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### How the Pandemic Flipped My Perspective on Flipping the Tax Law Classroom

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# HOW THE PANDEMIC FLIPPED MY PERSPECTIVE ON FLIPPING THE TAX LAW CLASSROOM

*Heather M. Field\**

## I. INTRODUCTION

I have long been skeptical about “flipping the classroom”—where the traditional in-class activities (lecture) and pre-class homework activities (problems) are reversed. Providing video lectures explaining the material to students in advance of class seemed like spoon-feeding material to students and thus an abdication of my responsibility to prepare students for the profession. Students often lament that tax is hard, but I believe “the hard is [part of] what makes it great.”<sup>1</sup> Grappling with the Code, administrative authorities, and cases is a critical part of learning tax and learning how to learn tax. Although I try to support my students as they learn,<sup>2</sup> I resist anything that reduces academic rigor in my tax law courses. I thought flipping the classroom would do exactly that.

COVID-19, however, created unprecedented health, family, and financial challenges for students. Given these challenges, I decided that I was willing to sacrifice some academic rigor to make my tax courses a little easier for students. Thus, I made what I thought was a temporary change to my teaching style for the 2020–21 academic year (taught entirely online at my institution). Specifically, I flipped my entire business tax class<sup>3</sup> and portions

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\* Stephen A. Lind Professor of Law, UC Hastings Law. Thanks to all my 2020 and 2021 students who participated in my flipped classroom experiments discussed in this Article, who worked so hard and persevered despite the challenges of the pandemic, and from whom I learned so much about creating effective learning experiences. Thanks also to my UC Hastings colleagues for their dedication to high-quality teaching, and to Nancy Field and Courtney Field Mullen, two of the best teachers I have ever known, for support and guidance that have been invaluable to me both in and out of the classroom.

<sup>1</sup> A LEAGUE OF THEIR OWN (Columbia Pictures 1992).

<sup>2</sup> See, e.g., Heather M. Field, *A Tax Professor's Guide to Formative Assessment*, 22 FLA. TAX REV. 363, 376–84 (2019) (discussing formative assessment in tax courses to advance student learning).

<sup>3</sup> I teach corporate tax and partnership tax together in a single 4-unit course.

of my basic tax class. To do so, I created video lecturettes and instructed students to watch them as part of class preparation, and I spent more class time discussing problems and answering questions, rather than lecturing.

These changes made it easier for students to understand the material, which I expected and intended. Flipping my classroom was also an enormous amount of work, which I anticipated. The rest of my experience with flipping the classroom surprised me—in a good way.

The benefits touted in the literature felt more compelling than I thought they would be.<sup>4</sup> The flexible learning experience provided by the flipped classroom made a big difference for students. In addition, flipping the classroom made more time available in the live class session to integrate additional problems and formative assessment.

Flipping my classroom yielded other, less frequently discussed, benefits too. Using video lecturettes let me tailor the textbook to my desired coverage and emphasis. The flipped classroom also lifted students at the bottom of the class, which not only helped those students, but also improved the classroom experience for everyone else. In addition, flipping enabled me to cover traditionally difficult topics more efficiently. Further, the process of creating the flipped classroom challenged me to grow as a teacher. My classes are better as a result.

Moreover, the downsides of flipping the classroom were not nearly as problematic as I anticipated. Although my class was less rigorous in some ways (e.g., reading and understanding statutes/regulations, identifying and extracting important information), my class was *more* rigorous in other ways (e.g., analyzing and problem solving). Flipping the classroom did not necessarily reduce rigor; it primarily traded off certain types of rigor for other types, thereby prioritizing different learning objectives. This insight was a major reason why my perspective on flipping the tax classroom flipped. I realized that the flipped classroom approach is a valuable teaching tool that can be deployed strategically—for an entire course or even just one lesson—where it advances the professor's goals.

Ultimately, flipping my classroom produced more benefits and fewer detriments than I expected. Given the net benefits, I continue to use a flipped classroom approach in my business tax class and for specific units in my

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<sup>4</sup> See *infra* Part II.A.2. (discussing benefits touted in the literature).

basic tax class. I shifted from a skeptic to a convert, and I hope that my experience encourages other flipped classroom skeptics to reconsider.

Part II of this Article provides background on flipped classrooms and explains how I deployed that approach in my tax classes during the pandemic. Part III discusses the benefits I experienced from flipping the classroom. Part IV explains why the concerns that I had about flipping the classroom (and that others may still have) are no longer so compelling to me. Along the way, this Article shares strategies and tips that I learned, sometimes through missteps, that might help others who are considering flipping some of their tax teaching.

## II. BACKGROUND ON FLIPPED CLASSROOMS & WHAT I DID DURING THE PANDEMIC

### A. *Flipped Classroom Fundamentals*

#### 1. In General

Very fundamentally, flipping the classroom means “that which is traditionally done in class is now done at home, and that which is traditionally done as homework is now completed in class.”<sup>5</sup> It “is a pedagogical approach in which direct instruction moves from the group learning space to the individual learning space, and the resulting group space is transformed into a dynamic, interactive learning environment where the educator guides students as they apply concepts and engage creatively in the subject matter.”<sup>6</sup> Thus, with a flipped classroom, students’ “first exposure to new material [occurs] outside of the classroom” rather than via lecture inside the

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<sup>5</sup> JONATHAN BERGMANN & AARON SAMS, FLIP YOUR CLASSROOM: REACH EVERY STUDENT IN EVERY CLASS EVERY DAY 13 (2012). Ample literature explains flipped classrooms. See, e.g., Perry Binder, *Flipping a Law Class Session: Creating Effective Online Content and Real World In-Class Team Modules*, 17 ATL. L.J. 34, 34–71 (2015); Cynthia J. Brame, *Flipping the Classroom*, VAND. UNIV. CTR. FOR TEACHING (2013), <https://cft.vanderbilt.edu/guides-sub-pages/flipping-the-classroom/>; Alex Berrio Matamoros, *Answering the Call: Flipping the Classroom to Prepare Practice-Ready Attorneys*, 43 CAP. U. L. REV. 113, 118–21 (2015).

<sup>6</sup> FLIPPED LEARNING NETWORK, WHAT IS FLIPPED LEARNING? 1 (2016), [https://flippedlearning.org/wp-content/uploads/2016/07/FLIP\\_handout\\_FNL\\_Web.pdf](https://flippedlearning.org/wp-content/uploads/2016/07/FLIP_handout_FNL_Web.pdf).

classroom.<sup>7</sup> “[S]tudents independently engage with new instructional material before a class session at a time and place of their choosing,” such as through streamed online lecture videos.<sup>8</sup> Then, class time, rather than being dominated by content delivery, is dedicated primarily to problems, assignments, and activities (i.e., “exercises that traditionally were homework”) where students apply the concepts discussed in the pre-class instruction.<sup>9</sup> Thus, a flipped classroom’s class time typically involves more active learning by students, more feedback, and more interaction (both between students and teacher and among students) than a traditional approach to teaching.<sup>10</sup> The idea is that students gain knowledge in advance of class and “do the harder work of assimilating that knowledge” in class, under the supervision and guidance of the instructor.<sup>11</sup>

Instructors have used variations on the flipped classroom (also known as an “inverted classroom”<sup>12</sup> and as a type of “blended learning”<sup>13</sup>) since at

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<sup>7</sup> Brame, *supra* note 5; see also Robert Talbert, *Toward a Common Definition of “Flipped Learning,”* CHRON. OF HIGHER EDUC. (Apr. 1, 2014), <http://chronicle.com/blognetwork/castingoutnines/2014/04/01/toward-a-common-definition-of-flipped-learning/>.

