

Switching It Up Online: “Switcher” as a Vehicle for Visual Transactions

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Abstract

According to Holcomb and Michaelsen (1996), the goal of education technology (ET) in any discipline is to improve education. In taxation, educational technology can be useful in creating a visualization of the transaction allowing students a better understanding of the tax consequences for all parties involved. Students need a visual picture of what they are studying (Holcomb & Michaelsen, 1996) and that is even more important for the 21st century learner. This essay will diagnose an educational problem specific to taxation courses offered via a distance learning format, determine a solution, and discuss how an innovative educational technology can solve the problem.

Switching It Up Online: “Switcher” as a Vehicle for Visual Transactions

College instructors today have a challenging task. The 21st century learner faces significant time constraints as they attempt to balance family, vocation, and course work (Allen & Seaman, 2014). Students today also expect subject-matter content and instructional practices to be relevant and tailored to address unique learning styles (Moore, 2007). To remain viable, universities identified creative new ways to address these challenges through innovative pedagogy and course modalities.

Many university programs have moved toward a distance learning model. Advances in technology and learning management platforms have made distance learning ever more prominent. A survey in 2012 indicated that 7.1 million students, 33.5% of the student population, report having taken at least one online course (Allen & Seaman, 2014). Distance learning is ripe with innovative opportunities for instructors in a variety of disciplines. Distance delivery can enhance student interaction and present a fresh perspective on visual content representation. Increased student engagement and visual content representation are necessary components of many courses, especially taxation.

In taxation, educational technology can be useful in creating a visualization of the transaction allowing students a better understanding of the tax consequences for all parties involved. Students need a visual picture of what they are studying (Holcomb & Michaelsen, 1996) and that is even more important for the 21st century learner. As such, it is important, and necessary, to engage with students visually and this can be accomplished easily through appropriate video technology (Holtzblatt & Tschakert, 2011).

According to Holcomb and Michaelsen (1996), the goal of education technology (ET) in any discipline is to improve education. Ultimately, pedagogical improvement can be accomplished using educational technology if an instructor identifies the “educational problem, determines a solution, and determines how educational technology can best assist in the situation” (Holcomb & Michaelsen, 1996, p. 278). Although these words were written in the mid-nineties, instructors, looking to improve classroom effectiveness, can still follow this process of integrating purposeful educational technology.

Empirical evidence regarding the use, and effectiveness, of video technology is necessary in distance learning taxation courses (Holtzblatt & Tschakert, 2011). But first, instructors must continue to use video technology as an integral component of online taxation courses. This essay will diagnose an educational problem specific to taxation courses offered via a distance learning format, determine a solution, and discuss how an innovative educational technology can solve the problem.

Taxation is a visual area of study. For any given transaction, there are at least two parties involved for which tax consequences can be analyzed. As transactions get more complex, the tax consequences analyzed become more cumbersome. Visualization is an important part of tax practice in terms of documenting the sequence of a given transaction, analyzing the tax consequences to all parties involved in the transaction, and explaining tax concepts to clients in a manner that is more easily understood than the complex language found in the Internal Revenue Code (Nellen, Cereola & Riordan 2011).

A simple liquidation scenario illustrates the importance of audio and visual integration to explain tax principles. REGO, Inc. owns 85% of Green, Inc. Earl, Robin, and Oliver, unrelated individuals, each own 5% of Green, Inc. Green, Inc. has adopted a plan of liquidation. There are different avenues an instructor can go with this basic scenario. The instructor can give students the asset, value and basis information, explain how the assets will be distributed, and ask students to discuss the tax consequences to each of the parties involved in the liquidation transaction. To add some complexity, the instructor can offer the asset, value, and basis information and ask students to advise Green, Inc. on the most tax effective distribution of assets.

For purposes of this illustration, assume that Green, Inc. has the following assets.

