

Summary:

An accounting professor implements service learning in her graduate course on tax research to help students contribute to the university community and better understand how to apply their knowledge of the tax system.

Level I: Background:

ACCT 731, Tax Research, is a graduate course that develops students' writing and research skills as they prepare for careers in accounting. Previously, students enrolled in the course had the option to engage in service learning by completing projects related to Hurricane Katrina and the Greensburg tornado, but in Fall 2007 I decided to include a formal service-learning component within the course. I felt this was the best way to help students retain the work they completed throughout the semester and to focus the class so that students understood the value of individual course assignments. I hoped that by applying their research skills to real-world situations, students would gain a new awareness of their role in making the tax system manageable for others.

Level I: Implementation:

Students completed two service-learning projects in the course. Both required students to complete research questions and write a memo summarizing appropriate tax laws. In the first, they worked together as a class to draft legislation that would provide tax credits to disabled veterans hoping to return to higher education. The second project asked students to work in teams to present tax and financial planning workshops to performing arts students at KU. I graded student work based on the quality of content, PowerPoint slides, and general presentation skills. After the second project, I asked

students to reflect on the value of their service-learning experience in a short paper. They considered how the two projects connected to other work in the class, what effects the projects had on their future professional role in the business community, and how the projects improved their communication skills.

Level I: Student Performance:

Students worked hard to research and prepare both the tax credit legislation for disabled veterans and their presentations to fine arts students. Business students do not often challenge one another, but in this project they offered advice and constructive criticism to their peers. Though students faced some initial obstacles as they tried to make their presentations well organized and easy to understand, the final presentations were outstanding. I gave students a group grade, and this project helped most students in the class achieve high overall grades. Some papers failed to demonstrate deep reflection, but the best demonstrated awareness of how the two projects moved students toward expertise or suggested ways to improve in the next semester.

Level I: Reflections:

By simulating a professional tax-consulting environment, both service learning projects helped engage and motivate students. Students learned how to research and communicate more effectively as they saw the connection between their coursework and their presentations. They became more aware of their place in the community as they helped disabled veterans, as well as other students about to embark on professional lives in the fine arts. In the future, I will only ask students to complete the fine arts presentations, since maintaining a stable relationship with that department allows me to

prepare students from the beginning of the semester. I will also develop my presentation and reflection paper rubrics so that students better understand expectations and can begin thinking carefully about their work early on in the project.

Level II: Background:

ACCT 731, Tax Research, is a graduate course that develops analytical reasoning, professional writing, and research skills. The course typically enrolls about 25 students, who have all completed their undergraduate accounting degrees at KU or another institution.

While most students have not completed in-class service learning projects prior to this course, tax students in the Masters of Accounting (MAcc) program have a long history of engaging in community service. Each year, MAcc students provide free tax help through the Law School's Volunteer Income Tax Assistance (VITA) program. Last spring, 30 MAcc students completed over 300 hours of community service preparing tax returns for low income and elderly taxpayers. In 2007, several MAcc students created a tax relief brochure ([link](#)) for Greensburg, Kansas, residents affected by a tornado. The IRS has requested permission to use this brochure as an official IRS publication distributed at all natural disasters across the United States.

I used service learning in an ad hoc way the first semester I taught this course. In Fall 2005, ACCT 731 students created a [website](#) to help Hurricane Katrina victims, donors, and employers understand the new tax laws passed in the wake of the disaster. The American Bar Association praised this website for its clear, concise summary of the new tax laws. I was very pleased that students completed the necessary tax research while providing a service that was valued by the community. In Fall 2006, I planned to work in

conjunction with the Lied Center on a service-learning project, but students expressed so much frustration about the workload in other areas of the course that I ultimately completed only the initial research stages of the project.

With the help of CTE, I tried to develop more sophisticated service learning projects for 2007 that could be standardized for future semesters. To address student concerns about high class expectations, I revised the course to make it more focused, applicable, and relevant by emphasizing service learning as a way for students to apply what they learned in class and in their other assignments. Using a diagram from an issue of the CTE publication *Reflections* ([link](#)) in the syllabus and as an element of discussion in our first class meeting, I focused on service learning as the most effective way for students to retain key principles of tax research: analytical reasoning, tax research skills, and communications skills. Service learning provided an external motivation, as the students were accountable to a broader community on a highly visible project.

Learning goals

- Students will gain a new understanding of the complexity of the tax system.
- Students will use their knowledge of the tax system to inform others outside the discipline and make complexity manageable.
- Students will gain an awareness of new ways in which to apply their tax knowledge as members of their communities.
- Students will learn to work in groups and cooperate to design service-learning projects and presentations.
- Students will develop their research skills by applying them to real-world situations.

- Students will learn to reflect on projects in order to connect them to other experiences and develop a more sophisticated knowledge of the tax system.

Level II: Implementation:

The course had two service learning elements embedded into the curriculum, one geared toward disabled veterans who wished to return to college and one toward fine arts students. The service learning projects developed several core competencies: research skills, writing skills, and presentation skills. For each project, I first asked students to complete research questions (see attached) and write a memo summarizing the tax laws along with proper citation of the relevant authority. Students understood my expectations because I had exposed them to similar assignments leading up to the service learning research. We then met as a class to share our research. After the conclusion of each sub-topic, we discussed the correct and complete answer.

For the disabled veteran higher education project, the students researched the following tax topics: tuition and fees deductions, hope and lifetime learning credits, taxation of scholarships and GI bill income, and medical expense deductions. This first project culminated with the students drafting proposed federal legislation to provide tax credits for disabled veterans to purchase special equipment necessary for college. As an example, disabled students may need special writing tables for their wheelchairs or a laptop computer if they cannot hold a pencil. Under current tax law, these medical expenses are not eligible for a higher education deduction or credit, even though they are necessary for a disabled student. The class drafted proposed legislation that remedied this tax law oversight. Keith Yehle, KU Governmental Relations, and Prof. Greg Freix (Ret.

