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EDUCATORS' FORUM

Implementing Teaching Portfolios and Peer Reviews in Tax Courses

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ABSTRACT

Extant literature suggests that the process of constructing a teaching portfolio can identify areas to improve, motivate positive changes, and elevate the importance of teaching in academe. This study describes the experience of the tax faculty at a public university in using teaching portfolios and peer reviews to improve the quality of the first two tax courses. The type of teaching portfolio used in this project consists of a course syllabus and a reflective statement that documents the rationale for all components of a course (i.e., lectures, projects, exams, writing assignments, presentations, etc.). The peer review aspect involves written feedback from a colleague on this teaching portfolio. Though research publications are usually subject to extensive peer review, teaching generally is not. Like research, however, teaching can be evaluated and ultimately improved through peer review. Thus, this study can provide valuable guidance to tax professors attempting to improve their courses.

INTRODUCTION

External and internal forces are currently placing more emphasis on quality university teaching than in previous years. State legislators, policy makers and various other segments of society are demanding accountability for the tax dollars invested in higher education (Daly 1994, 45; Ross et al. 1995, 46). Parents and students also expect more classroom effort for the escalating cost of education. Likewise, university administrators, trustees and faculty have become more vocal in their support for teaching improvement (Boyer 1992, 90–91).

The increasing emphasis on teaching performance can be stressful for tax instructors for two reasons. First, an effective tax professor must constantly update his or her course for new and

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proposed tax legislation, administrative regulations and rulings, and judicial decisions. Tax textbooks are frequently out of date because of the delay between enactment of tax law changes, textbook revisions and actual classroom use. Second, and more important, tax educators and the accounting profession are currently reevaluating the content and presentation of topics taught in the introductory tax courses.

Traditionally, the first undergraduate tax course (hereafter, "Tax I") covered the rules for individuals, while the second course (hereafter, "Tax II") covered the rules for corporations, partnerships, estates, and gifts. Since 1995, however, the AICPA's Model Tax Curriculum Task Force advises tax professors to expand and reorder the topics taught in the first two undergraduate tax courses. The Task Force believes that Tax I should be revised to cover much more than just individual taxation and Tax II should examine additional topics such as tax-exempt entities and state income taxes. Recent articles also advise tax professors to present topical material in non-traditional ways. According to Jones and Duncan (1995), the objective of tax education is to teach students fundamental concepts that create a permanent frame of reference, not to require them to memorize rules or prepare tax returns. Consequently, they recommend that students learn (1) how to apply general rules to all taxpaying entities before they learn how the law applies differentially to certain taxpayers and (2) how the law applies to broad categories of transactions rather than to a particular transaction. Jones and Duncan (1995) also propose that tax professors place a greater emphasis on the role of taxes in management and financial decisions. Wilkie and Young (1997) suggest that tax rules in the introductory tax courses should be taught by selecting a context (e.g., investment activities of an individual), reviewing the economics underlying the transactions associated with that context, and then covering all income tax dimensions (i.e., income, exclusions, deductions, tax rates, credits) that apply to that particular context. In addition, current textbooks include chapters that either take a more conceptual view of the rules (e.g., Murphy and Higgins 1999) or do not cover any tax rules at all (e.g., Jones 1999; Pope and Kramer 1999).[1] More radically, Scholes and Wolfson (1992), supplemented by Stern (1997), introduce a framework that abandons the teaching of most tax laws in Tax I and II in favor of an approach that analyzes the effect of tax laws on business decisions.

With the increasing complexity of tax laws and the recognition that traditional approaches may be unsatisfactory, tax professors may be unsure how to improve the quality of their teaching or change their course content. While students are qualified to judge many aspects of classroom teaching, their evaluations cannot adequately address the scholarship aspect of teaching (Edgerton et al. 1991). Students lack the experience and expertise to evaluate whether the knowledge and skills they are learning are current and organized in the most effective manner (Green et al. 1998, 17). Since faculty members are more qualified than students to judge the appropriateness of course content, organization, and methodology, faculty-prepared appraisals can complement student-prepared evaluations. Such appraisals can be used to improve both course design and teaching, ultimately leading to enhanced student learning.

Quality teaching has traditionally been appreciated only within one's own department or, at best, on one's own campus. By contrast, exemplary research often results in a national or international reputation. Edgerton (1994) argues that certain elements are needed to bring about more outside recognition for quality teaching. First, the product of excellent teaching must be made visible through documentation. The products of teaching are either intangible (e.g., the lecture) or proprietary (e.g., exams and assignments) and, thus, unobservable outside the classroom. The construction of a teaching portfolio can make teaching a visible commodity. Second, peers must review these visible aspects of teaching, which make the commodity public. Though research is usually subject to extensive peer review, teaching generally is not.[2]

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[1] Jones (1999) includes chapters describing taxes as transaction costs and covering basic maxims of tax planning, while Pope and Kramer (1999) include a chapter on taxes and investment planning.

