

Creating a One-Stop Internet Resource for Accounting Students: Practice and Feedback to Enhance Research Skills

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Project Goal

My purpose was to continue developing a one-stop Internet resource to assist accounting students in developing their legal tax research skills. Briefly, tax research involves six steps: (1) gather facts from client or supervisor, (2) identify and clearly express issues, (3) locate legal authority like Code sections and court decisions, (4) correctly interpret legal authority and reconcile authorities that conflict, (5) develop conclusions and recommendations, and (6) communicate results through technical research memos and client letters.

I had previously developed web sites to improve student skills in completing steps 3, 4, and 6. As a Fellow of the Centers, I wished to develop similar internet-based tools to enhance student abilities to complete steps 2 and 5. Specifically, I wanted students to become better at (a) identifying and expressing issues they must research and (b) developing and applying mathematical models for determining marginal tax rates, important measures tax professionals often use to reach conclusions about economic decisions.

Description of Teaching Tools

Each web site consists of lessons and self-assessment tests. The lessons emphasize strategies rather than cookbook procedures. The self-assessment tests allow students to repeatedly practice these strategies and provide immediate feedback in the form of percentage scores and detailed explanations as to why a given response is correct or incorrect.

The “Identifying Tax Issues” site provides five lessons about (1) distinguishing between questions of fact, which generally must be discussed with clients or supervisors, and questions of

law, which must be researched, (2) identifying and expressing issues involving gross income, (3) identifying and expressing issues involving deductions, (4) identifying and expressing issues involving property transactions, and (5) miscellaneous pointers. The first two self-assessment tests examine students' understanding of the basic concepts these lessons explain. The next two self-assessment tests take a unique approach. Students read a short fact scenario and type all issues they can identify, classifying each as a factual or legal issue and carefully crafting each legal issue so its expression includes a clear tax concept. Then, they consult a scoring rubric to determine how well they performed. The scoring rubric weights each issue according to its average importance as determined by a panel of 15 tax professionals and professors with experience conducting legal research.

The "Marginal Tax Rates" (MTR) site also includes five lessons covering (1) basic tax rate concepts like average, effective, and marginal tax rates, (2) MTR models involving multiple years, (3) MTR models involving multiple jurisdictions, (4) MTR models involving multiple persons, and (5) more complex MTR models involving multiple years, jurisdictions, and persons. The site contains two self-assessment tests related to each lesson.

Contributions to and Impact on Learning

No textbook, web site, or commercial venture develops tax research skills from the perspective of the five web sites I have developed. Traditional training materials spend much time explaining that the tax law comes in various forms with differing legal weights and discussing the resources available for conducting research but relatively little time dealing with the process of actually doing tax research. In contrast, the lessons on my web sites emphasize strategies to follow while completing each step in the tax research process, and the self-assessment tests provide lots of practice with immediate, explanatory feedback.

Two online questionnaires indicate users perceive each web site to be helpful in developing the targeted skills. Each survey poses the following: “This web site was helpful to me. To what extent do you agree with this statement?” In coding responses, I assigned 7 to “strongly agree,” 6 to “agree,” 5 to “somewhat agree,” and so on. To date, 31 students anonymously completing the “Identifying Tax Issues” survey provided an average response of 6.1 on a 7-point scale with 81% saying they “strongly agree” or “agree.” As corroborating anecdotal evidence, the first major research assignment student s submitted in fall 2006 contained the most clearly expressed set of legal issues I can remember from 20 plus years of teaching tax research. As I’ve emphasized to students, clearly expressed issues bring a great deal of focus to the research effort and help keep the researcher on point. On the “Marginal Tax Rate” survey, the average response from 12 students has been 6.8 on a 7-point scale with 92% strongly agreeing or agreeing.

Suggestions Going Forward

I believe the number of meetings between Center Directors and the Fellows was about right. The meetings gave us a chance to meet each other and provided a real sense of camaraderie. Also, we were able to share our project ideas with each other and receive helpful suggestions about resources and approaches from faculty with an unusually intense desire to teach better and improve student learning. Going forward, I would suggest that the Directors continue to hold the initial group meeting soon after selection of new Fellows and that they poll the group late in fall semester to gauge the potential benefits of a mid-year meeting. A social event at the completion of the academic year might be a nice way to conclude and could encourage continued contact or collaboration among Fellows.

Being selected as a Fellow was a tremendous honor and gave me the opportunity to work on a project that I firmly believed would enhance student learning and that I really enjoyed. I am

grateful to the university for providing the funds to support such a program and for Harry Dangel and Faye Borthick, as Center Directors, for their helpful suggestions, wise counsel, and encouragement. Based on improvements I've seen with my own project in student learning, I enthusiastically support not only continuation of the program but its expansion to include increased funding and more Fellows.