

# International Students As Peer Tutors: Is It Lawful?

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## ABSTRACT

*Students enrolled in Principles of Accounting courses might require peer tutoring services. Accounting Departments (schools) can assist these students by maintaining a list of students offering tutoring services for a fee. The opportunity to be included in the list of tutors must be offered to all university students, both domestic and foreign. Universities might be hesitant to maintain such a list in fear of a violation of employment and immigration laws of F-1 international students. Failure to assist in locating tutors for Principles of Accounting students can be disadvantageous for students needing help, as well as for potential tutors who would welcome extra income and who can benefit from “teaching what they know.” This paper discusses a system that universities can establish and manage where foreign students can serve as peer tutors and remain within legal requirements of campus employment.*

**Keywords:** F-1 student, peer tutoring, on campus employment, immigration, employment law

## INTRODUCTION

Universities in the United States require that all business majors successfully complete at least one Principles of Accounting course. The most common requirement is a sequence of accounting courses where students learn financial and managerial accounting concepts. These courses are among the most difficult for business students and can result in very high “drop rates” and very high failure rates. Students who struggle in these introductory classes obtain some kind of peer tutoring to help them achieve a passing grade. If asked, most students enrolled in introductory accounting courses will share that they have heard ‘horror’ stories and will admit that they are very concerned about these required classes.

It is true that some students enrolled in Principles of Financial Accounting or Principles of Managerial Accounting have difficulty understanding the material covered in class. The reasons for this difficulty might vary. Class sizes for accounting principles are quite large in some universities, often in the 100 plus range and instructors do not have the time for individual assistance when classes are this large. It might also happen that the student is not willing or able to do class assignments timely and is not able to keep up with the material covered. It is also possible that the student does not have the necessary math and word-solving skills required to succeed in these courses. There can be a myriad of reasons why some students need individual instruction and might need to enroll the services of a tutor. There are different online tutoring offerings (AskOnline, Applia, Quantum Tutors, etc.). Online homework websites, offered by publishing companies, are designed to help students review concepts learned in the classroom (MyAccountingLab, CengageNow, Connect, etc.), but some students might still prefer peer tutoring.

A few universities were contacted and the trend identified is that the Accounting School or Department maintains a list of upper classmen or Master’s students who want to provide peer tutoring services to the students in introductory accounting classes. These entrepreneurial students could request to have their names added to the list or a professor or instructor might encourage a good student to add his or her name to the list. Keeping a list of students who would like to tutor for a fee is an efficient way to bring students, who need help and are willing to pay for peer tutoring, together with students who would like to earn some extra cash and would like to tutor. Another advantage for these tutors is that they can ‘teach to learn.’ The prospective tutors are contacted directly by the students who want to use their services.

A school with non-traditional students might find it more difficult to compile a list of possible tutors. Students who attend classes in the evening might be employed during the day and might not have time, or the willingness, to tutor. The accounting majors have no difficulty finding part-time or full time employment while attending university. A list of students able and willing to tutor would include foreign students since they are the ones who have the time and the economic incentive to offer peer tutoring services. By including foreign students who are not allowed to work in the United States, could the University be accused of ignoring U.S. immigration and employment laws? Legal concerns and academic curiosity requires an answer to this question. This paper provides an answer and suggests a system that universities can adopt to allow foreign students to offer peer tutoring services.

### **SOME FINDINGS RELATED TO TUTORING**

Peer tutoring is an effective way to support a student's success in the accounting principles classes. Walker, Rummel, and Koedinger (2009) found that students benefit from peer tutoring. The tutees learned with the help of the tutors and the tutors learned along with the tutees. Weyrich et al. (2009) concluded that peer assisted learning (PAL) is effective for technical skills training. They found that PAL can be just as effective as assistance provided by the faculty.

Early (1998) studied the impact of peer tutoring on self-esteem and achievement performance and found that receiving peer tutoring can be a predictor of academic success. Peer tutoring was found to assist the tutoring recipients toward higher scores and increased self-esteem. The tutoring recipients were not the only ones who benefited from tutoring; early also found that serving as a peer tutor increases the tutor's course grades.

Students in higher education are expected to be self-directed learners. Goleman (1995) argues that self-awareness and self-responsibility are necessary to maximize intellectual potential. Gracia and Jenkins (2002) explore failure of undergraduate accounting students and focus on the complexities of learning and the significance of aspects of learning, such as personal responsibility and an individual's subjective experience. Gracia and Jenkins (2002) find that "support mechanisms and information exchange may be useful in encouraging development of active self-responsibility in the learning process (p. 104)." The main purpose of their research was to develop a predictive model of academic performance, but they found that tutees must be encouraged to become active participants in the learning process.

Following the Gracia and Jenkins (2002) findings, a list of tutors maintained by the department and available to students in the Principles of Accounting classes can be viewed as a support mechanism. Academic success is of primary importance to students. Academic failure creates a financial and an emotional burden for the students and it is likely to negatively affect retention rates of students.

### **CAN I TUTOR TOO?**

Tutoring services for introductory accounting courses might be difficult to find. The tutee cannot be certain that the tutor is reliable or knowledgeable, which might inhibit students from utilizing tutor services. Accounting schools can assist students who would like to hire accounting tutors. Students can be identified by professors and the Accounting Department can maintain a list of students who would like to tutor other students. The prospective tutors are then contacted directly by the students who would like to hire them. This arrangement seems to be efficient and of service to students. The concern is whether foreign students should be included in this list since they do not have a work permit. If included, could the university be found at fault? Could the university be accused of promoting illegal hiring? Is there a possibility that the foreign student might lose his or her F-1 visa?