[2] Edgerton (1994) also argues that excellent teaching must be recognized in more forms than at present, much as excellent research is recognized by such honors as grants, awards and professorships.

In short, teaching should be viewed as a scholarly activity rather than as a classroom performance. When viewed this way, faculty are more likely to encourage and support colleagues in the activity of teaching. Like research, teaching can be evaluated and ultimately improved through peer review. Peer input is essential when examining the more sophisticated aspects of teaching such as how to transfer content knowledge of a particular topic in a way that is understandable and relevant to students (Shulman 1993).

According to Hutchings (1996), a well-taught course is analogous to a good scholarly project. The course begins with significant goals. These goals are pursued in appropriate ways, leading to relevant outcomes in the form of student learning. Moreover, it is the congruence among these elements that leads to effectiveness.

> We expect a research project to shed light on the questions and issues that shape it; we expect the methods used in carrying out the project to be congruent with the outcomes sought. And the same can be said of teaching. By encompassing and connecting all three elements—planning, implementation and results—the course portfolio has the distinctive advantage of representing the intellectual integrity of teaching. (Hutchings 1996, 51)

Though exemplary teachers regularly use teaching portfolios and peer reviews in other disciplines, tax professors rarely use them.[3] The two sections that follow examine the objectives of and benefits from portfolio construction and peer review. The third section discusses the impact these processes have on teaching. The fourth section describes our personal experience of implementing these two processes in a tax environment.[4] The final section offers concluding comments.

TEACHING PORTFOLIOS

A teaching portfolio is a document or collection of documents in which a faculty member records his or her philosophy of teaching (Seldin 1991; Edgerton et al. 1991). Teaching portfolios can include work samples such as syllabi, projects and exams. A reflective commentary explains the rationale for each work sample, how the work samples are used to enhance learning, and any course changes the professor has made or expects to make in the future. Edgerton et al. (1991, 9) observe that work samples "ground" the reflective commentary in practice, while the reflective commentary synthesizes the work samples.[5]

A portfolio's scope can be comprehensive or restrictive along several different dimensions. The teaching portfolio can focus on a single course, sometimes referred to as a "course portfolio," or on all the courses the professor teaches. It might range from a statement of teaching philosophy to something more comprehensive that includes samples of student work, rationales for how each assignment contributes to a course and how each course contributes to the curriculum or program. A comprehensive portfolio might display both positive and negative aspects of the professor's teaching efforts, while a selective portfolio might display only the professor's best achievements.[6] The teaching portfolio may contain a broad sample of documents covering several years of classroom performance or only a few documents emphasizing recent classroom efforts (Hutchings 1996).[7]

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[3] At the 1998 ATA Midyear Meeting, only one of the attendees at a workshop on curriculum assessment had ever used a teaching portfolio.

[4] Our approach is easily adaptable to improve the teaching of nontax courses in the accounting curriculum.

[5] Student evaluations and peer reviews might be included to support assertions in the reflective commentary. But again, some commentary should make clear the relevancy of these support documents to the work samples.

[6] Pat Hutchings asserts that a portfolio should "make *visible* the problematic dimensions of teaching, rather than conceal them" (Anderson 1993, 5) (emphasis in the original). When the objective is to improve teaching, it makes sense to provide some comment in the portfolio about assignments, lectures or other classroom activities that did not seem to accomplish their objectives.

[7] For example, Edgerton et al. (1991, 4–5) observe that portfolios can show a "gradual unfolding of expertise" through documenting a course's development over time. One way to highlight this historical perspective is through successive syllabi.

Regardless of construction, teaching portfolios are generally used for two purposes: (1) evaluation and (2) teaching improvement. For example, portfolios have been used to evaluate faculty members for reappointments, pre-tenure reviews, promotion and tenure, post-tenure reviews, workload assignments, teaching awards and merit raises.[8] Faculty members also have prepared teaching portfolios for job searches and interviews.[9]

Edgerton et al. (1991) observe that the teaching portfolios prepared for personnel decisions (e.g., merit raises) and other evaluative purposes (e.g., competitive teaching awards) are likely to have a uniform structure. In contrast, Anderson (1993) indicates that the structures of portfolios developed to improve teaching are likely to vary considerably across faculty members. For either focus, Ross et al. (1995) recommend the following guidelines for preparing a teaching portfolio:[10]

- Write a reflective statement that demonstrates teaching effectiveness, discusses teaching philosophy and links all evidence presented in a unified manner.
- Present evidence of recent efforts to improve teaching.[11]
- Document assertions using multiple sources of information.
- Limit the total amount of information presented.

