

2012-2013 Annual Program Assessment Report

Please submit report to your department chair or program coordinator, the Associate Dean of your College and the assessment office by Monday, September 30, 2013. You may submit a separate report for each program which conducted assessment activities.

College: Business & Economics

Department: Accounting & IS

Program: MS Taxation

Assessment liaison: Glen Whitman (with Rafi Efrat)

- 1. Overview of Annual Assessment Project(s).** Provide a brief overview of this year's assessment plan and process.

All of the program learning goals were assessed with course-embedded measures in two required core courses (ACCT 610 and ACCT 620). Although assessment was also performed in ACCT 645, the results were incomplete and unusable, and they have therefore been excluded from this report.

- 2. Assessment Buy-In.** Describe how your chair and faculty were involved in assessment related activities. Did department meetings include discussion of student learning assessment in a manner that included the department faculty as a whole?

The proposed assessment plan was presented at a regularly scheduled faculty meeting. Feedback was solicited and changes were incorporated. Also, the assessment plan and assessment results were presented to program's faculty and advisory board at its annual meeting.

- 3. Student Learning Outcome Assessment Project.** Answer items a-f for each SLO assessed this year. If you assessed an additional SLO, copy and paste items a-f below, BEFORE you answer them here, to provide additional reporting space.

3a. Which Student Learning Outcome was measured this year?

Learning Outcome One: Our graduates can analyze and solve complex tax problems through the application of critical thinking skills

3b. Does this learning outcome align with one or more of the university's Big 5 Competencies? (Delete any which do not apply)

- Critical Thinking

3c. Does this learning outcome align with University's commitment to supporting diversity through the cultivation and exchange of a wide variety of ideas and points of view? In what ways did the assessed SLO incorporate diverse perspectives related to race, ethnic/cultural identity/cultural orientations, religion, sexual orientation, gender/gender identity, disability, socio-economic status, veteran status, national origin, age, language, and employment rank?

Yes, the critical thinking learning outcome is embedded throughout our courses, which are taught with a strong emphasis on classroom discussion and debate regarding the application of tax provisions through the cultivation and exchange of wide variety of ideas and points of view shared by our diverse student body.

3d. What direct and/or indirect instrument(s) were used to measure this SLO?

ACCT 610: We used an essay question to measure this SLO. Students were assigned closed-universe client letter project. The simulated client-file included detailed relevant and irrelevant set of facts about a hypothetical client facing the issue of whether a taxpayer can exclude from federal income tax an employer-provided lodging. Students were asked to complete a two page client letter providing an analysis of the issues. Students were asked to first state a brief introduction paragraph, summarize key facts, and articulate their analysis of the three prong standard. The students' work was partly graded based on whether they included relevant facts in the facts section of the client letter. This portion of the assignment was used to assess their critical thinking skills of distinguishing between relevant and irrelevant facts. The essay question was graded for all the students and a grading rubric was used to measure the learning outcome.

3e. Describe the assessment design methodology: For example, was this SLO assessed longitudinally (same students at different points) or was a cross-sectional comparison used (Comparing freshmen with seniors)? If so, describe the assessment points used.

ACCT 610: The work of 30 students was assessed at the conclusion of a module in the course.

3f. Assessment Results & Analysis of this SLO: Provide a summary of how the results were analyzed and highlight findings from the collected evidence.

ACCT 610: 48% of students' work was deemed very good, 28% good enough, and 24% not good enough. It appears that most students have a good understanding of using critical thinking skills in distinguishing between relevant and irrelevant facts in their analysis of a complex federal income tax case file.

3a. Which Student Learning Outcome was measured this year?

Learning Outcome Two: Our graduates recognize and analyze complex ethical and professional responsibility issues in the tax practice.

3b. Does this learning outcome align with one or more of the university's Big 5 Competencies? (Delete any which do not apply)

No.

3c. Does this learning outcome align with University's commitment to supporting diversity through the cultivation and exchange of a wide variety of ideas and points of view? In what ways did the assessed SLO incorporate diverse perspectives related to race, ethnic/cultural identity/cultural orientations, religion, sexual orientation, gender/gender identity, disability, socio-economic status, veteran status, national origin, age, language, and employment rank?

Yes, ethical and professional responsibility issues in the tax practice are embedded throughout our courses by having our students reflect and exchange a wide variety of ideas and points of view on the ethical implication of particular tax planning or compliance decisions.

3d. What direct and/or indirect instrument(s) were used to measure this SLO?

