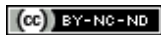


Volume 19 (2022) | ISSN 1932-1821 (print) 1932-1996 (online)
DOI 10.5195/taxreview.2022.156 | <http://taxreview.law.pitt.edu>

REFLECTIONS ON LAW TEACHING AT THE POST-PANDEMIC CROSSROADS

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REFLECTIONS ON LAW TEACHING AT THE POST-PANDEMIC CROSSROADS

*Katherine Pratt**

Legal education is conservative, in the sense of being resistant to change. Prior to the COVID pandemic, in-person courses in a physical classroom were the rule, and “remote” courses (also known as “distance” courses or “online” courses) were the exception. The COVID pandemic abruptly inverted this pattern. Emergency remote teaching increased law professors’ interest in best practices for law teaching, especially for remote teaching.¹ Now, as we law professors emerge from the period of emergency remote teaching, we are at a crossroads; will our teaching revert to the pre-pandemic “normal,” or will we build on what we learned during emergency remote teaching, to improve our teaching and students’ learning?

This Article explores various teaching approaches I have adopted to improve student learning, both before and during the pandemic. Law professors can adopt many of these approaches in all course formats,

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¹ See, e.g., Courtney Selby & Rachel H. Smith, *We Are in This Together: A Faculty-Led Approach to Fostering Innovation in Online Instruction*, in *LAW TEACHING STRATEGIES FOR A NEW ERA: BEYOND THE PHYSICAL CLASSROOM* 3, 7 (Tessa L. Dysart & Tracy L.M. Norton eds., 2021) [hereinafter *TEACHING STRATEGIES FOR A NEW ERA*] (noting law professors’ goals to improve their online teaching). See also Symposium, *Teaching Law Online*, 65 *ST. LOUIS U. L.J.* 455 (2021) (articles on pandemic emergency remote teaching).

including in-person teaching, although some approaches are better suited to remote teaching. Two overarching themes emerge. We professors should intentionally design and teach our courses to (1) maximize active student learning, including higher order cognitive skills, and (2) foster deep intellectual and social connections within our learning communities.

Part I of this Article compares traditional law teaching approaches and communal learning approaches across three types of student learning interactions (student-professor, student-student, and student-content), and across course formats (in-person, remote, and hybrid²). This comparison highlights: (1) differences between traditional law teaching approaches and communal learning approaches; and (2) specific challenges and opportunities created by in-person, remote, and hybrid teaching. Part II discusses approaches I have adopted, and plan to adopt going forward, to support student learning, including: (1) approaches to create a more inclusive, supportive learning community for all students; (2) approaches to increase student-student interactions; and (3) an approach to increase and improve student-content interactions, specifically, designing and building a tax course with engagement questions and varied asynchronous course content. Ultimately, however, good teaching transcends teaching techniques and requires that students make connections—to a subject and to others in their learning community. Emergency remote teaching starkly revealed the importance of students’ connections to other students, professors, and the larger law school community, in addition to the subject matter of the course. Professors can adopt supportive communal learning approaches to foster learning communities in which all student members feel free to learn—to engage the subject and others in the community. Supplementing or replacing traditional, hierarchical law teaching approaches with more communal learning approaches can increase student learning, independence, well-being, and preparation for the practice of law.

² In-person learning is synchronous and face-to-face. Remote learning (also sometimes called “online” or “distance” learning) can be synchronous or asynchronous. Learning is synchronous if the teacher and students meet and learn together in real time, either in person or online. Learning is asynchronous if students, working alone or in groups, learn and engage with course materials and fellow students at the time and location they choose. Hybrid learning blends learning formats, for example combining: (1) in-person course sessions and synchronous remote course sessions; or (2) synchronous remote course sessions and individual and group student learning of asynchronous course content at times determined by the students.

I. COMPARING TRADITIONAL LAW TEACHING AND INNOVATIVE LAW TEACHING APPROACHES TO STUDENT LEARNING IN ALTERNATIVE COURSE FORMATS

This Part draws distinctions between traditional teaching approaches and communal learning approaches in various legal education settings and course formats. Law students engage in three types of learning interactions: (1) student-professor interactions; (2) student-student interactions; and (3) student-content interactions.³

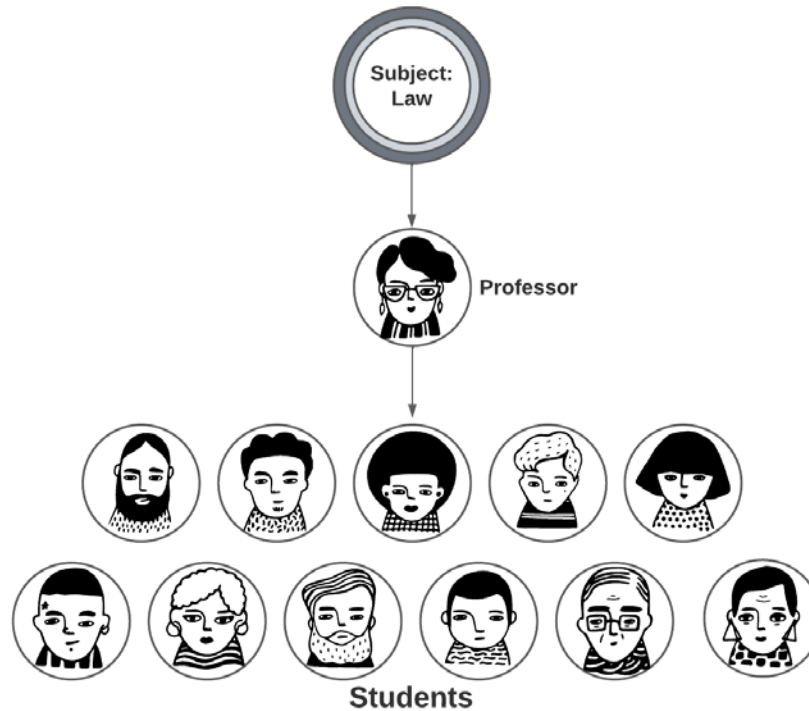
Traditional law teaching pedagogy focuses on the first type, student-professor interactions, conducted in person, in a physical classroom on a law school campus.⁴ The two most common traditional teaching methods, the Socratic method and lecturing, place the professor and students in a hierarchical setting. The expert professor, who has synthesized the subject through years of education and work experience, is the font of legal knowledge. The expert professor knows the subject, but the amateur students do not—and cannot—know the subject without the professor’s instruction. Information about the subject flows downhill, from the professor to the students. The primary educational goal is for the professor—the “sage on the stage”⁵—to transfer the professor’s knowledge about the subject to students.⁶ Figure 1 diagrams this traditional law teaching approach.

³ See, e.g., Lynn Su, *Creativity, Community, and Content in Evidence Online*, in *TEACHING STRATEGIES FOR A NEW ERA*, *supra* note 1, at 391.

⁴ The other two types of student interactions traditionally are viewed as ancillary to the student-professor interaction. As an example, when I explained to a group of law professors that well-designed asynchronous course content could effectively replace a portion of in-person instruction, a professor in the group exclaimed in dismay, “but that’s [asynchronous course content is] *just homework*” (emphasis in original). She and many others view remote learning as inherently inferior to professor-centered, in-person instruction.

⁵ Alison King, *From Sage on the Stage to Guide on the Side*, 41 *COLL. TEACHING* 30, 30 (1993).

⁶ *Id.* at 30. See also Michael Hunter Schwartz, *Towards a Modality-Less Model for Excellence in Law School Teaching*, 70 *SYRACUSE L. REV.* 115, 120 (2020) (observing “[a] professor who lectures all the time communicates a lack of respect for the students’ ability to contribute to each other’s learning and signals to the students that the educational experience involves simply the transmission of knowledge”).

Figure 1

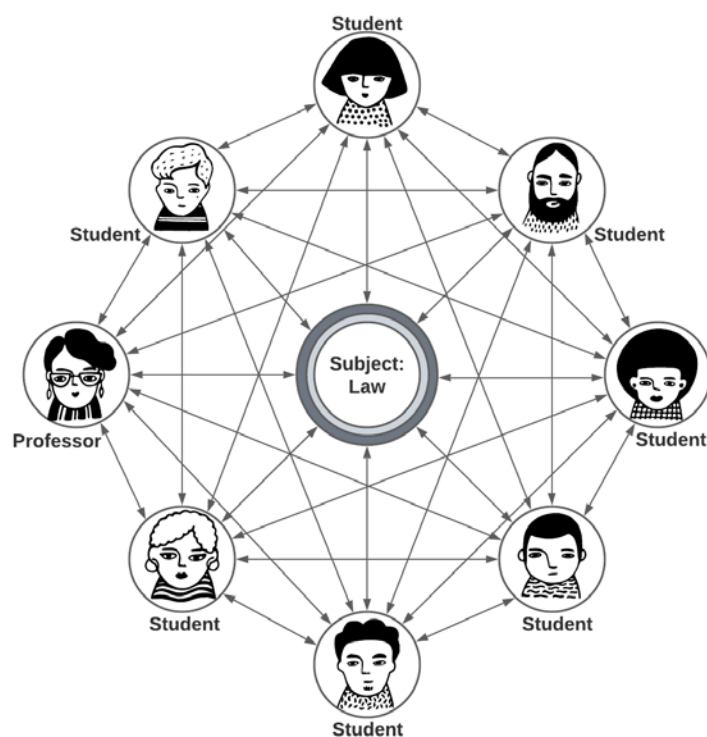
Compare a communal approach to learning law. A “community of inquiry” is a learning community, comprised of students and a teacher, jointly pursuing a collaborative intellectual enterprise.⁷ A communal approach enables the entire community—comprised mostly of students—to construct knowledge of the subject together, in a collaborative process. Figure 2 diagrams a communal approach to learning law. In this setting, the professor acts as a “guide on the side.”⁸ Students’ educational experiences combine: (1) the “social presence,” which is students’ social “identification” with the

⁷ Audrey Fried, *Using the Community of Inquiry Framework to Make the Most of Assessment in Online Learning*, in *TEACHING STRATEGIES FOR A NEW ERA*, *supra* note 1, at 190–91.

⁸ King, *supra* note 5, at 30.

community of inquiry;⁹ (2) the “cognitive presence,” which is “students’ participation in the intellectual work of collaborative knowledge construction”¹⁰ by the community; and (3) the “teaching presence,” which serves as “a unifying force [that] brings together the social and cognitive processes’ of the community of inquiry.”¹¹

Figure 2



⁹ Fried, *supra* note 7, at 190.

¹⁰ *Id.*

¹¹ *Id.* at 191 (noting “[t]eaching presence is generated by the active engagement of an authoritative and supportive instructor, through both the design and facilitation of a course”).