During the process of constructing a portfolio, the professor reflects about what is done in the class and how it can be done better. The opportunity for reflection often leads to improved teaching even before the professor implements any recommendations received from colleagues who review the portfolio.

PEER REVIEWS

A peer review can be described as "the initiation of dialogue, at a substantive level, about the important things we do as teachers" (Simpson 1995, 160). When most faculty members hear the phrase, "peer review," they naturally think about someone visiting their classrooms, perhaps unannounced, to evaluate their performance. This prospect can cause a great deal of anxiety. However, faculty can engage in peer reviews at less intrusive levels. As broadly defined above, a peer review can take many different forms.[12]

To determine an appropriate peer review approach, Hutchings (1995) suggests three important distinctions. First, a formative peer review, which focuses on mentoring or improvement, can be distinguished from a summative peer review, which passes judgment for some purpose on past

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[8] Campuses new to teaching portfolios might be better off not using them for high-stake decisions such as merit pay or promotion and tenure. Instead, Edgerton et al. (1991) suggest a reasonable goal might be to use portfolios in evaluating nominees for teaching awards or reviewing the performance of new faculty at the end of three years. Alternatively, Anderson (1993) suggests that departments could require new faculty to use teaching portfolios so that they can detect problems early, intervene when necessary, and recommend appropriate remedial steps.

[9] Some universities require a pedagogical colloquium for new faculty candidates. Such a forum allows interviewees to explain their teaching philosophy or how they teach a particular course (Hutchings 1996). Constructing a teaching portfolio helps prepare the interviewee for this requirement.

[10] Ross et al. (1995) studied 73 teaching portfolios that University of Florida faculty prepared in a campus-wide competition.

[11] For example, a faculty member's participation in a teaching-oriented workshop is good evidence that development is sought. Edgerton et al. (1991) list several additional ways in which a faculty member can demonstrate that improvement is, in fact, an objective.

[12] Hutchings (1996) provides several examples of how faculty can engage in unobtrusive peer reviews, including (1) establishing an informal teaching circle of faculty members to discuss teaching activities and student learning, (2) collaborating with colleagues in teaching a course, (3) conducting reciprocal classroom visits, (4) videotaping class sessions, and (5) collaborating with faculty on another campus to review each other's teaching portfolio.

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performance.[13] Obviously, when changing the content and presentation of a course, a formative peer review provides greater benefit. Second, adequate teaching should be distinguished from excellent teaching. In the past, once a certain level of adequacy was attained, professors were rarely rewarded for improved performance or encouraged to devote more time to improve their teaching skills. In the current environment, adequate teaching may no longer be acceptable. Third, the technical aspects of teaching should be distinguished from the substantive aspects. Technical aspects are not specific to the academic discipline and involve the effectiveness of in-class delivery. By contrast, substantive aspects involve issues of course organization, effective integration of topics, relevancy of content and examples, level of difficulty, use of current topics, and consistency between objectives and assignments. This distinction suggests that peer reviews with the purpose of improving quality should concentrate more on substantive aspects of teaching instead of technical aspects of teaching.

Hutchings (1995) suggests that the peer review of a course portfolio can be a starting point for implementing a peer-review process. In this exercise, participants construct a small-scale course portfolio, consisting of a syllabus and a reflective statement that explains the rationale for the organization and design of the course.[14] The course portfolios are then exchanged with colleagues and peer reviewed.

In addition to providing feedback and initiating a scholarly dialogue among colleagues, the course portfolio and peer-review process has two additional benefits. First, since a course portfolio will be peer reviewed, professors may devote more time and energy in the process to impress their colleagues. In the absence of a formal peer review, professors have less incentive to allocate time to teaching improvement. Second, by performing a peer review, the reviewer learns about the teaching philosophy and practices of other faculty. Thus, the reviewer also benefits from the peer-review experience.

