

## **Teaching Business Courses without Textbooks: Opportunities, Challenges, and Faculty Perspectives**

**Dr. Liz Diers**

Emporia State University  
USA

**Dr. George Durler**

Emporia State University  
USA

**Dr. Susan Dana**

Black Hills State University  
USA

**Dr. Geethalakshmi Shivanapura Lakshmikanth**

Emporia State University  
USA

**Dr. Daehyun Moon**

Emporia State University  
USA

**Dr. Donald Miller**

Emporia State University  
USA

### **Introduction**

There is increasing pressure on faculty to select textbooks with low or no cost. Textbooks for business courses, particularly in accounting and income tax, can be extremely expensive. When a faculty member is informed that their course is using the most expensive textbook on campus, it is not good news. In this article, authors will share the challenges and opportunities of incorporating free, online resources to replace or supplement traditional textbooks for business courses.

Textbooks are essential to teach accounting and other business courses effectively. However, alternative resources can substitute for textbooks for the individual income taxation course. Internal Revenue Service (IRS) publications and the Volunteer Income Taxation Assistance (VITA) training resources are effective substitutes for the tax textbook. Westlaw is available through many university libraries to assist with teaching tax research. Resource alternatives will be discussed for income tax, business law, auditing, business technology modeling, business communications, and graduate-level tax research and advanced information systems courses.

#### **Income Tax**

The laws regarding individual income tax in the United States change every year, creating challenges for teaching tax. The tax textbooks are updated annually, but are usually out of date before the students complete the course; a new edition each year comes with a high price tag. Understanding that the textbook becomes obsolete quickly leaves students feeling cheated.

An alternative is to teach the course using reputable resources that the U.S. government is responsible to keep up to date and available without charge on the IRS website at [irs.gov](http://irs.gov). Teaching with IRS resources as your texts requires prior experience teaching taxation. Many of the IRS publications used for the course were designed to teach tax law to the volunteers in the VITA program. The IRS publications and software that are particularly useful include:

1. Publication 17 Your Federal Income Tax For Individuals
2. Publication 4012 VITA/TCE Volunteer Resource Guide
3. Publication 4491 VITA/TCE Training Guide
4. TaxSlayer Practice Lab

Any tax resource books and software must be relevant, easy to navigate and accessible. Using IRS resources provides a tool that students will have continued access to after completing tax class; this not only teaches tax law, but also provides a life skill, with experience utilizing a readily-available, free and authoritative source for tax information. The VITA resources are geared toward tax issues of low-income individual taxpayers. To complete the individual tax law education, the Publication 17 is used to incorporate the tax issues affecting higher income taxpayers. Other IRS publications can be used for teaching business taxes.

Knowledge of tax preparation software is critical for accounting graduates, and the IRS gives free filing access to TaxSlayer software only for VITA sites. However, the TaxSlayer practice lab is available to anyone; students must create an account and then use the software to complete tax returns for class exercises. This gives students the confidence to enter employment understanding taxes and hands-on experience using software to prepare tax returns.

### **Business Law**

When teaching a business law course, a key component that should be incorporated into the curriculum is the introduction of legal principles. For the student to further understand those principles, an exercise in applying those legal principles to a set of facts is necessary. In addition, a discussion of actual case law would further enhance the learning. Students benefit from discussions on current cases so that they stay abreast of current events. Westlaw is an excellent tool for students to obtain such case law.

Legal textbooks, although beneficial for presenting legal principles and examples to students, often times lack the most current jurisprudence in legal areas taught. For example, in an introductory Legal Environment class, it is common to cover constitutional issues as they pertain to businesses. One such area is the Commerce Clause. For the Fall 2018 semester, the adopted textbook was printed in 2016, which was the most current edition for such textbook. In the summer of 2018, the U.S. Supreme Court decided a landmark decision in this area as it specifically related to state sales tax jurisprudence. Westlaw provided a database for students to not only read that key decision, it also enabled the student to expand upon the legal research for cases in this area. The students will also be able have access to any upcoming legal journal articles that are published.

Another example of a recent case that was decided by the U.S. Supreme Court was a case that examined the First Amendment to the U.S. Constitution. This case looked at a Colorado bakery owner who refused to create a wedding cake for a gay couple based on his religious beliefs. Again, the textbook did not include this landmark decision because the case had been recently decided in the summer of 2018. Westlaw allowed the students to access the case. In addition, it will allow the students to have access to legal journal articles that will be soon written on topic.

In this Legal Environment course, Westlaw is also used to have the students conduct a search for current state case law in the area of torts. Once a case is obtained, the students are required to brief that case.