A. Student-Professor Interactions

Traditional American law professors often teach as they were taught, using the Socratic method, conceptualized as an iterative dialogue between the professor and an on-call student.¹² Many law professors continue to think of the Socratic method as the ideal pedagogical approach for teaching law.¹³ In theory, the Socratic method promotes active learning, by engaging all students in the class in an analytic dialogue that ultimately reveals both law and indeterminacies in law.

In practice, however, the Socratic method often falls short of this Platonic ideal.¹⁴ As anyone who has been seated in the back of a law school classroom knows, students sometimes surf on their computers instead of focusing on a classroom Socratic dialogue. Even if students focus on the Socratic dialogue, they often passively transcribe the Socratic exchange, instead of actively thinking about the exchange as it occurs. Also, the on-call spotlight, an integral feature of the Socratic method, often leaves introverted, quiet students feeling mortified.¹⁵ Extroverted students may enjoy being in the spotlight and performing on-call, but introverted, quiet law students often feel painfully conspicuous and freeze in the on-call spotlight; they need quiet

¹² See, e.g., Schwartz, *supra* note 6, at 116.

¹³ See *id.* (observing “we continue to elevate in-person teaching as if the elegantly constructed, carefully sequenced, engaging, crystal clear Socratic questioning, characteristic of each of our best law professors (as we remember them), is the overwhelming majority rule. We envision each student deeply prepared for class [and] actively engaged during class.”).

¹⁴ See, e.g., *id.* at 117 (concluding “Socratic-style questioning is ultimately a vicarious learning, self-teaching educational model”).

¹⁵ See Heidi K. Brown, *Understanding and Lifting Up Our Quiet Students: Reimagining “Participation” in the Remote Classroom*, in TEACHING STRATEGIES FOR A NEW ERA, *supra* note 1, at 44. Brown recounts her own similar experiences, in which her face flushed, her heart raced, and her mind froze, notwithstanding her excellent preparation before being called on to speak. *Id.* As an introvert, I can relate. I recall, in particular, how one of my first-year law professors would write on the board, in large letters, whatever a student said in response to the professor’s oblique questions, then step away from the board and cast a chagrined look at the board, with his head cocked and one hand rubbing his chin quizzically. Despite my conscientious preparation for class, I could not anticipate where my professor was going and was mortified by my inability and my classmates’ inability to advance his line of thought. My otherwise successful undergraduate studies at a large public university (in which I was mostly invisible) did not prepare me to be singled out for the performative jousting and repartee of law school. Law school pedagogy disoriented me in the first term of law school. I understood the enterprise only after I took my first set of law school exams. Like Brown, I compensate for my inability to improvise publicly, while in the spotlight, by doing extra preparation.

and a moment to process their thoughts before speaking. In addition, law professors are not engaging in true Socratic dialogue just because they ask students questions.¹⁶ Michael Hunter Schwartz observes that professors often ask students factual questions and use questions mostly to bridge long stretches of classroom lectures.¹⁷ To clearly convey knowledge to students, law professors frequently fall back on lectures, albeit sometimes punctuated by questions.

Admittedly, we law professors want students in our doctrinal courses to learn “the law” and to be able to state legal rules, but we want our students to be able to do much more. For example, Bloom’s Taxonomy specifies additional higher order learning goals we also have as course objectives.¹⁸ The traditional focus on a learned law professor transferring knowledge to law students is understandable. For millennia, the primary function of formal higher educational institutions, which had amassed human capital in the form of faculties’ scarce knowledge about subjects, was to transfer that knowledge from professors to students. Knowledge sometimes is equated with information, ranging from concrete facts to complex theories,¹⁹ but being able to state legal rules is not the same as understanding how to apply the rules. Also, access to online information is ubiquitous today. In the current environment, the goals of legal education must incorporate higher order goals, including: (1) comprehension; (2) application; (3) analysis; (4) synthesis; and (5) evaluation.²⁰

To master these higher order goals, students need to engage directly with the subject. Also, to succeed in law practice, students must develop effective time management, project management, and collaboration skills. When students graduate and become lawyers, they are expected to be able to acquire

¹⁶ Schwartz, *supra* note 6, at 119.

¹⁷ *Id.*

¹⁸ See, e.g., Paul S. Ferber, *Using Bloom’s Taxonomy to Draft Exams*, in *TECHNIQUES FOR TEACHING LAW* 293, 294–95 (Gerald F. Hess & Steven Friedland eds., 1999) (listing specific educational goals for learning).

¹⁹ *Id.* at 294 (defining knowledge as “remembering what was covered in a way close to the way it was originally encountered in the educational process”).

²⁰ See *id.* at 294–95 (explaining higher order education goals included in Bloom’s Taxonomy and providing examples).

knowledge and manage themselves independently, with no sage to instruct them. A singular focus on professors transferring knowledge to students in a classroom encourages student dependence on professors for creating structure and acquiring knowledge of the subject.

Expanding opportunities in law school for productive student-content interaction and student-student interaction encourages students to learn independently and consult both content and peers in the process. Such interactions also build students' confidence they can succeed in the practice of law, despite the general lack of formal training by senior lawyers in practice. To improve student learning, legal education experts encourage law professors to implement pedagogical approaches that promote students' "active learning,"²¹ including, for example, "flipped classrooms,"²² increasing "formative assessments,"²³ and "spaced repetition."²⁴ This Symposium issue includes articles that explore use of some of these approaches during emergency remote teaching.²⁵ Building a strong sense of community and embracing emotion also support students and improve their learning.²⁶

²¹ See, e.g., King, *supra* note 5, at 31 (noting "[a]ctive learning simply means getting involved with the information presented—really thinking about it (analyzing, synthesizing, evaluating) rather than just passively receiving it and memorizing it").

²² See, e.g., Margaret Ryznar, *Lessons from Teaching Tax Online*, 19 PITT. TAX REV. 295 (2022); Heather M. Field, *How the Pandemic Flipped My Perspective on Flipping the Tax Law Classroom*, 19 PITT. TAX REV. 267 (2022).

²³ See, e.g., Heather M. Field, *A Tax Professor's Guide to Formative Assessment*, 22 FLA. TAX REV. 363 (2019) (exploring various pedagogical approaches professors can adopt to increase formative assessment in their tax courses).

²⁴ See, e.g., Gabriel H. Teninbaum, *Spaced Repetition: A Method for Learning More Law in Less Time*, 17 J. HIGH TECH. L. 273, 273 (2017) (positing "[s]paced repetition is a learning method that allows people to learn far more, in far less time").

²⁵ Margaret Ryznar and Heather Field, in this Symposium issue, explore the advantages of a flipped classroom and techniques to flip a traditional course. See Ryznar, *supra*; Field, *supra* note 22.

²⁶ Sophie M. Sparrow, *The Importance of Building Community in Online and Blended Courses*, in TEACHING STRATEGIES FOR A NEW ERA, *supra* note 1, at 135. Parker Palmer observes that the dominant mode of knowing in education settings, "objectivism:"

"[P]ortrays truth as something we can achieve only by disconnecting ourselves . . . emotionally from the thing we want to know.

Why? Because if we get too close to it, the impure content of our subjective lives will contaminate the thing and our knowledge of it. . . .

In communal learning settings, the professor acts as a “guide on the side,” instead of a “sage on the stage.”²⁷ As Parker Palmer notes, good teachers have in common their “capacity for connectedness,”²⁸ which comes from the “heart [–] in [the] ancient sense, as the place where intellect and emotion and spirit . . . will converge in the human self.”²⁹ “[G]ood teachers weave the fabric that joins them with students and subjects.”³⁰ Grounded in a teacher’s authentic identity and integrity,³¹ “[t]he ‘secrets’ of good teaching are the same as the secrets of good living: seeing one’s self without blinking, offering hospitality to the alien other, . . . speaking truth to power, being present and being real.”³² Part of the work of improving our teaching in any course format is to reflect on our own strengths, challenges, and fears, because “we teach who we are.”³³ Our course design, teaching methods, and affect can help or hinder student learning.³⁴ To create vital learning communities in which each member feels free to learn—to engage the subject

[O]bjectivism claims that we can know the things of the worlds truly and well only from afar.

For objectivism, the subjective self is the enemy most to be feared. . . .

For objectivism, any way of knowing that requires subjective involvement between the knower and the known is regarded as primitive, unreliable, and even dangerous. The intuitive is derided as irrational, true feeling is dismissed as sentimental, the imagination is seen as chaotic and unruly, and storytelling is labeled as personal and pointless.”

PARKER J. PALMER, *THE COURAGE TO TEACH: EXPLORING THE INNER LANDSCAPE OF A TEACHER’S LIFE* 51–53 (2017) [hereinafter *THE COURAGE TO TEACH*].

²⁷ King, *supra* note 5.

²⁸ *THE COURAGE TO TEACH*, *supra* note 26, at 11.

²⁹ *Id.* (emphasis omitted).

³⁰ *Id.*

³¹ *Id.* at 13.

³² Parker J. Palmer, *Foreword* to MARY ROSE O’REILLEY, *RADICAL PRESENCE: TEACHING AS CONTEMPLATIVE PRACTICE*, at ix (1998).

³³ *THE COURAGE TO TEACH*, *supra* note 26, at 1.

³⁴ *See id.* at 6.

and others in the community—we should embrace diverse viewpoints, ambiguity, creative conflict, honesty, and humility.³⁵

B. Student-Student Interactions

Student-student interactions can be social, intellectual/cognitive, or both. Social interactions among students are natural and organic when students gather in physical classrooms and community common areas on a law school campus. Through day-to-day interactions, students become friends, often for life. Frequent social interactions also help students become part of a larger campus community. In addition, student organization gatherings on campus encourage students with shared interests, goals, and identities to connect and get to know one another. Students also interact with each other on an intellectual or cognitive level. In traditional law school classrooms, professors often encourage students to listen to and learn from other students in the course, but such intellectual interactions between students generally are ad hoc, unstructured, and mediated by the professor, instead of being direct student-student interactions. During in-person courses (especially courses in the first-year curriculum and courses on subjects tested on bar exams), purposeful intellectual interaction between students is the exception.³⁶

Emergency remote teaching and pandemic campus closures eliminated the organic, day-to-day opportunities for in-person interactions between students. Fostering student-student social and intellectual/cognitive interaction in remote and hybrid courses requires more deliberate course design.³⁷ For example, course design techniques that encourage intellectual and social interactions between students online include: (1) assigning work to be completed by small groups; (2) assigning peer review of student work product; and (3) requiring posts on an online course discussion board. These techniques can be used in courses taught in any format, but work especially

³⁵ *Id.* at 7, 107–08 (noting professors have “the power to create conditions that can help students learn a great deal—or keep them from learning much at all”).

³⁶ Outside of the classroom, informal study groups comprised of students from the large course may foster intellectual and social student-student interaction. Online chats and discussion boards tend to be more diffuse, but may serve a similar function.

