

Integrating Technology Into The Classroom: Using Mainstream Tax Software To Teach Personal Income Tax

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Abstract

Integrating technology into the college classroom is often difficult and may come at the expense of content. Practical usage of the computer in business situations is even more difficult to achieve in an educational environment. The business school educator must seek out ways to expose all students to practical computer applications. In light of many studies, HBCU business educators must pay special attention to technology issues and make sure that their graduates are as competitive in the market place as non-minority business school graduates. An exciting and rewarding opportunity exists for instructors of Individual Income Tax who wish to integrate subject matter, technology and practical application. By using common tax software products in the classroom in combination with the IRS VITA program, an educator can successfully integrate content, computers and community service into one classroom situation.

1. Introduction

Educators agree that there must be a more meaningful usage of technology in the classroom. Employers agree that technological skills are a must for new hires. “Yet, many accounting educators have failed to restructure [the] accounting curriculum to equip graduates with the tools and expertise they need in today’s business world.” [1] Restructuring the curriculum to include a meaningful use of technology rather than incorporating discrete technological skills isolated from content should be the goal of all faculty. Effectively combining technology and content is difficult and time consuming. But successful integration can provide a curriculum that allows for students to participate in hands-on performance-based experiences that lead to comprehension of, not only the course material, but also the significance of its application. Successful incorporation of business activity type behaviors into the classroom situation can benefit the student, the instructor, the school and the community.

Bethune-Cookman College (B-CC) is a Historic Black College (HBCU) located in Daytona Beach, Florida. Because of its minority enrollment, B-CC includes in its business curriculum courses that raise awareness of social skills as well as courses that embody traditional academic goals. The faculty is encouraged to create innovative classroom situations that broadly maximize student accomplishments. The importance of honing students’ technological skills for HBCU educators is perhaps greater than for non-minority school educators in light of studies that show that minority students are less likely to have benefited from computer ownership and technological exposure while in High School. [2] However, once discovered, any creative attempt to solve the problem of integrating content and technology into a classroom situation can be shared with the entire academic teaching community for comment, improvement and analysis.

2. General Overview

Students enrolled in Bethune-Cookman College’s Division of Business’ Individual Income Tax class participate in a business like setting where they are responsible for the preparation of tax returns for their fellow students and some non-student clients. The course curriculum covers the tax content that is associated with individual taxes but it also integrates actual tax preparation in conjunction with a modified IRS Volunteer Income

Tax Assistance Program (VITA). This upper level class encourages professional behavior and ethics while providing an understanding of individual income taxes. It incorporates the use of common tax software products and emphasizes the quality control issues that must be adhered to when preparing tax returns.

The Individual Income Tax class at B-CC is available for student enrollment during the spring semester. The class meets one night a week in a classroom that contains several computers and a printer. Class size ranges from 8-18 depending on enrollment. Although, any student who has satisfied the accounting prerequisites can enroll in the class, most students are, in fact, accounting majors. Since there are several VITA centers in the community, the on-campus VITA program is small and has been designed to fit the student preparer's needs. The classroom emphasis is on content, quality control, and professional behavior. No electronic returns are prepared because of the difficulty associated with awaiting IRS confirmation, the lack of paper trail available for clients, and the sometime cost associated with E-filing in general. All enrolled students are expected to participate in all facets of tax preparation. The B-CC program is also distinguished from other VITA sites in that all the students are first time tax preparers. Few, if any, of the students enrolled in the class have ever prepared any tax return. On an annual basis, the students participating in this program handle approximately 70 returns. This does not include individuals who require advice but no tax return preparation. The College's program works so well because the returns are processed immediately and returned to the taxpayer ready to mail by the end of the evening. The client receives the original return with an explanation, mailing instructions and a permanent filing copy for their own records. Bethune-Cookman College student preparers begin preparing returns with much less preparation than do other VITA program preparers. However the classroom environment allows for continuous learning and a great deal of discussion when necessary. The student preparers learn that good tax return preparation skills requires flexibility, an understanding of tax software usage and continual use of tax research materials. While the course requires students to prepare and understand how manual returns are done, most returns are prepared with tax software.

