

Weber State University
Annual Assessment of Evidence of Learning

Cover Page

Department/Program: School of Accounting & Taxation: Master of Taxation
Academic Year of Report: 2016-17
Date Submitted: 11/30/2017
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A. Brief Introductory Statement:

Please review the Introductory Statement and contact information for your department displayed on the assessment site: <http://www.weber.edu/portfolio/departments.html> - if this information is current, please indicate as much. No further information is needed. We will indicate “Last Reviewed: [current date]” on the page.
If the information is not current, please provide an update:

The website of the department has changed to: “<https://www.weber.edu/goddard/SchoolOfAccountingAndTaxation.html>”.

B. Mission Statement

Please review the Mission Statement for your department displayed on the assessment site:

<http://www.weber.edu/portfolio/departments.html> - if it is current, please indicate as much; we will mark the web page as “Last Reviewed [current date]”. No further information is needed.

If the information is not current, please provide an update:

Information is current.

C. Student Learning Outcomes

Please review the Student Learning Outcomes for your department displayed on the assessment site:

<http://www.weber.edu/portfolio/departments.html> - if they are current, please indicate as much; we will mark the web page as “Last Reviewed [current date]”. No further information is needed.

If they are not current, please provide an update:

Information is current.

D. Curriculum

Please review the Curriculum Grid for your department displayed on the assessment site:

<http://www.weber.edu/portfolio/departments.html> - if it is current, please indicate as much; we will mark the web page as “Last Reviewed: [current data]”. No further information is needed.

If the curriculum grid is not current, please provide an update:

Information is current.

Note^a: 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^b: Rows and columns should be transposed as required to meet the needs of each individual department

Additional Information (if needed)

E. Assessment Plan

Please review the Assessment Plan for your department displayed on the assessment site:

<http://www.weber.edu/portfolio/departments.html> - if the plan current, please indicate as much; we will mark the web page as “Last Reviewed [current date]”. No further information is needed.

If the plan is not current, please provide an update:

The site should contain an up-to-date assessment plan with planning going out a minimum of three years beyond the current year.

Please review the plan displayed for your department at the above site. The plan should 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.).

Please be sure to include your planned assessment of any general education courses taught within your department. This information will be used to update the General Education Improvement and Assessment Committee’s planning documentation.

Information is current.

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

There are a variety of ways in which departments can choose to show evidence of learning. This is one example. The critical pieces to include are 1) what learning outcome is being assessed, 2) what method of measurement was used, 3) what the threshold for ‘acceptable performance’ is for that measurement, 4) what the actual results of the assessment were, 5) how those findings are interpreted, and 6) what is the course of action to be taken based upon the interpretation.

Assessment Tools and Procedures

MTAX	Outcome/Objective	Data Collection Point	Tools and Procedures	Frequency	Update for 2015-2016
1	<p>Effective researchers and communicators</p> <ul style="list-style-type: none"> Utilize relevant tax research databases as resources to gather information Prepare well-written letters and memos 	<ul style="list-style-type: none"> MTAX 6400 MTAX 6400 	<ul style="list-style-type: none"> Course embedded—writing assignment Course embedded—writing assignment 	<ul style="list-style-type: none"> Semester taught Semester taught 	<ul style="list-style-type: none"> New Owner New Owner
2	<p>Understand and comply with tax laws and regulations</p> <ul style="list-style-type: none"> Accurately complete income tax returns Demonstrate an understanding of the tax laws 	<ul style="list-style-type: none"> MTAX 6460 MTAX 6460 	<ul style="list-style-type: none"> Course embedded assignment Course embedded—exam questions 	<ul style="list-style-type: none"> Semester taught Semester taught 	<ul style="list-style-type: none"> No change in the current cycle to AoL processes. No change in the current cycle to