IMPACT ON TEACHING IMPROVEMENT AND TEACHING IMPORTANCE

The teaching portfolio can be a potent tool for teaching improvement and for elevating the importance of teaching. Much anecdotal evidence in the education literature supports the notion that the activity of collecting and organizing material into a teaching portfolio and having that material peer reviewed can be a powerful agent for introspective assessment and change.[15] Several studies also document the widespread perception that teaching portfolios contribute to teaching effectiveness. Davis and Swift (1995) present the results of a survey administered to the 1,700 faculty at the University of Kentucky after the university senate mandated teaching portfolios for merit pay and promotion and tenure decisions. The survey's response rate was 33.2 percent for

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[13] Simpson (1995, 161) distinguishes between formative evaluation, which "is a developmental process that is supportive and nurturing," and summative evaluation, which is "evaluating someone after the fact for purposes of promotion, tenure, and pay raises." Kahn (1993, 114) explains that formative evaluation seeks to "assess the effectiveness of specific teaching practices and identify areas for improvement or development," while the purpose of summative evaluation is to "arrive at broad judgments of teaching effectiveness for comparisons among faculty members that can be used to make personnel decisions."

[14] Sisneros and Nelson (1996) observe that a good syllabus can increase the effectiveness and efficiency of the instructor, inform students about the course and the instructor's expectations, mitigate student behavior problems, provide assistance to other instructors, and be a means of nurturing and facilitating accountability to students and colleagues. Thus, much can be learned from a well-conceived syllabus. When a reflective statement accompanies such a syllabus, tremendous insights into the professor's approach to the course are often possible. According to Hutchings (1995), neither the syllabus nor the reflective statement alone is as revealing as the combination of the two.

[15] For example, Anderson (1993) describes the positive impact of portfolio development at 25 colleges and universities that use teaching portfolios.

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nonadministrative faculty. The overall survey results indicated that 60.8 (65.5) percent of the university professors found the preparation of a teaching portfolio to be useful for self-improvement (merit review). Assistant and associate professors (69.6 and 66.0 percent, respectively) tended to find the process more helpful than full professors (49.0 percent) in improving teaching. Interestingly, 35.3 (21.2) percent of the respondents indicated the process of preparing a portfolio highlighted areas needing improvement (changed the way they thought).

In his survey of deans of liberal arts colleges, Seldin (1998a, 6–7) finds that deans used reports from classroom visits (i.e., one type of peer review) more frequently to evaluate teaching effectiveness in 1998 (40.3 percent) than they did in 1988 (27.4 percent). Further, the deans viewed course syllabi and exams (i.e., components of teaching portfolios) to be more important in their recent evaluations (38.6 percent use in 1998 vs. 29.0 percent use in 1988). Both differences in means are significant at the .01 level, suggesting the college deans believe both peer reviews and teaching portfolios are increasingly useful in identifying and, thus, rewarding effective teaching.

The effect of teaching portfolios on teaching effectiveness is examined in an ongoing study by Peter Seldin that involves more than 200 faculty members from six institutions.[16] Roughly one-half of the contacted faculty at these institutions agreed to prepare a teaching portfolio (i.e., the experimental group) while the other half did not (i.e., the control group). Though self-selection occurs in partitioning the two groups, faculty in the experimental and control groups were, *ex ante*, essentially the same with respect to student evaluations and classroom performance (as judged by trained observers physically present in the class and trained analyzers who reviewed videotapes of class sessions). Since it generally takes several months before intervention activities take effect, Seldin (1998b) surveyed all participants one year after the experimental group prepared teaching portfolios. He found significant, positive differences (at the .01 level) for the experimental group compared to the control group on four dimensions: (1) frequency of discussions about teaching with faculty colleagues; (2) willingness to experiment with new teaching strategies; (3) development of enhanced teaching materials such as syllabi, projects and homework assignments; and (4) development of improved ability to seriously reflect on and analyze one's own teaching effectiveness. In addition, participants in the experimental group believed that their teaching had improved over the one-year period. This perception was confirmed through analysis of student evaluations, in-class observations and video recordings.

Other evidence exists that teaching portfolios can elevate the importance of teaching in academe. Kaplan and Millis (1995, 148) discuss the impact at one university that requires nominees for teaching awards to prepare teaching portfolios as part of the application process. They indicate the process elevates the importance of teaching through: (1) widely publicized linking of portfolio preparation with teaching excellence and (2) recruiting many of the better instructors as advocates of methods that assist professors to seriously reflect on teaching quality. Smith (1995), among others, suggests that teaching portfolios can document excellent teaching and change the academic culture through the elevation of teaching to a scholarly activity.

IMPLEMENTATION OF A TEACHING PORTFOLIO AND PEER-REVIEW PROCESS

Together with three other tax professors, we participated in a university-funded project to improve teaching and learning through the use of teaching portfolios and peer reviews. Generally, peer reviews are more effective when both the reviewer and reviewee are in the same or similar disciplines since the reviewer should have greater content knowledge of the course topics.[17] Thus, we expected the peer reviews to provide meaningful comments, increasing the likelihood that the feedback would positively influence teaching effectiveness and not be hampered by a lack of understanding of other participants' teaching areas.