<sup>8</sup> Matamoros, *supra* note 5, at 118.

<sup>9</sup> *Id.*

<sup>10</sup> See Brame, *supra* note 5; Peter Sankoff & Craig Forcese, *The Flipped Law Classroom: Retooling the Classroom to Support Active Teaching and Learning*, CANADIAN LEGAL EDUC. ANN. REV. 119, 122 (2015) (discussing active learning as an “essential ingredient” to flipping the classroom).

<sup>11</sup> Brame, *supra* note 5; see also Matamoros, *supra* note 5, at 120–21.

<sup>12</sup> See, e.g., FAC. FOCUS, BLENDED AND FLIPPED: EXPLORING NEW MODELS FOR EFFECTIVE TEACHING & LEARNING 2 (Mary Bart ed., 2014); Binder, *supra* note 5, at 35–36; Maureen J. Lage et al., *Inverting the Classroom: A Gateway to Creating an Inclusive Learning Environment*, 31 J. ECON. EDUC. 30, 32 (2000). A similar approach has also been described as “peer instruction.” Catherine H. Crouch & Eric Mazur, *Peer Instruction: Ten Years of Experience and Results*, 69 AM. J. OF PHYSICS 970, 970 (2001).

<sup>13</sup> See FAC. FOCUS, *supra* note 12, at 2 (blended learning involves instruction that is partially online and partially in person); *Blended Learning, Hybrid Learning, The Flipped Classroom . . . What’s the Difference?*, PANOPTO (July 26, 2021), <https://www.panopto.com/blog/blended-learning-hybrid-learning-flipped-classroom-whats-difference/>; cf. Gerald F. Hess, *Blended Courses in Law School: The Best of Online and Face-to-Face Learning?*, 45 MCGEORGE L. REV. 51, 56 (2013) (drawing subtle distinctions between flipped and blended learning). Tax, like many other subjects, can also be taught completely online, including in an asynchronous format, typically with short video lectures and active learning activities. See Margaret Ryznar, *Lessons from Teaching Tax Online*, 19 PITT. TAX REV. 295 (2022) (discussing best practices for teaching tax asynchronously).

least the 1990s.<sup>14</sup> However, the approach became popularized in the late 2000s by Jonathan Bergmann and Aaron Sams, two high school chemistry teachers who recorded their lectures for students to view as homework and who then focused their class time on problems and exercises.<sup>15</sup> Since then, the flipped classroom approach was adopted in many K-12 classrooms,<sup>16</sup> in undergraduate courses such as engineering, statistics, and economics,<sup>17</sup> and in graduate school programs such as pharmacy, medical, and nursing schools.<sup>18</sup> Law school instructors also began flipping the classroom in

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<sup>14</sup> See, e.g., Crouch & Mazur, *supra* note 12 (using a flipped classroom-like approach to teach physics since 1991); Lage et al., *supra* note 12, at 32–33 (teaching economics in the late 1990s, with lectures recorded on VHS tapes).

<sup>15</sup> BERGMANN & SAMS, *supra* note 5, at 3–11; Matamoros, *supra* note 5, at 121–23 (attributing the popularization of the flipped classroom to Bergmann and Sams).

<sup>16</sup> See, e.g., BERGMANN & SAMS, *supra* note 5, at 7–8; Melissa Bond, *Facilitating Student Engagement Through the Flipped Learning Approach in K-12: A Systematic Review*, 151 COMPUTS. & EDUC. 1, 1 (2020).

<sup>17</sup> See, e.g., Jeffery S. Thomas & Timothy A. Philpot, *An Inverted Teaching Model for a Mechanics of Materials Course*, AM. SOC'Y FOR ENG'G EDUC. (2012); Perpetua Lynne Nielsen et al., *The Impact of a Flipped Classroom Model of Learning on a Large Undergraduate Statistics Class*, 17 STATS. EDUC. RSCH. J. 121, 121 (2018); Jill Caviglia-Harris, *Flipping the Undergraduate Economics Classroom: Using Online Videos to Enhance Teaching and Learning*, 83 S. ECON. J. 321, 321 (2016).

<sup>18</sup> See, e.g., Jeff Riddell et al., *Does the Flipped Classroom Improve Learning in Graduate Medical Education?*, 9 J. GRADUATE MED. EDUC. 491, 491 (2017); Cathy L. Koo et al., *Impact of Flipped Classroom Design on Student Performance and Perceptions in a Pharmacotherapy Course*, 80 AM. J. PHARM. EDUC. 1 (2016); Roxanne Oliver & Lindsey Luther, *Flipping the Graduate Nursing Classroom: An Integrative Review*, 59 J. NURS. EDUC. 305 (2020).

courses such as contracts,<sup>19</sup> civil procedure,<sup>20</sup> legal research,<sup>21</sup> intellectual property,<sup>22</sup> academic support instruction,<sup>23</sup> and ADR,<sup>24</sup> among others.<sup>25</sup>

Different instructors implement the flipped classroom approach differently depending on factors including their audience, subject matter, learning objectives, teaching style, and comfort with technology.<sup>26</sup> For example, although the out-of-class instruction portion of the flipped classroom typically involves prerecorded videos, instructors might deliver pre-class instruction via podcasts, readings, or other tools.<sup>27</sup> Some instructors also require students to complete quizzes before class to confirm students did the pre-class work.<sup>28</sup> In the live class, an instructor might begin with a brief overview of, Q&A session regarding, or quiz about, the pre-class material. Alternatively, the instructor might jump right into problems and exercises.<sup>29</sup> In addition, an instructor might flip an entire course or only selected lessons.

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<sup>19</sup> See, e.g., Debora L. Threedy & Aaron Dewald, *Re-conceptualizing Doctrinal Teaching: Blending Online Videos with In-Class Problem-Solving*, 64 J. LEGAL EDUC. 605, 606 (2015).

<sup>20</sup> See, e.g., Katharine T. Schaffzin, *Learning Outcomes in a Flipped Classroom: A Comparison of Civil Procedure II Test Scores Between Students in a Traditional Class and a Flipped Class*, 46 U. MEM. L. REV. 661, 688 (2016); William R. Slomanson, *Blended Learning: A Flipped Classroom Experiment*, 64 J. LEGAL EDUC. 93, 95 (2014); Angela Upchurch, *Optimizing the Law School Classroom through the “Flipped” Classroom Model*, 20 LAW TCHR. no 1, 58, 58–61 (2013).

