2018-2019 Annual Program Assessment Report

Please submit report to your department chair or program coordinator, the Associate Dean of your College, and to [james.solomon@csun.edu](mailto:james.solomon@csun.edu), Director of the Office of Academic Assessment and Program Review, by September 30, 2019. You may, but are not required to, submit a separate report for each program, including graduate degree programs, which conducted assessment activities, or you may combine programs in a single report. Please identify your department/program in the file name for your report.

**College:** Nazarian College of Business & Economics **Department:** Accounting & Information Systems **Program:** Master of Science in Taxation **Assessment liaison:** Dr. Rafi Efrat

# Please check off whichever is applicable:

* 1. **\_\_\_\_X\_\_\_\_ Measured student work within program major/options.**
  2. **\_\_\_\_X\_\_\_\_ Analyzed results of measurement within program major/options.**
  3. **\_\_\_\_\_\_\_\_\_ Applied results of analysis to program review/curriculum/review/revision major/options.**
  4. **\_\_\_\_\_\_\_\_\_ Focused exclusively on the direct assessment measurement of General Education Basic Skills outcomes**

# Overview of Annual Assessment Project(s).

On a separate sheet, provide a brief overview of this year’s assessment activities, including:

* an explanation for why your department chose the assessment activities (measurement, analysis, application, or GE assessment) that it enacted
* if your department implemented assessment **option A**, identify which program SLOs were assessed (please identify the SLOs in full), in which classes and/or contexts, what assessment instruments were used and the methodology employed, the resulting scores, and the relation between this year’s measure of student work and that of past years: (include as an appendix any and all relevant materials that you wish to include)
* if your department implemented assessment **option B**, identify what conclusions were drawn from the analysis of measured results, what changes to the program were planned in response, and the relation between this year’s analyses and past and future assessment activities
* if your department implemented **option C**, identify the program modifications that were adopted, and the relation between program modifications and past and future assessment activities
* if your program implemented **option D**, exclusively or simultaneously with **options A, B, and/or C**, identify the basic skill(s) assessed and the precise learning outcomes assessed, the assessment instruments and methodology employed, and the resulting scores
* in what way(s) your assessment activities may reflect the university’s commitment to diversity in all its dimensions but especially with respect to underrepresented groups
* any other assessment-related information you wish to include, including SLO revision (especially to ensure continuing alignment between program course offerings and both program and university student learning outcomes), and/or the creation and modification of new assessment instruments

# Preview of planned assessment activities for 2017-18.

Include a brief description as reflective of a continuous program of ongoing assessment.

This assessment report is the first year of a two year assessment cycle for the MST Program. During year, select faculty teaching a course that is part of the assessment of learning plan were asked to implement course embedded measures by following five steps.

1. Establish learning goals for their course.
2. Show the connection between the course learning goals and the learning goals of the M.S. in Taxation.
3. Identify the skills, knowledge, and abilities that are needed to meet each course learning goal.
4. Give one assignment, test, or project that covers the course learning goal.
5. Measure student performance on each learning goal and set standards with four categories: “Not Acceptable”, “Acceptable” and “Above Average.”

Upon the conclusion of a course assessment, the faculty completed a report and submitted it for a review by the Program’s Director. All direct assessment took place during the 2018/19 academic year. Based on the findings from the assessment data, the Director of the Taxation Program presents a report to the program’s annual faculty retreat or purposes of obtaining

feedback on whether changes are needed to improve students’ learning and program success. During the second year of the assurance of learning cycle, faculty will be asked to prepare for implementation the suggested improvements identified in the assessment report.

Also, indirect assessment data from students was collected at the conclusion of each cohort, as well as survey data on the students’ experience with virtual delivery of the program’s curriculum. Finally, institutional research data was used to examine the program’s efficacy, as well as external rankings.