ACCT 610: We used multiple-choice questions to measure this SLO. Students were given a midterm exam, which included twenty-five multiple-choice questions on the fundamentals of professional responsibility and ethics in the tax profession.

3e. Describe the assessment design methodology: For example, was this SLO assessed longitudinally (same students at different points) or was a cross-sectional comparison used (Comparing freshmen with seniors)? If so, describe the assessment points used.

ACCT 610: The work of 30 students was assessed at the conclusion of a module in the course.

3f. Assessment Results & Analysis of this SLO: Provide a summary of how the results were analyzed and highlight findings from the collected evidence.

ACCT 610: 83% of students' work was deemed very good, 14% good enough, and 3% not good enough. The vast majority of students seem to have an adequate or better understanding of the fundamentals of professional responsibility and ethics.

3a. Which Student Learning Outcome was measured this year?

Learning Outcome Three: Our graduates can communicate their analysis of complex tax problems clearly and effectively

3b. Does this learning outcome align with one or more of the university's Big 5 Competencies? (Delete any which do not apply)

- Oral and Written Communication

3c. Does this learning outcome align with University's commitment to supporting diversity through the cultivation and exchange of a wide variety of ideas and points of view? In what ways did the assessed SLO incorporate diverse perspectives related to race, ethnic/cultural identity/cultural orientations, religion, sexual orientation, gender/gender identity, disability, socio-economic status, veteran status, national origin, age, language, and employment rank?

Yes, the communication learning outcome is embedded throughout our courses, as students are expected to employ the written and oral communication skills by engaging in both formal and informal communication exercises regarding the application of tax provisions through the cultivation and exchange of wide variety of ideas and points of view as shared by our diverse student body.

3d. What direct and/or indirect instrument(s) were used to measure this SLO?

ACCT 610: We used an essay question to measure this SLO. Students were assigned a closed-universe client letter project. The simulated client-file included detailed relevant and irrelevant set of facts about a hypothetical client facing the issue of whether a taxpayer can exclude from federal income tax an employer-provided lodging. Students were asked to complete a two-page client letter providing an analysis of the issues. Students were asked to include a brief introduction paragraph, summarize key facts, and articulate their analysis of the three-prong standard. Students submitted the first draft of the client letter and received detailed feedback. The students were then expected to address the comments they received in their first draft and submit a final draft. The students' final draft was graded based on the persuasiveness, clarity, and completeness of their writing.

3e. Describe the assessment design methodology: For example, was this SLO assessed longitudinally (same students at different points) or was a cross-sectional comparison used (Comparing freshmen with seniors)? If so, describe the assessment points used.

ACCT 610: The work of 30 students was assessed at the conclusion of a module in the course.

3f. Assessment Results & Analysis of this SLO: Provide a summary of how the results were analyzed and highlight findings from the collected evidence.

ACCT 610: 25% of students' work was deemed very good, 65% good enough, and 10% not good enough. Using the newly incorporated strategy in the course of requiring the students to edit and revise their first draft of the written assignment, we found that students seem to demonstrate effective written communication skills by the time they submit their second draft.

3a. Which Student Learning Outcome was measured this year?

Learning Outcome Four: Our graduates can research the tax literature for both structured and unstructured problems.

3b. Does this learning outcome align with one or more of the university's Big 5 Competencies? (Delete any which do not apply)

- Information Literacy

3c. Does this learning outcome align with University's commitment to supporting diversity through the cultivation and exchange of a wide variety of ideas and points of view? In what ways did the assessed SLO incorporate diverse perspectives related to race, ethnic/cultural identity/cultural orientations, religion, sexual orientation, gender/gender identity, disability, socio-economic status, veteran status, national origin, age, language, and employment rank?

Yes, the research learning outcome is embedded throughout our courses, as the students are encouraged to discuss and debate their tax research findings through the cultivation and exchange of a wide variety of ideas and points of view as shared by our diverse student body.

3d. What direct and/or indirect instrument(s) were used to measure this SLO?

ACCT 610: We used a tax research project to assess this SLO. Students were assigned to work in groups to locate primary to the issues raised by the assigned memo project. The students were asked to identify and briefly describe primary authority pertinent to an hypothetical tax problem and synthesize their findings into a statement of law. Students were asked to identify statutory law, administrative law and case law. Because this was a group project, the results cannot be attributed to any particular student.

3e. Describe the assessment design methodology: For example, was this SLO assessed longitudinally (same students at different points) or was a cross-sectional comparison used (Comparing freshmen with seniors)? If so, describe the assessment points used.

