# Master of Science in Taxation

**Fall 2010- Spring 2012**

**Objectives:** Overall Outcome – 75%, Trait Outcome – 75% of Traits meet 75% Outcome

<table>
<thead>
<tr>
<th>Learning Objective</th>
<th>Outcome Analysis</th>
<th>Trait Outcome Analysis</th>
<th>Closing the Loop/Recommendations</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>SLO No. 1</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| Students will demonstrate a technical understanding and application of advanced tax knowledge (ACCT 470) | Method: MC Questions  
Overall mean: 69.64%  
Performance on individual traits: 33.33% (1 of 3)  
Conclusion: Objective not wholly satisfied | Citators (Application of Concepts): 61.5%  
Penalties, Fines & Interest: 65.4%  
Tax Law Citations: 80.8% | Do additional citator exercises and problems in class and through assignments.  
Develop a summary document for both ITRP and taxpayer specific fines and penalties. Homework assignment and exam questions will be used to assess student learning. A calculation process flow will be further refined and then incorporated into lectures.  
In regards to tax law citations, instructors will enhance student utilization of prior instructor-developed tax research Citation and Style guide and tax citation practice packets in written assignments, exams, graduate projects, and team case study projects. |
| **SLO No. 2**      |                  |                        |                                  |
| Students will demonstrate a conceptual understanding and application of advanced tax knowledge (ACCT 578) | Method: Critical Thinking Rubric  
Overall mean: 17.98 (64.23%)  
Performance on individual traits: 0% (0 of 6)  
Conclusion: Objective not wholly satisfied | Understanding the Issue: 70.8%  
Incorporating Disciplines: 63.8%  
Framing Personal Response: 70.0%  
Evaluating Assumptions: 63.3%  
Evaluating Evidence: 51.7%  
Evaluating Implications: 65.0%  
Identifying Relevancy to Accounting: 65.0% | Give students resources to provide them with an ethical and critical thinking framework.  
Review how to articulate critical thinking in case studies |
<table>
<thead>
<tr>
<th>Learning Objective</th>
<th>Outcome Analysis</th>
<th>Trait Outcome Analysis</th>
<th>Recommendations/Actions</th>
</tr>
</thead>
</table>
| SLO No. 3 Students will demonstrate advanced research skills using appropriate professional literature (ACCT 597) | • Method: Research Skills Rubric  
Overall mean: 21.92 (73.07%)  
Performance on individual traits: 83.3% (5 of 6)  
Conclusion: Objective not wholly satisfied | • Thesis/Problem/Research Question: 58.0%  
Analysis: 86.0%  
Synthesis: 81.0%  
Documentation: 82.0%  
Research Resources: 82.0%  
Application/Conclusion: 86.0% | • Create a lecture for MST students on how to develop a thesis or on problem identification.  
• Facilitate MST students in developing a proper thesis by giving them a handout containing sample thesis statements. |
| SLO No. 4 Students will demonstrate effective written communication skills (ACCT 470) | • Method: CLASS Rubric  
Overall mean: 27.63 (92.1%)  
Performance on individual traits: 100% (6 of 6)  
Conclusion: Objective wholly satisfied | • Content/Case: 87.5%  
Literacy: 85.0%  
Audience: 100.0%  
Strategy: 97.5%  
Style (tone, word choice): 85.0%  
Style (document design): 97.5% | • As noted in MST SLO 1, the course is to be redesigned to further enhance student utilization of the course’s Tax Citation and Style Guide on assignments, graduate projects, exams and team case studies.  
• Enhance course work on written communication and literacy by increasing lecture coverage on additional outside written business communication resources. Also post additional resources on TITANium.  
• Strengthen existing textbook coverage on style, in regards to proper tone and word choice, used in the accounting and tax profession. The style trait will be tested on assignments, projects and exams. |
| SLO No. 5 Students will demonstrate effective oral communication skills (ACCT 597) | • Method: Oral Communication Rubric  
Overall mean: 41/50 (82%)  
Performance on individual traits: 90% (9 of 10)  
Conclusion: Objective wholly satisfied | • Introduction: 65.0%  
Main Point: 85.0%  
Supporting Material: 85.0%  
Transition Points: 90.0%  
Vocal Delivery: 85.0%  
Effective Language: 90.0%  
Overall Organization: 85.0%  
Visual Aids: 85.0%  
Style: 75.0%  
Conclusion: 75.0% | • Provide resources to MST students on how to prepare and present materials orally. |
<table>
<thead>
<tr>
<th>Learning Objective</th>
<th>Outcome Analysis</th>
<th>Trait Outcome Analysis</th>
<th>Recommendations/Actions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>SLO No. 6</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| Students will be able to suggest appropriate courses of action to resolve ethical dilemmas related to tax issues and the accounting profession. (ACCT 470) | • **Method:** Ethics Rubric  
• **Overall mean:** 18.23/20  
(91.15%)  
• **Performance on individual traits:** 100% (4 of 4)  
• **Conclusion:** Objective wholly satisfied | • **Correctly Identifies the Facts and Accounting Related Ethical Issue:** 96.9%  
• **Discusses Alternative Courses of Action to the Ethical Issue/Dilemma and Possible Trade-offs:** 86.2%  
• **Discussion Involves Stakeholders and How They are Affected by the Alternative Courses of Action:** 89.2%  
• **Recommends Most Appropriate Course of Action:** 92.3% | • Most results are acceptable under the Ethics Rubric, but the instructors will add more comprehensive ethical tax scenarios on assignments and exams.  
• Course work to be strengthened and exam questions redesigned to assess student knowledge of how to evaluate alternative courses of action in ethical tax scenarios. |
| **SLO No. 7**      |                  |                        |                         |
| Students will demonstrate their ability to work collaboratively and effectively on advanced tax issues as part of a team (ACCT 470) | • **Method:** Teamwork Rubric  
• **Overall mean:** 23.69/25  
(94.76%)  
• **Performance on individual traits:** 100% (5 of 5)  
• **Conclusion:** Objective wholly satisfied | • **Contributions:** 92.5%  
• **Problem Solving:** 90.0%  
• **Attitude:** 100.0%  
• **Focus on the Task:** 93.8%  
• **Working with Others:** 97.5% | • Results acceptable but do show variance from prior documented assessment.  
• Instructor is further developing storyboard methodology for evaluating and analyzing comprehensive tax scenarios in assignments and team case study projects.  
• Existing course lecture materials will be enhanced to better incorporate storyboard methodology and Six Thinking Hat critical thinking framework into course materials. |