

## Example of a Well-Designed Course

### 1. Context

- The subject matter: Accounting
- The title of the course: Federal Individual Income Taxes
- Typical class size: 15 - 25
- Mode of delivery: face-to-face
- Type of institution: Otterbein College - Comprehensive college, largely undergraduate with small professional graduate programs

### 2. 3-Column Table

Learning Goals:	Assessment Activities:	Learning Activities:
<b>Foundation knowledge:</b> Understand and remember key concepts and terms.	On-line quizzes and tests – multiple choice, true-false, short answer	Reading the text before coming to class, becoming familiar with Publication 17, and lecture.
<b>Application:</b> Use the concepts to solve complicated and ambiguous tax problems.	Difficulty and complexity in thought of problem that is developed will be assessed; correctness of solution.	Tax return problems and case studies.
<b>Integration:</b> Identify the interaction between tax law and personal, societal, and business, decisions.	Presenting your models to the class.	Interview your parents and a businessperson to discuss the impact of tax law on decision making. Develop models.
<b>Human dimension:</b> Become aware of the impact of taxes on society as a whole.	Critiques of <i>You Tube</i> videos; case studies	Engage in a critical analysis of tax issues encountered in the public media, such as Wesley Snipes tax evasion case. Be aware of ethical standards that guide CPAs.
<b>Caring:</b> Become confident in your ability to apply course material to real-world situations/	Peer evaluation and realistic nature of the case	Develop pamphlets for the general public to learn about tax issues such as “dependents.” and develop a “shoe box” case that another team will solve.
<b>Learning how to learn:</b> Reflect on your learning.	Depth of reflection.	Write reflection papers and a learning journal.

Developing a good course is a work-in-progress. After the midterm and final, my students rate the various learning experiences in the course by using the

following instrument. The ratings help me decide whether or not a learning experience is working well. For example, in the beginning of my redesign I had students complete a tax return for a friend. After several classes, student rated this experience low. Thus, I changed my “caring” assignment from this to creating a pamphlet about “exemptions” that could be distributed to the general public.

How helpful are the following to your learning?

	High	Good	Average	Low	Not at all
Working in groups in class	5	4	3	2	1
Reading the text	5	4	3	2	1
Doing homework problems in the book	5	4	3	2	1
Lectures	5	4	3	2	1
Alex and Wendy Case	5	4	3	2	1
Answering the questions on the Weekly Assignment Sheet	5	4	3	2	1
Doing the “You Tube” assignments	5	4	3	2	1
Using Publication 17	5	4	3	2	1
Exemption Pamphlet	5	4	3	2	1
Weekly quizzes	5	4	3	2	1

### 3. Weekly Schedule

Week:	Activities:
1	Chapter 1: Tax Law and Society. <b>Interview with parents is due. Assessment Tool #1 is due. You Tube 1.</b>
2	Chapter 3: Exemptions and Filing Status. <b>Interview with business person and group model is due. You-Tube 2. Quiz 1.</b>
3	Chapter 4: Gross Income: Inclusions. <b>Case 1 is due. Quiz 2. Pamphlet 1 is due.</b>
4	Chapter 5: Gross Income: Exclusions. Quiz 3.
5	Chapter 6: Deductions and Losses. <b>Midterm due (Quizzes 1-3; use Pamphlet 1). Reflection paper 1 due.</b>
6	Chapter 7: Business Expenses. Chapter 9: Employee Business Expenses. <b>Quiz 4. Case 2 is due.</b>
7	Chapter 8: Depreciation and Chapter 9: Employee expenses. <b>Quiz 5. Shoe Box draft is due. Draft of Learning Portfolio is due.</b>
8	Chapter 10: Certain itemized deductions, and Chapter 12: AMT. <b>Quiz 6. Shoe Box is due for other team.</b>
9	Chapter 15 and 16: Property transactions. <b>Quiz 7. Shoe Solution is due.</b>

10	Chapter 17: Property transactions. <b>The Course Portfolio is due.</b>
Finals	<b>In class final (Quizzes 4-7, Use Pamphlets 1 &amp; 2). Reflection paper 2 is due, Timekeeper, Assessment Tool #2.</b>

One thing that I changed in the course is the grading strategy. I had to reallocate points to reward students for their work in the various dimensions of learning. I called my grading scheme PAL that stands for three types of assessment: Performance, Authentic, and Learning to Learn. "Performance" assessment measured comprehension and problem solving skills. Tests, quizzes, and homework problems were used to assess skills progression. "Authentic" assessment measured higher thinking skills by evaluating your ability to solve real-world problems. This type of assessment would include case studies and tax problem solving. Lastly, "Learning to Learn" included techniques that helped students reflect upon their own learning through reflection papers and learning journals.