ACCT 610: The work of 30 students was assessed at the conclusion of a module in the course.

3f. Assessment Results & Analysis of this SLO: Provide a summary of how the results were analyzed and highlight findings from the collected evidence.

ACCT 610: The majority of the students seem to have a good grasp of synthesizing their tax research findings. However, almost a quarter of the students appear to have inadequate levels of tax research skills and synthesis of tax research. (Specific numbers are, unfortunately, not available.) More exercises should be integrated into the curriculum to help students master tax research skills and synthesis of tax research findings. We also need to find an appropriate instrument for assessing individual rather than team performance.

3a. Which Student Learning Outcome was measured this year?

Learning Outcome Five: Our graduates can apply complex tax knowledge and skills with a global perspective.

3b. Does this learning outcome align with one or more of the university's Big 5 Competencies? (Delete any which do not apply)

No.

3c. Does this learning outcome align with University's commitment to supporting diversity through the cultivation and exchange of a wide variety of ideas and points of view? In what ways did the assessed SLO incorporate diverse perspectives related to race, ethnic/cultural identity/cultural orientations, religion, sexual orientation, gender/gender identity, disability, socio-economic status, veteran status, national origin, age, language, and employment rank?

Yes, the application learning outcome is embedded throughout our courses, as the students are encouraged to discuss and debate their application of tax concepts through the cultivation and exchange of a wide variety of ideas and points of view as shared by our diverse student body.

3d. What direct and/or indirect instrument(s) were used to measure this SLO?

ACCT 610: We employed an essay question as the instrument to measure this SLO. Students were assigned a closed-universe client letter project. The simulated client-file included detailed relevant and irrelevant set of facts about a hypothetical client facing the issue of whether a taxpayer can exclude from federal income tax an employer-provided lodging. Students were asked to complete a two page client letter providing an analysis of the issues. Students were asked to first state a brief introduction paragraph, summarize key facts, and apply the

facts to the three prong legal standard. Students submitted the first draft of the client letter and received detailed feedback. Students were evaluated partly based on their ability to apply the facts of the case to the statutory, administrative and judicial tax sources of law.

3e. Describe the assessment design methodology: For example, was this SLO assessed longitudinally (same students at different points) or was a cross-sectional comparison used (Comparing freshmen with seniors)? If so, describe the assessment points used.

ACCT 610: The work of 30 students was assessed at the conclusion of a module in the course that focused on application of tax principles.

3f. Assessment Results & Analysis of this SLO: Provide a summary of how the results were analyzed and highlight findings from the collected evidence.

ACCT 610: 44% of students' work was deemed very good, 26% good enough, and 30% not good enough. While most students seem to have a good grasp of application skills, almost a third of the students appear to have difficulties effectively demonstrating their ability to apply facts to the law. Many of those students appear to be making legal conclusions without factual support and they need to be reminded of the importance of providing facts to support the position they are taking.

3a. Which Student Learning Outcome was measured this year?

Learning Objective Six: Our graduates can conduct comprehensive analytical reviews of client tax returns

3b. Does this learning outcome align with one or more of the university's Big 5 Competencies? (Delete any which do not apply)

No.

3c. Does this learning outcome align with University's commitment to supporting diversity through the cultivation and exchange of a wide variety of ideas and points of view? In what ways did the assessed SLO incorporate diverse perspectives related to race, ethnic/cultural identity/cultural orientations, religion, sexual orientation, gender/gender identity, disability, socio-economic status, veteran status, national origin, age, language, and employment rank?

Yes, the analytical review of client tax returns learning outcome is embedded throughout our courses, as the students are encouraged to discuss and debate their completion of a tax return through the cultivation and exchange of a wide variety of ideas and points of view as shared by our diverse student body.

3d. What direct and/or indirect instrument(s) were used to measure this SLO?

ACCT 620: We assessed this SLO with a tax compilation project. As part of a written assignment for the course, the students were asked to prepare tax return forms 8594, asset acquisition statements, for the opposite parties to an asset acquisition transaction. This provided the students the opportunity to analyze the effect of the same transaction on the returns of two different taxpayers, from a compliance standpoint. The students were graded on the accuracy of the compiled forms, based on the given body of information. A distinct portion of the overall grade consists of a score given for the proper completion and accuracy of this form, reflecting the student's understanding of the compliance and reporting aspect of the engagement. This score was used for the purpose of assessing this objective.

