Teaching Complex Tax Principles
Designing & Implementing a Multi-Method Approach

Anu Varadharajan (Department of Accountancy, College of Business), Cheelan Bo-Linn (Center for Teaching Excellence)
University of Illinois at Urbana-Champaign

Rationale
- Lack of understanding and student frustration regarding sequential and interrelated steps to solve tax problems.
- Supplement lectures with additional comprehensive problems – particularly focusing on weaknesses raised during lecture.
- Comprehensive testing enables instructor to determine level of understanding and effectiveness of multiple-method approach.

Steps to resolve above issues
- Comprehensive case promotes holistic learning (learning rules independently and understanding how rules interact and applying them to solve problems).
- Ability to see how different rules within one topic apply sequentially and their interdependency (holistic learning).
- Ability to appreciate intersection of rules from one area to another (holistic learning).
- Ability to understand how tax affects business decisions.

Multi-Method Approach

**SINGLE METHOD**

- Lecture Concept 1 w/ focused examples
- Concept 2 w/ focused examples
- Textbook HW1
  - Concept 1 problems
  - Concept 2 problems
- Concept 3 w/ focused examples
- Concept 4 w/ focused examples
- Textbook HW1
  - Concept 3 problems
  - Concept 4 problems
- Comprehensive Case

**MULTI-METHOD APPROACH**

- Lecture Concept 1 w/ focused examples
  - Concept 2 w/ focused examples
  - Instructor developed comprehensive HW
- Concept 3 w/ focused examples
  - Concept 4 w/ focused examples
- Comprehensive Case
- Comprehensive testing

**RESULTS:**

- **Case Scores pre/post intervention**
- **Comprehensive Test Scores**

**Instructor Observations Regarding Student Learning**

- **Results:**
  - Significantly improved understanding of concepts covered (from questions raised during office hours, emails, review for exam, etc.)
  - Ability to see how different rules within one topic apply sequentially and their interdependency (holistic learning).
  - Ability to appreciate intersection of rules from one area to another (holistic learning).
  - Ability to understand how tax affects business decisions.

**Student Feedback**

- “Got a more comprehensive understanding of different depreciation situations all in one place”
- “After this assignment, depreciation was the concept I understood the best”
- “I understand the concept better through a case than working on isolated problems with different information.”
- “Assignment had different items to apply the concept over and over again and understand different situations”

---

<table>
<thead>
<tr>
<th>Traditional Method</th>
<th>Multi-Method</th>
<th>Average Quiz 1 Scores</th>
</tr>
</thead>
<tbody>
<tr>
<td>73%</td>
<td>75%</td>
<td></td>
</tr>
</tbody>
</table>