The breakdown of the grade changed from originally being test oriented (70% of the grade) to the following structure:

Performance	33%
Authentic	33%
Learning to Learn	33%
Total Learning	100%

#### 4. Evidence of Impact

The following is an example of the pre and post-assessment survey that I administer during the quarter to assess how well the student are learning what I consider to be the most important topics in the class.

1. Have you ever completed a regular 1040 (not the EZ)?	Never done this	Have done a 1040, but do not know what I am doing (just followed the software)	Have done a 1040, and have some idea of what I am doing, but am not too clear	Have a clear idea of how to do it and can explain it
2. Have you ever heard of filing status?	Never heard of this	Have heard of it, but do not know what it means	Have some idea of what it means, but am not too clear	Have a clear idea of what this means and can explain it
3. Have you ever heard of exemptions?	Never heard of this	Have heard of it, but do not know what it means	Have some idea of what it means, but am not too clear	Have a clear idea of what this means and can explain it
4. Have you ever heard of progressive tax rates?	Never heard of this	Have heard of it, but do not know	Have some idea of what it means, but am	Have a clear idea of what this means

		what it means	not too clear	and can explain it
5. Have you ever heard of the standard deduction?	Never heard of this	Have heard of it, but do not know what it means	Have some idea of what it means, but am not too clear	Have a clear idea of what this means and can explain it
6. Have you ever heard of itemized deductions?	Never heard of this	Have heard of it, but do not know what it means	Have some idea of what it means, but am not too clear	Have a clear idea of what this means and can explain it

In addition, students complete a learning portfolio where they answer questions such as:

- A. Evidence of your learning
  - o What is this your best work in this class, your worse, and why?
- B. Relevance of your learning
  - o What are your personal professional values?
  - o How does what we have done in this class affect your personal values?
  - o Add a “tax tip” sheet with at least two sections. Those sections could be “Tax Tips for my future, family, future business, or retirement.”
  - o What are the most valuable things that you have learned in class?
- C. Assessment of your learning (evaluation of your learning)
  - o What do you care about differently than before you took this class?
  - o What can you do now that you could not do before?
  - o What connections can you make that you could not before?
  - o Is this what you expected to learn?

The one comment that summed up the students’ response to the adoption of ICD was:

- “This has been one of the best classes I’ve taken at Otterbein ... I will be able to use the knowledge in the future. I like the new way you conducted your class. It gives the students a much better understanding of the information presented to them. We do not have to get so worked up about exams and cram the night before only to forget the info the next day.”

Other comments included:

- I am sure I will look back at my class notes, book, and Publication 17 as I do my taxes in future years.
- I thought the class was very challenging, but the overall atmosphere was great.
- So many people try to fool the IRS in so many ways ... You taught me that is it just not worth deceiving the IRS.
- The thing that surprised me was that I enjoyed and remembered why I am majoring in accounting ... I am confident that accounting is where I belong.
- After the first week, we had to do the professional and parents interview, I found taxes very interesting.

- I can honestly help my mother file her income tax.
- I have more respect for the career I am pursuing. Being an accountant is an all day job. You don't really leave your work at the office ... I will have to be always ready for whatever a client brings to my office.
- I thought taxes would be incredibly boring. Little did I know that tax was very intriguing.
- The atmosphere of the class was most surprising. It was very upbeat. Everyone got along for the most part. People were able to say what they felt and could make humorous comments. None of my other classes have had this atmosphere.

## **5. Most Exciting Aspect of the Re-Designed Course for You**

The most exciting part of designing this course was the creation of the new learning experiences, and waiting to see if they worked.

Rather than my "doing" for the students, I decided it was time to let them "do." The shoebox case was one such assignment where the students created a tax problem for another team to solve that simulated a "real tax problem." When clients come to their CPA's office, they bring original documents to the accountant. Thus, students create a case with original forms such as W-2s, interest forms, and social security cards. Another team must solve the problem. This project receives high ratings by the students in the class. As one student wrote:

- "The interesting thing that I learned is how to do somebody's taxes (the shoe box case) without my professor's help."

As I thought about Dee's various dimensions of learning, I had to think of assignments that would support each dimension. Thus, I created the interview assignments to help with integration, wrote case studies and added You-Tube critiques for the human dimension, developed the shoebox and pamphlet assignments to develop caring, and created the reflection papers and a learning portfolio to support the learning to learn dimension.

## **6. Your Contact Information**

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