³⁷ Fried, *supra* note 7, at 189.

well in remote and hybrid courses. Assignments that require time and reflection, such as peer review, should be completed asynchronously. Discussion of completed assignments can be synchronous or asynchronous. Course design also ideally incorporates multiple opportunities for students to receive feedback on their learning,³⁸ through both teacher review and peer review of students' work product.³⁹

As a critical complement to these pedagogical techniques, professors can foster learning and help students flourish “by creating . . . emotionally supportive . . . learning environment[s].”⁴⁰ A teacher adopting a communal learning approach creates a supportive learning environment in which students know the teacher cares about their learning.⁴¹ Sophie Sparrow highlights scientific research on the critical role of positive emotion in learning.⁴² She argues that professors “should try to build communities that foster positive emotional connections between students, between students and teachers, and between students and course material.”⁴³ Intentionally incorporating emotion into law school classrooms may seem counterintuitive to many law professors. Neuroscience research establishes, however, that emotions are integrally connected to both thinking and memory—that “[e]motions are . . . the rudder that steers thinking.”⁴⁴ To create positive

³⁸ *Id.* at 192 (observing “assessment, especially formative assessment, can play a crucial role in creating teaching presence”).

³⁹ *Id.* at 192–93 (describing various approaches to increase opportunities for formative assessment, without unreasonably increasing student or faculty workloads).

⁴⁰ Sparrow, *supra* note 26, at 136.

⁴¹ *Id.*

⁴² *Id.* at 136–42.

⁴³ *Id.* at 138.

⁴⁴ *Id.*

In the past, it was generally assumed that emotion interferes with critical thinking and that knowledge and emotion are separate. However, extensive research now makes clear that the brain networks supporting emotion, learning, and memory are intricately and fundamentally intertwined, even for experts in technical domains such as mathematics. Emotions are an essential and ubiquitous dimension of thought, and emotional processing steers behavior, thought, and learning.

learning environments—whether in-person, remote, or hybrid—professors must understand the importance of subtle features of the learning environment. Sparrow provides the following examples of what makes students feel supported in a learning environment:

- (1) Students “feel safe and valued”;⁴⁵
- (2) Students feel “they ‘belong’” in the learning environment;⁴⁶
- (3) Teachers and students acknowledge that each person brings to the learning environment a unique combination of life experiences, knowledge, skills, motivations, language, and cultural practices;⁴⁷
- (4) Teachers and students acknowledge that educational institutions and classroom settings—whether physical, online, or hybrid—also have varied “cultural, social, cognitive, and emotional characteristics”;⁴⁸
- (5) Students understand how “the content and skills they are learning seem useful and connected to their motivations and future goals”;⁴⁹
- (6) Teachers exude enthusiasm about the course material;⁵⁰
- (7) Teachers provide emotional support for students and their learning;⁵¹
and
- (8) Teachers “[i]nject emotions” into course content and activities “and help students become more aware of their emotions.”⁵²

Id. (citations omitted).

⁴⁵ *Id.* at 136 (citation omitted).

⁴⁶ *Id.*

⁴⁷ *Id.*

⁴⁸ *Id.*

⁴⁹ *Id.* at 137 (citation omitted).

⁵⁰ *Id.*

⁵¹ *See id.*

⁵² *Id.* at 137 n.14 (citation omitted).

C. Student-Content Interactions

In a traditional law school course, a professor assigns reading in the course casebook to prepare students for class. Students are expected to read and brief assigned cases before class and, if cold-called during class, to recite on a case and answer questions posed by the professor. Students also do the assigned casebook reading to be able to take good class notes, from which students later can synthesize the main points, through the process of reviewing and outlining. Students do not learn the course material from the assigned casebook reading, by itself; instead, the assigned readings are preparation for students to learn the material from the professor (or from the professor and an on-call student) during class discussion and lectures. Students later may refer back to the casebook, or their case briefs, along with their class notes to review the course material. Some professors also distribute supplemental content, such as PowerPoint slides, handouts, and problems. Experiential law school courses often foster more student-content interaction, as students discuss and complete course assignments. Professors who teach experiential courses often employ active learning techniques, such as flipped classrooms, oral advocacy, and in-class exercises and assessments.⁵³ Active learning requires that students engage in group problem solving, by applying information gathered during the course, as well as students' life experiences, knowledge, and skills.⁵⁴

Professors can increase productive student-content interactions, whether the course is in-person, remote, or hybrid. Best practices for course development include “backward design.”⁵⁵ A professor begins backward

⁵³ Tonya Krause-Phelan, *A Whole New Meaning to Cybercrimes: Teaching Criminal Law and Procedure in an Online Learning Environment*, in *TEACHING STRATEGIES FOR A NEW ERA*, *supra* note 1, at 251–52 (providing examples of active learning opportunities in courses taught in person).

⁵⁴ See, e.g., Paul L. Caron & Rafael Gely, *Taking Back the Law School Classroom: Using Technology to Foster Active Student Learning*, 54 *J. LEGAL EDUC.* 551, 551–53 (2004) (exploring various ways in which law professors can use technology “to increase student engagement in the classroom”).

⁵⁵ See, e.g., Katherine Brem, *From Ground to Cloud and Back Again: Modern Tactics to Improve Your Teaching*, in *LAW TEACHING STRATEGIES FOR A NEW ERA*, *supra* note 1, at 101–07 (explaining “backward design” as starting from the end, specific Learning Objectives, and working backward to create modules, activities, and assessments that facilitate achievement of the Learning Objectives). Best practices also include Universal Design for Learning, which involves building into course design inclusive modes and features for students with disabilities. See *infra* notes 60–63 and accompanying text.

design by listing all of the specific Learning Objectives for the course. The next step is to break down the course syllabus topics to create discrete course modules that address all Learning Objectives.⁵⁶ For each course module, the professor creates course content that suits the course material and the course format—in-person, synchronous remote, asynchronous remote, or hybrid. Some techniques (e.g., live, group-learning games)⁵⁷ are well-suited to synchronous course sessions (either in-person or remote). Other techniques (e.g., students preparing peer reviews of other students' work, or working through iterative hypotheticals to apply course material) are well-suited to asynchronous student learning.⁵⁸ Asynchronous content also gives students control over the time, place, and pace for their learning. This added flexibility provides a more individualized approach to learning for each student.

A common, insidious misconception about asynchronous content is that it is comprised solely of short explanatory videos that take the place of longer in-person lectures.⁵⁹ To the contrary, asynchronous content can (and should) be varied and promote active learning. For example, asynchronous content might include graphics, timelines, flowcharts, animation, engagement questions, activities, oral and written assignments, and assessments (e.g., quizzes) to provide students with real-time feedback on their learning processes. Ultimately, the variety of asynchronous content is limited only by a professor's imagination and the budget for course development.⁶⁰

⁵⁶ Appendix A is the course syllabus for my Spring 2021 Introduction to Income Taxation course. The syllabus lists all of the specific Learning Objectives for each of the six modules in the course.

⁵⁷ Group learning games that professors can use in synchronous classes include simple games, such as Jeopardy, and more sophisticated iterative game-based platforms. *See, e.g.,* Brem, *supra* note 55, at 105 (discussing use of game-based learning platforms in in-person classes).

⁵⁸ *See, e.g.,* Fried, *supra* note 7, at 194–95; *see also id.* at 195 n.21 (noting “[a]ffordances’ are the properties of the medium that ‘determine . . . how it could possibly be used.’ In this case, the properties of online learning technologies facilitate easy collaboration and iteration.”) (citation omitted).

⁵⁹ Professors who flip their classroom often convert their classroom lectures into a series of short video lectures. Asynchronous content is not limited to such videos, however, and many online course designers use video sparingly because watching a video is more passive than alternative student engagement activities.

⁶⁰ Professors designing and “building” a course generally receive technical support and guidance from an instructional technology professional who has training and experience in technical aspects of course design. Some schools hire outside contractors to provide technical assistance with course design. The trend is for schools to develop an in-house Instructional Technology team of course designers.

Professors designing course content also must plan in advance to accommodate the needs of students with disabilities.⁶¹ To make online content accessible, the course content should be presented in multiple modes. For example, recorded videos in the course content require captions.⁶² The professor or an assistant needs to check such captioning for errors. Some captioning programs function better than others, and programs often incorrectly transcribe terms of art.⁶³ Synchronous remote online classes also require captioning, although the professor does not have the ability to correct this real-time transcription.⁶⁴

II. APPROACHES TO PROMOTE STUDENT LEARNING AND CONNECTIONS

This Part discusses approaches that I have tried and found to be effective in my teaching.⁶⁵ I also note my shortcomings—areas in which I must improve—and new approaches I plan to adopt in future courses.

⁶¹ See, e.g., Susan Landrum, *Using Blended and Online Learning Strategies to Provide Innovative Academic Support to All Students*, in *TEACHING STRATEGIES FOR A NEW ERA*, *supra* note 1, at 93–95 (discussing methods to make online legal education more accessible to students with disabilities). Materials on Universal Design for Learning can help professors make their course materials more accessible. See, e.g., *UDL-Universe: A Comprehensive Faculty Development Guide: Home*, UDL-UNIVERSE, <https://enact.sonoma.edu/udl> (last updated Jan. 24, 2020, 11:46 AM) (providing multiple UDL resources, initially “developed through the Ensuring Access through Collaboration and Technology . . . project, [which was] funded by the U.S. Department of Education, Office of Postsecondary Education”).

⁶² See Landrum, *supra* note 61, at 94 (recommending professors provide captions and scripts for recorded course videos).

⁶³ I learned, to my chagrin, how off-base portions of automatic transcripts can be when I saw a bizarre transcription (including the word “urine”) of a portion of a video I recorded for an online tax course.

⁶⁴ Real-time captioning of synchronous course sessions is available on some versions of Zoom, but is not a default setting. A meeting host must select live captioning and decide whether the captioning will be seen by all participants in the synchronous sessions or not. See *Managing Closed Captioning and Live Transcription*, ZOOM, <https://support.zoom.us/hc/en-us/articles/207279736-Managing-closed-captioning-and-live-transcription> (last updated Oct. 28, 2021).

⁶⁵ I adopted the approaches discussed in this Part during the Fall 2020, Spring 2021, and Fall 2021 semesters. During the Fall 2020 and Fall 2021 semesters, I taught a five-credit, first-year (and first-semester) evening Contracts course with a mandatory graded midterm examination. Most of the evening students had full-time jobs. Many also have family obligations and daunting commutes to Loyola. The Contracts course was entirely online in the Fall 2020 term and hybrid (two nights per week in-person on campus and one night per week online) in the Fall 2021 term. In the latter term, I also served as the Faculty Advisor to Loyola’s Master of Legal Studies (MLS) program in which several of my Contract students were enrolled. In the role of Advisor, I met with MLS students and worked with the professor who taught

A. Approaches to Create a More Inclusive, Supportive Learning Community

1. Designing Courses to Facilitate Knowing Each Student as an Individual

The importance of knowing each of my students, as a unique individual, crystalized for me when I participated in a 2003 law teaching conference, *Reflections on Our Teaching*, facilitated by Jean Koh Peters and Mark Weisberg. The conference included activities, exercises, group reflections, and an individualized personal reflection. In my individual reflection, I thought about how the number of students in a course affects the way I teach and how I feel about my teaching. Although my student evaluations were positive, regardless of class size, I felt less effective and less connected to my students when I taught very large classes.