Table 1: Master Program Learning Goals

| MST Learning Goals | |
| --- | --- |
| G1 | Our graduates can analyze and solve complex tax problems through the application of critical thinking skills |
| G2 | Our graduates recognize and analyze complex ethical and professional responsibility issues in the tax practice |
| G3 | Our graduates can communicate their analysis of complex tax problems clearly and effectively |
| G4 | Our graduates can research the tax literature for both structured and unstructured problems |
| G5 | Our graduates can apply complex tax knowledge and skills with a global perspective |
| DS1 | Our graduates can conduct comprehensive analytical reviews of client tax returns |

Table 2: Learning Goals for Each Required Course

| Course Number | Course Name | Learning Goal to Be Applied |
| --- | --- | --- |
| ACCT 509 | Tax Ethics, Research and Communication | G1/G2/G3/G4 |
| ACCT 520 | Income Tax Concepts and Their Business Application | G1/G3/G4/G5/DS1 |
| ACCT 629 | Income Taxation of Corporations and Shareholders | G1/ G4/G5/DS1 |
| ACCT 633 | Income Taxation of Partnerships | G1/G2/G4/G5/DS1 |
| ACCT 640 | Accounting Methods and Periods | G1/ G4/G5/DS1 |
| ACCT 661 | State and Local Taxes | G1/G3/G4/G5/DS1 |
| ACCT 645 | Federal Tax Procedure | G1/G2/G3/G4/G5 |
| ACCT 650 | Contemporary Tax Planning Issues in Taxation | G1/G2/G3/G4/G5 |
| ACCT 698A | Culminating Experience: Tax Challenge Project | G1/G2/G3/G4/G5/DS1 |
| ACCT 698B | Culminating Experience: Tax Clinic | G1/G2/G3/G4/G5/DS1 |

Table 3: MST Assurance of Learning Plan of Learning Goals: Fall 2018-Spring 2019

| Course Number | G1 | G2 | G3 | G4 | G5 | DS1 |
| --- | --- | --- | --- | --- | --- | --- |
| ACCT 509 |  | X |  |  |  |  |
| ACCT 520 |  |  | X | X | X | X |
| ACCT 629 | X |  | X |  |  |  |

## Embedded Assessment Results:

The main findings from the embedded assessment results are:

* a sizeable minority (33%) of the students failed to demonstrate proficiency in critical thinking skills and ethics skills.
* a significant majority (82-87%) of the students appear to be doing well on the written communication skills.
* a sizeable majority (75%) of the students met the tax research skills.
* a sizeable majority (82%) of the students met he program’s application skills.
* a sizeable majority (82%) of the students met the program’s expectations regarding analytical reviews of clients’ tax returns.

Below is a summary report of the results from the embedded assessment in the two courses that were part of the embedded assessment plan:

| General Information | |
| --- | --- |
| Course Title | ACCT 629: Income Taxation of Corporations and Shareholders |
| Faculty Name | Monica Gianni |
| Semester | Spring 2019 |

| Learning Objectives Assessed | |
| --- | --- |
| Which of the following  program’s learning  objectives have you  assessed in your course? | \_\_X\_G1 Our graduates can analyze and solve complex tax  problems through the application of critical thinking skills |
| G2 Our graduates recognize and analyze complex ethical  and professional responsibility issues in the tax practice |
| \_\_X\_G3 Our graduates can communicate their analysis of  complex tax problems clearly and effectively |
| \_\_\_G4 Our graduates can research the tax literature for both structured and unstructured problems |
| G5 Our graduates can apply complex tax knowledge and skills with a global perspective |
| \_\_\_\_DS1 Our graduates can conduct comprehensive analytical reviews of client tax returns |

