

Weber State University  
Biennial Report on Assessment of Student Learning

Cover Page

Department/Program: School of Accounting & Taxation: Master of Taxation  
Academic Year of Report: 2017/18 & 2018/19 (covering Summer 2017 through Spring 2019)  
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**A. Brief Introductory Statement:**

Please review the Introductory Statement and contact information for your department or academic program displayed on the assessment site: <http://www.weber.edu/portfolio/departments.html> - if this information is current, please place an 'X' below. No further information is needed.

**Information is current; no changes required.**

*The information is current.*

**B. Mission Statement**

Please review the Mission Statement for your department or academic program displayed on the assessment site: <http://www.weber.edu/portfolio/departments.html> - if the mission statement is current, please place an 'X' below.; If the information is not current, please provide an update:

**Information is current; no changes required.**

*The information is current.*

**C. Student Learning Outcomes**

Please review the [Student Learning Outcomes](#) for your academic program displayed on the assessment site: <http://www.weber.edu/portfolio/departments.html>. In particular, review in light of recent strategic reporting and indicate any needed updates. If the outcomes are current, mark below.

**Information is current; no changes required.**

*The information is current.*

## D-1. Curriculum

*“A collection of courses is not a program. A curriculum has coherence, depth, and synthesis.”*

(Linda Suskie; presentation at NWCCU Assessment Fellowship, June 19, 2019)

Please review the [Curriculum Grid](#) for your department or academic program displayed on the assessment site:

<http://www.weber.edu/portfolio/departments.html>.

Indicate in the curriculum grid where graduating student performance is assessed for each program outcome. In the ‘additional information’ section, please provide information about these assessments (e.g., portfolios, presentations, projects, etc.) This information will be summarized at the college and institutional level for inclusion in our NWCCU reporting on student achievement.

### Curriculum Map Format

Courses in Department/Program	Department/Program Learning Outcomes					
	Learning Outcome 1	Learning Outcome 2	Learning Outcome 3	Learning Outcome 4	Learning Outcome 5	Assessment Point
MTAX 6400 Tax Research & Procedure	2/3	2	3	3	2	LO 1, 3, 4
MTAX 6405 Accounting for Income Taxes	2	3	2	3	2	
MTAX 6430 Advanced Individual Taxation	2	3	2	3	2	
MTAX 6460 Advanced Corporate Taxation	2	3	2	3	3	LO 2, 5
MTAX 6470 Advanced Partnership Taxation	2	3	2	3	2	

*Note<sup>a</sup>*: Define words, letters or symbols used and their interpretation; i.e. 1= introduced, 2 = emphasized, 3 = mastered or I = Introduced, E = Emphasized, U = Utilized, A = Assessed comprehensively; these are examples, departmental choice of letters/numbers may differ

*Note<sup>b</sup>*: Rows and columns should be transposed as required to meet the needs of each individual department

Additional Information (details about graduating student assessment):

