Cover Page

Department/Program: School of Accounting & Taxation: Master of Taxation
Academic Year of Report: 2020/21 (covering Summer 2019 through Spring 2021)
Date Submitted: 11/15/2021
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We have updated the Institutional Effectiveness website, which includes an update for each program page. All Biennial Assessment and Program Review reports will now be available on a single page. Please review your page for completeness and accuracy, and indicate on the list below the changes that need to be made. Access your program page from the top-level results **page. Select the appropriate college and then your program from the subsequent page.**

A. **Mission Statement**

   _X__ Information is current; no changes required.

   Information here is current.

B. **Student Learning Outcomes**
   (please note the addition of certificate and associate credential learning outcomes)
   _X__ Information is current; no changes required.

   Information here is current.

C. **Curriculum** (please note, we are using Google Sheets for this section so that updates are easier to make)

   ___ Information is current; no changes required.

   Update if not current (you may request access to the Google Sheet if that is easiest, or we can make the updates):

   I have provided as a separate attachment the new Master of Taxation Curriculum Mapping Worksheet. The attached curriculum map demonstrates in which Master of Taxation courses each Learning Objective is introduced, reinforced (emphasized), and/or applied (mastered).

D. **Program and Contact Information**

   _X__ Information is current; no changes required.

   Information here is current.

E. Assessment Plan

We have traditionally asked programs to report on outcome achievement by students at the course level. We are encouraging programs to consider alternative assessment approaches and plans that are outcome-based as opposed to course-based, though course-based assessment can continue to be used. A complete assessment plan will include a timeline (which courses or which outcomes will be assessed each year), an overall assessment strategy (course-based, outcome-based, reviewed juries, ePortfolio, field tests, etc.), information about how you will collect and review data, and information about how the department/program faculty are engaged in the assessment review.

____ Information is current; no changes required.

The Assessment Plan requires the following changes:

The latest guidance from AACSB suggests an AoL program that measures student performance less frequently while focusing more efforts on meaningful closing the loop activities. The School of Accounting and Taxation has adjusted our AoL schedule accordingly. We last collected direct measures of student performance in Spring 2020. We will collect again in Spring 2022. In the interim, we are implementing closing the loop activities (curricular changes) that we hope will result in improved student performance across our learning objectives.

The website currently displays an outdated grid that suggests data collection every year. This no longer applies. Moving forward, we will collect direct measures of student performance and identify closing the loop activities in Spring 2020. We will implement closing the loop activities during Fall 2020, Spring 2021, and Fall 2021, and assess the effectiveness of closing the loop activities in Spring 2022. The cycle will then begin again.

The School of Accounting and Taxation collects indirect measures of student performance in addition to direct, outcome-based measures of student achievement. The department meets regularly with our Advisory Board. Board members provide feedback regarding our curriculum, including suggestions for potential improvements based on ongoing changes in the accounting profession. Additionally, our graduating students complete an exit survey. Students answer questions addessing the degree to which they feel they've met the learning objectives identified in our curriculum map. The Master of Taxation faculty discuss these indirect measures during department meetings to identify possible curriculum improvements.

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F. Student Achievement

a. Percent of students completing degrees after 90 credit hours within 2 years and a reflection on that metric. What department initiatives are in place to address this?

While this question does not apply to the Master of Taxation program, please review the table below as it provides information regarding program completion time for the Master of Taxation and Master of Accounting programs (this information is not available for each separate program).

Additive Program Unit Percentages
Data for the most recent three years reflect in-progress students and may change over time

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
In 1 Year or Less	83%	80%	73%	75%	77%	73%	67%	79%	74%	35%
In 2 Years or Less	95%	89%	86%	94%	87%	88%	80%	83%	74%	35%
In 3 Years or Less	97%	89%	86%	94%	87%	90%	82%	83%	74%	35%
At Any Point	100%	91%	86%	94%	87%	90%	82%	83%	74%	35%
Has Not Graduated	0%	9%	14%	6%	13%	10%	18%	17%	26%	65%

From 2014-2015 through 2018-2019, on average, 86.4% of Master of Taxation and Master of Accounting students completed their degree program within two years. The Master of Taxation faculty are dedicated to the academic and professional success of our students. We will continue to encourage our students towards timely graduation based on their personal and professional situations.

Evidence of Learning

There are varieties of ways in which departments can choose to show evidence of learning.

1) Course-based assessment
   a. This is the format we have traditionally suggested programs use for assessment. The familiar 'evidence of learning worksheets' are included in the template and can also be accessed from the IE website. The critical pieces to include are:
      i. learning outcomes addressed in the course,
      ii. method(s) of measurement used,
      iii. threshold for 'acceptable – that is, the target performance,
      iv. actual results of the assessment,
      v. interpretation/reflection on findings,
      vi. the course of action to be taken based upon the interpretation,
      vii. how that action will be evaluated.