| Assessment of Learning Objective No G1 | |
| --- | --- |
| Type of Assessment Tool Used | X Direct Method of Assessment (i.e., evaluation of performance on a case problem) |
| If direct assessment tool was used, did you use: | □ Multiple choice questions  X Essay question (i.e., essay question on exam, memo, etc)   * Tax compilation project * Tax research project |
| Please briefly describe the assessment problem/case you have selected to do the assessment | On the mid-term exam, students prepared written answers to four problems that required them to determine the tax issues presented, state the applicable rules, and apply the rules to the particular facts in the problems. One problem contained numerous issues for a number of different taxpayers, and three problems contained isolated issues. |
| Please describe the results of your assessment | | Not acceptable (below 75%) | | Acceptable (between 75% and 84%) | | Above Average (above 85%) | | | --- | --- | --- | --- | --- | --- | | N | % of sample | N | % of sample | N | % of sample | | 10 | 33 | 7 | 23 | 13 | 44 | |
| Please describe lessons learned from this assessment tool and identify possible future action to address issues raised, if any | Many students did not do well on the mid-term (or could have done a lot better) because they did not follow directions, i.e., even though I gave them a list of items to discuss they did not discuss all of them. Also, some just stated an answer without explaining how they arrived at the answer, thus not allowing me to determine if they knew how to analyze the problem or not. Two of the questions on the exam were the same as sample exam questions I had provided them in advance. To address this issue, I will require them, when they respond in class, to go through the analysis of how to solve the problem step by step. |

| Assessment of Learning Objective No G3 | |
| --- | --- |
| Type of Assessment Tool Used | X Direct Method of Assessment (i.e., evaluation of performance on a case problem) |
| If direct assessment tool was used, did you use: | * Multiple choice questions   X Essay question (i.e., essay question on exam, memo, etc)   * Tax compilation project * Tax research project |
| Please briefly describe the assessment problem/case you have selected to do the assessment | Students prepared written outlines of material we covered in class. They were given flexibility in how to prepare the outline except that the outline had to be in their own words, organized, and comprehensive. |
| Please describe the results of your assessment | | Not acceptable (below 75%) | | Acceptable (between 75% and 84%) | | Above Average (above 85%) | | | --- | --- | --- | --- | --- | --- | | N | % of sample | N | % of sample | N | % of sample | | 4 | 13 | 7 | 23 | 19 | 64 | |
| Please describe lessons learned from this assessment tool and identify possible future action to address issues raised, if any | Most students performed well and prepared well-organized and complete outlines. Those in the acceptable range generally prepared incomplete outlines. Those in the not acceptable range did not spend the necessary time. Although written requirements for the outlines are contained in the syllabus and I emphasize them in class, some students had difficulty managing their time with their work requirements during the beginning of tax season. I will continue to emphasize the importance of preparing good outlines in their learning process. |

| General Information | |
| --- | --- |
| Course Title | ACCT 509: Tax Ethics, Research and Communication |
| Faculty Name | James P. de Bree, Jr. |
| Semester | Fall 2018 |

| Learning Objectives Assessed | |
| --- | --- |
| Which of the following program’s learning objectives have you assessed in your course? | G1 Our graduates can analyze and solve complex tax  problems through the application of critical thinking skills |
| \_X\_\_G2 Our graduates recognize and analyze complex ethical  and professional responsibility issues in the tax practice |
| \_\_\_\_G3 Our graduates can communicate their analysis of complex tax problems clearly and effectively |
| G4 Our graduates can research the tax literature for both  structured and unstructured problems |
| G5 Our graduates can apply complex tax knowledge and  skills with a global perspective |
| DS1 Our graduates can conduct comprehensive analytical  reviews of client tax returns |

