

Teaching Complex Tax Principles

Designing & Implementing a Multi-Method Approach

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Rationale

- Lack of understanding and student frustration regarding sequential and interrelated steps to solve tax problems.

Steps to resolve above issues

- Supplement lectures with additional comprehensive problems – particularly focusing on weaknesses raised during lecture.
- Comprehensive case promotes holistic learning (learning rules independently and UNDERSTANDING how rules INTERACT and APPLYING them to solve problems).
- Comprehensive testing enables instructor to determine level of understanding and effectiveness of multiple-method approach.

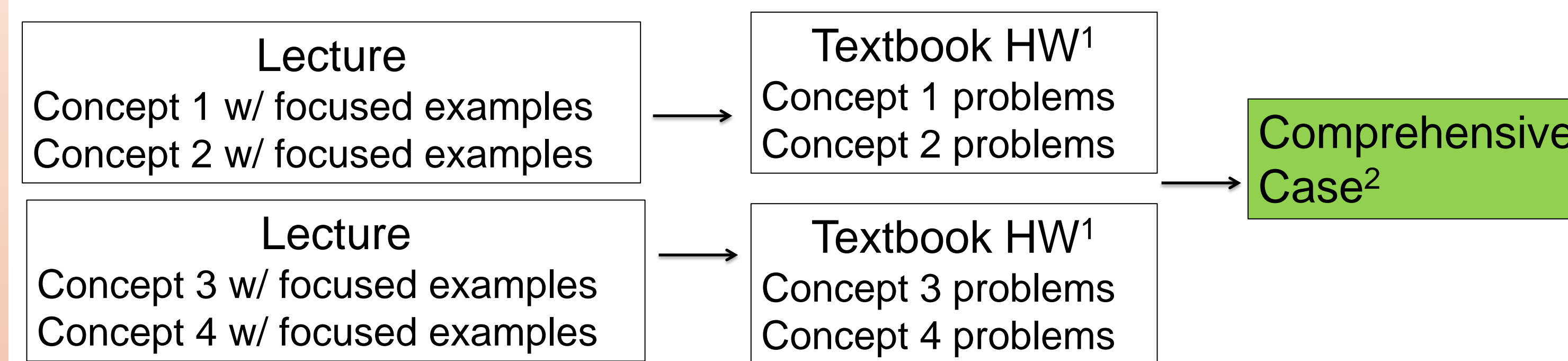
Description

- Students of ACCY 312 – Principles of Taxation. – a foundations course in basic US federal income tax concepts and rules.
- We look at the performance of 269 students – 85 students in the single approach teaching method and 184 students in the multi-method approach.
- No difference among the students on entering achievement level (Quiz1) as shown below.