2) Outcome-based assessment
   a. Moving from course-based to outcome-based assessment has the potential for programs to gather and reflect upon data that are more meaningful, and to connect assessment findings from throughout the program. The approach may be much easier for associates and certificate programs where only select students in classes are earning the credential. For more information email (gniklason@weber.edu)

   b. Reporting options include:
      i. A traditional evidence-of-learning worksheet with an outcome (across multiple courses) as the focus (instead of a course with multiple outcomes).
      ii. A report that is more narrative-based.
      iii. Other tools such as an ePortfolio in which key or signature assignments have been identified by the faculty, and uploaded by the student with their reflection. The key or signature assignments are aligned to student learning outcomes. (ePortfolio is an excellent assessment tool for certificates and associate degrees.)
      iv. There are other approaches such as juried reviews, physical portfolios, field tests, etc.

3) General Education course assessment needs to continue to be reported at the course level using either the traditional template or a more narrative-based format. See the Checklist and Template page for area-specific worksheets as well.

Note: if you cannot download templates directly from this document, please visit our template page for downloads.

A. Evidence of Learning: Courses within the Major

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 1: Utilize relevant tax research databases as resources to gather information Assessment Point: MTAX 6400 Tax Research and Procedure	Measure 1: Final tax research assignment graded with rubric	Students meet expectations if the class mean for the research assignment equals or exceeds 85%	The mean score for the class was 85.33%. 9 of 12 (75%) students achieved a score of 85% or higher.	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. It is still concerning that 25% of MTAX students did not achieve the 85% threshold for this assignment.	A new tax research assignment was introduced in Spring 2020. It will be used (and likely modified) in the future as the tax law evolves. This course requires significant research and writing outside of class, and most MTAX students work full-time during the spring semester. It is important to keep the research assignments interesting and timely to capture the attention of our busy students. The new assignment involves a summons related to crypto-currency transactions. This is an interesting and evolving area of the tax law that students are motivated to research and better understand.	Providing timely and specific feedback has shown to have a positive impact on the development of students' research and writing skills. I offer to review a draft of students' major research assignments prior to final submission. This was a closing the loop activity for a previous semester, and students that take advantage of this opportunity outperform their peers on this assignment and typically meet the 85% threshold for this objective. Going forward, I will require that students submit a draft for review before final submission as part of their grade for this assignment. This will allow/force students to incorporate valuable feedback into the final drafts of their research assignments.

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Measurable Learning Outcome:	Method of Measurement	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
Learning Outcome 2: Prepare well-written letters and memos Assessment Point: MTAX 6400 Tax Research and Procedure	Measure 1: Final tax research assignment graded with rubric	Students meet expectations if the class mean for the research assignment equals or exceeds 85%	The mean score for the class was 85.33%. 9 of 12 (75%) students achieved a score of 85% or higher.	Students appear to have adequate written communication skills to prepare well-written letters and memos. Previous closing the loop activities have been successful. It is still concerning that 25% of MTAX students did not achieve the 85% threshold for this assignment.	Providing timely and specific feedback has shown to have a positive impact on the development of students' research and writing skills. I offer to review a draft of students' major research assignments prior to final submission. This was a closing the loop activity for a previous semester, and students that take advantage of this opportunity outperform their peers on this assignment and typically meet the 85% threshold for this objective. Going forward, I will require that students submit a draft for review before final submission as part of their grade for this assignment. This will allow/force students to incorporate valuable feedback into the final drafts of their research assignments.	I will require students to submit a draft of their major research assignments for review before final submission. This will allow/force students to incorporate valuable feedback into the final drafts of their research assignments.

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Measurable Learning Outcome:	Method of Measurement	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
Learning Outcome 3: Accurately complete income tax returns Assessment Point: MTAX 6460 Advanced Corporate Taxation	Measure 1: Accurately complete income tax returns	80% of class achieves a score of 80% or better on a corporate tax return assignment	The mean score for the class exceeded 90%	Meeting Standard	As in previous cycles, doing practice tax returns in class produced data indicating greater fulfillment of course objectives compared to assigning students to complete tax returns without doing practice tax returns in class.	Teaching the corporate tax returns will be continued and future assessment data will be used to pinpoint deficiencies. Given high student scores, consideration will be given to increase difficulty of tax returns.
Learning Outcome 4: Demonstrate an understanding of the tax laws Assessment Point: MTAX 6460 Advanced Corporate Taxation	Measure 1: Exam questions	80% of class achieves a score of 80% or better on assessed exam questions	Median score = 87.5%	Meeting Standard	As in previous cycles, reviewing class material before the exam and providing guidelines on what material will be tested on produced data indicating fulfillment of course objectives.	Continue to monitor exam performance and consider increasing difficulty if exam scores are consistently high.