| Assessment of Learning Objective No G2 | | | | | | | |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Type of Assessment Tool Used | X Direct Method of Assessment (i.e., evaluation of performance on a case problem) | | | | | | | |
| If direct assessment tool was used, did you use: | X Multiple choice questions   * Essay question (i.e., essay question on exam, memo, etc) * Tax compilation project * Tax research project | | | | | | | |
| Please briefly describe the assessment problem/case you have selected to do the assessment | Students completed a one hour examination consisting of 35 multiple choice questions covering various matters with respect to tax research and ethics. The materials covered in the examination placed an emphasis on the ethical obligations of the tax practice. | | | | | | |  |
| Please describe the results of your assessment |  | | | | | | |
|  | Not acceptable (below 75%) | | Acceptable (between  75% and 84%) | | Above Average (above  85%) | |  |
| N | % of sample | N | % of sample | N | % of sample |  |
| 15 | 35.7% | 6 | 14.3% | 21 | 50% |  |
|  | | | | | | |  |
| Please describe lessons learned from this assessment tool and identify possible future action to address issues raised, if any | The range of scores on the examination was 16-34 (out of 35) with a mean score of  27.43. Last year, the identical examination was given and the range of scores was  21-34 with a median score of 30.18. 3 out of 39 (7.7%) failed to score at least 75%. 6  of 39 (15.4%) scored between 75%-84%. 30 out of 39 (76.9%) score 85% or better. In comparing the two classes, the identical curricula were covered in class and the assignments were substantially identical.  The comparison of grades between the two cohorts is comparable to the overall grades achieved by the two cohorts. A larger portion of the current year’s cohort were students who experienced difficulty with English proficiency. Addressing the English proficiency needs of the current year cohort was the single biggest issue I faced when teaching this class. In the future, I would identify those students with significant English proficiency deficiencies and encourage them to complete courses in English comprehension and grammar. | | | | | | |

| General Information | |
| --- | --- |
| Course Title | ACCT 520: Federal Income Tax Concepts and Their Business Applications |
| Faculty Name | Rob Razani |
| Semester | Fall 2018 |

| Learning Objectives Assessed | |
| --- | --- |
| Which of the following  program’s learning  objectives have you  assessed in your course? | G1 Our graduates can analyze and solve complex tax  problems through the application of critical thinking skills |
| G2 Our graduates recognize and analyze complex ethical  and professional responsibility issues in the tax practice |
| \_X\_ G3 Our graduates can communicate their analysis of complex tax problems clearly and effectively |
| \_X\_ G4 Our graduates can research the tax literature for both structured and unstructured problems |
| \_X G5 Our graduates can apply complex tax knowledge and  skills with a global perspective |
| \_X\_ G6 Our graduates can conduct comprehensive analytical reviews of client tax returns |

| Assessment of Learning Objective No G3: Our graduates can communicate their analysis of complex tax problems clearly and effectively | |
| --- | --- |
| Type of Assessment Tool Used | X Direct Method of Assessment (i.e., evaluation of performance on a case problem) |
| If direct assessment tool was used, did you use: | * Multiple choice questions * Essay question (i.e., essay question on exam, memo, etc.)   □ Tax compilation project  X Tax research project |
| Please briefly describe the assessment problem/case you have selected to do the assessment | Students were assigned a writing project to be completed independently. The project entailed analyzing the tax consequences of a transaction involving multiple taxpayers and sale or exchange of business assets and liabilities. Successful completion of the project required determination of the tax consequences on the parties to a multi- faceted transaction, based on research of tax provisions under several sections of the Internal Revenue Code, including the applicable Regulations, court cases, and administrative rulings. The final outcome was turned in as a course research paper. A distinct portion of the overall grade for the paper evaluated effective communication –  i.e. adequate written explanation of the facts, the applicable laws, the analysis performed, and the conclusions reached. This score was used as means of assessment of this learning objective. |
| Please describe the results of your assessment | | Not acceptable (below  75%) | | Acceptable (between 75% and 84%) | | Above Average (above 85%) | | | --- | --- | --- | --- | --- | --- | | N | % of sample | N | % of sample | N | % of sample | | 8 | 18 | 6 | 14 | 30 | 68 | |
| Please describe lessons learned from this assessment tool and identify possible future action to address issues raised, if any | The majority (82%) of the class achieved this learning objective satisfactorily. 68% exceeded the “above average threshold). The synergy between this class and Accounting 509, which runs concurrently with this class, goes a long way to enhance the student’s written and verbal communication skills, and is a great contributor to the positive results.  While the overall results are impressive, the percentage of students who performed below the acceptable level (18%) was higher than previous cohorts. It was observed that the underperforming students had a general weakness in written communication and in forming coherent written analysis, irrespective of the subject matter. The use of common English words was often misplaced, and stated conclusions were not coherent with the analysis and arguments offered in the writing. With one exception, this group consisted of native English speakers. The assignment of a writing consultant and mandatory consultation with him by the students did not appear to help this group. It was also observed that the underperforming students with respect to this learning objective belong to a limited group of students that had difficulty in virtually all other learning objectives as well. It is not clear what or how much the program can do to students in this group, who seem to lack basic communication skills but absent some intervention, such students may experience some hardship in completing the program, and certainly in future career endeavors.  In future cohorts, better communication will be established between the professor and the writing consultant early in the course to identify students with special weaknesses in writing and try to mitigate this limitation. |

