

*Brigitte W. Muehlmann, Suffolk University, Boston*

## **Cultivating Five Minds for The Future in a Tax Course**

TAX 876 Tax Policy is the new capstone course in the Master of Science in Taxation (MST) program at Suffolk University. This would be one of the last courses that graduate tax students take before completing their masters program. Thus, it might be the last academic course a student ever takes.

An aptitude for life-long learning, proficiency in dealing with global issues, teamwork, ethical awareness, etc., have been used in course syllabi for years. These competencies are among what employers consider important elements of education for a successful career in the tax profession. As shown below, they address the AICPA Core Competency Framework for Entry into the Accounting Profession, <http://www.aicpa.org/edu/corecomp.htm>.

Course coverage of these vital learning outcomes tends to take place in a separate course or in the format of special topics coverage. However, I consider them as underpinnings of successful professional practice, not special topics. I found a suitable framework for integrating the cultivation of these vital capabilities into my graduate tax policy course in *Five Minds for the Future* by Howard Gardner (2006). In each chapter, Howard Gardner relates one of the minds to different aspects of an individual's life, one of them being a business professional, or even an accounting professional more specifically. The students read the book as part of the course literature during the first half of the semester. One by one, the five minds become integral parts of the class discussions on tax policy and the students' minds.

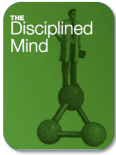
This catalog of five minds emerged from the GoodWork® Project that Howard Gardner of Harvard University, founded in 1996 with psychologist Mihaly Csikszentmihalyi of Claremont University and William Damon of Stanford University. The GoodWork® Project is a large-scale effort to identify individuals and institutions that exemplify good work—work that is excellent in quality, is socially responsible, and meaningful to its practitioners—and to determine how best to increase the incidence of good work in our society.

The overall theme of my tax policy course became “Federal taxation in America was created by minds—many minds.” Gardner's five minds form the underpinnings of the course. The first chapter, *Minds Viewed Globally*, introduces the students to each of the minds at the beginning of the semester. In the following weeks, each chapter covers one of the minds in detail. The last chapter, *Towards the Cultivation of the Five Minds*, summarizes the key features of each mind and recommends a developmental order.

Using a musical composition as analogy, Howard Gardner's book provides the beat, the rhythm that works in the background, taking the students to new heights of performance as they study tax policy including a brief history, write their first policy papers of publishable quality on topics of their choice, peer review two other student's papers and present their own in front of their class colleagues as well as outside learning outcome assessors.

The first class produced a publication in *TaxNotes International* and a presentation at a Regional Meeting of the American Accounting Association.

The concepts, respectively learning outcomes of the five minds with examples at work, pseudo-forms to avoid and related *AICPA Core Competencies* are summarized below as follows:



### **The Disciplined Mind**

#### **Concept/Learning Objectives**

Mastery of a professional discipline—Accounting/Taxation as well as foundations in the underlying disciplines such as English, history, mathematics, computer science, etc.

#### **Examples at Work**

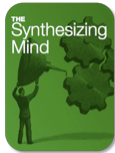
Mastery of one's professional/employment role, including the acquisition of additional disciplinary or interdisciplinary acumen.

#### **Pseudo-Forms to Avoid**

Asserting of mastery without a decade or so of practice; following rigidly the letter of procedures without a sense of the purposes and boundaries of the discipline and the areas where thinking needs to be flexible; faking one's preparation or performance.

#### **Related AICPA Core Competencies**

Communication. Technology. Research. Project Management. Legal/Regulatory Perspective. Industry/Sector Perspective. International/Global Perspective.



### **The Synthesizing Mind**

#### **Concept/Learning Objectives**

Ability to integrate ideas from different disciplines or spheres into a coherent whole and to communicate that integration to others.

#### **Examples at Work**

Recognizing new information/skills that are important and then incorporating them into one's knowledge base and one's professional repertoire.

#### **Pseudo-Forms to Avoid**

Selecting materials in a haphazard way; offering integrations that do not stand up to scrutiny, either by self or by knowledgeable others; inappropriate organizing frameworks; lack of an organizing stance; summaries that feature overly grandiose "lumping" or nitpicking "splitting."

#### **Related AICPA Core Competencies**

Problem Solving. Decision Modeling. Risk Analysis. Measurement. Reporting. Strategic/Critical Thinking.



### **The Creative Mind**

#### **Concept/Learning Objectives**

Capacity to uncover and clarify new problems, questions, and phenomena.

#### **Examples at Work**

Thinking outside the box—putting forth recommendations for new practices and products, explicating them, seeking endorsement and enactment. For a leader, formulating and pursuing new visions.

### Pseudo-Forms to Avoid

Offering apparent innovations that are either superficial variations of long-existing knowledge or sharp departures that may be novel but are not accepted ultimately by the knowledgeable field.

#### Related AICPA Core Competencies

Leadership. Marketing/Client Focus.



### The Respectful Mind

#### Concept/Learning Objectives

Awareness of and appreciation for differences among human beings.

#### Examples at Work

Working effectively with peers, supervisors, employees, irrespective of their backgrounds and status; developing capacity for forgiveness.

### Pseudo-Forms to Avoid

Exhibiting mere tolerance, without any effort to understand or work smoothly with others; paying homage to those with more power and status while deprecating, dismissing, ridiculing or ignoring those with less power; behaving reflexively toward an entire group, without attending to the qualities of specific individuals.

#### Related AICPA Core Competencies

Professional Demeanor. Interaction. Leadership. Project Management. Resource Management.



### The Ethical Mind

#### Concept/Learning Objectives

Fulfillment of one's responsibilities as a worker and a citizen.

#### Examples at Work

Knowing the core values of one's profession and seeking to maintain them and pass them on, even at times of rapid and unpredictable change; recognizing one's responsibilities as a citizen of one's community, region, nation, and world, and acting on them.

### Pseudo-Forms to Avoid

Expounding a good, responsible line but failing to embody that course in one's own actions; practicing ethics in a small arena while acting irresponsibly in the larger sphere (or vice versa); compromising on what is proper in the short run or over the long haul.

#### Related AICPA Core Competencies

Professional Demeanor. Decision Making. Leadership.

### *About the teaching innovator:*

Dr. Brigitte W. Muehlmann, M.S.T., CPA, CMA, CFM, CVA is Associate Professor of Taxation at the Sawyer School of Business, Suffolk University, in Boston. She is also a visiting Professor at Vienna University of Economics and Business (WU), Department of Tax Management and WU Executive Academy, Austria/Europe, her alma mater.

Brigitte is currently conducting research and teaching in the areas of U.S. and international taxation and financial reporting, transfer pricing, strategic emerging technologies in taxation as well as principles and principals of tax policy. She is the recipient of the *Mark Chain/Federation of Schools of Accountancy Innovation in Graduate Teaching Award*, the *Deloitte/American Taxation Association Teaching Innovation Award* and the *Gregory Adamian Award for Excellence in Teaching*.

Brigitte has practical experience in the areas of valuation, taxation, accounting and auditing. She formerly held the following positions: Associate Professor of Financial Planning and Taxation at Bentley University, Waltham, from where she received her M.S.T., Senior Manager at A.T. Kearney, Inc., New York, and PricewaterhouseCoopers LLP, Boston; Manager at Ernst & Young LLP, Boston and Vienna.