I always have felt emotionally invested in my students' learning and success. I realized at the conference that I also want to know each of my students as a unique individual and feel I cannot do so when I teach 125 students in a large classroom. In a first-year course with sixty—or even eighty—students, I can get to know each student, but teaching 125 students Business Associations in Loyola's largest classroom seemed to incapacitate my ability to connect with the individuals in the class. I got to know the most vocal students in the class and those who attended office hours, but felt I never connected with a majority of the silent, invisible students in the course. That lack of connection bothered me. Knowing each student and their educational goals and needs is, in my view, essential for good teaching. Very large classes left me feeling as though I had missed opportunities to help students achieve their goals. Also, I want to acknowledge and show respect for the individuality of each student, as a matter of human decency, but had difficulty focusing on individuals in a class of over a hundred students.

I realized at the conference that, for me, the goal of knowing each student is a high priority. I freely admit I do not always succeed, but I intend

MLS students Legal Methods in the Fall 2021 term to develop and evaluate formative assessments in her course. In the Fall 2020 term and Fall 2021 term, I also co-convened and co-taught an online, two-credit seminar, the Tax Policy Colloquium, with my tax colleagues Ellen April and Ted Seto. The Colloquium includes a global tax scholar presenting a new work-in-progress in nine of the weekly course sessions. During the Spring 2021 term, I taught an online, three-credit, first-year elective, Introduction to Income Taxation.

to connect to each of my students. When I returned from the conference, I informally polled my colleagues to ask whether class size affected their teaching and how they felt about their teaching. To my surprise, most of my colleagues told me class size had no effect on their teaching or how they felt about their teaching. Subsequently, I requested that my Business Associations course be limited to eighty students. Loyola administrators graciously accommodated my request, which made a world of positive difference to me—and I believe to my students as well.

2. Humanizing How Students and I Say “Hello”

During the *Reflections on Our Teaching* conference, Jean Koh Peters and Mark Weisberg prompted professors to think about how we “say hello” to our students, both in course materials (e.g., a syllabus) students will see before they meet us, and at the start of our synchronous gathering on the first day of class.⁶⁶ Saying hello includes both verbal and nonverbal communication.

During emergency remote teaching, I modified several aspects of the beginning of my courses, to reduce students’ feelings of isolation and foster an inclusive learning community in which students felt safe and supported. For example, in my five-unit, first semester, fall Contracts course, I added a welcome video, my photograph, and background personal information about me to the course landing page on Brightspace, our Learning Management System (LMS).⁶⁷ The personal information included: information about where I have lived and traveled, my family, my dogs, my hobbies and interests, my favorite books, movies, and television shows, and a couple of idiosyncratic facts about me for comic relief. I included a few pictures to accompany the personal background statement. Following the personal background statement, I provided a hyperlink to my resume, which students could access if they wanted to see details about my professional background.

⁶⁶ The conference organizers later published their conference materials in book form. JEAN KOH PETERS & MARK WEISBERG, *A TEACHER’S REFLECTION BOOK: EXERCISES, STORIES, INVITATIONS* 6–7, 21–22 (2011) (juxtaposing two very different professors, from the Harry Potter books, on the first day of class: Professor McGonagall enthraling her students with her intellectual rigor and enthusiasm for her subject; and Professor Lockhart alienating his students with his narcissistic focus only on himself).

⁶⁷ I initiated the exchange of personal information (instead of asking my students to begin the exchange) on the theory, posited by psychologist Sydney Jourard, that disclosure begets reciprocal disclosure. See SIDNEY M. JOURARD, *SELF-DISCLOSURE: AN EXPERIMENTAL ANALYSIS OF THE TRANSPARENT SELF* 185 (1971).

I emphasized my personal background—my humanity—and deemphasized my educational credentials, professional background, and status because previous students (especially first-year Contracts students) have told me (to my surprise) they initially found me quite “scary” and “intimidating.” My hope was to start the course by building social bonds, as human beings, between the individuals in our learning community.

I invited my Contracts students to say “hello” in two ways. First, I requested that students introduce themselves to the whole class in an “Introduce Yourself” thread on the Brightspace Discussion Board for the course, which all students could easily access. Students could decide how much or how little they wanted to share about themselves. A few students uploaded resumes, but most students responded informally, following the example of my personal background post. Students posted pictures of their animals, favorite things, family, and significant events in their lives, such as their college graduation or their wedding day. Most of the pictures were touching, and a few of them were funny. Students immediately began to see what they had in common with their classmates. As an added bonus, the more memorable a student’s discussion post and pictures were, the easier it was for me to learn the student’s name, an essential teaching task I always find challenging.

Second, a couple of weeks into the course, I asked students to submit background information that only I would see. I invited students to submit “anything you want me to know about you,” providing as examples “your background, why you are here in law school (and why now); your motivations and goals; challenges you anticipate; your fears. . . .” In the past, I asked students to upload their resumes, accompanied by a brief personal statement. Subsequently, I deemphasized resume submission, because of what I learned from Jennifer Williams in a 2021 LMU faculty course, *Teaching Towards Justice: Anti-Oppressive Pedagogy and Curriculum 101*.⁶⁸ Williams noted that resumes, including educational credentials, often communicate economic, social, and class distinctions. Asking students to use their resumes to tell me who they are might make some students—more likely students from disadvantaged communities and students of color—feel

⁶⁸ The 2021 course for LMU faculty was sponsored by the LMU Center on Teaching Excellence and the Office of Intercultural Affairs. *Teaching Toward Justice: Anti-Oppressive Pedagogy and Curriculum 101*, LOY. MARYMOUNT UNIV. (Feb. 24, 2021), <https://lmuthisweek.lmu.edu/2021/02/24/8179/>.

inferior, marginalized and alienated from our learning community, the opposite of the inclusive feeling I hoped to create. Williams made me see the potential harm that could result from reducing my students to their resumes.

In response to my open-ended request for information, students submitted candid personal statements. Numerous students reported they had endured personal calamities. Three students in one class reported that their fathers currently were incarcerated, and two students said their fathers had been deported. One student recounted that, upon his father's sudden deportation, he became the "man of the house" (at age sixteen) and worked in fast-food restaurants during high school and college to support his mother and younger siblings. One student said she had escaped a violent, abusive marriage. Several students reported learning disabilities or expressed anxiety about being called on in class. Numerous students were the children of immigrant parents and the first in their families to graduate from college. On the other hand, some students already had worked in the law or had been exposed to law, because they worked in a law firm as paralegals or came from families in which most family members were lawyers.

Overall, the heightened general anxiety caused by COVID disruptions seemed to increase my first-year Contracts students' need for emotional and intellectual support. Also, I learned how COVID had directly disrupted students' lives. Several students reported that immediate or extended family members had died from COVID. Just as the Fall 2020 term began, one of my first-year Contracts students was hospitalized with COVID, along with her father. They had contracted COVID from the student's mother, who worked on the assembly line of a local food manufacturer and showed few symptoms. My student survived, but her father died. She was ill for weeks and emotionally distraught, yet she successfully completed the course. Reading about my students' highs and lows and their challenges inspired me and helped me understand their needs. My Loyola teaching colleague, Susan Bakhshian, and I had similar experiences with our Fall 2020 first-year evening section of students. We both felt we got to know these students very well, despite the fact that the entire semester was remote and we had no opportunity to meet the students in person.

3. Checking in Frequently

I often started my Contracts class by informally checking in with the group and giving them a pep talk, to which they responded appreciatively. During the check-in, we briefly interacted just as fellow human beings. As the graded midterm exam approached, my Contracts students looked more

exhausted and stressed than my Contracts students usually look at that point in the term, which I attributed to COVID and the loss of “bandwidth” we all suffered. (Likely I also looked more exhausted than I usually look.) I made myself accessible to students during the day and evening, on weekdays and weekends. Also, I gave my students my cell phone number and told them they could text me any day of the week. Some students contacted me, but no one abused the open access.⁶⁹ I also told the group they could communicate their preferences and needs anonymously through the two student bar association representatives in the class. The representatives did a wonderful job of letting me know what would be helpful to the students and communicating when the students would prefer to meet as a group outside of class.

4. Providing Opportunities to Practice and Giving Each Student Written and Oral Feedback Before the Final Exam

My Contracts students and I met fairly often outside of class to do hypotheticals and practice questions, both before the midterm exam and toward the end of the term, including the reading period and exam period. I recorded all review sessions and posted them on the LMS course page.

After I graded the midterm exams, I attached to each exam a detailed grading sheet and a separate diagnostic form (attached as Appendix B), on which I indicated areas of strength and areas in which the student needed to improve. As soon as I returned their midterm exams, I conducted a group debrief of the short answer questions and the essay question on the exam. In the two weeks after the debrief, I conducted sixty half-hour, one-on-one appointments with students to discuss their midterm exam. My evening Contracts students usually work full-time, so we met for our appointments during weekday evenings, when the students did not have a class, and during the day on Saturdays and Sundays. All of the students who wanted individual feedback on the midterm exam (including all of the JD students, all of the MLS students, and most of the LLM students) knew exactly what they needed to do to improve on the final exam. In addition, I invited students who

⁶⁹ Legal education experts suggest professors set clear boundaries on interactions with their students. See, e.g., Kerry Ann Rockquemore, *How to Listen Less*, INSIDE HIGHER ED (Nov. 4, 2015), <https://www.insidehighered.com/advice/2015/11/04/setting-boundaries-when-it-comes-students-emotional-disclosures-essay> (counseling professors “to feel empowered to listen when, where and under what circumstances you choose to do so—as opposed to whenever someone wants to unload”). The evening students in my Fall 2020 and Fall 2021 Contracts courses (many of whom have full-time jobs and are older students) did not abuse the open access I gave them, despite my omission of specific boundaries.

needed extra help to return periodically, for follow-up appointments, to ensure they were making progress. These are the students who might fail the course without extra coaching, but succeed if I communicate clearly what is expected and help them practice organizing the course material and applying what they have learned.

5. Beginning the Long-Term Project of Increasing the Inclusion of Marginalized People

Black Lives Matters (BLM) protests in May and June 2020 prompted Black law student organizers to demand that law schools adopt anti-racist initiatives. As a white woman of privilege, I still have much to learn, to make learning communities as inclusive as possible. *Teaching Towards Justice*, a course for LMU faculty, opened my eyes to numerous issues I never considered. For example, I had never thought about how the course textbook could make students from marginalized communities feel included or excluded. One *Teaching Towards Justice* class session was devoted to thinking about the question “whose voices are heard in your courses?” I initially answered this question by thinking about the extent to which my students from marginalized groups speak and are heard during class sessions. I had not considered an equally important approach to answering this question, which is to think about whose voices are singled out and cited as *authoritative* in the course—for example, in the course textbook.