<sup>21</sup> See, e.g., Judith Lihosit & Jane Larrington, *Flipping the Legal Research Classroom*, 22 PERSPS.: TEACHING LEGAL RSCH. & WRITING 1, 1 (2013).

<sup>22</sup> See, e.g., Jennifer Ireland, *Blended Learning in Intellectual Property: The Best of Both Worlds*, 18 LEGAL EDUC. REV. 139, 139 (2008).

<sup>23</sup> See, e.g., Susan D. Landrum, *Drawing Inspiration from the Flipped Classroom Model: An Integrated Approach to Academic Support for the Academically Underprepared Law Student*, 53 DUQ. L. REV. 245, 274 (2015).

<sup>24</sup> See, e.g., Martin H. Malin & Deborah I. Ginsberg, *Flipping the Classroom to Teach Workplace ADR in an Intensive Environment*, 67 J. LEGAL EDUC. 615, 617–18 (2018).

<sup>25</sup> See generally LUTZ-CHRISTIAN WOLFF & JENNY CHAN, *FLIPPED CLASSROOMS FOR LEGAL EDUCATION* (2016).

<sup>26</sup> See, e.g., Glen Bull et al., *Inventing the Flipped Classroom*, 40 LEARNING & LEADING WITH TECH. 10, 10 (2012).

<sup>27</sup> Matamoros, *supra* note 5, at 118; see also, e.g., Ireland, *supra* note 22, 140–41 (podcasts); Malin & Ginsberg, *supra* note 24, at 618 (readings that accompany videos).

<sup>28</sup> Matamoros, *supra* note 5, at 119.

<sup>29</sup> *Id.* at 120.

## 2. Benefits

Flipped classroom proponents describe many benefits.<sup>30</sup> Specifically, the shift to online, out-of-class content delivery provides a “flexible learning experience” for students because they can study material at their own pace, pause and rewind the lecture as needed, and rewatch videos for review.<sup>31</sup> In addition, moving content delivery out of class frees up class time, which allows for more active learning, feedback, formative assessment,<sup>32</sup> and “activities that focus on higher level cognitive activities.”<sup>33</sup> The increase in active learning activities in class leads to more interactivity and student engagement in class,<sup>34</sup> which can also make class time a more enjoyable experience for students and teachers.<sup>35</sup> Further, this teaching approach can allow for more differentiated learning because, for example, the class session can include more difficult exercises to challenge students who quickly grasp the material, and the instructor can spend more time in class providing one-on-one coaching and support to students who are struggling.<sup>36</sup> In addition, there is some evidence that flipping the classroom improves student learning.<sup>37</sup>

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<sup>30</sup> See BERGMANN & SAMS, *supra* note 5, at 19–33. This section focuses on benefits that are most prominent in the literature, most relevant to law school classrooms, and most compelling to me.

<sup>31</sup> Peter Sankoff, *Taking the Instruction of Law Outside the Lecture Hall: How the Flipped Classroom Can Make Learning More Productive and Enjoyable (for Professors and Students)*, 51 U. ALTA. L. REV. 891, 902 (2014); see also BERGMANN & SAMS, *supra* note 5, at 22–25; Michael B. Horn, *The Transformational Potential of Flipped Classrooms*, 13 EDUC. NEXT 78, 78 (2013); Matamoros, *supra* note 5, at 133–35.

<sup>32</sup> See, e.g., Hess, *supra* note 13, at 56; Matamoros, *supra* note 5, at 136–38; Sankoff & Forcese, *supra* note 10, at 121.

<sup>33</sup> Brame, *supra* note 5; see Barbi Honeycutt & Jennifer Garrett, *Expanding the Definition of a Flipped Learning Environment*, in FAC. FOCUS, *supra* note 12, at 12.

<sup>34</sup> See, e.g., BERGMANN & SAMS, *supra* note 5, at 25–28; Ireland, *supra* note 22, at 153–54.

<sup>35</sup> See, e.g., Sankoff, *supra* note 31; Schaffzin, *supra* note 20, at 692; see also Fei Chen et al., *A Systematic Review of the Effectiveness of Flipped Classrooms in Medical Education*, 51 MED. EDUC. 585, 590 (2017) (some studies about flipped classrooms suggest “increased enjoyment and decreased boredom”).

<sup>36</sup> See, e.g., BERGMANN & SAMS, *supra* note 5, at 23, 28–29; Matamoros, *supra* note 5, at 130, 143–44.

<sup>37</sup> See, e.g., Chen et al., *supra* note 35, at 591 (reviewing studies of the effectiveness of flipped classrooms, and finding that some suggest student learning benefits while others “report[ed] negligible



### 3. Concerns

Despite many potential benefits, flipping the classroom also raises several concerns.<sup>38</sup> The concerns that most troubled me about flipping the classroom were: (a) the reduction in academic rigor of my courses, (b) the sheer amount of work flipping the classroom requires, (c) the prospect of negative student reactions, and (d) possibility of technological difficulties.

#### *Impact on Academic Rigor*

My biggest concern was that providing video lectures for students to watch before class spoon-feeds material to students and reduces academic rigor. I am not alone; others similarly expressed “worry that [flipping the classroom] pander[s] to [students’] short attention spans and incapacity [or unwillingness] to read.”<sup>39</sup> Moreover, flipping the classroom risks creating “helicopter professors” who “swoop in” with video lectures to guide students through the material too easily, preventing them from grappling with the challenge of understanding the material on their own.<sup>40</sup> I worried that would make “students dependent on professors for all aspects of their learning and development,” thereby stunting their academic and professional growth and hindering their ability to become self-sufficient lawyers.<sup>41</sup>

I was particularly concerned in tax courses because grappling with the Code and other primary sources is a critical aspect of learning tax and learning how to learn tax. Students must develop strong statutory reading and interpretation skills to be successful in tax. There is so much tax law to learn beyond what I can cover in a tax course, and I will not always be there to

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improvement over traditional teaching methods”); Upchurch, *supra* note 20, at 60 (reporting “improved performance of the class as a whole” when using a flipped classroom approach); *see also* BARBARA MEANS ET AL., U.S. DEP’T OF EDUC., EVALUATION OF EVIDENCE-BASED PRACTICES IN ON-LINE LEARNING: A META-ANALYSIS AND REVIEW OF ONLINE LEARNING STUDIES 19 (2010) (finding that blended learning “had stronger learning outcomes than did face-to-face instruction alone”). *But see, e.g.*, Schaffzin, *supra* note 20, at 690 (finding “no statistical difference in students’ performance” between a flipped class and a traditionally taught class).

<sup>38</sup> This section focuses on concerns that are prominent in the literature and that matter most to me, but there are other concerns too.

<sup>39</sup> Sankoff & Forcese, *supra* note 10, at 141.

