addresses issues related to tax curriculum change, including a useful checklist to assist those who are making program revisions. Part VI concludes the monograph with an examination of the process involved in developing educational programs for tax professionals.

Special thanks go to the Deloitte & Touche Foundation for financially supporting the publication of this monograph and its distribution to the ATA membership. Thanks also are extended to the many individuals involved in its preparation, including ATA presidents Sandra Kramer, Dick Weber, Robert Gardner, and Shirley Dennis-Escoffier who championed the project, and 1999–2000 ATA Publication Committee members Susan Anderson, Ellen Cook, Tom Omer, and Ron Tidd who served as reviewers. Last, thanks to the contributors who worked so hard to produce this volume.

Janet A. Meade  
Chair, 1999–2000 Teaching Resources Committee

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