	Average Quiz 1 Scores
Traditional Method	73%
Multi-Method	75%

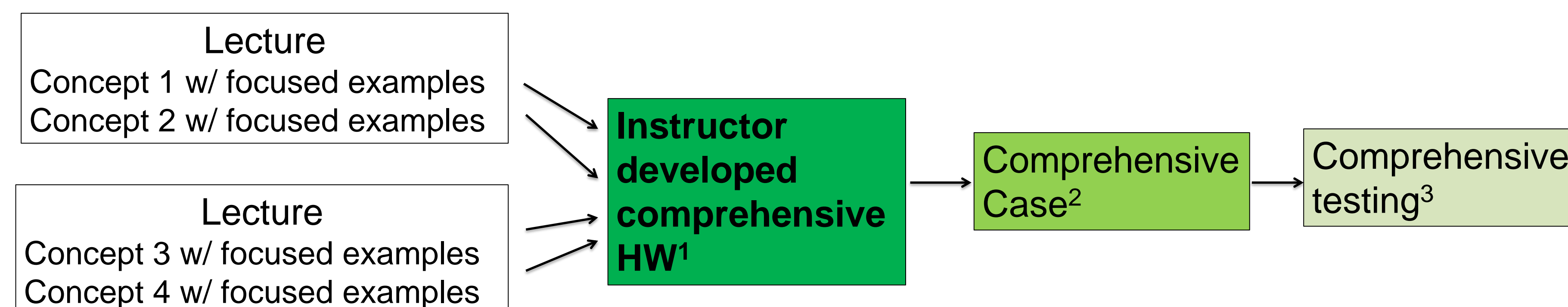


SINGLE METHOD



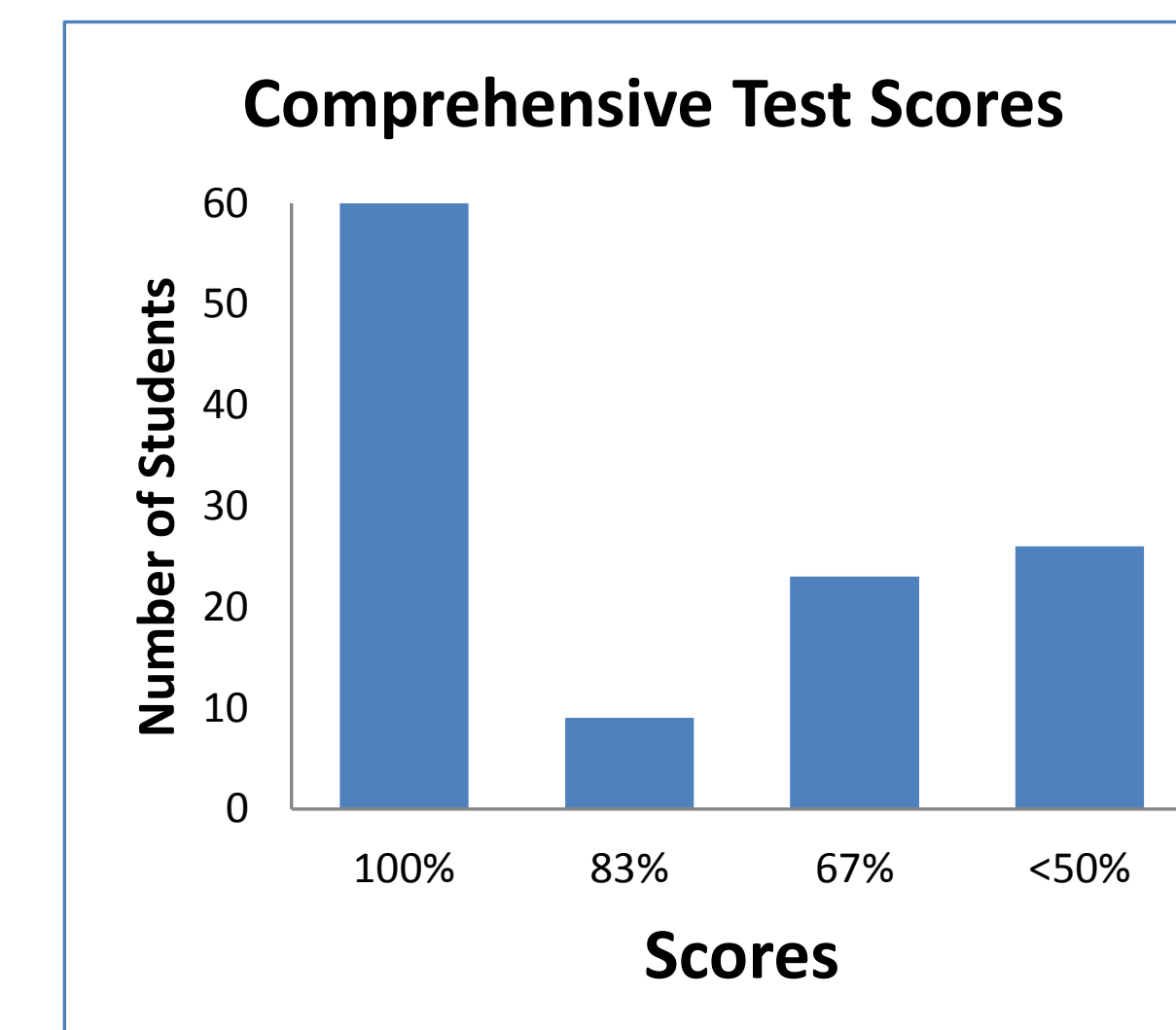
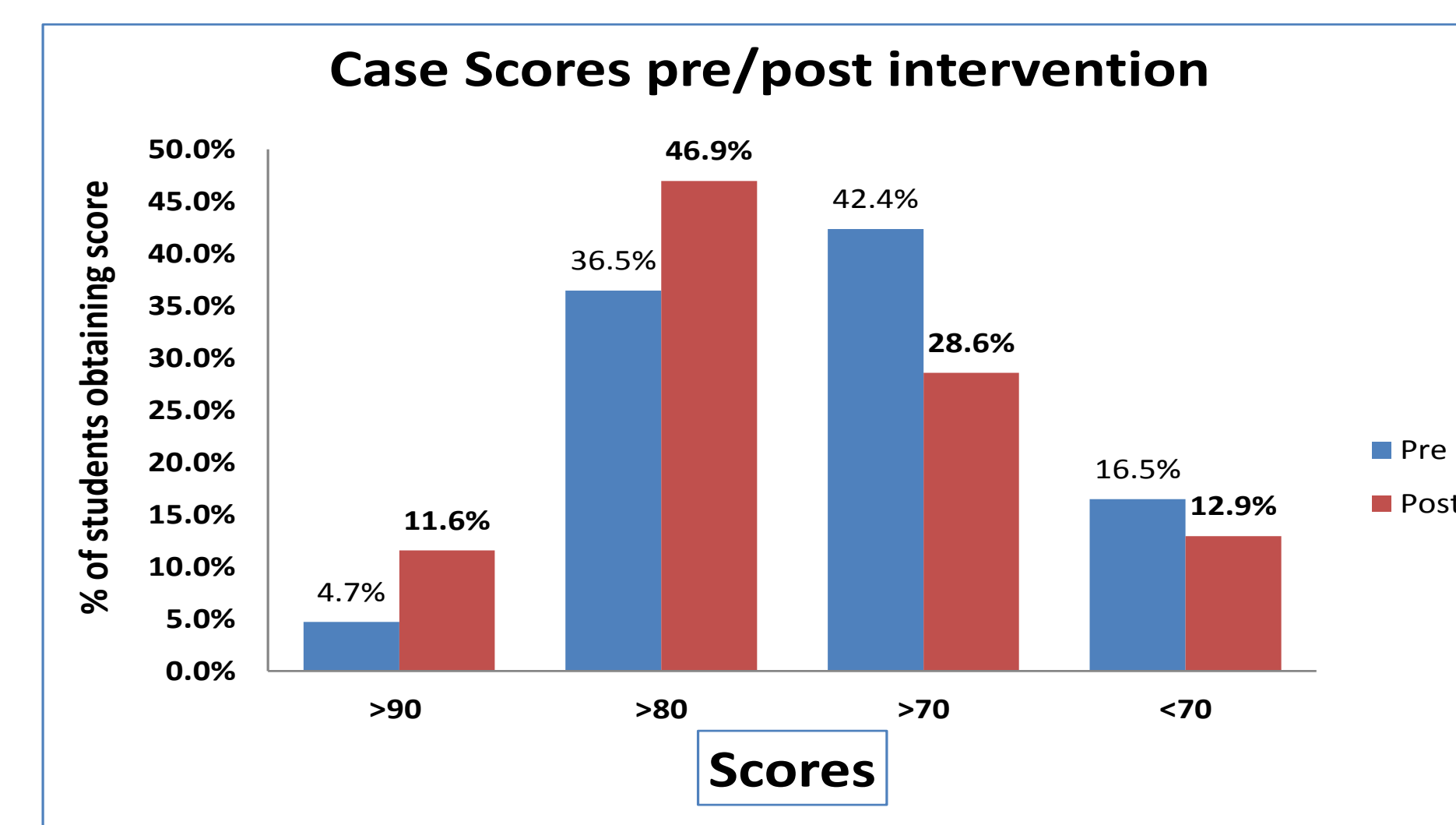
Note1: End of chapter problems from textbook. These generally tend to focus on compartmentalized (one rule discussed in each question) learning.
Note 2: The comprehensive case helps students with HOLISTIC learning: understanding how the rules interact, applying them sequentially, to a real world scenario.

MULTI-METHOD APPROACH



Note 1: Instructor developed questions based on questions and weaknesses brought up during lectures, and giving students an opportunity to apply more than one rule to each scenario (working on sequencing and interrelation).
Note 2: The comprehensive case helps students with HOLISTIC learning: understanding how the rules interact, applying them sequentially, to a real world scenario.
Note 3: Comprehensive (holistic) testing of concepts developed in the comprehensive homework and case.

RESULTS:



- Intervention led to a 3.62% absolute increase in students scores. Significant at the 0.01 level.
- 73% of the students found that the comprehensive case was very useful in understanding the concepts and applying them to various situations.
- The mean score was 2.73 (out of 3) on the usefulness and effectiveness of this comprehensive case in understanding the concepts and applying them to various situations.

Instructor Observations Regarding Student Learning

- 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”