3. Software Installation

After experimenting with several software packages, it has been determined that using "Tax Cut" or "TurboTax" provides the easiest way to integrate tax software into the classroom situation. Multiple packages are purchased and loaded on individual computers (one package-one computer). The benefits of using these over-the-counter type programs include: minimal cost, ease of installation, ease of update, and student exposure to a common software product that can be use long after graduation. Special computer domains and multiple passwords provide the necessary firewalls and insuring that only authorized individuals can gain access.

4. Curriculum

Of course, the instructor may use any course materials in the classroom. Free IRS materials and Internet research sites (see Exhibit 1) can be helpful as well. And, of course, the software itself provides many opportunities for the student to research an issue. Using free materials saves the student money and provides the student with continuously updated sources. (One caveat that is always important to underscore is: IRS materials, as with textbooks, are not "Law". The student needs to be reminded that true tax research does not rely upon IRS materials, or textbooks, but upon the reading of the original codes, regulations, court cases etc. Many of these are available on-line.)

The IRS provides two helpful publications—678 & 1155—for students and teachers respectively. These two self-study annual publications are available on-line at the IRS website (shown below). They cover most individual income tax topics. Instructors will find them to be excellent supplemental classroom materials.

Additional research opportunities are available at schools that have subscriptions to specialized tax software programs. These powerful, but often costly, programs are wonderful tools that can be integrated into tax research practice sets.

Exhibit 1: Websites That Can Be Helpful To Income Tax Students And Instructors


Website	URL	Description
IRS official website	http://www.irs.gov/	All publications, all forms, plus a lot of other information are available here.
Find Law website	http://www.findlaw.com/cascode/	Federal and State statutes, court cases, the U.S. Constitution, Federal Register, Code & Regulations, etc. can be accessed here.
Public Laws	http://www.access.gpo.gov/nara/publaw/108publ.html	Public Laws available here by PL number.

5. Course Timing & Structure

Since the tax season runs from January through April 15th, any individual income tax class that integrates tax preparation will have to overlap the normal filing season. However personal income tax classes that integrate the usage of tax software into the classroom, can use fictitious tax profiles in place of real tax client information. Quality control issues can be handled through role-playing activities if desired. Classroom activities can include the following:

1. Interview techniques:
 - Student(s) prepare client information input form.
 - Student(s) prepare multiple W-2's form if necessary.
 - Specialized issues are discussed, researched and handled.
 - Interview styles are discussed.
2. Computer input:
 - Student(s) prepare computerized tax return from input form and original documents.
 - Student(s) review preparation of return.
 - Student(s) explore different ways to use the software.
3. The final return
 - Student(s) review the finished hard copy of the return.
 - Student(s) assemble the return and copy.
 - Student(s) attach cover letter--explaining preparation, mailing and saving of return copies.
 - Student(s) instruct client in preparation, mailing and saving of copies.
 - Instructor oversees final review.

6. Conclusion

An exciting and rewarding opportunity exists for instructors of Individual Income Tax who wish to integrate technology, subject matter and business applications into a classroom situation. Using tax software in conjunction with actual return preparation, enlivens the classroom environment, makes the content more meaningful, and fosters an understanding of quality control. Using an integrated approach to technology and content, reinforces the understanding of the subject matter, promotes the understanding of professional conduct and ethical behavior and provides insight into one aspect of the accounting profession. Introducing the VITA program into the Individual Income Tax course provides an innovative teaching technique that mixes community spirit, business ethics and subject matter into one classroom experience. 

References

1. Gabbin, Alexander L., "The Crisis in Accounting Education", *The Journal of Accountancy*, April, 2002, <http://www.aicpa.org/pubs/jofa/apr2002/gabbin.htm>.
2. "The Large and Growing Digital Divide for Black and White College Students", *The Journal of Blacks in Higher Education*, No. 25 Autumn, 1999 57-60.

Notes