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[16] Peter Seldin, Distinguished Professor of Management at Pace University, is one of the leading authorities on the construction and use of teaching portfolios (e.g., see Seldin 1991, 1993). Seldin (1998b) states that he hopes to develop a working paper for this ongoing study by the end of 1999.

Though both our college and university documents refer to peer reviews as a means to demonstrate teaching effectiveness, neither our department nor our college had any experience with either the preparation of teaching portfolios or the conduct of peer reviews. The primary objective of the project was to implement a teaching portfolio and peer-review process that could lead to teaching improvement. Secondary objectives of the project were to encourage (1) appreciation among faculty for scholarship in teaching and (2) a culture amenable to the use of teaching portfolios and peer reviews to increase teaching effectiveness and to enhance learning.

The project began with an orientation session for the six participants. The purpose of this first session was to develop a common understanding of the concepts, objectives and preparation of teaching portfolios and peer reviews.[18] Most of the first meeting was spent reaching agreement on which courses to target and how to conduct the peer reviews. The participants decided to divide into two groups: the three tax professors who teach Tax I formed one group, and the three tax professors who teach (or previously taught) Tax II formed the second group. Each participant prepared a course portfolio, consisting of a new syllabus and a reflective statement, for their assigned course. Appendix A contains one of the reflective statements prepared as part of this project.[19]

One of the most difficult tasks in Tax I and Tax II is to allocate available class time among various topics. A common criticism of tax courses is that professors attempt to cover "too much." In their reflective statements, the participants describe why they budgeted a certain amount of time to each topic, as well as why they elected to eliminate certain topics. Some professors included coverage of topics (e.g., rental of vacation homes and family limited partnerships) that others excluded. The time allocated to complicated topics (e.g., earnings and profits, alternative minimum tax, deferred compensation, and passive activity rules) and the order in which topics were covered varied greatly. By requiring reasoned arguments for the time allocated to each topic, excluding a topic, and presenting the topics in a certain order, the reflective statements assisted professors in developing a coherent course approach.

Some of the projects used in Tax I and Tax II included computer-prepared tax returns, tax research projects (of varying degrees of difficulty), tax-planning projects, case studies, Arthur Anderson tax challenge problems, computer spreadsheet calculations of taxable income for corporations and partnerships, book-tax reconciliations, and earnings and profits calculations. In most

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[17] Many tax professors may be unable to obtain constructive peer reviews from colleagues at their current institutions because their colleagues lack tax expertise. To facilitate the peer review process, the ATA Teaching Consultants Program could be expanded to enable tax faculty to have their teaching portfolios peer reviewed by tax professors at other universities. This service would be especially helpful for graduate assistants and new assistant professors who are developing their tax courses for the first time. An ATA-sponsored peer review service could greatly improve the scholarship of teaching taxation.

[18] Prior to this meeting, the project director wrote a summary, including an annotated bibliography on the topics of teaching portfolios and peer reviews, and distributed the document to the participants to study. Resource materials were collected and deposited in a central location for reference. Most of these resources were monographs or articles summarized in the annotated bibliography. The summary document supplied much of the necessary background information on the teaching portfolio and peer-review process to the project participants. This summary is available on request from the authors.

[19] The reflective statement contains a reasoned argument for including or excluding certain topics from the course. It generally follows the course syllabus, beginning with a general description of the topical coverage, followed by a detailed description of the order in which topics will be presented. The reflective statement also includes a characterization of presentation methods, as well as some discussion of the examinations, projects, textbooks and other materials the professor uses.

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instances, the reflective statements described why the professor selected certain projects and not others.

After completing their course portfolios, each member of the first group reviewed the two Tax I course portfolios prepared by the other members, and each member of the second group did the same for Tax II. Instead of suggesting that an approach was wrong, the reviewers made constructive comments. Appendix B contains one of the peer reviews related to the reflective statement in appendix A.

After receiving the peer reviews, the participants met to discuss the project's outcomes. In this meeting, participants described course changes that resulted from developing their teaching portfolios, performing peer reviews on portfolios, and receiving peer reviews of their portfolios. Three comments from the group discussion and a follow-up survey were particularly noteworthy. First, everyone agreed that the primary benefit from the project was the group discussion about what we were doing in our classes and why. In short, a dialogue had been established. Further, the project engendered an open atmosphere in which constructive comments could be both given and received. Second, the reflective statements often contained rationales for course organization and projects. The participants agreed that these rationales should be included as part of the syllabus so that students can review the reasons for each assignment and their relevance to the course. Motivation is enhanced when students are convinced that assignments will help them to achieve the educational objectives. Third, the participants agreed that this process was worth repeating in a few years. Indeed, some participants expressed a desire to repeat this process every summer.