<sup>40</sup> Emily Grant, *Helicopter Professors*, 53 GONZ. L. REV. 1, 2 (2018).

<sup>41</sup> *Id.*

explain tax law to students. Indeed, it will become *their* job to explain tax laws and their application to someone else. Thus, students need to learn more than just tax law as it exists at the time of the course; they need to learn how to learn tax law on their own. This is especially true given the frequency with which tax laws change. Accordingly, struggling to understand tax laws and struggling to analyze how those laws apply are integral parts of learning tax.<sup>42</sup> I feared that flipping the classroom would deprive students of the opportunity to confront these challenges that are critical to their growth.

#### *Time & Energy Required*

Flipping the classroom also requires an enormous amount of work by the instructor.<sup>43</sup> Reconceiving the course, making the pre-class content, and creating in-class active learning experiences take significant time and effort, especially the first time flipping a particular class. And instructors may not know how to design effective out-of-class instructional videos: How much content should one video cover? In how much depth? What is the best way to present the content?<sup>44</sup> Similarly, flipping the classroom requires instructors to take a different approach to the live classroom, which may be uncomfortable and difficult for teachers.<sup>45</sup> There are many resources available to help instructors design good video lessons and use flipped class time effectively,<sup>46</sup> but building these skills can be quite time intensive. And even after learning *how* to flip the classroom, actually doing it (e.g., making the videos, designing the in-class problems) still requires a lot of work.

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<sup>42</sup> See Catherine Martin Christopher, *Normalizing Struggle*, 73 ARK. L. REV. 27, 63–65 (2020) (struggling is part of the learning process).

<sup>43</sup> See, e.g., Matamoros, *supra* note 5, at 131; Sankoff, *supra* note 31, at 903–04.

<sup>44</sup> See, e.g., Jeffrey Dunn, *10 Barriers to Creating Flipped Classroom Video Content . . . And How to Overcome Them*, MEDIUM (Jan. 14, 2015), <https://medium.com/@jdunns4/10-barriers-to-creating-flipped-classroom-video-content-and-how-to-overcome-them-dc906d4b3f1f>.

<sup>45</sup> See, e.g., Schaffzin, *supra* note 20, at 677.

<sup>46</sup> See, e.g., BERGMANN & SAMS, *supra* note 5, at 35–47; Lihosit & Larrington, *supra* note 21, at 4–11.

### *Student Reaction*

In addition, students might not respond as hoped. Students might not watch the videos or do the other pre-class work.<sup>47</sup> And if they watch the videos, they might skip the related reading assignment, using the videos in lieu of, instead of in addition to, the reading.<sup>48</sup> Further, if students watch the videos, they might skip class, thinking they learned from the videos what they need to learn.<sup>49</sup> Students might also be upset about doing “extra” homework,<sup>50</sup> which could lead to student unhappiness and negative teaching evaluations.<sup>51</sup> Those reactions would be frustrating for a professor, especially after undertaking the work that flipping requires.

### *Technological Impediments*

Lastly, technological problems could arise. Some schools might not provide instructors with access to the technology needed to create online videos. In addition, instructors differ in their familiarity and skill with tools such as video recording and editing software.<sup>52</sup> Similarly, students may differ in their access to and ability to use the technology through which pre-class content is delivered.<sup>53</sup> These issues, while intimidating pre-pandemic, may not be as problematic today after educators’ and students’ pandemic-induced crash courses with online learning tools.

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Together, these concerns made me very skeptical about the idea of flipping the classroom and doubtful that, even if flipping was a good idea, the effort required would yield enough benefits to make flipping worthwhile.

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<sup>47</sup> See, e.g., Landrum, *supra* note 23, at 271.

<sup>48</sup> Cf. Melissa Castan & Ross Hyams, *Blended Learning in the Law Classroom: Design, Implementation and Evaluation of an Intervention in the First Year Curriculum*, 27 LEGAL EDUC. REV. 143, 148 (2017) (videos “are not intended to replace the deep level reading and analysis, but supplement it, so that students [can] see a path through the often voluminous materials. . .”).

<sup>49</sup> See, e.g., Sankoff, *supra* note 31, at 904–05.

<sup>50</sup> See, e.g., Matamoros, *supra* note 5, at 125–26.

<sup>51</sup> See, e.g., Schaffzin, *supra* note 20, at 677–78.

<sup>52</sup> See, e.g., Dunn, *supra* note 44.

<sup>53</sup> See, e.g., Landrum, *supra* note 23, at 271.

## *B. How I Implemented a Flipped Classroom Approach to Tax*

### 1. My Impetus for Flipping the Classroom

With the onset of the pandemic, my attitude shifted. I worried about my students and the hardships they faced. Some students had, or had family members with, COVID-19 or with pre-existing conditions that made them particularly susceptible to bad outcomes if they contracted COVID-19. Some faced precarious financial situations because they lost their jobs (and, in some cases, had to help support family members who were in precarious financial situations). Some suffered from depression and anxiety brought on or worsened by the pandemic, isolation, and upheaval. And some struggled with online learning much more than in-person learning.

Spring 2020 classes at my institution were graded on a credit/no credit basis, which alleviated some pressure and stress for students at the beginning of the pandemic. In Fall 2020, we returned to letter grades. However, classes stayed online, and the pressures of the pandemic continued. Thus, I wanted to make school a little easier for students, even if that sacrificed some academic rigor. I rationalized this choice by telling myself that the reduction in academic rigor was both temporary (just for the pandemic) and justified (given the unprecedented situation).

To make my classes easier, I flipped the classroom. I chose this approach for two primary reasons.

First was feedback that I received from students in Spring 2020. As we transitioned to online learning in March 2020, I created one asynchronous class session. After both the asynchronous session and a subsequent synchronous session, I surveyed my students about their experiences. Most students preferred synchronous class sessions, which is how I taught the rest of that semester. A vocal minority, however, strongly preferred the asynchronous session. Several students explained that being able to stop the video lecture and rewind made learning much easier for them, as compared to synchronous lecture where they lacked control over the pace or timing of class. Similarly, some students were grateful for the opportunity to take a break from the asynchronous lecture and complete the asynchronous class at a time of their choice, so that they could fulfill other demands such as caregiving. This feedback about students' experiences with asynchronous lectures was compelling to me.

Second, the thought of forcing students to watch my talking head lecture live online seemed mind-numbing. I am very animated when I teach in person, and that is part of how I capture students' attention, keep them focused, and make the material memorable. I cannot do that as well when teaching online, and I feared that lecturing too much in synchronous online classes would suck whatever energy there was out of the class, especially in business tax, where some content can be a slog even under the best circumstances.<sup>54</sup> Thus, shifting some lecture out of the synchronous online class time was appealing.