| Assessment of Learning Objective No G4: Our graduates can research the tax literature for both structured and unstructured problems | |
| --- | --- |
| Type of Assessment Tool Used | X Direct Method of Assessment (i.e., evaluation of performance on a case problem) |
| If direct assessment tool was used, did you use: | * Multiple choice questions   Essay question (i.e., essay question on exam, memo, etc.)   * Tax compilation project   X Tax research project |
| Please briefly describe the assessment problem/case you have selected to do the assessment | Students were assigned a writing project to be completed independently. The project entailed analyzing the tax consequences of a transaction involving multiple taxpayers and sale or exchange of business assets and liabilities. Successful completion of the project required determination of the tax consequences on the parties to a multi- faceted transaction, based on research of tax provisions under several sections of the Internal Revenue Code, including the applicable Regulations, court cases, and administrative rulings. A distinct portion of the paper’s overall grade evaluated the competency, effectiveness, accuracy, and completeness of the research performed.  This score was used as means of assessment of this learning objective. |
| Please describe the results of your assessment | | Not acceptable (below  75%) | | Acceptable (between 75% and 84%) | | Above Average (above 85%) | | | --- | --- | --- | --- | --- | --- | | N | % of sample | N | % of sample | N | % of sample | | 11 | 25 | 13 | 30 | 20 | 45 | |

| Assessment of Learning Objective No G5: Our graduates can apply complex tax knowledge and skills with a global perspective | |
| --- | --- |
| Type of Assessment Tool Used | X Direct Method of Assessment (i.e., evaluation of performance on a case problem) |
| If direct assessment tool was used, did you use: | * Multiple choice questions * Essay question (i.e., essay question on exam, memo, etc.) * Tax compilation project   X Tax research project |
| Please briefly describe the assessment problem/case you have selected to do the assessment | Students were assigned a writing project to be completed independently. The project entailed analyzing the tax consequences of a transaction involving multiple taxpayers and sale or exchange of business assets and liabilities. Successful completion of the project required determination of the tax consequences on the parties to a multi- faceted transaction, based on research of tax provisions under several sections of the Internal Revenue Code, including the applicable Regulations, court cases, and administrative rulings. A distinct portion of the overall grade for the paper evaluated the accuracy, completeness, and sound logic of the conclusions reached, which is a direct reflection of the student’s ability to apply his or her knowledge and research skills to resolve complex tax questions and problems. This score was used as a means of assessment of this learning objective. |
| Please describe the results of your assessment | | Not acceptable (below 75%) | | Acceptable (between 75% and 84%) | | Above Average (above 85%) | | | --- | --- | --- | --- | --- | --- | | N | % of sample | N | % of sample | N | % of sample | | 8 | 18 | 8 | 18 | 28 | 64 | |
| Please describe lessons learned from this assessment tool and identify possible future action to address issues raised, if any | 82% of the students achieved this objective satisfactorily. while there is room for improvement in this area, it appears that, as a group, students fared better in this objective. The results do indicate that 18% of the class either did not master the course material or did not learn to use the knowledge they gained globally to solve complex tax problems. My observation is that the students who underperformed with respect to this objective were, for the most part, those who also underperformed in objectives G3 and G4, related to communication and research skills. I attribute the weakness of this group to the same factors as discussed under objective G4.  Consistent with the conclusion reached for learning objective G4, an attempt will be made in future cohorts to establish better communications with distant participants to identify those with weak analytical skills, and to develop remedial measures earlier in the term. |

