

Taking Your Students To The Movies

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I. Introduction

Some folks, particularly the more mature boomers, may remember a 1967 movie *The Graduate* starring Dustin Hoffman and Ann Bancroft. Dustin is Benjamin, the graduate, and Ann is Mrs. Robinson. There is a scene early in the movie in which Ben parents are hosting a party for their friends with Ben as the guest of honor. Mr. McGuire, a friend of Ben's parents takes Ben aside and says "Ben, I just want to say 'one word' to you, just one word." Ben replies "Yes sir." Mr. McGuire asks "Ben, are you listening?" Ben responds "Yes sir, I am." Mr. McGuire then says "plastics."

Folks of a more recent vintage may have seen the movie *City Slickers* starring Billy Crystal and Jack Palance. Bill is Mitch, a city slicker. Jack is Curly, a leathery old cowboy who is the trail boss on a 200-mile cattle drive from New Mexico to Colorado. About half way through the movie, after Mitch and Curly have developed a sense of respect for each other, they are discussing the "secret of life." Curly expresses his opinion by holding one finger in the air - "one thing."

If we come forward in the 1990s', the "one word" or "one thing" appears to be the term "diversity." This term apparently is the key descriptive term in our society today. We speak of diversity in terms of employment, voting rights, political representation, college admissions, religion, and many other everyday activities. Some tout it as the cornerstone of the political correctness movement.

Diversity is also touted as the preferred appropriate vehicle for achieving change in accounting education (Mueller and Simmons 1989, 248). For too many years, we are told that we have been doing "the same old thing the same old way." By having different institutions experiment with different ways of improving accounting education, we can select those components that appear to have the best fit and have the greatest potential for advancing the achievement of the

mission of our respective accounting programs. With the orientation toward mission, obviously "one size does not fit all" accounting programs.

This paper accepts the thesis advanced by the Big 8 White Paper (Kullberg 1989, 3), the Accounting Education Change Commission (AECC 1990, 1), and the American Assembly of Collegiate Schools of Business (AACSB 1992, 4 and 6) that diversity is the preferred appropriate vehicle for achieving change in accounting education. A particular approach for achieving diversity in terms of teaching pedagogy is explored.

II. Assumptions

The Student

The student of the nineties is the product (i.e., offspring) of the "boomer" generation. They are frequently referred to as part of Generation X. Such students typically have spent far more time being entertained by television and video games than delving into the great works of literature (i.e., responds more favorably to video transmissions than to the written word). More precisely, they are members of the MTV generation. They respond best to short, varying messages which require both audio and video inputs.

The Faculty Member

The faculty member is better trained in research methodology than in teaching methodology and learning theory. Most faculty members apply a "learning by doing" teaching methodology regardless of whether they use the lecture, discussion, case, technology, or other method. Therefore, the faculty member is used to "teaching himself or herself to teach" rather than learning how to do so from a master teacher or teachers.

The Environment

The intersection of the student and the faculty member obviously occurs most frequently in the classroom. The student *needs* both audio and video inputs in order to maximize his or her learning potential (i.e., in order to be

positively motivated to hear and listen, to not be bored, and to learn). The faculty member can provide vocal output and can supplement this with a variety of allegedly video outputs (e.g., chalkboard, flip chart, overhead projector, computer display).

What is missing from all of the above video outputs are the panoramic and rapidly changing scenes so prevalent in MTV videos. One way to address this shortcoming is to use videos in the classroom. Unfortunately, at least four shortcomings are usually prevalent. First, there is an acute shortage of relevant materials for the accounting classroom. Second, what is available in most cases is nothing more than "talking heads" which fall far short of the message conveying potential expected by the MTV generation. Third, the available videos lack the expected scene brevity of an MTV video. Fourth, the players (actors) are not recognizable.

III. Proposal for a Partial Solution

We want our students to be critical thinkers with sound analytical skills who have the ability to synthesize and to communicate their thoughts effectively in an individual and group environment both verbally and in writing. They should be able to identify the issues in need of resolution, find defensible and reasonably optimum answers, and then tailor and communicate their findings to the identified audience. As the environment changes, they must be able to adapt to the changes. In doing so they must recognize that learning is a lifelong process (AECC 1990, 1).

As faculty members, we also have a responsibility to be adaptive to the learning needs of our students. This means that we should not merely wait for others to develop innovative and responsive teaching methodologies and learning materials, but instead should participate in the process ourselves. One cost effective way that I have discovered for enabling us as teachers to do so is to "take your students to the movies."