The rules and regulations related to immigration can be found in the Code of Federal Regulations (CFR) Title 8 administered by the U.S. Citizenship and Immigration Services (USCIS), formerly known as the Immigration and Naturalization Service (INS). Section 214.F of CFR Title 8 includes the rules and regulations specific to F-1 students. In addition to the rules and regulations listed in Section 214.F of CFR Title 8, any court interpretations of these rules and regulations have the force of law. These interpretations can be stayed or reversed by a higher court of law. Since all these laws, rules and regulations can be quite confusing. Universities that accept foreign students can join the National Association of Foreign Students Affairs (NAFSA) and can then use the NAFSA Advisors

Manual. This manual can be obtained in hard copy and NAFSA members can also access an electronic version online. The online version allows easier research of questions that the Designated School Official (DSO) might have related to F-1 students. The DSO is the contact person for any and all problems or questions that foreign students might have about their visa and student status. The DSO is also the contact person representing the University for NAFSA membership. The results presented below were gathered from the USCIS website.

Foreign students attending U.S. universities have to apply to the USCIS and obtain an F-1 visa and must show that they can afford to go to school without working, since the F-1 visa is a non-working status non-immigrant visa. To keep F-1 status, a student must take a full load and maintain a good academic standing. There are some circumstances under which a foreign student can work. On campus employment is one of these circumstances.

Two types of on-campus employment are allowed without explicit USCIS authorization; (1) on-campus employment that does not displace a U.S. resident and (2) on-campus employment as part of a scholarship. For the first type of on-campus employment, the issue will be whether a U.S. worker will be displaced, whether this is the case is left by and large to the school. Students can check with their school's DSO if they have any doubts. To evaluate whether a U.S. worker will be displaced, the standard used is whether the job is one typically filled by students, such as library assistants, computer lab assistants, etc. The big factor here is that the employment cannot displace a U.S. resident. If the job is typically filled by students, then it is not considered to displace a U.S. resident and can generally be filled by an F-1 student. To be considered on-campus employment, the employer need not always be the school. For example, the foreign student can work for a commercial firm that has a contract with the university to provide services on campus, such as a bookstore or cafeteria.

Since international students in U.S. universities are required to show no need for financial aid, F-1 students are not allowed to work during their first academic year in the United States, with the exception of on-campus work or work performed for the university directly. This can include jobs on campus, such as the library or at certain off-campus locations that have an educational affiliation with the school. An F-1 student taking a full course load can work on campus and receive payment from the university. The student can work for a firm other than the University and perform the work on campus if the firm provides services to all members of the university. The student can work off campus if he or she is providing services to the university and is paid by the university, but the job site is located off campus. As long as the off-campus employment is either educationally related or educationally affiliated with the university, then it is acceptable and does not require explicit USCIS authorization. When school is in session, work is limited to 20 hours per week. The student can work on campus full-time while school is not in session; for example, during school vacations or in the summer.

Based on the facts discussed above, it would appear that peer tutoring services offered by F-1 students to any university student would qualify as on-campus employment, especially if the foreign student and the student being tutored meet on university grounds. Section 214.F of CFR Title 8 of the USCIS does not directly address this situation. This gray area has been discussed and argued by NAFSA members. An additional complication is the high unemployment rate that the U.S. is currently experiencing so that some Designated School Officials (DSOs) believe that tutoring services should be performed by U.S. citizens and not by F-1 students. The Advisors Manual prepared by NAFSA suggests that the DSOs should err on the side of caution and advise F-1 students not to accept what might appear to be on-campus employment, but in essence might not be on-campus employment. The worrisome part is that should an F-1 student offer peer tutoring, the payment received by the F-1 student is paid by an entity that might not be considered directly associated with the university. This last aspect of the arrangement, direct payment to the F-1 student by another student, is what might create problems with the USCIS; it could be argued that the F-1 student is basically self-employed. Peer tutoring by F-1 students, with direct payments from the student being tutored, has not been argued in a court of law, so one cannot be sure how the Courts would view this situation. So, in order to avoid misunderstandings, the advice for an F-1 student is not to do work like peer tutoring that might be viewed as a violation of on campus employment.

## **CONCLUSION**

If a university keeps a list of possible accounting tutors, it should allow all capable students to be included in the list. This means that international students should be given the opportunity to be included as well. But, as

discussed above, this type of employment might create problems for the international students. A possible solution is to allow the students being tutored to pay the tutoring fees directly to the university. The university then pays the F-1 student for the tutoring services. This possibility creates extra paper work and clerical work for the university employees so that if this system is implemented, it must be supported by the department head and upper administration.

The benefits that U.S. students and international students can reap from the system suggested will far outweigh the additional coordination required. Large accounting firms and multinational corporations require globally-minded employees. The worldwide pace of change is accelerating rapidly. Global experiences gained early in students' academic careers will allow them to grow as individuals and as professionals. These global experiences allow employees to develop additional skills that make the employees more valuable to the firm. Traditional students might be able to participate in learning opportunities outside of the United States. Family and work responsibilities might prevent non-traditional students from taking advantage of opportunities to enjoy cultural opportunities outside of the United States. International students, helping as tutors, might increase the interaction between them and the U.S. students.

By setting up a system where the F-1 students can serve as peer tutors, a university can increase the global exposure of the U.S. students. This system would also encourage the foreign students to become more immersed into the U.S. culture. The F-1 students would probably be happy to earn some extra spending money and the U.S. Students, who might be failing to grasp accounting principles, can be helped to successfully complete the Accounting course curriculum requirements. Last, but not least, by helping U.S. students succeed in the introductory accounting courses, the university can help minimize students' frustration and perhaps increase retention of business students.

#### **AUTHOR INFORMATION**

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