MTAX	Outcome/Objective	Data Collection Point	Tools and Procedures	Frequency
1	<b>Effective researchers and communicators</b> <ul style="list-style-type: none"> <li>Utilize relevant tax research databases as resources to gather information</li> <li>Prepare well-written letters and memos</li> </ul>	<ul style="list-style-type: none"> <li>MTAX 6400</li> <li>MTAX 6400</li> </ul>	<ul style="list-style-type: none"> <li>Course embedded—writing assignment</li> <li>Course embedded—writing assignment</li> </ul>	<ul style="list-style-type: none"> <li>Semester taught</li> <li>Semester taught</li> </ul>
2	<b>Understand and comply with tax laws and regulations</b> <ul style="list-style-type: none"> <li>Accurately complete income tax returns</li> <li>Demonstrate an understanding of the tax laws</li> </ul>	<ul style="list-style-type: none"> <li>MTAX 6460</li> <li>MTAX 6460</li> </ul>	<ul style="list-style-type: none"> <li>Course embedded assignment</li> <li>Course embedded—exam questions</li> </ul>	<ul style="list-style-type: none"> <li>Semester taught</li> <li>Semester taught</li> </ul>
3	<b>Ethically aware</b> <ul style="list-style-type: none"> <li>Understand ethical issues and professional std.s in tax practice</li> </ul>	<ul style="list-style-type: none"> <li>MTAX 6400</li> </ul>	<ul style="list-style-type: none"> <li>Course embedded—writing assignment</li> </ul>	<ul style="list-style-type: none"> <li>Semester taught</li> </ul>
4	<b>Analytical thinkers</b> <ul style="list-style-type: none"> <li>Apply the appropriate tax law to factual situations</li> </ul>	<ul style="list-style-type: none"> <li>MTAX 6400</li> </ul>	<ul style="list-style-type: none"> <li>Course embedded—writing assignment</li> </ul>	<ul style="list-style-type: none"> <li>Semester taught</li> </ul>
5	<b>Globally informed</b> <ul style="list-style-type: none"> <li>Familiarity with international tax issues</li> </ul>	<ul style="list-style-type: none"> <li>MTAX 6460</li> </ul>	<ul style="list-style-type: none"> <li>Course embedded—exam questions</li> </ul>	<ul style="list-style-type: none"> <li>Semester taught</li> </ul>

**D-2. [High Impact Educational Experiences](#) in the Curriculum**

In response to the recent USHE requirement that all students have at least 1 HIEE in the first 30 credit hours and 1 HIEE in the major or minor we are asking programs to map HIEEs to curriculum using a traditional curriculum grid. This helps demonstrate how and where these goals are accomplished.

Additional information (HIEE planning, assessment, or other information):

*This report is for the Master of Taxation program. Two HIEE opportunities are provided in the undergraduate accounting curriculum. The Master of Taxation program offers credit for student internships and has recently developed a study abroad program. These opportunities meet the definition of high impact educational experiences. They are not required courses.*

### **E. Assessment Plan**

Please update the Assessment Plan for your department displayed on the assessment site: <http://www.weber.edu/portfolio/departments.html>. Keep in mind that reporting will be done biennially instead of annually; that should be reflected in your assessment plan. Please ensure that Gen Ed courses are assessed/reported at least twice during a standard program review cycle.

A complete plan will include a list of courses from which data will be gathered and the schedule, as well as an overview of the assessment strategy the department is using (for example, portfolios, or a combination of Chi assessment data and student survey information, or industry certification exams, etc.), and plans for continuous improvement.

Assessment plan:

*Information is current.*

**F. Report of assessment results for the most previous academic year:**

There are varieties of ways in which departments can choose to show evidence of learning. This is one example. The critical pieces to include are 1) learning outcome being assessed, 2) method(s) of measurement used, 3) threshold for 'acceptable – that is, the target performance, 4) actual results of the assessment, 5) interpretation/reflection on findings 6) the course of action to be taken based upon the interpretation, and 7) how that action will be evaluated.

**A. Evidence of Learning: Courses within the Major**

Course: MTAX 6460 Advanced Corporate Taxation Semester taught: Spring/Summer Sections included: All

Evidence of Learning: Courses within the Major						
Measurable Learning Outcome	Method of Measurement*	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
Learning Outcome 2:  Understand and comply with tax laws and regulations	Measure 1:  Accurately complete income tax returns	Measure 1:  80% of class achieves a score of 80% or better on a corporate tax return assignment	Measure 1:  Meeting Standard	Measure 1:  <b>Spring 2018</b> N = 18 The mean score for the class exceeded 90%.  <b>Spring 2019</b> N = 19 The mean score for the class exceeded 90%.	As in previous cycle, doing practice return in class again produced data indicating greater fulfillment of course objectives.	Teaching the corporate tax return will be continued and future assessment data will be used to pinpoint deficiencies.
	Measure 2:  Demonstrate and understanding of the tax law	Measure 2:  80% of class achieves a score of 80% or better on assessed exam questions	Measure 2:  Meeting Standard	Measure 2:  <b>Spring 2018</b> N = 18 Students scored on average 89.9%  <b>Spring 2019</b> N = 19 Students scored on average 88.4%	As in previous cycle, doing practice return in class again produced data indicating greater fulfillment of course objectives.	Teaching the corporate tax return will be continued and future assessment data will be used to pinpoint deficiencies.