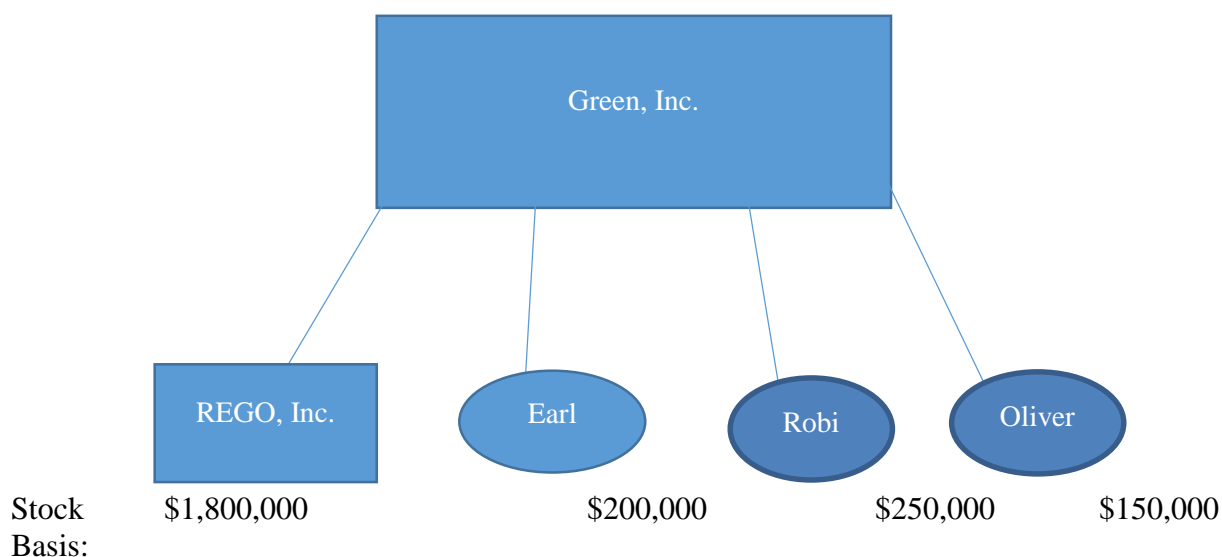
Asset(s)	Fair Market Value	Basis
*Depreciable Property	\$1,500,000	\$500,000
Cash	\$2,000,000	\$2,000,000
**Land & Building	\$500,000	\$300,000
Investment Property	\$500,000	\$600,000

*Green, Inc. has claimed \$1,000,000 in depreciation deductions relating to this equipment.

**Green, Inc. has claimed \$400,000 in depreciation deductions relating to the building.

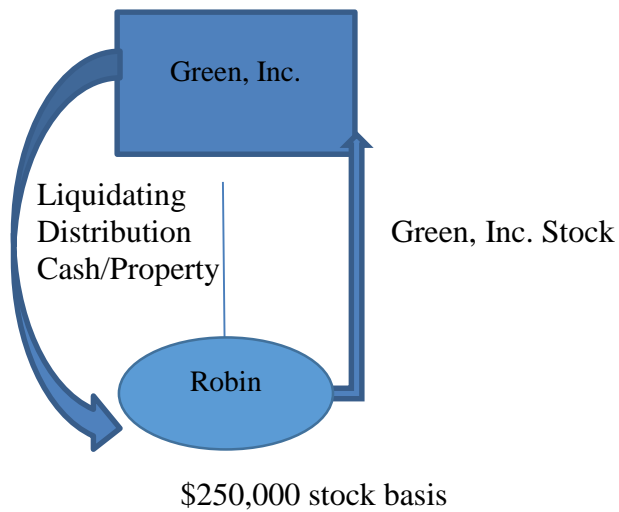
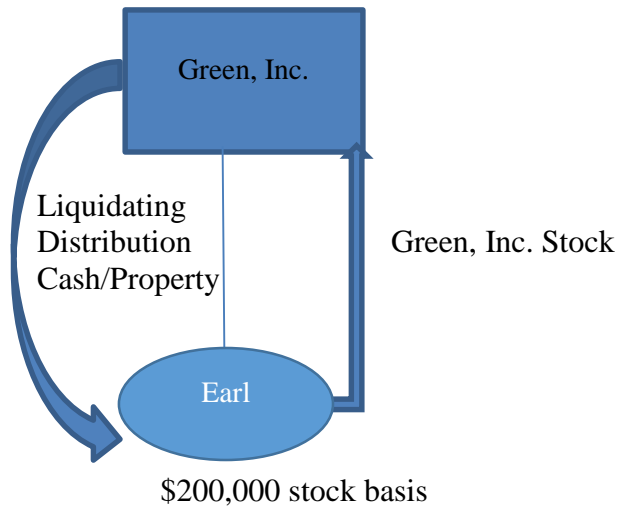
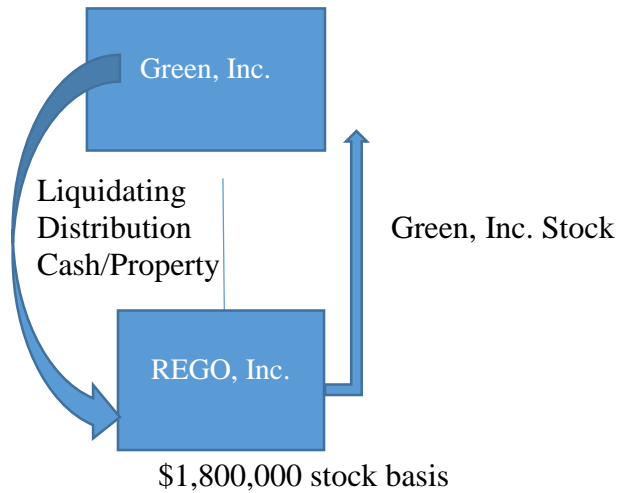
Further assume that REGO, Inc. has a \$1,500,000 basis in its Green, Inc. stock; Earl has a \$200,000 basis in his Green, Inc. stock; Robin has a \$250,000 basis in her Green, Inc. stock; and Oliver has a \$150,000 basis in his Green, Inc. stock.

