

Using Humorous Sitcom Clips In Teaching Federal Income Taxes

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ABSTRACT

This article shares the motivation, process, and outcomes of using humorous scenes from television comedies to teach the real world of tax practice. The article advances the literature by reviewing the use of video clips in a previously unexplored discipline, discussing the process of identifying and selecting appropriate clips, and introducing and reviewing fair use guidelines for copyrighted video materials in the classroom.

Keywords: Teaching Taxation; Humor; Video Clips; Fair Use

INTRODUCTION

This article shares the motivation, process, and outcomes of using humorous scenes (video clips) from television situation comedies (sitcoms) to teach the real world of tax practice. The positive outcomes of using humorous examples in teaching appear in recent literature (Berk, 1996; Garner, 2006; Wanzer and Frymier, 1999). There is also literature regarding the positive outcomes of matching presentation methods to the learning styles of students (Gioia and Brass, 1986; Meisel, 1998; Powell and Andresen, 1985; Proserpio and Gioia, 2007). Most recently, there is literature promoting using scenes from television shows in teaching today's students (Berk, 2008). The use of humorous clips added laughter to class and increased students' evaluations of learning and quality of instruction.

This article makes four contributions to the literature. First, the article makes a contribution by sharing the outcomes of using video clips in a previously unexplored discipline. A second contribution relates to the steps taken in the process of discovering humorous clips. A third contribution relates to its discussion of basic guidelines for using video clips as effective teaching tools. Finally, the article makes a contribution to the literature by introducing and reviewing the fair use guidelines for copyrighted video materials in the classroom.

Motivation For The Work

The primary motivation for the work was to introduce students to the real world of tax practice which requires both technical tax knowledge and outstanding people skills. Students sometimes describe the technical rules of taxation as "dry and boring". In addition, the importance of people skills in professional tax practice is not found in taxation textbooks. Two of the more important people skills in practice are dealing with taxpayers' anxiety and dealing with tax auditors. A trial lesson using scenes from the *Ides of April* episode of *The Odd Couple* sitcom was developed and used to teach these two issues. The clip was effective in showing that remaining calm is very important in "taxing" situations. Students readily grasped the issues and compared "audit anxiety" to "grade anxiety" and acknowledged the importance of people skills in practice. The importance of teaching and developing interpersonal skills in students was recognized by the American Accounting Association Committee on the Future Structure, Content, and Scope of Accounting Education (Stowers and White, 1999).

A large number of positive comments from students motivated this work of developing additional clip lessons (covering topics included and excluded in taxation books). The work has been challenging and very fun. The integration of humorous activities into an instructional sequence can be a slow and cautious process that requires a lot of trial and revisions like a comedy routine (Korobkin, 1988). The work to date has developed fifteen lessons (an average of one clip lesson for each week of the course) which supplement regular lectures (talk and chalk) regarding the technical rules of taxation.

Finding Humorous Video Materials

The first step in this work involved developing a list of tax-related sitcom episodes. A preliminary list was developed using two prominent internet sites for TV shows (www.tv.com and www.tvland.com). The primary search terms were "income", "taxes", "audit", and "IRS". This search produced a list of 80 sitcom episodes. The next step was to reduce the list to episodes available for sale on DVD (www.amazon.com) which resulted in 42 episodes. The third step was to purchase and study the 42 episodes to assure the significance of income taxes to the story lines and group the episodes according to major lessons. The final step was to select clips from the best episode for each lesson. The selected clips were limited to three minutes. A complete episode is not required to increase retention and learning outcomes. Only a touch of humor can relax and engage students so they pay attention and are motivated to learn (Korobkin, 1988). The best scenes were primarily chosen based on feedback from students. Quality of the humor directly impacts the learning outcomes (Gorham & Christophel, 1990). They also suggest an instructor's use of humor is directly related to student learning.

Lessons

Table 1 lists the 15 lessons and sitcom episode containing the corresponding best clip for the various lessons. The total time required for each lesson is between five and seven minutes, composed of one to two minutes for set-up discussion, three minutes for showing the clip, and one to two minutes for follow-up discussions. The set-up and follow-up discussions are important to student comprehension (Ziv, 1988). The lessons are designed to be taught in the listed sequence but can easily be reordered based on instructor's preference. The lessons fall into three basic groups based on a taxpayer's perspective, a practitioner's perspective, and a litigation perspective.

Table1: Tax Lessons And Episodes With Best Clips

Lesson	Coverage	Episode	TV Show	DVD
1	Taxpayer Anxiety	The Ides of April	The Odd Couple	Third Season
2	Taxes and Public Services	Didn't Pay Taxes	My Name is Earl	First Season
3	Selecting A Return Preparer	No Help Wanted	Cheers	Second Season
4	Following the Instructions	The Worry Wart	Honeymooners	"39" Episodes
5	Filing Requirements	Dick and Taxes	3rd Rock/Sun	Fourth Season
6	Form 1099	April Fool's Day	Roseanne	Second Season
7	Dependency Rules	Gifts Aren't Deductible	The Cosby Show	Eighth Season
8	Self-employment Income	Archie's Fraud	All in the Family	Third Season
9	Deductions	The Breakaway Monk	The Flying Nun	Second Season
10	Refund Errors	\$5,000	Ellen	Second Season
11	Audits	Many Happy Returns	That Girl	Third Season
12	Innocent Spouse Rules	The Audit	Golden Girls	Third Season
13	Economic Reality Audits	Master, Rich Tycoon	I Dream of Jeanie	Second Season
14	Tax Fraud and Ethics	Trouble with Trillions	The Simpsons	Ninth Season
15	IRS Collection Activities	Repossessed	Punk'd	Season One