In my opinion, the approach presented is equally applicable to a variety of accounting disciplines (e.g., financial, managerial, systems, auditing, and not for profit). Since my area of interest is taxation, this presentation will focus on only that area.

IV. The Approach

Required Equipment

The following equipment is needed:

1. VCR.
2. TV monitor.
3. Movie.
4. Textbook or Code and Regulations.

The Methodology: Approach 1 (View Part of the Movie)

The class is organized into four-member student teams. They are shown excerpts (30 to 45 minutes) from a reasonably current movie. Some of the scenes have very obvious tax issues, some have innocuous tax issues, and some have absolutely no tax issues. The participants are instructed to identify the federal tax issues involved. Next, they locate the relevant code and/or regulation section for each identified issue. The team must then arrive at a consensus on the most significant tax issue. For this issue, they prepare a memo for the tax files and a client letter. Each team then prepares a 5 to 10 minute oral client presentation. Then, one of the teams makes the client presentation to the class.

The Methodology: Approach 2 (View All of the Movie)

The class is organized into teams as in Approach 1 and each team obtains its own copy of an assigned movie (or can select from two assigned movies). Each team is responsible for identifying the tax issues, ascertaining the relevant code and/or regulation sections, arriving at a consensus on the major tax issue, and then applying the tax research process to resolve the major tax issue. Thus, this approach has more of a tax research and planning orientation.

In doing the tax research, at different times, I have made available the following alternative tax research materials:

1. Code and Regulations.
2. Textbook.
3. An identified tax service.
4. CD-ROM tax library.
5. On-line tax library.

The results of the tax research process are communicated both orally and in writing. The written assignment requires the preparation of a memo for the tax files and the drafting of a client letter. The oral presentation is either a presentation to the client or to the tax partner. The format can be an actual presentation by the team members or the preparation of a video which contains the team's presentation.

The Methodology: Approach 3 (Find Your Own Movie)

The class is organized into teams as in Approach 1. Each team is permitted to select its own movie to view. Normally, the teams are required to perform only the issue identification step and the code and/or regulation step. If desired, the process can be expanded by the professor to include some or all of the other steps. A benefit of this approach is that it helps the professor to build a library of movies to be used in future semesters for Approach 1 or Approach 2.

V. Suggested Movies

Of all the movies I have used, *Indecent Proposal* has the most tax issues and seems to produce the greatest student innovation. Tax issues identified by student teams for this movie include the following:

- Bad debt deduction
- Below market loans
- Business loss
- Charitable contribution deduction
- Compensation income
- Deduction of legal fees
- Dependency deductions
- Divorce treatment including property settlement
- Filing status
- Fruit and tree metaphor
- Gambling income
- Gambling loss deduction
- Gift tax
- Gross income
- Hobby loss
- Investment interest
- Legal expenses and income
- Nondeductible items

Theft loss
Travel expenses

Other movies that I recommend include the following:

A League of Their Own
Bridges of Madison County
City Slickers
Coming to America
Eddie
Father of the Bride
First Wives Club
Folks
For Richer or Poorer
How the West was Fun
Jurassic Park
Leap of Faith
Maverick
My Fellow Americans
Out to Sea
Pelican Brief
Sister Act
The Client
The Firm
Twisters
Wall Street
What About Bob?
White Men Can't Jump

VI. Benefits and Conclusion

Based on my observations and feedback from students, benefits of the video analysis include the following:

1. Opportunity to be provided with a real world case in other than merely written form.
2. Development of group interaction skills.
3. Application of research skills using a variety of tax research resources.
4. Development of oral and written communication abilities.
5. Interesting and comprehensive pedagogy that is different from that previously encountered.
6. Motivation to look for tax issues outside of the classroom.
7. Fosters creativity.
8. Recognition that learning is a continuous process.

Movies can be used to demonstrate how taxation affects many activities and transactions. One useful approach is to ask how would the characters in the movie behave differently if they had assigned significant influence to the tax factors. In effect, this is what tax planning is all about.

If we perceive there to be learning opportunities in many aspects of our everyday environment and take advantage of these opportunities, then we can help to alleviate the concern of a tax professor who stated the following: "The older I get, the more concerned I get regarding our ability to learn all that we really need to know. New knowledge is being discovered while we are asleep at night" (Mitchell 1992, 19).

References

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