| Assessment of Learning Objective No G6: Our graduates can conduct comprehensive analytical reviews of client tax returns | |
| --- | --- |
| Type of Assessment Tool Used | X Direct Method of Assessment (i.e., evaluation of performance on a case problem) |
| If direct assessment tool was used, did you use: | * Multiple choice questions   □ Essay question (i.e., essay question on exam, memo, etc.)  X Tax compilation project  □ Tax research project |
| Please briefly describe the assessment problem/case you have selected to do the assessment | The students will be given a compliance project, to be completed independently. The project provides some facts and data related to a taxpayer in bankruptcy proceedings and will require the students to report the effect of discharge of indebtedness through the proceedings on the taxpayer’s tax attributes. This will have to be done by preparing a Form 982, in addition to supporting schedules and disclosures. This work will be graded, and the sore will be incorporated in determination of the final course grade.  This score will also be used for the purpose of assessment of this objective. |
| Please describe the results of your assessment | | Not acceptable (below 75%) | | Acceptable (between 75% and 84%) | | Above Average (above 85%) | | | --- | --- | --- | --- | --- | --- | | N | % of sample | N | % of sample | N | % of sample | | 8 | 18 | 19 | 43 | 17 | 39 | |
| Please describe lessons learned from this assessment tool and identify possible future action to address issues raised, if any | This learning objective has historically presented the greatest challenge in this class. The above results, showing much more acceptable achievement in this area, demonstrate an improvement compared to earlier cohorts. As envisioned in the prior assessment, the compliance project was expanded to include multiple phases, progressively getting more complex and challenging the students to use their analytical review skills to solve a comprehensive compliance challenge. As demonstrated above, this approach was effective in developing students’ ability to analyze and review return data and information and prepare returns and supporting schedules.  There was substantial overlap in the underperforming group in this learning objective and the previous objectives, especially in the G5 objective, related to analytical skills, perhaps pointing to the common weaknesses of those handful of students.  In future cohorts, I will continue to refine the compliance project assignment and gauge student performance through the phases to look for areas of improvement while the course is in progress. |

## Preview of planned assessment activities for 2019-20.

Include a brief description as reflective of a continuous program of ongoing assessment.

1. To improve students’ critical thinking skills, we will require students, when they respond to problem cases in class, to go through the analysis of how to solve the problem step by step. This will ensure they follow through with the required analytical steps necessary for effectively critically thinking through a solution to a problem.
2. To improve students’ communication skills, the faculty and the writing consultant would need to establish clearly communication lines early in the course to identify students with special weaknesses in writing and try to improve struggling students’ success in this area. Also, students with significant English proficiency deficiencies, should be required to seek out help by consulting with our newly integrated writing consultant services dedicated to the program.
3. To improve students’ tax research skills and application skills, the faculty would want to track attendance mode (physical versus virtual) and correlate performance in this and other areas of assessment to determine if a causal relationship can be established. Also, faculty would attempt to engage in more contemporaneous communication with distant participants to establish a better way to identify the weakness of those who may be deficient in basic research skills, and to try to implement corrective measures early in the term.
4. To improve students’ compliance skills, faculty will continue to refine the compliance project assignment and gauge student performance through the various phases in that assignment to look for areas of improvement while the course is still in progress.