## 2. Flipping My Tax Classrooms During the Year of Fully Online Learning

In 2020–21, I flipped virtually all of my corporate and partnership tax (“business tax”) course and two topics in my basic tax course.<sup>55</sup>

### *Flipping My Entire Business Tax Course*

In business tax, I flipped the entire course except for the first class. For the first class meeting, I assigned reading and problems as usual, and I discussed the flipped classroom plan with students, so they knew what to expect moving forward. The rest of the course was flipped.

I made video lecturettes for every subsequent topic on the syllabus. For some topics with a lot of material to cover, I made multiple video lecturettes. In total, I made ninety video lecturettes for my business tax course,<sup>56</sup> ranging in length from two to thirteen and a half minutes (rounded to the nearest half minute). The mean length was six minutes twelve seconds, and the median length was six minutes. Only three lecturettes exceeded ten minutes. I used Zoom to record the video lecturettes and Panopto's editing feature to edit the videos. Each video consisted of PowerPoint slides and voiceover; I was not visible on the videos. When I posted the video to Canvas (our learning

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<sup>54</sup> I feared turning into Charlie Brown's teacher, “Wah wah, wah wah wah.” See generally Joe Blevins, *Translate Phrases to Peanuts' "Teacher Talk" with the Wah Wah Machine*, AVCLUB (Oct. 27, 2015, 11:17 AM), <https://www.avclub.com/translate-phrases-to-peanuts-teacher-talk-with-the-w-1798285834>.

<sup>55</sup> In 2020–21, I also taught Financial Basics for Lawyers and a seminar for 3L students concentrating in tax. I did not flip Financial Basics. In the seminar, I flipped one unit (about tax ethics).

<sup>56</sup> I made three additional video lecturettes reviewing core Tax 1 concepts.

management system), I also posted the PowerPoint slides, so students could use them for notetaking purposes while watching the video.

I instructed students to watch each unit's videos as part of class preparation—in addition to doing the assigned reading and problems. If students were struggling with the course or otherwise needed it to be a little easier, I suggested watching the videos before doing the reading. Otherwise, I encouraged students to do the reading and problems first and then watch the video, to help them synthesize the material and assess how well they understood the reading. Based on my conversations with students, I believe that most watched the videos first, before doing the reading and problems. The reading and problems assigned on the syllabus were substantially similar to those assigned prior to the pandemic; I did not reduce the reading or problems when I added the video lecturettes.

In our synchronous business tax sessions on Zoom, I began with a very short recap of the material from the video. Then, we spent the rest of the time working through problems. For some of the assigned problems, I called on students as I would in a traditional course, and for other parts of the assigned problems, I polled the entire class. I also added “bonus” problems in every class session to (a) give students more opportunities to apply their learning and get feedback about their progress and (b) help me identify areas of weakness so that we could review the material and students could ask more questions. I used slides in the live Zoom sessions, and they were basically the same slides I used in the corresponding video lecturettes plus (a) blank slides where we could work through the assigned problems (using a stylus), and (b) extra slides with bonus questions.

#### *Flipping Specific Topics in Basic Tax*

In my basic tax class, I only flipped two units: the unit on depreciation (three video lecturettes of six, three and a half, and eight minutes), and the unit on Sections 1245 and 1231 (three video lecturettes of seven and a half, six and a half, and eight and a half minutes). I flipped these units because they have traditionally been the most challenging for students. My approach to flipping these units was substantially similar to the approach described above for my business tax class.

### III. THE MANY (SOMETIMES SURPRISING) BENEFITS OF FLIPPING MY TAX CLASSROOMS

I intended the above-described changes to be temporary—just during pandemic-induced online learning. But I was pleasantly surprised by the results of flipping the classroom. I found more benefits than expected, and I discovered that my concerns were overblown, could be overcome, or were outweighed by the benefits. This section discusses the benefits I saw, and the next section revisits and reflects on my pre-pandemic concerns about flipping the classroom.

Most of the below focuses on my experience in business tax class because I flipped that entire course. Where relevant, I also mention the experience I had flipping individual units in my basic tax course.

#### *A. Some Oft-Discussed Benefits of Flipping the Classroom Became More Compelling to Me*

Flipping my classroom yielded many of the benefits frequently discussed in the literature.<sup>57</sup>

##### 1. A Flexible Learning Experience Helped Students

In conversations with me or in teaching evaluations, many students in my flipped classrooms expressed how thankful they were for the flexibility provided by the video lectures. Students appreciated the ability to make me slow down or pause while they tried to process something that I said on the video. They liked being able to have me repeat what I said without raising their hand in front of their classmates. They seemed to value the opportunity to take a break from the lesson when their attention was maxed out or when they needed to do something else. And they said they liked that they could go back and rewatch short topic-by-topic videos to refresh their memories. In addition, students who were ill during the semester or otherwise missed class seemed more confident in their ability to catch up because the videos were posted.

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<sup>57</sup> See *supra* Part II.A.2.

## 2. With More Class Time Available, We Did More Practice Problems & Formative Assessment

Moving some content delivery to video lecturettes freed up class time. The briefer I was when recapping the videos at the beginning of each class, the more the students benefitted from extra time during the live sessions.

With the extra class time, students did more problems, which gave them more opportunities to apply their learning, build their analytical and critical thinking skills, and get feedback. As a result, I made progress on one of my teaching goals: Pre-pandemic, my classes included problems and formative assessment,<sup>58</sup> but I often lamented that time constraints prevented me from using all the exercises that I wanted to integrate. Flipping the classroom let me integrate more exercises, which furthered students' analytical and higher-level thinking skills.

Adding more problems also increased student engagement because I often polled the whole class about their analysis of the problems, so all students participated regularly. Nevertheless, these interactions felt somewhat flat in 2020–21, when classes were fully online, because students generally worked on the problems silently and alone before voting. With the return to in-person classes in Fall 2021, the same extra problems felt more interactive because it became easier for students to discuss their analyses before voting on the polls.

## 3. Students Learned More (Maybe?)

I think flipping the classroom improved learning, but it is hard to tell because I changed the exam format. I typically give a proctored classroom exam with multiple choice questions and an essay. However, because the exams during the pandemic were “take-home” exams where the exam questions could not be secure, I did not administer multiple choice questions to the students in the flipped business tax class. Thus, I cannot compare multiple choice scores across years. However, my holistic impression of students' exam answers in business tax was that students in the flipped classroom demonstrated a better grasp of the substantive content and stronger tax analysis skills than students in prior iterations of the course. I may, however, just have seen what I was hoping to see in the exams.

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<sup>58</sup> See Field, *supra* note 2 (discussing my use of formative assessment).



### *B. Additional Benefits Surprised Me*

I found a few additional benefits from the flipped classroom that are less commonly discussed in the literature, but that were significant to me.

#### 1. Video Lecturettes Allowed Me to Tailor the Textbook to My Desired Coverage and Emphasis

Flipping my business tax class enabled me to hone the “Professor Field” version of business tax—the version that covers what I want to cover, in the depth I want to cover it, emphasizing exactly what I want to emphasize. I could not do that nearly as precisely before I flipped the classroom.