Evidence of Learning: Courses within the Major						
Measurable Learning Outcome	Method of Measurement*	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
Learning Outcome 5:  Be globally informed	Measure 1:  Familiarity with international tax issues	Measure 1:  80% of class achieves a score of 80% or better on assessed exam questions	Measure 1:  Meeting Standard	Measure 1:  <b>Spring 2018 &amp; 2019</b> N = 18; N = 19 Students' mean scored exceeded 90% on international tax questions. Broad overview was understood.	International tax changes broadly implemented into course content.	Continue to monitor performance on questions related to international tax component of course.

\*Direct and indirect: at least one measure per objective must be a direct measure.



Evidence of Learning: Courses within the Major						
Measurable Learning Outcome	Method of Measurement*	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
<p>Learning Outcome 1:</p> <p>Be Effective Researchers and Communicators</p>	<p>Measure 1:</p> <p>Utilize relevant tax research databases as resources to gather information</p>	<p>Measure 1:</p> <p>Class mean for the research assignment equals or exceeds 85%</p>	<p>Measure 1:</p> <p>Meeting Standard</p>	<p>Measures 1 &amp; 2 are assessed using the same tax research assignment:</p> <p><b>Spring 2018</b> N = 17 The mean score for the class was 86.43%. 11 of 17 (65%) students achieved a score of 85% or higher</p> <p><b>Spring 2019</b> N = 20 The mean score for the class was 89.95%. 18 of 20 (90%) students achieved a score of 85% or higher.</p>	<p>Students appear to understand how to navigate tax research databases. Additionally, students consistently cite primary sources of tax law. Previous closing the loop activities have been successful.</p> <p>While the standard was met in Spring 2018, 35% of students did not achieve the 85% threshold. In Spring 2019, I increased the weight of this assignment from 75 total points to 100 total points. Most MTax students work, and the spring semester is an extremely busy time at accounting firms. The point value of the assignment was increased to encourage busy students to commit sufficient time to this important assignment. Performance improved in Spring 2019 with 90% of students achieving 85%. I will continue to monitor performance to see if additional adjustments should be made.</p>	<p>In-class group activities (lab sessions) will continue as students respond favorably to the real-time feedback they receive during these sessions. As the tax law changes, new research assignments will be developed to ensure students are analyzing relevant and timely tax issues.</p>

Evidence of Learning: Courses within the Major						
Measurable Learning Outcome	Method of Measurement*	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
	Measure 2:  Prepare well-written letters and memos	Measure 2:  Class mean for the research assignment equals or exceeds 85%	Measure 2:  Meeting Standard		<p>Previous closing the loop activities have been successful. There was noticeable improvement in students' grammar, sentence structure, and organizational skills during this cycle. I will continue to assign grammar exercises to give students an opportunity to review these concepts. I will continue to review and critique drafts of students' work to help them organize their research in a logical format.</p> <p>While the standard was met in Spring 2018, 35% of students did not achieve the 85% threshold. In Spring 2019, I increased the weight of this assignment from 75 total points to 100 total points. Most MTax students work, and the spring semester is an extremely busy time at accounting firms. The point value of the assignment was increased to encourage busy students to commit</p>	<p>In-class group activities (lab sessions) will continue as students respond favorably to the real-time feedback they receive during these sessions.</p> <p>I will continue to devote class time to reviewing/critiquing drafts of students' work as this appears to have made an impact on students' ability to formulate logical arguments.</p> <p>As the tax law changes, new research assignments will be developed to ensure students are analyzing relevant and timely tax issues.</p>