The following year, participants were asked to identify changes made to their courses as a result of constructing a course portfolio and receiving peer reviews. The responses ranged from concrete to philosophical changes. The following are examples of concrete changes made to topical content:

- The course includes more multijurisdictional topical coverage—particularly in the state and local area.
- The course now links financial accounting and tax rules explicitly. Guest lecturers are used to discuss nontraditional tax areas (such as SFAS No. 109) that are not covered in tax textbooks.

The following are examples of philosophical changes regarding attentiveness to students and rethinking what students should learn:

- Writing a reflective statement for the first time, after teaching for so many years, I began looking at what I do from the outside and seeing the way I teach and how I deal with students from a different perspective. I am now more responsive to the thoughts, needs, feelings and anxieties of students after going through this reflection and reading my colleague's reflections.
- After going through the process, I now believe that the traditional method of teaching tax rules with only the federal income tax formula as a unifying structure is not in the students' best interest. Since this course is taught in the accounting department of a college of business, the teaching of taxation should be linked to accounting, finance, economics and taxpayer behavior instead of being taught as a stand-alone class emphasizing only the legal-based federal income tax rules.

CONCLUSION

The ultimate objective in developing a teaching portfolio and engaging in peer review is to improve student learning. In addition, these activities can encourage appreciation among faculty for scholarship in teaching and promote a culture more amenable to the use of teaching portfolios and peer reviews. In our opinion, the use of teaching portfolios and peer reviews to demonstrate teaching effectiveness has much potential and may become commonplace due to the pressure to improve the quality of teaching. The construction of a teaching portfolio creates a tangible product analogous to a research working paper, and peer review improves the quality of the product. The

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project described in this article can be used as a model for the first step in using teaching portfolios and peer reviews within our discipline.

APPENDIX A
EXAMPLE REFLECTIVE STATEMENT

The following is an example of a reflective statement prepared by a member of the tax faculty for teaching the Tax II course. It reflects on the syllabus, the philosophy of teaching this course, and course policies and procedures. The original reflective statement was accompanied by a syllabus, which we do not include because of space considerations.

Topical Coverage

The topical coverage of this course follows the AICPA model curriculum very closely. The primary emphasis is on entity and owner tax issues, including entity formation, compensation issues, entity operation, distributions and redemptions, reorganizations, special entity taxes, and entity liquidation. Unlike the traditional second course in taxation, the coverage extends beyond corporations and partnerships. Thus, significant time is devoted to a variety of miscellaneous topics including the tax treatment of lifetime and testamentary transfers, multijurisdictional taxation, tax research, practice and procedure issues, and ethical considerations. However, the time devoted to these additional topics is necessarily short, so coverage will need to be brief and focus primarily on concepts and issues.

I begin the course with a review of basic tax concepts and a review of the way in which sole proprietorships are taxed. This information is generally covered in the first tax course. However, my experience has been that most students retain surprisingly little of this information from their first course, especially property transaction issues. Indeed, the time lapse between the first and second tax courses for some students may be a year or more. Thus, a quick review, in my opinion, is not a bad idea.

Next, I would cover all tax aspects of C corporations and their owners. In many ways, careful coverage here can lay a solid foundation for students to take corporate tax courses in a graduate program. Thus, I feel that more time should be taken to cover C corporations than most other topics. Rather than covering tax-exempt organizations as a separate topic, I would synthesize such coverage with that of C corporations because I do not feel the differences between tax-exempt entities and C corporations are numerous enough to merit extensive or separate coverage.

I would spend more time on C corporations than the other business entities for two reasons. First, the portion of the Code dealing with C corporations is more extensive (not to say more difficult or more important), at least in terms of pages or Code sections; thus, there are arguably more issues and rules to cover. Second, I think coverage of C corporations introduces students to the important issues in entity taxation and structures their thinking, which facilitates their understanding of partnerships and S corporations; though many differences exist, there are many similarities as well. The coverage of partnerships lays the foundation that MTX students need to take the partnership tax course. I consider partnership taxation to be just as important as that of C corporations; thus, I believe it requires very careful coverage.

Once C corporations and partnerships have been covered in relative detail, two class periods could be devoted to S corporations. Though a very important topic in its own right (especially since 1986), I believe two class periods are sufficient to provide an overview of S corporations in light of the likely economies of scale from the earlier coverage of C corporations and partnerships and their decline in use since the advent of limited liability companies.