The tax textbooks I use are terrific,<sup>59</sup> but they include more than I could possibly cover in a single semester’s class. Thus, I (as I assume most faculty members do) draft my syllabus to assign only the portions of the text that I anticipate covering. Similarly, I try to narrow the assigned Code/Regulations sections to those that we will use in class. Nevertheless, it is difficult to tailor the assignments to match my desired focus precisely or to signal to students which aspects of the assigned material I want to emphasize.

Students often struggle to discern which parts of the reading are more or less important. Thus, they might misallocate their time when studying the material, perhaps spending way too much time trying to understand a very small point. Understandably, that frustrates them. Historically, when they asked me to help them prioritize among different parts of the material, I generally encouraged them to use the assigned problems to help them focus on the content that we are most likely to emphasize in class. I also validated their struggle, advising them that part of learning to be a lawyer is learning how to wade through dense material and exercise judgment about what is important. I encouraged them to reflect on what we discuss in class and compare that to what they focused on when preparing for class because that reflection can help them refine their judgment. Yet, some students continued to struggle, and I struggled to help them.

The video lecturettes that I prepared when flipping my business tax class largely solved this problem. With the addition of video lecturettes, students seemed more focused on the issues I wanted to emphasize. In addition, I

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<sup>59</sup> For business tax, I use STEPHEN SCHWARZ ET AL., *FUNDAMENTALS OF BUSINESS ENTERPRISE TAXATION* (7th ed. 2020). For basic tax, I use JAMES J. FREELAND ET AL., *FUNDAMENTALS OF FEDERAL INCOME TAXATION* (19th ed. 2018). I am joining the next editions of both books as a co-author.

received many fewer questions about picayune details in the reading that I did not intend to mention in class. Perhaps this means that I deprived students of opportunities to build their judgment about how to separate wheat from chaff, but the tailoring function of the videos reduced students' frustration with the course, helped students use their study time more efficiently, and increased the likelihood (I think) that students would learn what I hoped they would learn.

When I made the videos, I did not intend them to serve a coverage/emphasis tailoring function. I just created slides and wrote a voiceover script that addressed the key issues that I would typically highlight in class lecture. In retrospect, it is unsurprising that the videos helped students prioritize among the assigned materials and determine where to focus their study efforts. Now that I appreciate this benefit, I will use the videos more intentionally as a tool to tailor the course coverage and focus going forward.

## 2. The Flipped Classroom Approach Lifted the Bottom of the Class

Flipping the classroom also helped me reach the weaker students. I have wonderful students, but their aptitude for tax varies. Some catch on very quickly, and the material is much harder for others. As a result, I historically taught to the middle of the class.<sup>60</sup> This felt unsatisfactory to me because, among other reasons, I did not reach some weaker students as well as I hoped.

Sometimes these students would try to do the reading and ultimately give up out of frustration, or they would finish the assignment but have no real understanding of what they read. Then, in class when I called on them, some struggled to answer. So, I would try to guide them through the analysis with discrete and leading questions, I would answer the question myself, or I would move to the next person more quickly than usual. However, the whole experience can be anxiety-producing and perhaps embarrassing for students even though I try hard to avoid those outcomes. In addition, weaker students sometimes ask very basic (or irrelevant) questions repeatedly, slowing the class down, and boring or frustrating other students, until I cut off the questions, refer them to office hours, and move on. Alternatively, these students sometimes say nothing and just sit in the room feeling perplexed. None of these possibilities is a good result.

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<sup>60</sup> See, e.g., Matamoros, *supra* note 5, at 143–44.

When I flipped my business tax classroom, however, there were fewer of these moments. I learned that, even if a student struggled to make sense of (or gave up on) the reading, they usually still watched the video. Then, they did not come to class completely lost; they had at least a little bit of grounding in the core concepts for the unit and the framework for analysis. Thus, the vocabulary in class was more accessible to them, and they were at least somewhat more likely to be able to follow along. In addition, they were less likely to divert the class with rudimentary or extraneous questions.

The video lectures did not magically make weak students strong, but the videos lifted the bottom of the class because they made the content easier to digest. In addition, because students could adjust the video lectures to meet their learning needs (e.g., pausing and replaying portions of the lecture), students could provide themselves with differentiated learning experiences<sup>61</sup> as needed.<sup>62</sup> That is something they could never do when lecture was delivered live.

Thus, the videos helped me achieve another of my teaching goals—to reach weaker students better without diminishing the learning experience for everyone else. The videos helped bring weak students’ substantive understanding closer to the mean. The improvement was not just academic; it was also emotional. Conversations with students made me realize that, because the videos helped some students feel less lost and defeated, the videos also improved the students’ overall experience in the course. In addition, shortening the tail on the left side of the distribution curve helped students in other parts of the distribution too. Giving the weaker students a boost meant that we spent less time in the live class session on very basic concepts, and we had more time for advanced questions and conversations that engaged the strongest students and pushed the students in the middle to stretch.

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<sup>61</sup> This differentiated learning is different than that commonly discussed in the flipped classroom literature. I am focused on empowering students to provide *themselves* with differentiated learning, while the literature focuses more on the instructor’s ability to work individually with students during the live class to respond to students’ different learning needs. *See supra* text accompanying note 37.

<sup>62</sup> This assumes that students have the metacognitive skills to be aware of their learning weaknesses and to adjust their actions in response. *See* Field, *supra* note 2, at 379–83 (discussing metacognition).

### 3. Flipping Enabled More Efficient Coverage of Difficult Topics

Flipping the classroom also makes challenging topics easier to teach. After teaching for many years, I can predict which units will be most difficult for students. In my basic tax class, the most difficult units are the ones on depreciation and special characterization rules (Sections 1245 and 1231). Thus, when I taught basic tax online in Spring 2021 (i.e., after my positive experience flipping my business tax class in Fall 2020), I flipped those difficult units and those difficult units only.

I was amazed at the impact of that change. Never before had I covered these topics so efficiently. Students seemed to understand the big picture and some basic mechanics of these provisions without extensive and repeated explanations from me during the live class. In addition, there was much more space in the class session because I lectured less than usual, because students' answers to my questions were less off-target and because there seemed to be less student confusion. As a result, I had enough time for students to work through all the bonus problems that I prepared for those class sessions, and the class performed reasonably well on the problems. When I taught basic tax before, we never got through all the bonus problems I prepared.

My point here goes beyond what I discussed above in Part III.A.2. (i.e., that flipping the classroom makes more class time for practice problems). Specifically, flipping the classroom enabled more efficient coverage of difficult topics, and strategic deployment of the flipped classroom approach for units with which students typically struggle made teaching those units easier for me and more effective for the students. Of course, flipping a difficult unit is not the right technique if the goal is for students to grapple with the unit's complexities. But if the goal is to help students learn the basic concepts without spending an undue amount of time and effort, flipping might be a good strategy.