					AoL processes.
3	Ethically aware <ul style="list-style-type: none"> Understand ethical issues and professional std.s in tax practice 	<ul style="list-style-type: none"> MTAX 6425 	<ul style="list-style-type: none"> Course embedded— exam questions 	<ul style="list-style-type: none"> Semester taught 	<ul style="list-style-type: none"> No change in the current cycle to AoL processes.
4	Analytical thinkers <ul style="list-style-type: none"> Apply the appropriate tax law to factual situations 	<ul style="list-style-type: none"> MTAX 6400 	<ul style="list-style-type: none"> Course embedded— writing assignment 	<ul style="list-style-type: none"> Semester taught 	<ul style="list-style-type: none"> New Owner
5	Globally informed <ul style="list-style-type: none"> Familiarity with international tax issues 	<ul style="list-style-type: none"> MTAX 6460 	<ul style="list-style-type: none"> Course embedded— exam questions 	<ul style="list-style-type: none"> Semester taught 	<ul style="list-style-type: none"> No change in the current cycle to AoL processes.

Interpretation of data, Curricula Changes, and Interpretation of Changes

MTAX	Outcome/Objective	Threshold and Interpretation of data^a	Closing-the-Loop	Interpretation	Update for 2016-17
1	<p>Effective researchers and communicators</p> <ul style="list-style-type: none"> • A. (MTAX 6400) Utilize relevant tax research databases as resources to gather information • B. (MTAX 6400) Prepare well-written letters and memos 	<ul style="list-style-type: none"> • A. Fall 2016 80% of class achieves a score of 85% or better on assessed portion of final research assignment. • Meeting std. • A. Summer 2017 80% of class achieves a score of 85% or better on assessed portion of final research assignment. • Meeting std. • B. Fall 2016 85% of class achieves a score of 80% or better on assessed portion of final research assignment. • Meeting std. • B. Summer 2017 85% of class achieves a score of 80% or better on assessed portion of final research assignment. 	<p>A. Fall 2016 Three in-class research assignments were assessed during Fall 2016. These assignments involved rather simple tax issues as students had limited time to complete the assignments. A fourth in-class assignment will be added in the future. This fourth assignment will involve a more complex issue, and will be completed over two class periods. Providing students the opportunity to research a more complex issue in a lab environment should help bridge the gap as students analyze more complex issues in their individual research assignments.</p> <p>A. Summer 2017 Students will continue to complete a complex research assignment as an in-class activity over</p>	<p>A. Fall 2016 N = 13 11 (85%) students met or exceeded expectations.</p> <p>A. Summer 2017 N = 20 16 (80%) students met or exceeded expectations.</p> <p>B. Fall 2016 N=13 11 (85%) students met or exceeded expectations.</p> <p>B. Summer 2017 N=20 16 (80%) students met or exceeded expectations.</p>	<p>A. Fall 2016 Students responded to the in-class computer lab assignments. This hands-on experience provided practice in using online databases to find appropriate sources of tax law. The lab environment provided students an opportunity to request assistance in finding and interpreting relevant sources of tax law. Students struggled as the assignments for the course progressed from relatively simple issues to more complex scenarios. Specifically, for more complex scenarios, students failed to adequately analyze the taxpayer’s situation. Students attempted to offer a conclusion/recommendation before gaining a complete understanding of the tax law related to the taxpayer’s scenario.</p>