As soon as I heard this alternative frame, I knew that, with few exceptions, scores of white men are the authorities on Contract law in virtually all Contracts casebooks, including the popular casebook I assign in my Contracts course.⁷⁰ How had this now-glaring disparity never occurred to me, and how should I respond? In the long run, I likely will change my textbook, to one that more comprehensively represents competing theories and voices in Contract law throughout the book. In the short run, I highlighted material, in the first chapter of the casebook on a half dozen competing

⁷⁰ In my Contracts course, I currently assign CHARLES L. KNAPP ET AL., *PROBLEMS IN CONTRACT LAW: CASES AND MATERIALS* (9th ed. 2019). The Teacher’s Manual supplements the casebook with some critical points of view, for example, providing background facts unearthed by Kellye Testy on *Odorizzi v. Bloomfield Sch. Dist.*, 54 Cal. Rptr. 533 (Cal. Ct. App. 1966). CHARLES L. KNAPP ET AL., *TEACHER’S MANUAL TO PROBLEMS IN CONTRACT LAW: CASES AND MATERIALS* 10–11 (7th ed. 2012).

Contract law theories, which briefly introduces Critical Legal Theory.⁷¹ Also, I incorporated Critical Legal Theory into subsequent discussion of some cases.⁷² When I needed a visual representation of a judge, I chose a picture of a judge who is a woman of color, and I identified her by name.⁷³ My response was wholly insufficient. In the future, I need to increase the diversity of authoritative voices I include in the course materials.

Fortunately, my insufficient, individual efforts were bolstered by institutional changes at my school in the wake of George Floyd's murder and BLM protests. Loyola's Equity & Inclusion Committee,⁷⁴ comprised of Loyola students, faculty, and staff, proactively developed several anti-racism initiatives. Loyola created a new center, the LLS Anti-Racism Center.⁷⁵ The Committee also developed a new jurisprudence segment for the first-year orientation program at Loyola. In the segment, Kathleen Kim, Associate Dean for Equity and Inclusion, introduces law students to competing legal theories, including Law and Economics and Critical Legal Studies. She encourages students to think about the implications of competing legal theories in all of their courses at Loyola

The Committee also proposed, and the Loyola faculty adopted, a new Learning Outcome: "*Upon completion of the JD program, students will understand the law's relationship to systemic inequality based on race, gender, gender identity, sexual orientation, religion, national origin, disability, immigration status and/or socioeconomic status.*"⁷⁶ The adoption

⁷¹ KNAPP ET AL., *supra* note 70, at 13–15 (introducing the following “points of view” for the theory of Contract law: Formalism; Legal Realism; “Chicago school” Law and Economics; Relational Contract Theory; Moral Philosophy; Critical Legal Studies; and Neo-formalism).

⁷² *E.g.*, *Williams v. Walker-Thomas Furniture Co.*, 350 F.2d 445 (D.C. Cir. 1965) (on the doctrine of unconscionability).

⁷³ *E.g.*, Honorable Dolly M. Gee, U.S. DIST. CT. CENT. DIST. OF CAL., <https://www.cacd.uscourts.gov/honorable-dolly-m-gee> (last visited Mar. 23, 2022).

⁷⁴ *Loyola Law School First to Mandate Critical Legal Education*, LOY. L. SCH. (Oct. 12, 2021), <https://www.lls.edu/thellsdifference/facesoflls/curricularinnovationlearningoutcomes/> (describing Equity & Inclusion Committee initiatives and highlighting a conference presentation made by two LLS students, Nikki Osunsanmi and Beatrice Greenberg, and two LLS professors, Kathleen Kim and Eric Miller).

⁷⁵ *See LLS Anti-Racism Center*, LOY. L. SCH., <https://www.lls.edu/larc/> (last visited Mar. 23, 2022).

⁷⁶ *Loyola Law School First to Mandate Critical Legal Education*, *supra* note 74. The new LLS Learning Outcome is included in the course Learning Outcomes in all first-year and upper division bar courses. LLS professors also have added the Learning Outcome in courses in which it is not automatically included in the course Learning Outcomes.

of the new Learning Outcome supports student learning by increasing the likelihood that Black students and students from other marginalized groups will feel included (in Loyola classroom learning communities and the Loyola community at large), express their views, and have their voices heard. In addition, the new Learning Outcome encourages all students and professors to explore longstanding historical connections between law and institutionalized racism and other forms of bias and to consider how law could reduce systemic racism and bias.

B. Approaches to Increase Student-Student Interactions

During emergency remote teaching, I also adopted curricular approaches to increase student-student interactions.

1. Group Work on Writing Assignments

In my Spring 2021 Introduction to Income Taxation course, I encouraged students to collaborate on six writing assignments, each of which was based on one or two hypotheticals. Assignments were due every two weeks, throughout the term. Students formed working groups early in the term.⁷⁷ The groups' written submissions were excellent overall, and the students were well-prepared for the synchronous remote class discussion of each of the hypotheticals. Students commented favorably on the social and learning benefits of the group work in the course. Also, I sensed a heightened camaraderie—as if we were playing a game or solving a puzzle—during our live synchronous discussion sessions, as the students tried to correctly analyze the challenging hypotheticals they all had tried to solve.

2. Peer Review of Draft Papers

I also suggested to my Loyola teaching colleague, Ted Seto, that we modify the assignments for the Tax Policy Colloquium course we co-teach, to increase student-student interactions and provide contemporaneous formative feedback from student-peers on draft student work. The basic format of the Colloquium is that tax scholars from around the world present

⁷⁷ The Spring 2021 students formed their own groups. Two students out of twenty-two changed groups over the course of the term, but all other students remained in their original student groups. In the Spring 2022 term, I told students in this course I would assign them to a four-person group unless they formed their own group within a week. Twelve students formed their own groups. I assigned the other twenty students to groups.

a work-in-progress, followed by commentary and audience questions and answers, in a two-hour weekly remote session. In each of the nine weeks with a speaker, students are required to submit three written questions for the speaker in advance of the presentation, and to ask at least one question during the live discussion. In previous years, students also prepared four Reaction Papers, of six to ten pages each, in which the students summarized and critiqued the work-in-progress and offered suggestions to improve the paper. Students submitted only one version of each of the four Reaction Papers. We professors provided all of the written feedback on the Reaction Papers.⁷⁸

In the Fall 2020 term, we reduced the number of Reaction Papers from four to two, but required students to submit a first draft and, a week later, a final draft of the same Reaction Paper. We also added a course requirement that students provide written feedback to their fellow students on four draft Reaction Papers. Overall, the final versions of the Reaction Papers submitted in the Fall 2020 term were noticeably better than the Reaction Papers submitted in previous years. Requiring students to catch their own mistakes and edit and polish their work prepares them for practice and reduces the grading workload for professors. The new structure was a significant improvement over the previous course structure. Also, students reported they enjoyed their interactions with their fellow students.

In the Fall 2021 Tax Policy Colloquium, Ellen Aprill, Ted Seto, and I co-taught the course and retained the student feedback on draft Reaction Papers. After we posted samples of best practices for helpful student feedback on draft Reaction Papers, at Ellen's suggestion, the quality of the student peer feedback on drafts improved. The student-student interaction again was popular with the students in the course and valuable from an

⁷⁸ We provide various forms of feedback on student writing. I included in my feedback general comments, correction of any misunderstandings about concepts or the speaker's draft paper, and correction of grammatical and spelling errors. Our colleague, Ellen Aprill, who also sometimes co-teaches the Colloquium, provides even more detailed and extensive feedback to students. Ellen prepared written feedback on Reaction Paper drafts before the student-peers submitted their feedback on the draft Reaction Papers. She then assessed the student feedback and the Reaction Papers. I first read and assessed the peer feedback fellow students provided on Reaction Paper first drafts and supplemented the student feedback with additional comments and queries. Ellen also developed curricular content for the course, with helpful writing guidelines, including some wonderful, yet subtle, pieces of advice. The students learned from Ellen's materials, and so did I.

intellectual perspective. Next fall, in 2022, we will integrate Peerceptiv⁷⁹ into the Brightspace course page, to upgrade our system for peer review. Peerceptiv provides automated peer-review processes to students and assessment tools, including data analytics, to professors.⁸⁰

C. Approach to Increase Student-Content Interaction

1. Redesigning and Building a Course With Varied Asynchronous Content

Prior to the onset of the pandemic, I designed and created a new basic Federal Income Tax course for LLS's Online Graduate Tax program.⁸¹ I knew that redesigning my tax course, from the ground up, would require two to three hundred hours of my time. Liz, an instructional technology course designer (with no expertise in tax) performed multiple essential functions in the course redesign process. First, Liz and I compiled a comprehensive six-month weekly schedule to create the course. Each week, Liz and I had to complete specific tasks, which created continuous time pressure, but ensured that the project was completed on schedule. Being accountable for specific work products each week motivated me to set aside sufficient time—generally ten to fifteen hours per week—to complete my assignments. Liz and I met weekly for an hour, to discuss and edit the work each of us had done and to plan the content, approaches, and work for the next week.

⁷⁹ *Leaders in Peer Learning: Scalable Active Learning Through Research-Validated Peer Assessment*, PEERCEPTIV, <https://peerceptiv.com/> (last visited Mar. 23, 2022). The Peerceptiv website includes sources that document the effectiveness of blind peer review from fellow students. See *White Papers*, PEERCEPTIV, <https://peerceptiv.com/resource-category/white-papers/> (last visited Mar. 23, 2022). Teachers can incorporate peer review into their courses to increase ongoing assessment and feedback, without overburdening the teachers.

⁸⁰ *How It Works*, PEERCEPTIV, <https://peerceptiv.com/how-it-works/> (last visited Mar. 23, 2022).

⁸¹ Students newly admitted to LMU Loyola's Graduate Tax program must take a placement exam if they have not completed Federal Income Tax (or a comparable course) in the previous five years. Loyola's program waives Federal Income Tax for students who excel on the LLS Graduate Tax placement exam. Students who do not excel on the placement exam must take Federal Income Tax in their first semester in the program.

Liz and I used the backward design process to create the course for Loyola's fully remote Online Graduate Tax curriculum.⁸² The steps, in order, were: (1) list all specific Learning Objectives I wanted to achieve in the course; (2) review my pre-existing Federal Income Tax course syllabus and decide which topics and sources to delete or add, to achieve all of the Learning Objectives; (3) break down the revised syllabus into discrete course modules, each of which had specific Learning Objectives; (4) for each module, plan and develop the new content, including activities and assessments (both formative and summative), to achieve the Learning Objectives for the module; (5) for each module, record a short introductory video segment, to create a cognitive "scaffolding" for the module; and (6) create an end-of-term formative assessment to review the entire course.