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Measurable Learning Outcome:	Method of Measurement	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
Learning Outcome 5: Understand ethical issues and professional standards in tax practice Assessment Point: MTAX 6400 Tax Research and Procedure	Measure 1: Score for Exam 2 which tests topics in ethics and professional standards for tax professions	Students meet expectations if the class mean for Exam 2 equals or exceeds 85%.	The mean score for the class was 94.78%. 11 of 12 (91.67%) students achieved a score of 85% or higher.	Students appear to have a strong understanding of the ethical and professional standards topics tested on Exam 2	It is essential that tax professionals understand their ethical and professional responsibilities. These concepts will continue to be applied and reinforced throughout the MTAX 6400 course. I created a second exam in this course that focuses exclusively on tax procedure. Students tend to focus their energy on the topics that are assessed in the course, so this exam should emphasize the importance of this topic in MTAX 6400. This exam will be evaluated on an annual basis and updated as necessary.	A new tax research assignment was created that deals with a John Doe Summons. This research project focuses on tax procedure and is another way (in addition to Exam 2) to reinforce these concepts.

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Measurable Learning Outcome:	Method of Measurement	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
Learning Outcome 6: Systematically evaluate tax issues, generate & compare alternatives, and propose solutions Assessment Point: MTAX 6400 Tax Research and Procedure	Measure 1: Final tax research assignment graded with rubric	Students meet expectations if the class mean for the research assignment equals or exceeds 85%.	The mean score for the class was 85.33%. 9 of 12 (75%) students achieved a score of 85% or higher.	Students appear to be developing strong analytical thinking skills. It is still concerning that 25% of MTAX students did not achieve the 85% threshold for this assignment.	Students still tend to overweight evidence consistent with their preferred outcome and underweight evidence contrary to their preferred outcome. To address this tendency towards confirmation bias, I will continue to use an in-class assignment during which students address a research issue. Students will be required to review tax law both favorable and unfavorable to the hypothetical taxpayer's preferred position. Students will then be asked to support their conclusion in light of the unfavorable/contrary tax law.	I will continue to use an in-class assignment during which students address a research issue. Students will be required to review tax law both favorable and unfavorable to the hypothetical taxpayer's preferred position. Students will then be asked to support their conclusion in light of the unfavorable/contrary tax law.

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Measurable Learning Outcome:	Method of Measurement	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
Learning Outcome 7: Familiarity with international tax issues Assessment Point: MTAX 6460 Advanced Corporate Taxation	Measure 1: Exam Questions	80% of class achieves a score of 80% or better on assessed exam questions	Students' mean score exceeded 90% on international tax questions.	Meeting Standard 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.

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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 enacting.

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. However, the Master of Taxation program recently evaluated its learning goals and outcomes and better aligned them with the goals and outcomes of the Goddard School. The MTax faculty created a curriculum map and reviewed data collection and assessment points to ensure the MTax program is measuring student learning at the best points throughout the curriculum.