		<ul style="list-style-type: none"> • Not Meeting std. 	<p>two class periods. This assignment will be modified to focus primarily on case law, providing students with the opportunity to evaluate case law in the classroom, and receive immediate feedback regarding the connections they make between each case and the complex tax issue.</p> <p>B. Fall 2016 During Fall 2016, grammar assignments were provided to be completed outside of class, but no course credit was awarded related to these assignments. The syllabus was modified. Grammar assignments were retained, but these assignments will now be completed for course credit. An additional in-class exercise will be added to the syllabus. Students will review and critique drafts of completed research memos to identify areas for improvement.</p> <p>B. Summer 2017 Students will continue to review and critique drafts</p>		<p>A. Summer 2017 Students completed an in-class assignment that involved a complex tax issue. This assignment was structured to bridge the gap between relatively simple research questions and more advanced scenarios. Students have struggled with making this leap in the past, and often developed a conclusion/recommendation for a tax issue before fully understanding the complexity of the more involved scenario. Students read and evaluated numerous court cases in order to interpret a “gray” area of the tax law. This exercise provided students with an opportunity to evaluate case law and apply this law to a complex tax issue. While this assignment improved students’ research skills and ability to evaluate complex issues, a number of students still fell short of meeting expectations. Further improvement is necessary.</p> <p>B. Fall 2016 Students responded positively to the closing the loop activity, but a number of students were</p>
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			of completed research memos. More in-class time will be dedicated to evaluating the organization of these sample memos and identifying areas for improvement.		<p>still deficient in terms of grammar and sentence structure. Additionally, students displayed weakness when organizing research memos. Students often included the correct content and citations, but their work suffered from poor organization, making their research memos difficult to read and understand.</p> <p>B. Summer 2017 Students responded positively to the closing the loop activities; there was noticeable improvement in terms of grammar and sentence structure. Students are still struggling with organization. While they use an appropriate framework for their memos, students struggle with presenting ideas/recommendations in a logical format.</p>
2	<p>Understand and comply with tax laws and regulations</p> <ul style="list-style-type: none"> • A. (MTAX 6460) Accurately complete income tax returns • B. (MTAX 6460) Demonstrate an 	<ul style="list-style-type: none"> • A. 80% of class achieves a score of 80% or better on corporate tax return assignment. • Meeting std. • B. 80% of class achieves a score of 80% or better on 	<ul style="list-style-type: none"> • A. New method of teaching the corporate tax return will be continued and future assessment data will be used to pinpoint deficiencies. 	<p>A. Spring 2017 N = 18 The mean score for the class exceeded 90%.</p> <p>B. Spring 2017 N = 18 Students scored on average 84.8%</p>	<ul style="list-style-type: none"> • A. As in previous cycle, doing practice return again produced data indicating greater fulfillment of course objectives. • B. Additional reading material

	understanding of the tax laws	<p>assessed exam questions.</p> <ul style="list-style-type: none"> Meeting Std. 	<ul style="list-style-type: none"> B. New laws impacting corporations may be in place in Spring 2018 due to act of Congress. Will closely monitor legislative activities and incorporate new laws and assess learning of new laws. 		was supplied to students. Student scores improved
3	<p>Ethically aware</p> <ul style="list-style-type: none"> (MTAX 6435) Understand ethical issues and professional std.s in tax practice 	<ul style="list-style-type: none"> 80% of class achieves a score of 80% or better on assessed exam questions. Standard met. 	<ul style="list-style-type: none"> Plan to supplement with in-class working examples that spur discussion related to ethical questions. 	<p>Fall 2016 N= 23 89% of students meet or exceeded expectations.</p>	<ul style="list-style-type: none"> Students improved scores dramatically with new textbook and presentation of ethical standards.
4	<p>Analytical thinkers</p> <ul style="list-style-type: none"> (MTAX 6400) Apply the appropriate tax law to factual situations 	<ul style="list-style-type: none"> Fall 2016 80% of class achieves a score of 80% or better on assessed portion of tax research assignment Not meeting standard Summer 2017 80% of class achieves a score of 80% or better on assessed portion of tax research assignment Meeting standard 	<ul style="list-style-type: none"> Fall 2016 Three in-class research assignments were assessed during Fall 2016. These assignments involved rather simple tax issues as students had limited time to complete the assignments. A fourth in-class assignment will be added in the future. This fourth assignment will involve a more complex issue, and 	<p>Fall 2016 N=13 10 (77%) students met or exceeded expectations.</p> <p>Summer 2017 N=20 16 (80%) students met or exceeded expectations.</p>	<p>Fall 2016 Students responded positively to the closing the loop activity. This hands-on experience provided practice in using online databases to find appropriate sources of tax law. The lab environment provided students an opportunity to request assistance in finding and interpreting relevant sources of tax law. Students struggled as the assignments for the course progressed from relatively simple issues to more complex scenarios. Specifically, students often</p>