Within each module, the course content starts out at a basic level and builds in complexity. Content, which includes text, edited cases, tables, charts, graphic art, and a small amount of video, is interspersed with engagement questions (including multi-part hypotheticals) and answers. Most engagement questions are designed to provide formative assessment of whether the student understands and can apply tax concepts and rules. Sometimes, I ask students a question for which they can only guess the answer.⁸³ At the end of each module, each student completes a multi-question

⁸² The tax courses in Loyola's Online Graduate Tax program are fully remote and combine asynchronous content and synchronous remote discussions. Classes have varied in size, from four to twenty-four students. I split the group of twenty-four students into two smaller sections for the weekly synchronous discussions. Keeping the sections small encourages everyone to participate in the synchronous remote discussions.

⁸³ For example, as the first module framed the scope of the Federal Income Tax course, I wanted students to put the U.S. "federal" income tax system in context and think about how pervasive "tax" is, at many different levels of government. See Appendix C for an excerpt from the first online module. For example, I asked the students the following multiple-choice question:

- The federal government is not the only taxing jurisdiction in the United States. State and local governments and other taxing authorities also impose taxes. The United States includes approximately how many taxing jurisdictions?*
- 200
 - 700
 - 1300
 - 2800
 - 7000

Quiz. After students submit their Quizzes, the students and I meet in class for a live, synchronous class discussion of the course content tested on the Quiz. The last activity in each module is a writing assignment on one or two multi-part hypotheticals. The hypotheticals require students either (1) to apply some of the most complex, difficult material in the module;⁸⁴ or (2) to synthesize numerous rules from the module.⁸⁵ I provide a “Worksheet” for each hypothetical, to help students organize their draft answers to each hypothetical. (A sample is attached as Appendix D.) Students can work on the hypotheticals individually or in permanent small groups. I strongly encourage students to work in groups. The students must submit their draft written answers to the hypotheticals prior to the start of a live, synchronous class discussion of the hypotheticals. The students and I discuss each part of each hypothetical, clarifying or correcting students’ draft answers, as needed.

For my Spring 2021 Introduction to Income Taxation course, I adapted my online course materials to fit the traditional semester schedule. Also, I incorporated community of learning approaches discussed earlier and approaches that increase student-student interactions. Astonishingly, the performance of my twenty-two students—as a group—in this *fully remote* course, in the middle of the COVID pandemic, was the most outstanding group performance I have seen in over thirty years of teaching at four different law schools. In my Spring 2022 Introduction to Income Taxation course, I am applying the same pedagogical approach as in the Spring 2021 term—hopefully with similar results.

Students could keep trying answers until they selected “7000,” at which time they saw the following: “Correct. There are over 7000 taxing jurisdictions in the United States. This course will focus on just one taxing jurisdiction, the United States federal government.”

⁸⁴ For example, the two hypotheticals at the end of one module were: (1) a multipart, property transaction-debt discharge hypothetical, including recourse debt, nonrecourse debt, business property, and personal property; and (2) a like-kind exchange, with debt on both sides of the transaction and cash boot.

⁸⁵ For example, the hypothetical at the end of a module on business income and expenses required students to determine: (1) whether each of fifteen different business expenses: (a) was an ordinary and necessary business expense; and (b) had to be capitalized, and, if the expense had to be capitalized, how much of the expense could be deducted in the current year and in future years; (2) the effect of deductions on the taxpayer’s basis and gain or loss realized on the subsequent sale of property; and (3) the character of gain or loss realized on the subsequent sale of business property. The hypothetical assessed students’ understanding and application of many specific tax rules, including I.R.C. §§ 1(h), 162, 163, 167, 168, 197, 1011, 1012, 1016, 1245, and 1250.

III. CONCLUSION

We law professors can use various approaches to improve student learning. Some of the approaches discussed in this Article are pedagogical teaching techniques, for example, frequent assessments with feedback and using backward design to create a course with varied asynchronous content. Good teaching transcends technique, however. Intentionally expanding opportunities for meaningful interactions between students in remote and hybrid courses can mitigate the loss of day-to-day interactions on a physical campus. Structuring opportunities for student-student intellectual collaboration, as well as peer feedback, can improve student learning in courses taught in any format. To help students flourish, we professors should build in course features to create and nurture social and intellectual bonds in the community. Creating a community of learning in which students feel safe, know they belong, and will be heard is vital for all students to achieve their potential.

APPENDIX A: 2021 INTRODUCTION TO INCOME TAXATION COURSE SYLLABUS



Introduction to Income Taxation

Course at a Glance

Course Description

This course introduces the core concepts, terminology, and rules of the federal income tax system. Students learn to articulate and apply the rules that determine a taxpayer's gross income, gains from dealings in property, exclusions from gross income, adjusted gross income, taxable income, itemized deductions, standard deduction, income characterization, tax rates, and credits. In addition, the course introduces income tax timing rules.

Course Learning Objectives

By the end of this course, you will be able to:

- Read statutes, administrative pronouncements, and cases analytically.
- Apply tax rules correctly to reach reasonable conclusions.
- Navigate “Checkpoint” to do basic tax research.
- Synthesize the overall structure and organization of the individual income tax provisions in the Internal Revenue Code.
- Articulate tax rules correctly, both in plain English and in technical or mathematical terms.
- Articulate and apply the overriding policy goals of our tax system, and identify conflicts between policy goals.
- Apply judicial doctrines that may alter the statutory result in some cases and recognize situations in which the judicial doctrines may apply.
- Articulate examples of lawful and ethical income tax reduction strategies.

- Articulate and apply specific income tax terms and concepts.
- Apply the income tax rules from IRC sections and Treasury Regulation sections discussed in the course.
- Apply income tax rules from specific cases.

Professor and Contact Information

Katie Pratt, 213-736-8163 (office phone); 310-383-5776 (text messages), prattk@lls.edu

Office Hours

Virtual office hours are held via Zoom. Individual Zoom meetings (during the day or evening, on weekdays or weekends) are available by appointment. Email Professor Pratt to schedule an appointment. Professor Pratt's standing office hours are Tuesday and Thursday 10:00 - 11:30 AM PT on days when our class does not meet.

Required Textbooks

1. Pratt, Griffith, and Bankman, *FEDERAL INCOME TAXATION: EXAMPLES & EXPLANATIONS* (Wolters Kluwer, 8th ed. 2019) (free e-book available through LLS Rains Library portal); and
2. *FEDERAL INCOME TAX: CODE AND REGULATIONS—SELECTED SECTIONS* (Robert Peroni editor, 2020-2021 edition) (Wolters Kluwer publisher). If you prefer not to buy book #2, you can access the Internal Revenue Code and Treasury Regulation sections via the Checkpoint electronic tax research platform. Using the book (a compilation) is more convenient, but some students prefer to economize by using Checkpoint (free to Loyola students) for IRC and Regulation sections.

Course Details

Course Schedule and Topics

Instructors reserve the right to alter course content and adjust the pace to accommodate class progress. Students are responsible for keeping up with all adjustments to the course calendar. (*All times are listed in Pacific Time (PT).*)

Week 1 - Introduction to Income Taxation

Topics	Objectives
<p><i>Topics covered in this week:</i></p> <ul style="list-style-type: none"> • Context for Studying Federal Income Tax <ul style="list-style-type: none"> ○ Federal Income Tax Focus of this Course ○ Other Important Federal Taxes ○ Income Tax Fundamentals ○ Sources and Uses of Federal Revenue Collected • Introduction to Terminology and Structure <ul style="list-style-type: none"> ○ The Annual Calculation of Individual Federal Income Taxes • Miscellaneous Introductory Topics <ul style="list-style-type: none"> ○ Time Value of Money and the Value of Deferring Tax ○ Tax Administration, Tax Litigation, and Primary Sources of the Tax Law ○ The Tax Legislative Process and Legislative Histories ○ Introduction to Tax Policy 	<p><i>After this week, you should be able to:</i></p> <ul style="list-style-type: none"> • Articulate and sequentially apply the rules that are used to determine whether a taxpayer will receive a year-end income tax refund check or will have to write a check to the Treasury Department for additional taxes. • Explain and quantify the benefit of tax deferral. • State the legislative process for the federal income tax and list the sources that courts treat as legislative history. • Map or outline federal income tax controversy processes. • Explain the primary sources of income tax law. • Explain the differences between income taxes and consumption taxes and explain why our income tax is a hybrid tax. • State and explain the traditional tax policy norms.
Readings	
<ul style="list-style-type: none"> • Pratt, Griffith, and Bankman, FEDERAL INCOME TAXATION: EXAMPLES & EXPLANATIONS (Wolters Kluwer, 8th ed. 2019): <i>Read the expository material</i> (i.e. the non-example, non-explanation material) <i>of the chapter(s) listed below (about 18 total pages).</i> <ul style="list-style-type: none"> • Chapter 1 • FEDERAL INCOME TAX: CODE AND REGULATIONS—SELECTED SECTIONS: <ul style="list-style-type: none"> • Read the IRC sections and Treasury Regulation sections cited in the E&E textbook chapter(s) listed above in conjunction with the textbook expository material. 	
Assessments with Feedback	Due Dates
Week 1 Quiz	Tuesday, January 19, 9:45 am
Assignment - Week 1 Hypothetical	Thursday, January 21, 9:45 am

Week 2 - Gross Income Inclusions and Exclusions

Topics	Objectives
<p><i>Topics covered in this week:</i></p> <ul style="list-style-type: none"> • Income Earned on Labor: Gross Income in the Employment Context <ul style="list-style-type: none"> ○ Salary and Employer-provided In-kind Fringe Benefits • Income Earned on Capital and Basis Recovery Concepts and Rules <ul style="list-style-type: none"> ○ Partial Sales ○ Annuities ○ Life Insurance ○ Tax Exempt Bonds ○ Gain from the Sale of a Personal Residence • Imputed Income • Other Accessions to Wealth <ul style="list-style-type: none"> ○ Windfalls ○ Gifts and Bequests ○ Gambling Winnings and Losses ○ Scholarships, Prizes and Awards ○ Transfer Payments ○ Recoveries for Personal and Business Injuries • The Annual Accounting Period and Related Rules <ul style="list-style-type: none"> ○ The Annual Accounting Period ○ Related Rules that Correct Errors or Adopt a Transactional Approach 	<p><i>After this week, you should be able to:</i></p> <ul style="list-style-type: none"> • Articulate and apply the tax rules that determine the amount (if any) that a taxpayer-employee must include in gross income (GI) as a result of the taxpayer's employer providing cash, goods, and services to the taxpayer-employee and related parties. • Articulate and apply the tax rules that determine the amount of gain or loss realized and included in a taxpayer's GI when the taxpayer sells property, including property that is encumbered by a recourse loan or nonrecourse loan. • Articulate and apply the tax rules for determining the amount of a taxpayer's cancellation of indebtedness income (COD) and GI inclusion where the taxpayer discharges debt. • Articulate and apply the tax rules that determine the timing and amount included in a taxpayer's GI when the taxpayer makes a capital investment in a savings account, annuity, life insurance policy, principal residence, and state and local bonds. • Articulate and apply the tax rules that determine the timing and amount included in a taxpayer's GI (and the basis of property received) when the taxpayer receives: a windfall; a recovery in a lawsuit; a gift or bequest; a scholarship or prize; government transfer payments; and gambling winnings. • Articulate the tax rule governing imputed income from goods or services, and distinguish that rule from the tax rule that applies to barter exchanges. • Articulate and apply specific tax rules that are exceptions to the generally applicable annual accounting period, including: the net operating loss rules; the inclusionary tax benefit rule and the exclusionary tax benefit rule; the Claim of Right Doctrine, Lewis, and §1341.