Lessons 1, 2, and 3 (taxpayer anxiety, taxes and public services, and selecting a preparer) are not covered in textbooks but are important in actual practice. These lessons are designed to capture and hold the attention of students at the beginning of the course. Lessons 4 through 12 focus on income taxation from the practitioner's perspective and are covered in textbooks which vary with respect to the significance of the coverage. The related clips serve to personalize the application of the technical rules. Lessons 13, 14, 15 (economic reality audits, tax fraud and ethics, and IRS collection activities) address situations when taxpayers and practitioners alike should seek legal advice. Textbooks vary with respect to the significance of knowing when to seek legal assistance.

FINDINGS

Like almost all prior work, the findings are anecdotal in nature. Two areas of major interest are the impact of using clips on learning and quality of instruction. Table 2 shows the average rating of students on standardized course evaluation questions for learning and quality of instruction. There were noteworthy increases for both learning and quality of instruction when the clips were used in the course. The average rating for learning increased

from 3.76 to 4.80 based on a 5-point scale. The average rating for quality of instruction increased from 4.0 to 4.8 based on a 5-point scale. Table 2 also shows no change in the average course grade for students. The average letter grade was C (2.27 class GPA) without clips and C (2.35 class GPA) with clips. The increased ratings for learning and quality of instruction are accordingly not attributed to higher course grades.

The results shown in Table 2 are consistent with the empirical results of controlled studies using humorous examples in statistics and psychology courses (Ziv, 1988). The findings are also consistent with the positive anecdotal results from using television and movie clips in economics classes (Sexton 2006) and the positive anecdotal results using humorous examples in law classes (Jennings, 1995). An extension search of the literature found no prior studies regarding the use of humor and/or video clips in accounting courses.

Table 2: Student Evaluations And Grade Point Averages

Average Student Evaluation Scores 5-Excellent, 4-Very Good, 3-Good 2-Fair, 1-Poor	Without Clips	With Clips	Change
Learning	3.70/5	4.80/5	+1.10/5
Quality of Instruction	4.00/5	4.80/5	+ 0.80/5
Grade Point Average	2.27/4.0	2.35/4.0	+0.07/4.0
Number of Students	78	24	N/A

Basic Guidelines For Using Humorous Clips

The literature includes guidelines for appropriate use of humor in college classes (Hill, 1988; Korobkin, 1988; Kher et al., 1999; Weaver and Cotrell, 2001; Berk, 2003). One basic rule is to limit the clips to only directly-related scenes (Garner, 2006; Bryant et al., 1979; Kaplan and Pascoe, 1977). Another basic rule is to avoid over using humor. An excess of humor can reduce credibility and distract students from learning (Lundgren and Graves, 1994).

To capture and hold the attention of students over the entire course, present one lesson the first week of class and additional lessons throughout the course. Students rate both sense of humor and variety in teaching methods as important factors in naming best teachers (Brown et al., 1996). If showing DVDs during class is not possible due to technology or other limitations, the DVDs can be placed on reserve in the library and assigned as homework. An overwhelming majority of students appreciate faculty that incorporate appropriate humor into their college courses (Torok et al., 2004).

Guidelines For Using Copyrighted Materials

Federal law provides certain exclusive rights to the owners of copyrighted materials. There is an important exception to exclusiveness related to teaching activities. The teaching exception is codified in Title 17 of the United States Code (U.S. Copyright Office, 2007). Section 107 of Title 17 reads, in part, "...fair use of a copyrighted work...for...teaching...is not an infringement of copyright. In determining whether the use made of a work, in any particular case, is a fair use, the factors to be considered shall include-(1)the purpose and character of the use, including whether such use is of a commercial nature or is for non-profit educational purposes; (2) the nature of the copyrighted work; (3) the amount and substantiality of the portion used in relation to the copyrighted work as a whole; and (4) the effect of the use upon the potential market for or value of the copyrighted work." Section 110 of Title 17 reads, in part, "...the following are not infringements of copyrights: (1)...display of a work...in the course of face-to-face teaching activities of a nonprofit educational institution...unless...the performance...is given by means of a copy that was not lawfully made...and...the person...knew or had reason to believe was not lawfully made". Instructors should address related questions to their appropriate university official(s).

CONCLUSION

This article shares the motivation, method and findings regarding using clips from television sitcoms in teaching various federal income tax lessons. The results are positive and consistent with the use of humorous examples in statistics, psychology, economics, and law courses. A like approach can also be applied to courses in

other disciplines. The article also discusses finding humorous examples, guidelines for their effective use, and the use of copyrighted video materials in the classroom. The investment of time to develop video lessons that connect with students can be well worth the effort. Improving student evaluations of your classes might just be a laughing matter!

AUTHOR INFORMATION

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