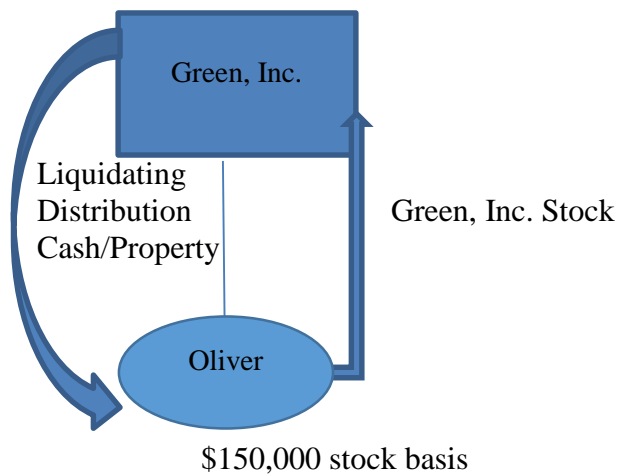
In the face-to-face classroom setting, a whiteboard, or some other classroom display, is utilized to visually demonstrate the transaction as a whole.



At this point, the instructor may discuss why the entity is liquidating (overall reasons for liquidation) and the basic tax rules governing liquidation. The tax consequences for each party involved in the liquidation is then illustrated separately and explained in detail. There are five parties involved in this transaction; however, there are four separate transactions that require analysis. The liquidation transaction between REGO, Inc. and Green, Inc. will produce very

different results than the transactions between Green, Inc. and the minority shareholders. Analyzing the alternate scenarios can also be exemplified to show students which distribution scenario has the most tax benefit and why.



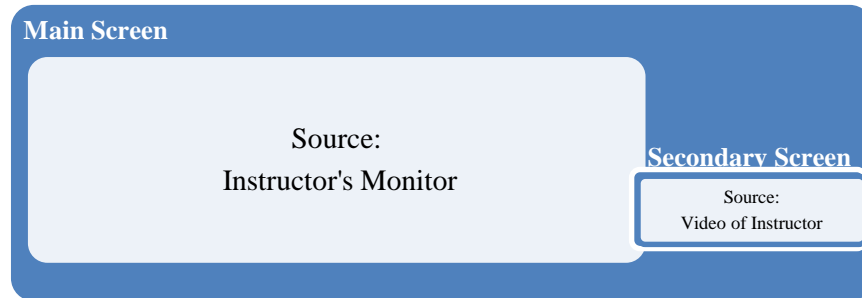


In the online classroom, the necessary combination of visual and audio becomes more challenging. How do you illustrate the transaction or transactions while simultaneously conveying the tax principles involved?

There are a few applications that can be utilized by online instructors to achieve the combination of audio and visual demands of teaching tax in the online classroom. This paper explores Switcher Studio (“Switcher”), a platform that essentially creates a TV studio that fits in your pocket allowing users to wirelessly sync up to four devices including an iPhone, iPad, or one’s computer display (if IOS). The platform is easy to use for beginners capturing video and offers room to grow as more robust recording is desired. Users have the option to broadcast live for instructors using the synchronous method of e-learning or simply record for on-demand viewing if the asynchronous method is used. Recorded video is ready to publish as soon as the action stops or, if needed; editing can be done.