Readings

- Pratt, Griffith, and Bankman, FEDERAL INCOME TAXATION: EXAMPLES & EXPLANATIONS (Wolters Kluwer, 8th ed. 2019): *Read the expository material (i.e. the non-example, non-explanation material) of the chapter(s) listed below (about 32 total pages).*
- Chapter 2
- FEDERAL INCOME TAX: CODE AND REGULATIONS—SELECTED SECTIONS:
 - Read the IRC sections and Treasury Regulation sections cited in the E&E textbook chapter(s) listed above in conjunction with the textbook expository material.
- Case: *United States v. Gotcher*

Assessment with Feedback	Due Dates
Week 2 Quiz	Tuesday, February 2, 9:45 am
Assignment - Week 2 Hypothetical	Thursday, February 4, 9:45 am

Week 3 - Timing Rules for Inclusions and Deductions

Topics	Objectives
<p><i>Topics covered in this week:</i></p> <ul style="list-style-type: none"> • Nonrecognition <ul style="list-style-type: none"> ○ Introduction to Nonrecognition Rules ○ Like-Kind Exchanges ○ Other Nonrecognition Rules • Accounting Methods <ul style="list-style-type: none"> ○ Installment Sale and Open Transaction Reporting ○ Cash Method of Accounting ○ §83 ○ The Accrual Method of Accounting ○ Original Issue Discount 	<p><i>After this week, you should be able to:</i></p> <ul style="list-style-type: none"> • Articulate and apply the rules that determine whether the requirements for §§1031, 1033, and 1041 are met. • Explain the various tax effects of the nonrecognition rules in §§1031, 1033, and 1041. • Articulate and apply the rules that generally determine the timing of a taxpayer's inclusions and deductions under the cash method of accounting and the accrual method of accounting. • Articulate and apply the §83 rules for employer transfers of property to employees in connection with the performance of services, and evaluate whether the employee should make a §83(b) election. • Articulate and apply the original issue discount rules to calculate total OID and the annual dollar amount of OID for both the borrower and lender. • Articulate and apply the OID and installment sale reporting rules that apply to an interest free, lump-sum deferred payment for property.
Readings	
	<ul style="list-style-type: none"> • Pratt, Griffith, and Bankman, FEDERAL INCOME TAXATION: EXAMPLES & EXPLANATIONS (Wolters Kluwer, 8th ed. 2019): <i>Read the expository material (i.e. the non-example, non-explanation material) of the chapter(s) listed below (about 32 total pages).</i> • Chapter 3 • FEDERAL INCOME TAX: CODE AND REGULATIONS—SELECTED SECTIONS: <ul style="list-style-type: none"> • Read the IRC sections and Treasury Regulation sections cited in the E&E textbook chapter(s) listed above in conjunction with the textbook expository material.
Assessments with Feedback	Due Dates
Week 3 Quiz	Tuesday, February 16, 9:45 am
Assignment - Week 3 Hypothetical	Thursday, February 18, 9:45 am

Week 4 - Deductions for the Costs of Earning Income

Topics	Objectives
<p><i>Topics covered in this week:</i></p> <ul style="list-style-type: none"> • §162 Deductions for Ordinary and Necessary Business Expenses • Current Expenses Versus Capital Expenditures, and Cost Recovery of Capitalized Expenditures <ul style="list-style-type: none"> ○ The Capitalization Requirement ○ Cost Recovery of Capitalized Expenditures • Tax Shelters <ul style="list-style-type: none"> ○ The Concept of a Tax Shelter ○ Judicial Doctrines (Extra-Statutory Doctrines that Override Specific IRC Rules) ○ The Congressional Response to Individual Tax Shelters • Alternative Minimum Tax • Other TCJA Changes Regarding Business Taxation 	<p><i>After this week, you should be able to:</i></p> <ul style="list-style-type: none"> • Articulate and apply the federal income tax rule for deducting the ordinary and necessary expenses of a trade or business. • Classify various categories of trade or business expenses as: (1) expenses that taxpayers must “capitalize,” or (2) expenses that taxpayers can deduct in full immediately. • Articulate and apply the federal income tax rules that determine the timing and method for taxpayers’ cost recovery for various types of capitalized trade or business expenses: <ul style="list-style-type: none"> ○ Articulate and apply the rules that determine the amount of annual depreciation a taxpayer is allowed on (1) a car or light truck, (2) residential real property; and (3) commercial real property. ○ Articulate and apply the rules that determine (1) the character of gain realized on the sale of depreciable property and (2) the tax rate that applies to the gain. • Explain the basic features of a “tax shelter” and articulate and apply judicial and statutory anti-avoidance rules that limit the tax benefits of tax shelters. • Articulate and apply the steps to calculate the alternative minimum tax. • Explain how TCJA changed tax rates on business income. • Summarize the new §199A income tax deduction for qualified business interest; articulate the rules that determine whether the section applies; and explain what the rule does if it applies.

Readings

- Pratt, Griffith, and Bankman, FEDERAL INCOME TAXATION: EXAMPLES & EXPLANATIONS (Wolters Kluwer, 8th ed. 2019): *Read the expository material (i.e. the non-example, non-explanation material) of the chapter(s) listed below (about 43 total pages).*
- Chapter 5
 - i. Introduction, Sections A - D
 - ii. Sections F - H
 - iii. Sections J.1 - J.2.
 - iv. Sections K - L
- FEDERAL INCOME TAX: CODE AND REGULATIONS—SELECTED SECTIONS:
 - Read the IRC sections and Treasury Regulation sections cited in the E&E textbook chapter(s) listed above in conjunction with the textbook expository material.

Assessments with Feedback	Due Dates
Week 4 Quiz	Tuesday, March 9, 9:45 am
Assignment - Week 4 Hypothetical	Thursday, March 11, 9:45 am

Week 5 - Personal Deductions, Credits, and Mixed Personal and Business Expenditures

Topics	Objectives
<p><i>Topics covered in this week:</i></p> <ul style="list-style-type: none"> • Personal Deductions <ul style="list-style-type: none"> ○ Casualty Losses ○ Extraordinary Medical Expenses ○ Charitable Contributions ○ Personal Interest ○ Deductions for State and Local Taxes • Personal Credits <ul style="list-style-type: none"> ○ §31 Credit ○ §32 Earned Income Tax Credit (EITC or EIC) ○ §24 Child Tax Credit and Other Dependent Credit ○ §22 Credit for Low-Income Elderly and Disabled Taxpayers • Employee-Taxpayers vs. Self-Employed Taxpayers • Mixed Business-Personal Expenses • Educational Expenses 	<p><i>After this week, you should be able to:</i></p> <ul style="list-style-type: none"> • State the general rule as to deductibility of personal expenses and list the exceptions to the general rule. • Articulate and apply the rules regarding personal deductions, including deductions for: <ul style="list-style-type: none"> ○ Home mortgage interest; ○ State and local taxes; ○ Charitable contributions of cash, services, or property; ○ Medical expenses; ○ Casualty losses; ○ Employee trade or business expenses; and ○ Hobby losses. • Summarize the rules for the most common personal credits, including: <ul style="list-style-type: none"> ○ The §31 credit; ○ The Earned Income Tax Credit; and ○ The Child Tax Credit • Explain the various tax approaches to mixed business-personal expenses and provide examples of each approach. • Articulate, explain, and apply the various rules that provide tax benefits for educational expenses.

Readings

- Pratt, Griffith, and Bankman, FEDERAL INCOME TAXATION: EXAMPLES & EXPLANATIONS (Wolters Kluwer, 8th ed. 2019): *Read the expository material (i.e. the non-example, non-explanation material) of the chapter(s) listed below (about 40 total pages).*
 - Chapter 4
 - Chapter 6
- FEDERAL INCOME TAX: CODE AND REGULATIONS—SELECTED SECTIONS:
 - Read the IRC sections and Treasury Regulation sections cited in the E&E textbook chapter(s) listed above in conjunction with the textbook expository material.

Assessments with Feedback	Due Dates
Week 5 Quiz	Tuesday, March 23, 9:45 am
Assignment - Week 5 Hypothetical	Thursday, March 25, 9:45 am

Week 6 - Income and Loss Shifting and Capital Gains and Losses

Topics	Objectives
<p><i>Topics covered in this week:</i></p> <ul style="list-style-type: none"> • Shifting Income from Services or Property • Rules Governing Below-Market Loans Between Related Parties: §7872 • Rules Governing Loss Shifting • Capital Gain Rates • Netting Short-term and Long-term Gains and Losses • Definition of a Capital Asset and a Section 1231 Asset 	<p><i>After this week, you should be able to:</i></p> <ul style="list-style-type: none"> • Articulate and apply the rules that discourage or prevent taxpayers from shifting: <ul style="list-style-type: none"> ○ Income from services; ○ Income from property; and ○ Losses. • Summarize the rules applicable to “below-market loans.” • Determine whether an asset is a <ul style="list-style-type: none"> ○ “capital asset” or ○ “section 1231 asset.” • Articulate and apply the depreciation recapture rules. • Determine whether capital gain or loss is short-term or long-term capital gain or loss. • Articulate and apply the rules that determine the relevant tax rate for dividends and various types of capital gain.
Readings	
<ul style="list-style-type: none"> • Pratt, Griffith, and Bankman, FEDERAL INCOME TAXATION: EXAMPLES & EXPLANATIONS (Wolters Kluwer, 8th ed. 2019): <i>Read the expository material (i.e. the non-example, non-explanation material) of the chapter(s) listed below (about 30 total pages).</i> <ul style="list-style-type: none"> • Chapter 7 <ul style="list-style-type: none"> i. Section A ii. Sections C - D • Chapter 8 • FEDERAL INCOME TAX: CODE AND REGULATIONS—SELECTED SECTIONS: <ul style="list-style-type: none"> • Read the IRC sections and Treasury Regulation sections cited in the E&E textbook chapter(s) listed above in conjunction with the textbook expository material. 	

