

Annual Assessment Report to the University 2007-2008

Academic Year: 2007-2008

Liaison: Leah Marcal

Department: Accounting

College: Business and Economics

Program of this report: M.S. in Taxation

Note: If you have multiple programs for which it is difficult to compile one report, submit a separate report for each.

Answer each question for which you have information; otherwise leave blank. Be concise! The form fields are limited to 3000 characters (roughly half a single-spaced page). Please use 10 point type.

1. Give a brief overview of the significant assessment-related activities for the program this year. Particularly focus on relevant information that is not captured in any of the questions below (e.g., unanticipated turns, refining assessment tools, why changes to SLOs were needed, etc.).
All of the program learning goals were assessed with course embedded measures in three required core courses (i.e., ACCT 610, 620, and 640).

2. If you have made any changes to your SLOs this year, please paste in the entire list here. This information will be used to update the SLO webpage on the Assessment website. If you have made no changes, skip this question. Because this is a new program, the six program learning goals are provided below.
 1. Apply their conceptual understanding of taxation to both structured and unstructured problems.
 2. Communicate their analysis of complex taxation problems clearly and effectively in writing.
 3. Research tax literature for both structured and unstructured problems.
 4. Analyze and solve tax problems through the application of critical thinking skills.
 5. Recognize and analyze ethical and professional responsibility issues in tax practice.
 6. Conduct comprehensive analytical reviews of client tax returns.

3. Fill in the chart. Please list the SLO or SLOs that you evaluated this year, the tool or tools that you used to evaluate each SLO (e.g, embedded questions, rubric), and a brief summary of the results, focusing on how they met your expectations of student learning for this SLO.

SLO	Tool or tools	Results
Apply conceptual understanding of taxation to structured and unstructured problems	ACCT 610: (fall only) Students' conceptual understanding was assessed with a five-page office memo project.	Students appear to have adequate ability in applying facts to the relevant tax law at issue with 89% of the students earning at least 70% on that skill. Students also seem to have an adequate understanding of analogizing and distinguishing case precedent with 96% of the students earning at least 70% on that skill.
Communicate analysis of complex taxation problems clearly and effectively in writing	ACCT 610 (fall only): Students' communication skills were assessed with a five-page office memo project. The grading rubric included five factors: (1) statement of facts; (2) statement of issues; (3) thesis statement; (4) use of topic sentence; and (5) clarity.	Overall, students seem to have a good grasp of written communication skills with 78% demonstrating adequate skill level. Students seem to be particularly strong with concisely stating relevant facts, thesis paragraph, and topic sentences. They seem to exhibit a weakness in clearly stating the issue at hand. Additionally, students need additional work on writing more clearly.
Research tax literature for structured and unstructured problems	ACCT 610 (fall only): Students were assigned to work in groups to locate primary authority of 27 hypothetical tax research problems. The students were asked to identify and briefly describe primary authority pertinent to a hypothetical tax problem. Students were asked to identify statutory law, administrative law and case law.	Students seem to have a good grasp of tax research skills, particularly in the area of statutory tax research (as 0% of students provided unacceptable work). Students seem to have some more difficulties with tax research involving tax case law, with only 10% doing above average work and 20% of the students performing below an acceptable level.
Analyze and solve tax problems through the application of critical thinking skills	ACCT 620: (fall only) Each student wrote in-class short case analyses of hypothetical tax problems relating to topics discussed in class.	Overall, students did an adequate job of identifying a relevant tax issue and applying it to the hypothetical sets of facts given to them in class.
Recognize and analyze ethical and professional responsibility issues in tax practice	ACCT 610 (fall only): Students were given a midterm exam, which included 25 multiple-choice questions on the fundamentals of professional responsibility and ethics in the tax profession.	Students seem to have a very strong understanding of the fundamentals of professional responsibility and ethics. This knowledge base will be enhanced further in the program, particularly in the federal tax procedure course.

Conduct comprehensive analytical reviews of client tax returns	ACCT 640: (summer only) Students were assigned a hypothetical new client that had provided them with a reconciliation of book to taxable income, along with some additional facts. Students were asked to identify possible opportunities or exposures, whether these items represented accounting methods or errors, and whether such methods were automatic or non-automatic. Students were required to provide authority for their position and if they possessed all the information, to prepare Form 3115, Application for Change in Accounting Method.	It was difficult for students to apply the technical understanding of the law to the administrative process of completing the form. Furthermore, the form proved to be very challenging to most of the students since they did not have prior experience.

4. **Completing the assessment loop.** *If this year's activities included assessment of programmatic changes that were made based upon previous assessment of this SLO, answer this question. Otherwise, skip to the next question.* Fill in the chart to show how the programmatic changes based on assessment data have impacted student learning.

SLO	Semester/year change was implemented	Brief description of change	Impact of change based on new assessment results from this year

5. Based on faculty discussion of the assessment results of **this year's activities**, what changes are being considered to improve student learning in the program?
(a) ACCT 610: 20% of the students performed below expectations when solving judicial research tax problems. Thus, more emphasis should be placed during tax training sessions on case law research. (b) ACCT 610: Students were experiencing problems writing clearly and concisely. As a result, we are considering adding a number of short written exercises in-class and out of class to provide students with opportunities to re-write tax analysis more clearly and concisely with a particular emphasis on avoiding passive voice and eliminating wordiness. (c) ACCT 640: there needs to be greater explanation and discussion in class of the mechanics of tax compliance. Completion of certain tax forms should be practiced in class.
6. Describe resource needs to improve and support student learning that you have identified based on your assessment evidence.
The difficulties encountered by our students in conducting tax research may be due to the limited tax research resources available through the CSU system. To enhance the scope of the tax research database available to our students, we would like to supplement the current RIA tax research database with a broader coverage. The anticipated annual increased subscription cost is \$4,500. This expenditure is expected to be covered by the MS in Tax self-support program.
7. If anyone in your program has submitted a manuscript this year that includes assessment data from the program or information about program assessment activities, please check the box and someone will contact you for further information. You can also add information about publications in the form field if you wish.

Rafi Efrat, The Socratic Method: Active Learning in Teaching Tax, Tax Adviser (forthcoming, November 2008)