The latest guidance from AACSB suggests an AoL program that measures student performance less frequently while focusing more efforts on meaningful closing the loop activities. The School of Accounting and Taxation has adjusted our AoL schedule accordingly. We last collected direct measures of student performance in Spring 2020. We will collect again in Spring 2022. In the interim, we are implementing closing the loop activities (curricular changes) that we hope will result in improved student performance across our learning objectives.
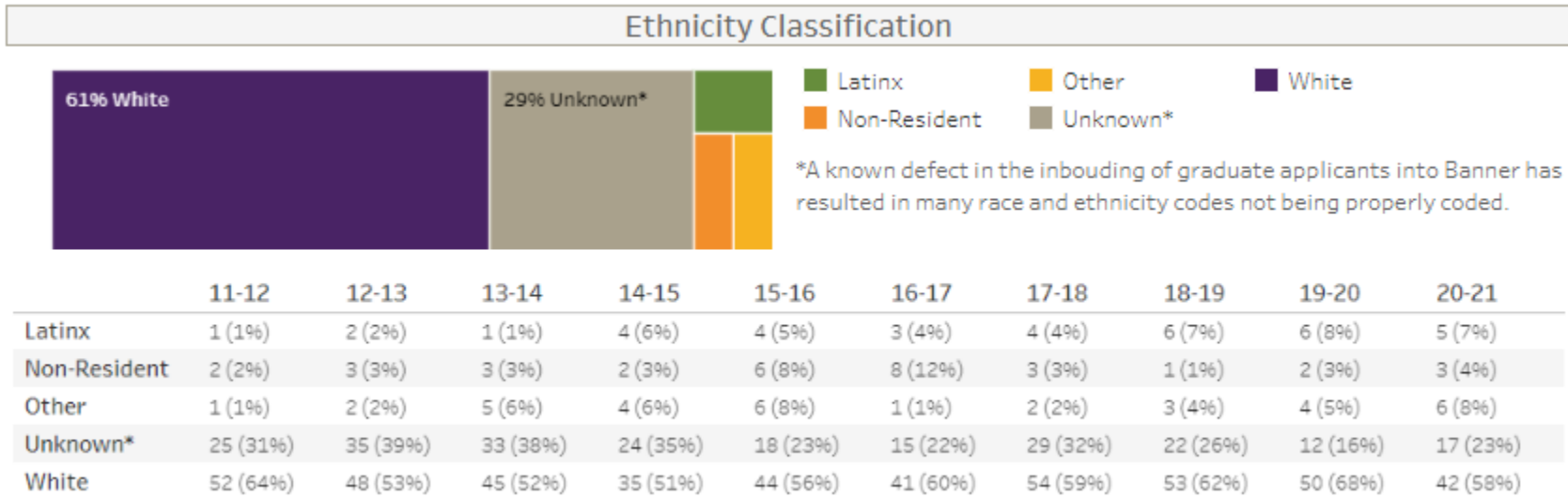
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Appendix B

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	2018-18	2019-20	2020-21
With Doctoral Degrees (Including MFA and other terminal degrees, as specified by the institution)	12	10	11
Full-time Tenured	8	7	8
Full-time Non-Tenured (includes tenure-track)	4	3	3
Part-time and adjunct			
With Master's Degrees	3	2	5
Full-time Tenured			
Full-time Non-Tenured	3	2	3
Part-time and adjunct			2
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			
Total Headcount Faculty			
Full-time Tenured	8	7	8
Full-time Non-tenured	7	5	6
Part-time			2

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Please respond to the following questions.

1) Review and comment on the trend of minority students enrolling in your classes (particularly lower-division, GEN Ed) and in your programs.

Ethnicity Classification

	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
Latinx	1 (1%)	2 (2%)	1 (1%)	4 (6%)	4 (5%)	3 (4%)	4 (4%)	6 (7%)	6 (8%)	5 (7%)
Non-Resident	2 (2%)	3 (3%)	3 (3%)	2 (3%)	6 (8%)	8 (12%)	3 (3%)	1 (1%)	2 (3%)	3 (4%)
Other	1 (1%)	2 (2%)	5 (6%)	4 (6%)	6 (8%)	1 (1%)	2 (2%)	3 (4%)	4 (5%)	6 (8%)
Unknown*	25 (31%)	35 (39%)	33 (38%)	24 (35%)	18 (23%)	15 (22%)	29 (32%)	22 (26%)	12 (16%)	17 (23%)
White	52 (64%)	48 (53%)	45 (52%)	35 (51%)	44 (56%)	41 (60%)	54 (59%)	53 (62%)	50 (68%)	42 (58%)

Fifty-eight percent of Master of Taxation and Master of Accounting students identified their ethnicity as "White" during the 2020-2021 academic year. The percentage of White students has consistently been around 60% since 2011-2012. Seven percent of students identified their ethnicity as "Latinx" during the 2020-2021 academic year. Over the last several years, the percentage of Latinx students has been around 5%. The percentage of Latinx students has grown since 2011-2012 when only 1% of students identified as Latinx.

The Goddard School has made a commitment to building a community that values equity, diversity, and inclusion (https://weber.edu/goddard/DEI.html). The faculty of the School of Accounting and Taxation are active participants in these efforts. Additionally, our faculty regularly attend recruiting events at local high schools in an effort to increase enrollment of minority students in our programs.

2) What support (from enrollment services, advising, first-year transition office, access & diversity, etc.) do you need to help you recruit and retain students?

The Master of Taxation program is well supported by the program's administrative specialist and by the marketing manager for the Goddard School.

3) We have invited you to re-think your program assessment. What strategies are you considering? What support or help would you like?

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4) Finally, we are supporting our Concurrent Enrollment accreditation process. Does your program offer concurrent enrollment classes? If so, have you been able to submit the information requested from the Concurrent Enrollment office? Staff from OIE will reach out to you in the next few months to assist in finalizing that data submission as well as gather information for concurrent Gen Ed assessment.

Our program does not offer concurrent enrollment classes.

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.

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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. Please see https://weber.edu/weberthrives/HIEE.html