3e. Describe the assessment design methodology: For example, was this SLO assessed longitudinally (same students at different points) or was a cross-sectional comparison used (Comparing freshmen with seniors)? If so, describe the assessment points used.

ACCT 620: The work of 30 students was assessed at the conclusion of a module in the course that focused on tax compilation.

3f. Assessment Results & Analysis of this SLO: Provide a summary of how the results were analyzed and highlight findings from the collected evidence.

ACCT 620: 28% of students' work was deemed very good, 47% good enough, and 25% not good enough. While most of the class met the acceptable threshold in this assessment, a significant number (one quarter of the subjects) did not. Furthermore, even among the successful subjects, weaknesses were noted in compilation skills, and many inaccuracies existed in the completed form 8594. Most of the errors stemmed from the student's lack of knowledge about the mechanics of this particular form.

It was incorrectly assumed that because of the students' high average proficiency and length of experience in the field, the class was more familiar with this type of compilation than they actually were. In future classes, a more significant amount of time will be spent in class explaining the purpose and function of the more technical compilation procedures and forms, and students will be given an opportunity to see how the form is compiled and what function it serves in practice. Also, as this particular form is relevant only to asset acquisitions, it will be explored more thoroughly in class along with the legal and technical aspects of asset acquisition allocations.

3g. Use of Assessment Results of this SLO: Describe how assessment results were used to improve student learning. Were assessment results from previous years or from this year used to make program changes in this reporting year? (Possible changes include: changes to course content/topics covered, changes to course sequence, additions/deletions of courses in program, changes in pedagogy, changes to

student advisement, changes to student support services, revisions to program SLOs, new or revised assessment instruments, other academic programmatic changes, and changes to the assessment plan.)

SLO 1: Since a large number of our students appear to have performed sufficiently well with regard to critical thinking, no changes were implemented or adopted.

SLO 2: The knowledge base relating to ethics and professional responsibility needs to be reinforced throughout the program. We will enhance the coverage of this topic in our program particularly in the federal tax procedure course.

SLO 3: Since a large number of our students appear to have performed sufficiently well with regard to critical thinking, no changes were implemented or adopted.

SLO 4: More exercises need to be integrated into the curriculum to help students master tax research skills and synthesis of tax research findings. We also need to find an appropriate instrument for assessing individual rather than team performance. We will focus on these tasks in the coming year.

SLO 5: We need to provide students with additional in-class opportunities to reach legal conclusions with the necessary factual support, and we need to make additional reminders regarding the importance of providing facts to support the position they are taking in their analysis.

SLO 6: In future classes, a more significant amount of time will be spent in class explaining the purpose and function of the more technical compilation procedures and forms, and students will be given an opportunity to see how the form is compiled and what function it serves in practice.

4. Assessment of Previous Changes: Present documentation that demonstrates how the previous changes in the program resulted in improved student learning.

In the previous assessment cycle, half of the students (50%) failed to demonstrate adequate competency relating to SLO 5. Over the past year, additional short exercises were integrated into classroom discussion to provide the opportunity for students to practice the skill in class. It appears that the additional in-class exercises have improved the students' competency relating to this SLO. In the present cycle, only 30% of the students failed to demonstrate adequate competency relating to this SLO. While there has been a marked improvement in the competency level, it appears that additional practice and in-class exercise may be useful to integrate in the future.

5. Changes to SLOs? Please attach an updated course alignment matrix if any changes were made. (Refer to the Curriculum Alignment Matrix Template, http://www.csun.edu/assessment/forms_guides.html.)

No changes have been made.

6. Assessment Plan: Evaluate the effectiveness of your 5 year assessment plan. How well did it inform and guide your assessment work this academic year? What process is used to develop/update the 5 year assessment plan? Please attach an updated 5 year assessment plan for 2013-2018. (Refer to Five Year Planning Template, plan B or C, http://www.csun.edu/assessment/forms_guides.html.)

The assessment work done in the last academic year suggests that identified areas of improvements can be best addressed through short exercises that are integrated into classroom discussion as a way of providing additional opportunity for students to practice key skills. In the future, we plan to continue to integrate additional short exercises in class as a way of addressing remaining areas for improvements.

See accompanying MST Assurance of Learning Plan for 2014-16.

7. Has someone in your program completed, submitted or published a manuscript which uses or describes assessment activities in your program? Please provide citation or discuss.

No.

8. Other information, assessment or reflective activities or processes not captured above.

None.