### 4. Flipping My Classrooms Challenged Me to Grow as a Teacher

Flipping the classroom also forced me to change how I think about presenting material. As a result, it challenged me to make my courses better and to grow as a teacher.<sup>63</sup>

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<sup>63</sup> Others have made similar observations, explaining how flipping the classroom made them better teachers. See, e.g., Alex Berrio Matamoros, *How Flipping the Classroom Made My Students Better Legal Researchers and Me a Better Teacher*, 20 LAW TCHR. no. 2, 16, 18 (2014).

Some growth came from changes necessary to teach online successfully: learning how to use the teaching technology (including Microsoft Teams, Zoom, Panopto, Poll Everywhere, advanced Canvas features, and more); identifying which in-person teaching strategies worked online and which did not; acquiring new teaching skills for the new environment; adjusting to the physical constraints of online teaching (i.e., sitting in a chair in front of a computer screen); balancing high standards and academic rigor with empathy for the challenges students faced during the pandemic; and more. I think most faculty members faced similar challenges and opportunities for growth.

For me, additional growth came specifically from the process of flipping the classroom. For example, to make the video lecturettes, I wrote up word-for-word scripts for the voiceover. Doing so made it clear to me that some of my explanations—for topics that I know well and have taught for many years—needed improvement. In response, I made the explanations clearer and more concise.

Another example relates to how I structure the syllabus. I tried to keep the videos pretty short, but for some units, I discovered that the video lecturette was going to be too long. For those units, I made multiple short videos (e.g., three six-minute videos) rather than one long video (e.g., one eighteen-minute video). The length of the video was a useful, albeit rough, proxy for the amount of content in the unit. Whenever I found myself needing to make multiple videos for a single assignment on the syllabus, I considered whether to break that assignment into subparts on the syllabus to make the pieces of the course more manageable for students. As a result, I ended up reconfiguring some units on my business tax syllabus.

Admittedly, these “growth opportunities” may not seem like much of a benefit, especially in the middle of a pandemic. There were definitely moments when I felt overwhelmed by the volume of “growth” because it was hard and work intensive.<sup>64</sup> In retrospect, however, I am glad that flipping the classroom provided me with insights that ultimately made my courses better. Plus, this type of growth may feel less onerous and more beneficial outside of a pandemic.

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<sup>64</sup> See generally CAROL S. DWECK, MINDSET: THE NEW PSYCHOLOGY OF SUCCESS (2006) (discussing the “growth mindset”).

#### IV. REVISITING MY OBJECTIONS TO FLIPPING THE CLASSROOM

After experimenting with flipped classrooms, the concerns that made me so skeptical about flipping the tax classroom—reduced rigor, amount of work, student reactions, and technological impediments—now seem much less compelling.

##### *A. Flipped Classrooms Can Still Be Academically Rigorous, Though Perhaps in Different Ways*

Flipping my business tax class did make my course less rigorous for students with respect to reading the Code and Regulations, wading through dense material, and synthesizing substantive content. I tried to mitigate that to some degree in the live class by increasing the frequency with which I asked students for the statutory authority supporting their conclusions. Nevertheless, flipping the class definitely reduced some of the rigor that had been typical for my course.<sup>65</sup>

I was much less troubled by this reduction in rigor than I expected because the reductions in certain types of academic rigor were accompanied by increases in other types of academic rigor.<sup>66</sup> When flipping the classroom, I added more than just the video lectures. I also added more problems and challenging questions to the live sessions. Thus, flipping my business tax course made my course less rigorous with respect to knowledge acquisition and rule synthesis, but it made my course *more* rigorous with respect to application of the rules, analysis of varied factual scenarios, problem solving, and strategic planning.<sup>67</sup> That tradeoff was acceptable to me because these are also critical skills for tax lawyers, so adding rigor in these areas still served future tax professionals well. Moreover, business tax is a specialty where it can be much easier to grapple with individual Code provisions if you start with an understanding of the big picture about how the taxing

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<sup>65</sup> Thanks to Kate Souza for feedback on this point.

<sup>66</sup> See Sankoff & Forcese, *supra* note 10, at 20 (reporting a similar experience).

<sup>67</sup> See generally A TAXONOMY FOR LEARNING, TEACHING, AND ASSESSING: A REVISION OF BLOOM'S TAXONOMY OF EDUCATIONAL OBJECTIVES (Lorin W. Anderson & David R. Krathwohl eds., 2001) (refining the description of different levels of cognitive processing that are fundamental educational objectives).

regimes work. Part of my hope is that by emphasizing the latter in class, I boosted students' abilities to do the former in the long run.

Through this process, I recognized that academic rigor is not just about degree. Part of me has always known this. Over the years, I made implicit choices about how much I want to emphasize different types of academic rigor. For example, I have always used a textbook in business tax rather than merely assigning students sections of the Code and Regulations. Thus, I have clearly been willing to sacrifice some rigor in statutory reading to make space for more rigor in application and analysis. I had not thought about that pedagogical choice in terms of trading off one type of academic rigor for another. However, that is what I did pre-pandemic (implicitly) and that is what I did (somewhat more intentionally) when I flipped my business tax course during the pandemic.

Ultimately, anyone considering flipping the classroom should think explicitly about which types of academic rigor they want to prioritize, and then flip (or don't flip or partially flip) to advance those priorities. This prioritization explains why I only flipped a few units in basic tax. In basic tax, a high priority goal (for me) is teaching students how to read the Code and Regulations. That goal would be undermined if I provided a lot of pre-class video lecturettes that explained how the assigned statutes and regulations worked. However, for a few topics (depreciation, Section 1231, and Section 1245), my goals are somewhat different. In basic tax, it is more important to me that students understand these concepts, the fundamentals about how the provisions work, and the basic policy issues relevant to them, than it is to require students to parse these complex statutes. Plus, students had many other opportunities throughout the course to practice statutory reading. Thus, flipping these few lessons did not undermine my goal of teaching statutory reading, and it allowed more space in the live class session to engage students about the aspects of these provisions that I wanted to emphasize.

#### *B. It is a Huge Amount of Work to Flip the Classroom, But. . . .*

Flipping my business tax class for the first time was a massive amount of work. This was especially true because I did not historically use slides to teach, so I could not use existing slides for the videos; I first had to create slides for the entire course.

In addition, I made several missteps, which taught me a few things about how to make the flipping process somewhat less onerous. Lessons include:

First, try to make the slides, videos, and bonus problems reusable in subsequent years.<sup>68</sup> Then, the effort expended flipping the class the first time can be leveraged multiple times and still appear timely, assuming the law does not change (often a bad assumption in tax). For example, do not label the slides with the semester and year of the course. When I made slides and videos for my first few business tax units in Fall 2020, I included a footer that identified the semester and year. Thus, I had to redo those slide decks and videos in Fall 2021 so they did not look out-of-date. That wasted time. Luckily, at some point in Fall 2020 semester, I started leaving the semester/year off the slides. Then, I was able to reuse them in Fall 2021 with almost no extra effort. Similarly, in the videos and slides, try not to refer to events in a way that identifies when the slides were made. For example, saying “this year, Congress passed the CARES Act” makes it clear that the video was made in 2020. It is better to refer to the year by its number “2019” or “2020,” which makes the materials easier to reuse in subsequent years.