One particular challenge that may arise by incorporating Westlaw into courses is the lack of access. Not all students may have access to the database. For example, a portion of the students take the Legal Environment course online. These students may not have full accessibility to such database if they are not an on-campus student.

## **Auditing**

There are two situations where a faculty member may wish to incorporate non-textbook resources into a course, especially for a graduate level course.

1. The course deals with current topics. Textbooks often have a time lag between when new topics and issues confront a profession and when those topics are included in textbooks. To keep the course resources up-to-date it is necessary to use non-textbook resources to keep the course discussion relevant.
2. There are simply no textbooks available for a course. This may be because the course is on a new topic in the profession, because the course is of such a technical nature that textbooks cannot maintain relevance, or because the course is specialized with a smaller number of student to warrant publishers exerting the resources need to develop textbooks.

When faced with these situations in my auditing course, I have found there are alternatives. One alternative is to develop course materials myself. This is time consuming and faces challenges of finding and/or developing them from scratch. In some cases, this may be the only alternative. Many times, there is another option. Typically the accounting and financial profession is quicker to respond to new challenges than textbook publishers. This means that enterprising individuals with experience knowledge in the issue will see an opportunity to write trade books on the subject and trade book publishers see an opportunity for profitable returns. These trade books are typically more up-to-date, cheaper, and more plentiful than textbooks.

The trade books can be found by doing a search on Amazon, or even a Google search for books. The trade-off is that these books do not come with the auxiliary materials professors have come to rely upon, thus test questions, appropriate assignments, and presentation materials must be developed by the professor for the course.

## **Business Technology Modeling**

Business Technology Modeling classes that teach the concepts of human-computer interactions and event-based programming often need more than one textbook as reference material. The textbooks are often very expensive and have more information than what students need. Another major drawback with technology classes is the fast pace of progress. The students find it hard to catch up on the fast pace of edition and software version upgrades. It is therefore highly beneficial if the students are taught the concepts of business technology modeling from real-life human-computer interactions. A strong foundation of concepts is what is required to understand business technology modeling. By emphasizing the concepts, students are not learning to attach themselves to a programming language /textbook but instead master the concepts that can be applied to any programming language/ software of their choice.

Students interact with computers/ phones / kiosks almost every step of their daily life. A lot of students interact with these machines without understanding the way they work or the logic behind their responses. Teaching the students the logic behind these human-computer interactions and helping them understand the flow of control in a real-life scenario gives them the confidence to model a business system. For example, students are asked to document the algorithm or logic behind the kiosk-human interaction. In the process, they begin to understand how data input, decision structure, looping and data output works; this method helps students retain the information long after they complete the course. After the concepts understood, the students are then taught to apply these concepts using a simple event-based programming language or any other software that is available free for downloads.

The main challenge in a technology course like Business Technology Modeling is the dynamics of availability of free versions of software used to simulate the concepts of Business modeling. The students may be using a free version of software during their time at the university, but later, while building professional level applications, those free versions may be redundant. They have to invest in a full version, which can be expensive. Another challenge would be designing the course based on the availability of a free version and when the course is administered to the students, that software might not be free anymore. A re-design may be required very quickly. The final challenge would be in designing the course using current softwares. This is highly challenging as softwares /technology does not stay current for long. The only way to handle these fast dynamics is by constantly updating your skills; but this may not be always practical or possible.

## **Business Communications**

Without a doubt, communication in business is important to satisfaction of shared-interest stakeholders. It is essential that instruction in business communication provide students with key background understandings for successful professional careers. Consequently, preparation and offering of learning initiatives for my business communication students must provide understanding of “real world” situations. To accomplish this goal, I integrate actual personal business-related experiences into classroom presentations.

In addition to reading assignments, I provide students with in-class outlines of textbook reading assignments and then integrate relevant experiences to clarify topical content; this gives the students a background to facilitate understanding and provide a basis for discussion. For example, text coverage of employment is supplemented by an example, illustrating the importance of always being on guard during interviews to emphasize that regardless of choices made by others, do not accept alcoholic beverages or smoke tobacco during lunch events at interview sessions.

Another personal example that I incorporate into instruction involves being observant. While waiting for my interview, I noted statistics involving operations of the organization from information hanging on the walls; I integrated this new knowledge into the subsequent interview session. As I emphasize to my business students, THINKING is most important to enhance opportunities for successful, relevant outcomes, and is frequently overlooked in practical circumstances.

Most certainly, technological advances represent viable approaches to achieve pertinent knowledge. However, in supplementing textbook content with personal business experiences, my approach appears to be a worthwhile strategy that serves to stimulate student interest, captivate their attention, and provide a basis for the sharing of meaning.