Evidence of Learning: Courses within the Major						
Measurable Learning Outcome	Method of Measurement*	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
					sufficient time to this important assignment. Performance improved in Spring 2019 with 90% of students achieving 85%. I will continue to monitor performance to see if additional adjustments should be made.	
Learning Outcome 3:  Be ethically aware	Measure 1:  Understand ethical issues and professional standards in tax practice	Measure 1:  Class mean for an in-class research assignment equals or exceeds 85%	Measure 1:  Meeting Standard	Measure 1:  <b>Spring 2018</b> N = 17 The mean score for the class was 90%. All students achieved a score of 85% or higher  <b>Spring 2019</b> N = 20 The mean score for the class was 93.3%. All students achieved a score of 85% or higher.	Measurement for Learning Outcome 3 was moved to MTAX 6400. Professional standards and ethical issues were always covered in MTAX 6400. This information was also covered in MTAX 6425. The courses in the MTAX program were restructured to avoid this overlap.  Additional research assignments related to professional standards will be added to MTAX 6400 to ensure adequate coverage of this material going forward.	Students appear to have a solid understanding of ethical issues and professional standards. These issues and concepts are extremely important for certified public accountants. This material will continue to be reinforced throughout the MTAX 6400 course.

Evidence of Learning: Courses within the Major						
Measurable Learning Outcome	Method of Measurement*	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
<p>Learning Outcome 4:</p> <p>Be analytical thinkers</p>	<p>Measure 1:</p> <p>Apply the appropriate tax law to factual situations</p>	<p>Measure 1:</p> <p>Class mean for the research assignment equals or exceeds 85%</p>	<p>Measure 1:</p> <p>Meeting standard</p>	<p>Measure 1:</p> <p><b>Spring 2018</b> N = 17 The mean score for the class was 86.43%. 11 of 17 (65%) students achieved a score of 85% or higher</p> <p><b>Spring 2019</b> N = 20 The mean score for the class was 89.95%. 18 of 20 (90%) students achieved a score of 85% or higher.</p>	<p>Previous closing the loop activities appear to have been successful. There was noticeable improvement in students' ability to apply tax law to complex situations. But there is always room for improvement. This research assignment requires the application of case law. Students often over-emphasize cases with outcomes favorable to the taxpayer in the hypothetical research scenario. Students must learn to overcome this confirmation bias.</p> <p>While the standard was met in Spring 2018, 35% of students did not achieve the 85% threshold. In Spring 2019, I increased the weight of this assignment from 75 total points to 100 total points. Most MTax students work, and the spring semester is an extremely busy time at accounting firms. The point value of the assignment was increased</p>	<p>To address the tendency towards confirmation bias, an in-class assignment will be developed. I will present academic research on the issue so that students are aware of this bias. Students will then address a research issue. They will be required to present tax law both favorable and unfavorable to the hypothetical taxpayer's preferred position.</p>

Evidence of Learning: Courses within the Major						
Measurable Learning Outcome	Method of Measurement*	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
					to encourage busy students to commit sufficient time to this important assignment. Performance improved in Spring 2019 with 90% of students achieving 85%. I will continue to monitor performance to see if additional adjustments should be made.	

## **Appendix A**

Most departments or programs receive a number of recommendations from their Five/Seven-Year Program Review processes. This page provides a means of updating progress towards the recommendations the department/program is acting upon.

Additional narrative:

*Assurance of Learning was not identified as an area of significant concern during the School of Accounting and Taxation's latest Program Review.*

## Appendix B

Please provide the following information about the full-time and adjunct faculty contracted by your department during the last academic year (summer through spring). Gathering this information each year will help with the headcount reporting that must be done for the final Five Year Program Review document that is shared with the State Board of Regents.