The remaining miscellaneous topics should be given relatively brief coverage. Their inclusion in this course serves two basic purposes. First, students are exposed to the concepts and issues in these other areas. Second, graduate students are allowed early exposure to these other areas, which may help them in deciding on their programs of study and in making career choices. Often, students exit a graduate program with zero exposure to one or more of these important topics. For example, many students that I advise are unaware of the importance of having some exposure to state and local taxation, nor are they generally aware of the career opportunities in this area. Early exposure in the program makes all students aware of state and local tax issues and may interest some students sufficiently to entice them to take the state and local tax course later and consider this area for a possible career path.

Efficient and effective coverage of the topics listed in my syllabus will be a challenge. The temptation for me is generally to cover topics in too much depth, which leaves insufficient class time to cover all topics. Even the major topics (corporations and partnerships) will receive less coverage than I have devoted to them in prior years. If after teaching this new structure once or twice suggests that more time is needed, I would first consider the two review sessions at the beginning of the term for possible deletion.

Class Lecture and Discussion

I believe students are responsible to come prepared to each class. They should have read the material at least once and made a good-faith effort to answer all problems assigned. Unless they "struggle" with problems that are sufficiently challenging, I believe students do not figure out what they don't know. Unless they figure out what they don't know, they come to class not knowing what they need to find out. In this condition, they are more likely to engage in passive learning in which they take notes but ask few questions. My responsibility is to come prepared to each class with a well-structured presentation plan and with sufficient knowledge of the materials to be able to answer most reasonable questions that are asked.

My presentation generally follows a lecture/discussion format. I like to present the tax law rules in conceptual terms first, often explaining why the law is written the way it is and/or providing the historical background when I think it will facilitate learning, especially interesting anecdotes. There are too many rules in the tax law to remember. If one can remember the reason why a law exists or why it works the way it does, it is easier to remember the rule. Next, I tend to cover the same material in the context of specific examples, often using homework problems that have been assigned. As I cover the specific examples, I reemphasize relevant concepts and theory.

Questions are welcome at any time and, indeed, are one sign to me that learning is taking place. Sometimes when students do not ask questions, I begin to feel as though students are not learning (perhaps because they did not come to class well prepared and do not understand what they do not know). On these occasions, I generally ask the class whether they understand before covering a different area or whether I should discuss some prior topic in more depth or from a different angle. Ideally, students should engage in sufficient discussion to signal me which direction to move with the presentation of the materials. Sometimes this works well and at other times it does not. To the extent possible on each new topic, I try to remind students how the new topic relates to previous material and give some indication of how it will apply to future material.

Examinations

I have always encouraged students to read the most important Code sections along with the text and allowed them to use their Codes on the exam. This is consistent with our program objectives to encourage student use of original source materials so that students do not become overly dependent on textbooks. In my opinion, the use of original sources, such as the Code, can motivate students to become self-reliant enough to find their own answers. Hopefully, this provides one more small push toward making students life-long learners. There are some drawbacks to using the Code in this manner. First, some students never read the Code outside of class and, contrary to my warnings, they hope that they will magically find all the answers in the Code at exam time. Second, some are uncertain how to read the Code, which can be frustrating for them. This is understandable. However, persistent practice is necessary in most any endeavor to achieve success (e.g., a six-year-old learning to ride a bike). Many students, in fact, do learn to read the Code reasonably well and use it effectively as a back-up on exams.

Generally, I try to make my exams "challenging." I want even the top students to feel that they've really "earned" their grade. Consequently, the average grades on my exams tend to be below 70 percent and often the top grade is in the low 90s. Low exam grades must be "pulled

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up" through solid grades on the assigned projects. Though I provided a grading scale in my syllabus, often I do not in other courses I teach so that I retain maximum flexibility to provide whatever "curve" I feel is appropriate at the end of the term.

Projects

I have assigned three projects in this course.

In my view, four purposes are served through the assigned projects. First, the projects engage the students in active learning. Though I attempt to make class lectures as interactive as possible, students sometimes (for whatever reasons) do not ask many questions or contribute to class discussion in other ways. Second, projects should synthesize course materials as much as possible. Third, I would like for projects to contribute toward the development of students' essential skills or "expanded competencies" (e.g., computer proficiency, communication skills, working effectively in groups or on teams, and critical-thinking skills). Fourth, I try to use the projects as a review of some portion of the course. All projects cannot accomplish each of these objectives to the same degree, but I would like for each project to contribute significantly toward at least two of these objectives.