Bellarmine University’s Master’s of Science in Taxation (“MTAX”) program is an online asynchronous program. Switcher is extremely useful in delivering effective online lessons to students by providing the deliverer the tools to combine visual and audio direction to the audience explaining complex transactions in a format that is both easy to follow (audience) and easy to deliver (instructor). For Taxation of Corporation’s and Shareholders, Switcher presents a practical solution to illustrate the many facets of a corporate transaction as shown above; for Tax Research and Writing, Switcher allows the instructor to demonstrate the use of tax research tools including an online research database such as Checkpoint or Intelliconnect.

Syncing two devices, an iPad and MacBook, and using Switcher’s picture-in-picture capability, allows the instructor to show PowerPoint slides, illustrations, or a website on one device while recording video discussing the tax principles or concepts on another device. The main screen visible to the audience is the instructor’s computer display and in the lower right-hand (though adjustable) window is a video of the instructor providing aural walkthroughs of what is being shown on the main display. When a student watches the video, he or she will see the slides, illustrations, or website and simultaneously the smaller window with the instructor’s video recording providing an audio walkthrough as the examples develop visually.



In today's 21st century educational landscape innovative pedagogy and unique course modalities are necessary. In the field of taxation, educational technology, like Switcher, can be effectively used by faculty members to create a visually appealing content framework. Visual content representation is a significant challenge in taxation programs but one that can be overcome through the appropriate use of educational technology. Switcher's live streaming potential can replicate face-to-face instruction of visual transactional content. If, as previously stated, the goal of education technology is to improve education, Switcher is one valuable tool that can eliminate barriers in online taxation programs and increase the potential for student learning.

To assess student perspectives on Switcher and the use and application of visual transaction representation via video, student evaluations were conducted at the end of the semester. The course, with a total of five student participants, recorded an evaluation completion rate of 80% as 4/5 students completed the end of course evaluation. There were several survey questions of particular interest to our study. On a five point scale, the mean score when students were asked if the teaching methods used in this course facilitated learning was 5.0. Additionally, student scores indicated that the overall course assessment, on a five point scale with responses ranging from 1 *Strongly Disagree* to 5 *Strongly Agree*, was a 5.0 and the instructor, was also 5.0 out of 5.

The real assessment value-added for our purposes came in the open-ended comments section. Again, four out of five students completed the end of the semester course evaluations and students positively rated several aspects of the course. Participants labeled the instructor as "*available and willing to help*" and students also were "*thoroughly satisfied*" with the course. In terms of videos, student responses were extremely positive and reflective of the use of Switcher in this course context. When asked about the video and examples students said, "*The examples and videos were the best aspects of this course.*" Students also indicated that "*the videos made the content easier to understand*" and "*the video presentations were amazing and extremely helpful.*"

Students did experience a few challenges with the video presentations. One issue was directly related to instructor delivery. Students indicated that the instructor should have a "*slower pace of speaking while creating the videos.*" One student dissected the benefits and challenges of video visualization of concrete examples by offering this quote that summarized several suggestions, "*I know usually the videos weren't super long, but 20-30 minutes can sometimes feel like forever depending on the topic. Possibly shorter video segments? And walking through more examples, this tends to help me digest content better when I see it in action and work along*"

with an example.” This feedback was helpful and should serve as a platform for future changes to pedagogical strategy.

Students in this course identified a few trends to remember when using an application, like Switcher, for visual content explanation. First, it is important to remember that any instructional strategy should facilitate learning. Switcher, it seems, was a vehicle for increased content engagement and a higher level of student perceptions of their own learning throughout the course. Second, students appreciated the videos specifically because they aided in content understanding. Videos and technology integration should not be used just for the sake of adding a new or unique application. Rather the end goal should be to have an enhanced learning environment that presents additional opportunities to understand the content. Third, it is important to remember that students, just like in a typical face-to-face class, want shorter segments of content description and an understandable delivery from their instructors. We must remember that videos need not be long and instead must be purposeful. We suggest a 10-15 video segment opposed to 20-30. Also, we propose that instructors who wish to utilize more video in their courses practice the material ahead of time and strive for clarity and consistency in delivery.

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