Assessments with Feedback	Due Dates
Week 6 Quiz	Tuesday, April 13, 9:45 am
Assignment - Week 6 Hypothetical	Thursday, April 15, 9:45 am

Week 7 - Final Exam

Preparation Activities	Preparation Resources
<ul style="list-style-type: none"> Click on Proctoring Link to Final Exam to schedule your final exam Review the Sample Final Exam Materials 	<ul style="list-style-type: none"> Sample Final Exam Materials Packet (available in the Week 7 module)
Summative Assessment	Exam Date
Final Exam	May 13, 2021

Course Activities

Live Sessions: Class Meetings via Zoom

Live sessions are the opportunity to meet with the instructor and classmates in real-time videoconference sessions. Sessions may include (but are not limited to) open Q&A time, the review of required pre-work, the discussion of complex scenarios, presentation, and evaluation of group work, and the review of various materials.

Attendance of live online sessions (held via Zoom) is **highly recommended**. However, if you are unable to attend a scheduled live session, the instructor will post a recording link within about 48 hours of the session for your review.

The purpose for sessions and any required pre-work are articulated in the Brightspace LMS course. The exact date, time, and access links for Live Session will be posted as an announcement.

Live Session pre-work and participation are considered in the final course summative rating.

Assignments

Formative assignments are included throughout the duration of the course as a means of practicing skills, creating common documentation, and garnering feedback from your instructor.

These assignments may require you to use an MS Word or PowerPoint type product, video tools, or various tax research tools. You will be able to locate all of the requirements for each specific assignment in the Brightspace course.

Assignment performance is considered in the final course summative rating.

Quizzes

Quizzes are graded and provide immediate feedback. You will receive your raw score (the number of correct questions divided by the total number of questions) for each quiz.

Quiz performance is considered in the final course summative rating.

Final Exam

The summative assessment is a final exam given on May 13, 2021.

The final exams will be several hours in duration and may have (but are not limited to) any combination of the following question types: multiple-choice, true/false, short-answer, fill-in-the-blank, ranking, matching, and essay.

*Note: Final exam performance may **only** be reviewed via a one-on-one meeting with the instructor.*

Course Grading

Due Dates and Instructor Feedback Expectations

Standard due dates and *approximate* faculty response dates are as follows, but may vary depending upon particular course needs:

COURSE ITEM TYPE	DUE DATE	APPROXIMATE INSTRUCTOR FEEDBACK RETURN
Assignments	Before the Live Session	End of the following Wednesday
Quizzes	Before the Live Session	Upon completion
Final Exam	End of Week 7 as scheduled	By appointment only

Formative Assignment Grades

Formative assignments submitted in the course will be provided feedback along with a rating on the following qualitative scale:

- **5 - Excellent:** Greatly exceeds expectations.
- **4 - Very Good:** Exceeds expectations.
- **3 - Good:** Meets expectations.
- **2 - Fair:** Below expectations.
- **1 - Poor:** Well below expectations.

Grading Weight

The items below are considered in your final course grade in the following proportions:

COURSE ITEM TYPE	PORTION OF COURSE GRADE
Assignments (<i>Including both the Live Session Pre-work and Presentation</i>)	30%
Quizzes	30%
Final Exam	40%

Updated 7 January 2021

APPENDIX B

Pratt Midterm Exam: Feedback on Short Answer and Essay Questions

Exam # _____ Total Raw Score: _____

Overall evaluation: Poor; Fair; Good; Very Good; Excellent

(Feedback Type & Acronyms)	Areas of strength	Areas in which you need to improve
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BREAKDOWN OF IRAC PROCESSES

Spotting main issues (SMI)	_____	_____
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Spotting subissues (SSI)	_____	_____
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ID'ing relevant rules: cases, Rst, UCC (IRR)	_____	_____
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Answer branched where appropriate (ABA)	_____	_____
---	-------	-------

Stating rules correctly/completely (SRC)	_____	_____
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Using relevant facts to analyze (URFA)	_____	_____
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Comparing exam facts to facts from relevant cases and hypotheticals (CCH)	_____	_____
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Reaching reasonable conclusions (RRC)	_____	_____
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Using IRAC for each issue/sub-issue (UIRAC)	_____	_____
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ORGANIZATION/WRITING:

Organizing your answer (OA)	_____	_____
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Writing a clear, concise answer (CCW)	_____	_____
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Signaling important points in answer (SIPA)	_____	_____
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Time management/ran out _____
time (ROOT)

Short Answer & Essay # of SA ____/____; Essay ____/____
pgs/total # of pgs:

SA & Essay points/points SA ____/____; Essay ____/____
possible:

Common Errors (CE):

___ You did not follow the “call” of the question or part of your answer did not respond to the Q.

___ You spent valuable test time discussing material that was not relevant.

___ You made unwarranted factual assumptions or misstated facts from the exam fact pattern.

___ You stated facts or rules out of context (for example at the beginning of your answer).

___ Your answers were conclusory (“bottom-line” conclusions without enough “IRA” support).

___ You missed issues/sub-issues b/c you did not follow *plausible*, alt. branches of decision tree.

Comments: _____

APPENDIX C

Sample Excerpt from Federal Income Tax Week 1 Module
(screenshots before and after students answer engagement questions)



The subject of this course is federal income tax. Let's put our course subject in context.

The federal government is not the only taxing jurisdiction in the United States. State and local governments and other taxing authorities also impose taxes. The United States includes approximately how many taxing jurisdictions?

200

700

1300

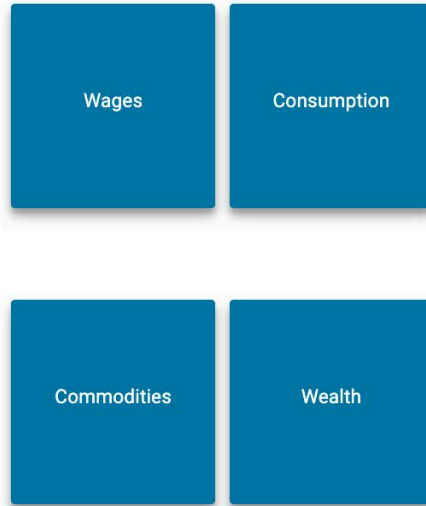
2800

7000

The Base

The "base" of an income tax is income. The "tax" equals the product of multiplying the income base x the tax rate.

What are alternative tax bases? Think of real-world examples of taxes that use a base other than income. Click the cards below to read the examples.



Comparison of Total Tax Imposed by the U.S. and Other Developed Countries

How does the total amount of taxes paid by Americans compare to the total amount of taxes paid by taxpayers in other developed countries around the world?

- Americans pay less total tax than residents of most other developed countries.
- Americans pay more total tax than citizens of most other developed countries.
- Americans pay about the average amount of total tax, among developed countries.

Check



The subject of this course is federal income tax. Let's put our course subject in context.

The federal government is not the only taxing jurisdiction in the United States. State and local governments and other taxing authorities also impose taxes. The United States includes approximately how many taxing jurisdictions?

- 200
- 700
- 1300
- 2800
- 7000

Correct! There are over 7000 taxing jurisdictions in the United States. This course will focus on just one taxing jurisdiction, the United States federal government.

1/1

The Base

The "base" of an income tax is income. The "tax" equals the product of multiplying the income base x the tax rate.

What are alternative tax bases? Think of real-world examples of taxes that use a base other than income. Click the cards below to read the examples.

Payroll Taxes. For example, Social Security tax and Medicare tax.

Retail Sales Tax, Value-Added Taxes, and Goods and Services Taxes. For example, state and local retail sales taxes or VATs imposed by other countries.

Excise Taxes. For example, federal, state, and local taxes on gasoline, tobacco, and alcohol.

Property Taxes and Wealth Transfer Taxes. For example, local property taxes on real estate, or federal estate and gift taxes.

Comparison of Total Tax Imposed by the U.S. and Other Developed Countries

How does the total amount of taxes paid by Americans compare to the total amount of taxes paid by taxpayers in other developed countries around the world?

✓ Americans pay less total tax than residents of most other developed countries.

Americans often are surprised to learn that the U.S. is a low-tax country, compared to other developed countries. Note that other developed countries provide more extensive public goods, including national health care and free post-secondary education.

Americans pay more total tax than citizens of most other developed countries.

Americans pay about the average amount of total tax, among developed countries.

Correct!

 1/1

APPENDIX D

Sample Writing Assignment and Worksheet

We will discuss two hypothetical problems related to the Week 3 content in an online Live Session. You are required to submit a written draft answer prior to start of the Live Session. To prepare and submit a draft answer, you must first complete the readings, course content, and quiz for the Week 3 module. Please do your best to prepare a draft solution. We will review the assignment together as a class in the Live Session. I encourage you to work in your small groups to prepare your draft answer, but you may work alone if you prefer. You can use the Week 3 Hypothetical Worksheet to organize your answer. During the Live Session, you are expected to: use both webcam video and audio; orally present your draft solution to the hypothetical problems; and participate professionally and respectfully. (If you cannot attend the Live Session, you must also submit a written explanation of your solution in the form of an email to the Senior Partner of your firm.)

Week 3 Hypothetical Problems:

- Ann owns Riverview, which has a gross fair market value of \$660,000, is subject to \$240,000 of indebtedness, and has a net fair market value of \$420,000. Ann's Adjusted Basis in Riverview is \$300,000. Bob owns Desertview, which has a gross fair market value of \$750,000, is subject to \$450,000 of indebtedness, and has a net fair market value of \$300,000. Bob's Adjusted Basis in Desertview is \$525,000. Both properties are residential rental properties. Before the exchange:

	Ann	Bob
Property	Riverview	Desertview
Gross FMV	\$660,000	\$750,000
Debt on the Property	\$240,000	\$450,000
Net FMV	\$420,000	\$300,000
AB	\$300,000	\$525,000
Cash		\$120,000

Ann and Bob exchange their properties and assume the debt on the property received. In addition, Bob pays Ann \$120,000. What are the tax consequences of the exchange to Ann and Bob?

2. In Year 1, Joan paid \$600,000 for a piece of raw land. She held the land as an investment. On January 1, Year 5, she sold the land to Don in exchange for \$2 million, payable by Don to Joan on December 31, Year 15, in a single lump-sum payment. The exchange contract does not provide for the payment of any interest on the deferred payment. Assume the Applicable Federal Rate is 10%, compounding semi-annually. Joan, who plans to retire in Year 15, is delighted with the terms of the land sale. What are the tax consequences of the exchange to Joan?

Week 3 Worksheet

1. Consequences to Ann:

Realized gain = _____ AR - _____ AB

Boot received = _____

Recognized gain = _____

Basis in Desertview = _____

If Ann sold Desertview the next day, her realized gain would = _____

Consequences to Bob:

Realized gain = _____

Boot received = _____

Recognized gain = _____

Basis in Riverview = _____

If Bob sold Riverview the next day, his realized gain would = _____

2. Consequences to Joan of her sale of the land:

Amount Realized = _____

Adjusted Basis = _____

Realized Gain = _____

Anything else? (Hints: accounting methods; OID)