Col. USAF) visited class to provide guidance and feedback. Though I did not evaluate the final legislation, I did grade students' research as they worked toward the class proposal.

To assist the arts community, tax students worked in teams to provide tax and financial planning workshops to performing artists. The students first researched issues relevant to performing artists such as self-employment taxes, independent contractor vs. employee status, hobby vs. business rules, depreciation of business assets and musical instruments, travel and entertainment expenses, use of home office/studio, retirement planning and savings. After students completed their research and developed their presentations, we conducted practice rounds in class. During the in-class presentations, students completed comment forms that solicited three positive comments and three suggestions for improvement. I assessed the presentations based on the content, the PowerPoint slides, and general presentation skills (see rubric attached). The project culminated with students conducting two workshops on tax and financial planning for graduate performing arts students and School of Fine Arts faculty and staff. The presentations focused on minimizing self-employment tax, maximizing tax deductions, calculating estimated payments, and establishing retirement savings.

Students provided written reflections on their experiences in the service learning projects. Though I did not formally grade this assignment, students received a participation grade and understood this paper as the final step in helping them consider the value of their service learning. It was important to me that they could articulate the relationship between their academic work and the project. In the papers, students reflected on three main questions:

1. How did this project connect to your learning in class?

2. How do you see your role in the business community upon graduation affected by this project?

3. How have you learned to communicate to a more general audience through this project?

Level II: Student Performance:

Throughout both projects, students completed strong research that allowed them to gain knowledge of the tax system and understand its relevance to specific groups. Students developed a change to the Internal Revenue Code that would give a tax credit to disabled veterans wishing to return to college. Writing a mock proposal and an explanatory letter required accounting students to cooperate with another as they combined their research within an effective professional document.

The students worked very hard to prepare for their presentations to fine arts students; having an external audience was a strong motivator. In the business school, students are collegial and do not challenge or question each other. In this service-learning project, the students realized they would be asked pointed questions on technical material by people who were relying upon their advice. These presentations provided a real-world experience and required the students to stretch boundaries in new ways. I observed the students becoming more active and engaged during the presentation practice rounds by offering advice and constructive criticism.

Because the presentations were not well developed initially, I met with each group several times outside of class to view their presentations and provide feedback. The students struggled to eliminate jargon and hyper-technical analysis of the tax law. In addition, they had not developed a cohesive logic to their presentations. The outstanding

final presentations to the School of Fine Arts rewarded our time-intensive efforts. The students were well prepared and had mastered the material. They were able to correctly answer questions from the audience without hesitation.

The grade distribution of the course reflects this final product much more than the struggle leading up to it:

Research Project		Final Grades	
<u>Grade</u>	<u>N</u>	<u>Grade</u>	<u>N</u>
A	2	A	13
A-	9	A-	7
B	7	B+	1
C	4	B	1
F	1		

The groups' high achievement on the presentation portion of the fine arts service learning project contributed in large part to high final grades. I assigned a group presentation grade, which benefited the entire group. In future semesters, I will also include an individual component in the group presentation to capture differences in individual presentation quality.

For the reflection papers, students generally did a nice job of responding to the suggested questions. However, the depth of insights varied by student. The best papers demonstrated students' recognition of how projects like these help them to take on the role of an expert in their field or suggested ways to improve the project. Less sophisticated papers tended to stray from the main reflection questions or give incomplete responses (see reflection papers).

Level II: Reflections:

Service learning had many benefits. The service learning course was exciting for the students because it simulated a professional tax-consulting environment. Further, the students could see the direct link between their efforts and the outcome, so they were highly motivated to succeed.

The two projects required the students to complete all the steps of a tax-consulting project: issue identification, tax research, documentation, and communication to the client. This is an effective setting to practice these essential skills. While we could have simulated these assignments and presentations in the classroom, I can clearly see the additional effort and learning that occurs when there is an external audience.

Though the first project was not as intensive as the second, we wanted to reach out to returning veterans and develop tax legislation for disabled veterans who return to school. Our students, like all taxpayers, complain about tax law complexity and the many phase-outs, limitations, ceilings, and exceptions in the code. In drafting this proposal, these students suddenly understood how simplicity is impossible when creating targeted benefits. Most importantly, this project allowed students to help Americans that served our nation and deserve our assistance in returning to school.

In the past and again this year with the veterans project, I have chosen new projects that developed organically before and during the semester. Because I have selected projects that are "current," implementation is more difficult. In the future, I hope to repeat the service learning project with the School of Fine Arts and rotate presentations between performing artists and visual artists. While I am more enthusiastic about trying new ideas, I see the benefits of maintaining current relationships rather than establishing

new ones each semester. This will also allow me to prepare students for the service learning component from the beginning of the semester instead of having to react to the changes that come with new projects.

In terms of grading criteria, I will continue to develop my rubrics to more specifically address what I want students to gain from service learning. Their presentation rubric is applied generally to class presentations, and it would be helpful to give students more detailed examples of exceptional work in order to avoid the problems we experienced early on in the practice presentations. To encourage deeper reflection, I will also construct a grading rubric and more specific questions for students to consider after they finish the project.

CLICKBACK MATERIAL:

Background

Syllabus Fall '07

[Katrina website](#)

Greensburg brochure

Reflections diagram

Implementation

Blank presentation rubric

Learning Taxonomy Matrix

Fine Arts research assignment handouts

Student Performance

Graded rubrics/student evaluation rubrics

Digital copies of student work

- handout for fine arts students

- reflection papers

Veterans Dear Colleague Letter & Proposed Legislation