## **Tax Research and Advanced Accounting Information Systems**

In this section, we note our experience in utilizing free and online teaching resources for Tax Research and Advanced Accounting Information Systems courses at the graduate level. There are several reasons why we wanted to incorporate alternative teaching resources for these courses.

First, there are time lags between new editions and the previous editions of traditional textbooks. It seems that traditional textbook publishers release new editions of their textbooks every two or three years periodically. Between these time lags, various things could occur that make important progress and changes to subject matters covered in the respective textbooks.

Traditional textbooks are likely to have a timeliness issue if they do not keep up with fast changing modern business environment. If the textbook used in a course does not reflect all current important developments in relevant areas it covers, the students will be left behind with the latest knowledge and skills which may be essential for them to succeed in their chosen careers.

Second, even if updated textbooks that contain all the newest developments in relevant fields are timely available, increasingly high price of new editions of traditional textbooks would make it cost prohibitive for the students with limited financial aid to access them, which may negatively affect the students’ learning performance.

Third, both Tax Research and Advanced Accounting Information System courses are taught at the graduate-level which involve in-depth and technical discussions on specific topics of their subject matters respectively. We find it is hard to discover a quality traditional textbook that encompasses all the topics these courses cover respectively. Instead of using only one textbook, multiple textbooks may be used to cover the topics that are not covered in the other textbooks, but again that would significantly increase the textbook cost the students need to bear.

For these reasons, we took an initiative to incorporate free, online teaching resources into Tax research and Advanced Accounting Information Systems courses taught at the graduate level at Emporia State University so that all students can more freely access to the required course materials and achieve satisfactory learning experience.

So, are there opportunities to find alternative free, online teaching resources that can be substitute for traditional textbooks for these courses? There are several options to obtain free educational resources. First, the university library provides quality free teaching resources online, including online databases for journal articles, news, and government publications. For Tax Research course, we used Westlaw and Nexis Uni which are online databases where the current and historical tax codes, regulations, case rulings, news related to modern taxation practices can be searched and accessed. Without having to use a commercial textbook, we could provide the students with free access to quality tax research resources through these online databases the university library offers.

We were able to locate open textbooks at OER (Open Educational Resource) providers' websites online. OER are free educational materials, which anyone in the world could access and use for teaching or learning purposes. Quality OER can be a good substitute for traditional textbooks. We utilized a number of open textbooks available at OER providers such as Minnesota Open Textbook Library (<https://open.umn.edu>) and Merlot system (<https://www.merlot.org>) for Advanced AIS course. We also used relevant professional organizations or government agencies' websites as sources to access recently promulgated standards, regulations, or publications to enrich the reading and learning materials. For example, to discuss Enterprise Risk Management (ERM) framework recently published by COSO (Committee of Sponsoring Organizations of the Treadway Commission), we provided the students with the original executive summary of the ERM framework directly downloaded from the COSO website. As for more reading and learning materials, we extracted several relevant text chapters from open textbooks available on Merlot and provide them along with a few of related journal articles which can be accessible through the university library.

Although there are viable options to locate free, online teaching resources, for our Tax Research and Advanced Accounting Information Systems courses we find that the opportunity is somewhat limited. First, it was hard to find quality, free online teaching resources that cover all the topics covered in the courses respectively. For example, although we were able to find quality online databases (i.e., Westlaw or Nexis Uni) to access to current tax codes, regulations, and legal cases through the university library, it was hard to find other free, online teaching resources which provide comprehensive text about the tax research process and gift and estate taxation. We had to use a traditional textbook to create the reading materials for the students to learn and study those topics. We faced a similar issue for Advanced AIS course. Although we could find some open teaching resources, but their subject matters tend to be either too general or too technical. We could not find enough freely available open teaching resources that would cover all the topics taught in our Advanced AIS course. We had to resort to traditional textbooks to cover those parts we could not substitute with quality, free online teaching resources.

There are no instructor support materials with use of free, online teaching resources, such as test bank, teaching notes, PowerPoint slides, etc. The lack of instructor support materials may affect the ability of the instructors to develop proper course assignments or assess the students' learning performance, especially for those who lack in teaching experience.

In conclusion, we argue that it is necessary for instructors who teach accounting and business courses to actively search and utilize free, online teaching resources to effectively deal with the lack of affordability and timeliness with traditional textbooks. However, from our experience in the use of free, online teaching resources for our Tax Research and Advanced AIS courses taught at the graduate level, we find that there are not enough freely available quality open teaching resources that would cover advanced topics taught in these courses. It would be critical that many more open educational resources providers create and share quality textbooks for upper-level accounting courses to facilitate the use of free, online teaching resources at higher education institutions.