Second, when recording videos, keep going even if you stumble with your words. You can use video editing software to delete the stumbles. When I first started making flipped classroom video lecturettes, I thought I had to get the video voiceover right in one take from start to finish. Thus, I did many takes of each video, repeatedly re-recording to get a full take that was usable. Then, I discovered the video editing tool in Panopto.<sup>69</sup> Thereafter, I did only one take of the slides/voiceover per video. If I made a mistake, I just paused, took a breath, and tried again (sometimes repeatedly) as part of the same take. Later, I just edited out the stumbles and pauses. That made the process much easier and less stressful because a small mistake did not require me to start over from scratch. The process still took time, but editing out stumbles and gaps took me much less time than re-recording the same video several times to get a single good take.

Third, leverage the slides from the video lecturettes for the corresponding live class sessions. In the beginning of my flipped classroom experiment, I made materially different slide decks for the video lecturettes

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<sup>68</sup> See Bridget Crawford, *Tips for Teaching Law Classes Online in the Event of a COVID-19 Shut Down of Law Schools*, FAC. LOUNGE (Mar. 7, 2020, 8:23 PM), <https://www.thefacultyounge.org/2020/03/tips-for-teaching-law-classes-online.html> (discussing strategies for making videos reusable, among many other useful things).

<sup>69</sup> *How to Edit a Video*, PANOPTO, <https://support.panopto.com/s/article/Edit-a-Video> (last modified Jan. 8, 2022).



and live class sessions. That is not necessary, and it may be confusing to students. At some point, I started using the video slide decks as the foundation for the live class slide decks—same slides, but with additional blank slides where we worked through the assigned problems, and additional slides with the bonus questions. Then, the live class slides were easy to make, and I just clicked through them quickly in class as I briefly recapped the videos before going to the slides with the problems.

Fourth, you do not have to flip an entire course at once. You can flip only one or two units, whether because those are the only units where flipping advances your pedagogical goals, because you want to manage the workload involved in flipping, or otherwise. Flipping one unit will also give you more information about whether flipping is an effective pedagogical strategy for advancing your learning objectives. Then you can better assess whether the work of flipping more of your course is likely to be worthwhile enough to do.

### *C. My Concerns about Students' Responses Were Misplaced*

Students seemed to embrace the flipped classroom approach to business tax, allaying my concerns about their reactions.

The viewing statistics for the business tax video lecturettes indicate that most students watched the videos.<sup>70</sup> The average viewership per video in Fall 2020 was about eighty-four percent of the class. For students who watched the videos, there was a very high completion rate (viewers completed approximately ninety-six percent of each video on average), and many students rewatched videos multiple times. In Fall 2021, average viewership was lower, with only about seventy percent of the class watching each video on average. However, among students who watched the videos, completion rate continued to be quite high (viewers completed approximately ninety-seven percent of each video on average). And as in 2020, many students in 2021 rewatched videos multiple times.

Attendance in my business tax classes during Fall 2020 was not materially different than in prior years. In Fall 2021 (in-person), there were more absences in business tax than in Fall 2020 (online), but the Fall 2021 absences were mostly COVID-related (e.g., a student had COVID, was in

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<sup>70</sup> Data discussed in this paragraph come from Panopto statistics and author calculations.

close contact with someone who had COVID, or felt ill and had not yet received test results). Thus, it is hard to gauge how flipping the classroom affected attendance in my courses.

In addition, student feedback about the flipped classroom structure in my business tax class was overwhelmingly positive. The most insight I got into student reactions came from anonymously administered mid-semester feedback surveys. The survey asks, “What is working well for you in this class?” along with two other open-ended questions.

In Fall 2020, about seventy-two percent of the class responded, and in Fall 2021, about eighty-one percent responded. The pre-class video lecturettes and the bonus problems were mentioned by a majority of respondents in both surveys in response to the question about what is working well for them in the class. Many students mentioned them in tandem, suggesting to me that the combination (i.e., the flipped classroom approach) was working.<sup>71</sup>

In Fall 2020, responses to the question about what was working well included:<sup>72</sup>

- “Overview video. Bonus problems.”
- “Overview video, handouts, and bonus problems are very useful.”
- “For me, the pre-class prep videos are incredible. . . . Thank you SO MUCH for making these. The handouts are also awesome!! The ‘bonus questions’ are painful but obviously a really great tool.” (emphasis in original).
- “I love the overview videos and the handouts! . . . The polls [for responding to bonus problems] are also good because they offer an extra chance to test my knowledge and they also keep my mind from wandering too far.”

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<sup>71</sup> Students reacted similarly in an asynchronous tax class, where they liked the short lecture videos and quizzes. See Ryznar, *supra* note 13, at Part III.A., IV.A.

<sup>72</sup> I obtained consent from students to include these direct quotes (from both Fall 2020 and Fall 2021) in this Article.

Responses in Fall 2021 were also positive. Responses to the question about what was working well included:

- “I appreciate the overview videos. Also, I find that I learn a lot by doing Bonus Problems in class.”
- “The bonus problems during class help to test my grasp of the material. The video summaries are also very helpful.”

These quotes are only a sampling. Feedback from business tax students in both Fall 2020 and Fall 2021 included several additional comments expressing similar sentiments. I received only one negative comment about the videos from a student who said that the pre-class preparation took too much time. The student suggested that I assign either the videos or the reading but not both.

I had been skeptical of others’ reports that students liked flipped classrooms,<sup>73</sup> but I now see that students are more receptive to flipping the tax classroom than I expected. My students’ reactions were very encouraging to me, and perhaps they will encourage readers as well.

#### *D. Technology Was Fine*

Technology issues were not particularly problematic. Luckily, my institution provided access to excellent tools for making and editing videos and administering polls to students. And given the crash course about online teaching that began in March 2020, I quickly grew comfortable with the technology needed to create a flipped classroom. As explained above, I learned some things (e.g., video editing) later than was ideal, but the technology was much less intimidating than I anticipated pre-pandemic.

Some students experienced internet connectivity issues during the synchronous classes, but virtually all students could watch the asynchronous video lecturettes reliably. And through the pandemic, students became more accustomed to online learning, meaning that they may be increasingly receptive to flipped classrooms in the future.

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<sup>73</sup> See, e.g., Matamoros, *supra* note 5, at 126–29; Malin & Ginsberg, *supra* note 24, at 624–25.

## V. CONCLUSION

Flipped classrooms have more benefits and fewer downsides than I expected. I am surprised that a temporary change borne out of empathy for struggling students during the pandemic changed my approach to teaching for the long-term. That said, flipped classrooms are not right for every tax teaching situation. But depending on an instructor's learning objectives for a course (or class session), flipping the classroom may be worth trying, even for skeptics like I was.