Faculty Headcount	2017-28	2018-19
With Doctoral Degrees (Including MFA and other terminal degrees, as specified by the institution)	12	12
Full-time Tenured	8	8
Full-time Non-Tenured (includes tenure-track)	4	4
Part-time and adjunct		
With Master's Degrees	4	4
Full-time Tenured		
Full-time Non-Tenured	3	3
Part-time and adjunct	1	1
With Bachelor's Degrees		
Full-time Tenured		
Full-time Non-tenured		
Part-time and adjunct		
Other		
Full-time Tenured		
Full-time Non-tenured		
Part-time		
<b>Total Headcount Faculty</b>		
Full-time Tenured	8	8
Full-time Non-tenured	7	7
Part-time	1	1

**Please respond to the following questions.**

- 1) First year student success is critical to WSU's retention and graduation efforts. We are interested in finding out how departments support their first-year students. Do you have mechanisms and processes in place to identify, meet with, and support first-year students? Please provide a brief narrative focusing on your program's support of new students:
- a. Any first-year students taking courses in your program(s).

*N/A for the Master of Taxation program.*

- b. Students declared in your program(s), whether or not they are taking courses in your program(s)

*N/A for the Master of Taxation program.*

- 2) A key component of sound assessment practice is the process of 'closing the loop' – that is, following up on changes implemented as a response to your assessment findings, to determine the impact of those changes/innovations. It is also an aspect of assessment on which we need to improve, as suggested in our NWCCU mid-cycle report. Please describe the processes your program has in place to 'close the loop'.

*The School of Accounting and Taxation discusses the Assurance of Learning process at least annually during faculty meetings. The department emphasizes that assessment should not be course-based assessment, but rather curriculum-based assessment. If students are not meeting the expectations established in the Assurance of Learning program, the department reviews a curriculum map to review where concepts are introduced, reinforced, and applied. A closing the loop activity might be necessary in the course that collects the data for the assessment point, but closing the loop activities might also be necessary in other courses to improve success at the assessment point. The department reviews its entire curriculum to determine appropriate closing the loop activities and when these activities should be introduced.*



## Glossary

### Student Learning Outcomes/Measurable Learning Outcomes

The terms ‘learning outcome’, ‘learning objective’, ‘learning competency’, and ‘learning goal’ are often used interchangeably. Broadly, these terms reference what we want students to be able to do AFTER they pass a course or graduate from a program. For this document, we will use the word ‘outcomes’. Good learning outcomes are specific (but not too specific), are observable, and are clear. Good learning outcomes focus on skills: knowledge and understanding; transferrable skills; habits of mind; career skills; attitudes and values.

- Should be developed using action words (if you can see it, you can assess it).
- Use compound statements judiciously.
- Use complex statements judiciously.

### Curriculum Grid

A chart identifying the key learning outcomes addressed in each of the curriculum’s key elements or learning experiences (Suskie, 2019). A good curriculum:

- Gives students ample, diverse opportunities to achieve core learning outcomes.
- Has appropriate, progressive rigor.
- Concludes with an integrative, synthesizing capstone experience.
- Is focused and simple.
- Uses research-informed strategies to help students learn and succeed.
- Is consistent across venues and modalities.
- Is greater than the sum of its parts.

### Target Performance (previously referred to as ‘Threshold’)

The level of performance at which students are doing well enough to succeed in later studies (e.g., next course in sequence or next level of course) or career.

### Actual Performance

How students performed on the specific assessment. An average score is less meaningful than a distribution of scores (for example, 72% of students met or exceeded the target performance, 5% of students failed the assessment).

### Closing the Loop

The process of following up on changes made to curriculum, pedagogy, materials, etc., to determine if the changes had the desired impact.

### Continuous Improvement

An idea with roots in manufacturing, that promotes the ongoing effort to improve. Continuous improvement uses data and evidence to improve student learning and drive student success.

### Direct evidence

Evidence based upon actual student work; performance on a test, a presentation, or a research paper, for example. Direct evidence is tangible, visible, and measurable.

### Indirect evidence

Evidence that serves as a proxy for student learning. May include student opinion/perception of learning, course grades, measures of satisfaction, participation. Works well as a complement to direct evidence.

### HIEE – High Impact Educational Experiences

Promote student learning through curricular and co-curricular activities that are intentionally designed to foster active and integrative student engagement by utilizing multiple impact strategies.