			<p>will be completed over two class periods. Providing students the opportunity to research a more complex issue in a lab environment should help bridge the gap as students analyze more complex issues in their individual research assignments.</p> <ul style="list-style-type: none"> Summer 2017 Students will continue to complete a complex research assignment as an in-class activity over two class periods. This assignment will be modified to focus primarily on case law, providing students with the opportunity to evaluate case law in the classroom, and receive immediate feedback regarding the connections they 		<p>failed to establish why a specific court case was important to a taxpayer's situation. Students would cite and discuss a case, and assume that the reader would understand how/why the case supported their conclusion/recommendation. Will monitor performance.</p> <p>Summer 2017 Students responded positively to the closing the loop activity. There was noticeable improvement as students advanced from simple research issues to more complex situations. Students are still struggling with making appropriate connections between case law and complex tax situations. They focus on the outcome of the case without considering all of the factors that led to the outcome, and how these individual factors should influence their conclusion/recommendation. Students develop conclusions too quickly, before considering all of the details of a complex situation.</p>
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			make between each case and the complex tax issue.		
5	Globally informed <ul style="list-style-type: none"> (MTAX 6460) Familiarity with international tax issues 	<ul style="list-style-type: none"> 80% of class achieves a score of 80% or better on assessed exam questions. Meeting std. 	<ul style="list-style-type: none"> Expand coverage of international tax issues related to corporations as a component of course content; measure for another cycle. 	Spring 2017 N= 18 Students' mean scored exceeded 90% on international tax questions. Broad overview was understood	<ul style="list-style-type: none"> Monitor performance of expanded international tax component of course

G. Summary of Artifact Collection Procedure

Artifact	Learning Outcome Measured	When/How Collected?	Where Stored?
Final research assignment rubric	Learning Outcome 1	In-class	With outcome owner.
Tax Return Assignment Rubric	Learning Outcome 2	In-class	With outcome owner.
Exam Questions Results	Learning Outcome 3	Exam	With outcome owner.
Tax Return Assignment Rubric	Learning Outcome 4	In-class	With outcome owner.
Exam Questions Results	Learning Outcome 5	Exam	With outcome owner.

Appendix A

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	16
With Doctoral Degrees (Including MFA and other terminal degrees, as specified by the institution)	12
Full-time Tenured	8
Full-time Non-Tenured (includes tenure-track)	3
Part-time	1
With Master's Degrees	4
Full-time Tenured	
Full-time Non-Tenured	3
Part-time	1
With Bachelor's Degrees	
Full-time Tenured	
Full-time Non-tenured	
Part-time	
Other	
Full-time Tenured	
Full-time Non-tenured	
Part-time	
Total Headcount Faculty	
Full-time Tenured	8

Full-time Non-tenured	6
Part-time	2

Please respond to the following questions.

- 1) Based on your program's assessment findings, what subsequent action will your program take?

During the past four years, several new members have joined the faculty. We have starting reviewing learning outcomes and changed faculty assignments for assessment based on this faculty change. We will now work to have a greater portion of the faculty involved in assessment. Revisions will be on going.

- 2) We are interested in better understanding how departments/programs assess their graduating seniors. Please provide a short narrative describing the practices/curriculum in place for your department/program. Please include both direct and indirect measures employed.

Besides the methods mentioned above, the major way that we assess students graduating from the Master of Taxation program is through the Certified Public Accountant (CPA) Exam. We are able to track how are students are doing on the CPA exam following graduation. We also give our graduating seniors a survey. One of the questions deals with employment upon graduation. This is an indirect way to measure whether the students have learned the material taught in the program and whether an external source (the employer) values and rewards the students learning by offering them a job.