Case Study

A good case will require students to integrate their knowledge from several different areas of the course and to apply critical-thinking skills. For example, the major issue in a case might be whether a given business should organize as a C corporation, S corporation, or partnership. As a group assignment, this project should encourage cooperative learning. Communication skills should be enhanced to the extent students are involved in writing the final report or presenting their conclusions and recommendations to the class.

Computer Template Construction

The primary focus on this project is to enhance students' computer proficiencies. In my experience, most students do not feel comfortable constructing templates for decision-making purposes. (And yet, tax professionals with strong spreadsheet skills have a decided efficiency edge over their work colleagues.) The only other time I made this assignment, it turned out to be a disaster. The course had been proceeding very smoothly until the last week when this assignment was due. Students felt such a sense of frustration with the project that it resulted in the lowest evaluations of my teaching effectiveness in my entire career. So, I would modify my first attempt in at least two ways. First, I would provide some guidance in constructing the template and some check so that they could feel reasonably confident that they had set it up correctly. Second, I would consider whether they should be allowed to work closely with one other student if they wish. Among other things, this project should require critical-thinking skills, especially in performing the break-even and sensitivity analyses.

Tax Research

Since this is the first course in the graduate program, I think it is appropriate that students receive a brief introduction to tax research that will help make the transition to the research course easier. This project should enhance critical-thinking and communication skills.

Textbook Selection

I selected the textbook that Dame publishes for two reasons. [*Note: One of this article's authors is a contributing author to the Dame textbook.*] First, the text is structured after the AICPA model curriculum that our "tax group" has agreed to follow beginning Fall 1998. As far as I know, no other textbook is structured in this fashion. Second, each chapter in the Dame text has a mini-component (MC) and a detailed component (DC). This dual-component chapter is unique and is the text's strongest feature. So, I'll elaborate a bit on this feature.

The MC is a conceptual overview of the chapter topic that places strong emphasis on the theory behind the tax law and issue awareness. Each MC is about ten pages and includes separate end-of-the-chapter problem materials, study guide materials, instructor lecture notes, and exam questions. The DC of each chapter provides a traditional, in-depth coverage of topics. Professors can assign both the MC and the DC for in-depth coverage, only the MC for an overview, or the MC and selected sections of the DC. Each MC section is cross-referenced to a DC section. If both the MC and DC are assigned, students generally can take either of two approaches to the chapter. They can read the MC completely through first, which avoids the frustrating practice of "chewing on bark" while simultaneously wondering how they strayed from the forest path and how to get back on it. This approach allows them to examine each tree a bit more closely (by reading the DC) only after the layout of the forest is understood (by reading the MC). Alternatively, students can read a section in the MC and follow up that immediately by reading the cross-referenced section in the DC, which is a more traditional approach.

APPENDIX B
EXAMPLE PEER REVIEW OF A COURSE PORTFOLIO

Summary

You use the lecture method to teach Tax II. You assign four exams and three additional projects: a group case study project, a computer project and a research project. For exams, you allow students to use the Internal Revenue Code. You have elected to cover most topics recommended by the AICPA's Model Tax Curriculum Task Force, with the exception of history of the income tax and employee compensation. You have elected to use a new textbook by Dame Publications, supplemented by a Dame study guide and the Internal Revenue Code.

Individual Points

1) I like your idea about using the Internal Revenue Code for tests. However, I think it would also be useful to give reading assignments in the Internal Revenue Code and the Dame study guide. For example, in reviewing tax provisions covered in the Tax I course, you might refer or specifically require the students to read the applicable sections of the Internal Revenue Code. You could also use it to supplement some of the sections in the Dame book that are more difficult to read.
2) Your reflective statement is pretty complete. However, I think you should mention why you are omitting any discussion of topics recommended by the AICPA.
3) Your syllabus indicates that the three projects are due on each of the last three days of class: the case study project is due on the "third-to-last" day, the computer project is due on the "second-to-last" day, and the tax research project is due on the "last" day. I think that the reflective statement should mention why all of these projects are due during the last few class periods, instead of being due throughout the course. A potential problem is that students will not be able to devote enough time to one or two of the projects because the third project is taking their time. Also, will having the projects due during the last days provide enough time for you to correct the projects and provide feedback to the students?
4) The syllabus does not state why you are asking the students to complete three projects. If you wish to do so, you could probably cut and paste this information directly from the reflective statement.
5) Your syllabus mentions that a student will lose eight points for each absence. Does this include excused absences (e.g., sickness or out-of-town job interview)? How has this policy worked in the past?

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