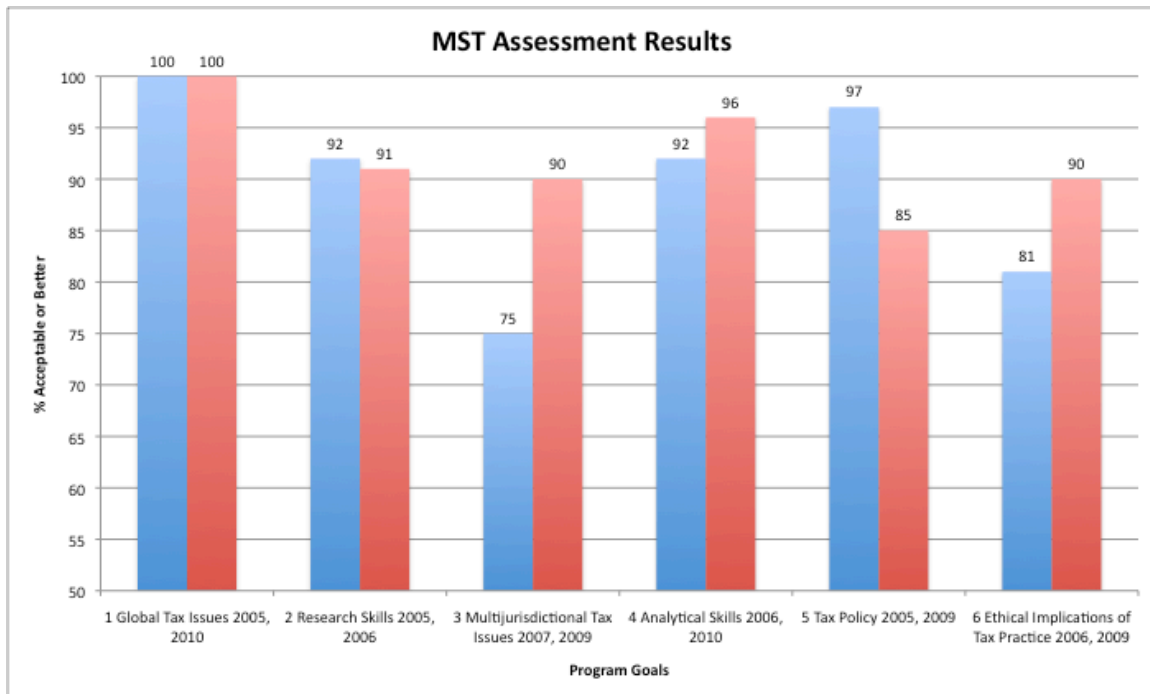


MST Assessment Results

MST Program Learning Goals
1. To identify and understand complex tax issues within the context of the global business world.
2. To learn research skills that will assist in exploring both familiar and novel areas of the tax law and communicate the findings in clear terms.
3. To appreciate multi-jurisdictional tax issues.
4. To develop conceptual and analytic skills with real world applications.
5. To appreciate tax policy issues and foundations of the income tax law.
6. To understand the ethical implications of tax practice.



Master of Science in Taxation (MST) Assurance of Learning

Learning Goal 1	To identify and understand complex tax issues within the context of the global business world
Student Learning Objective	To understand the global business environment and global competitive issues facing high tech companies
Student Learning Outcomes	Students complete a comprehensive project to learn about the tax, accounting, legal, and financial rules and issues of a particular high technology industry. The project includes consideration of the global environment in which these industries operate and some of the key international tax rules that apply to them.
Business 223E	Business and Tax Aspects of High Technology Companies
Follow-up Actions	Course coverage was enhanced by additional material on international financial reporting (IFRS). Real world perspectives were integrated into the class via guest lectures by high-level managers involved in extensive international operations and taxation.
Learning Goal 2	To learn research skills that will assist in exploring both familiar and novel areas of the tax law and communicate the findings in clear terms
Student Learning Objective	Conduct research to address a tax issue of a given fact pattern and prepare a memo for the client file that provides the solution and that demonstrates proper research skills and citation format
Student Learning Outcomes	Students will produce comprehensive, well-written memos and client letters that demonstrate thorough research and analysis of a particular tax issue.
Business 223A	Tax Research and Decision Making
Follow-up Actions	Course format was modified in 2009 to move some lecture materials to online videos for homework to free up more class time for research practice and assistance. Starting in 2007, students were given an opportunity, if needed, to rewrite their first practice research memo. On recommendation of the Tax Advisory Board and adjunct faculty, the Director is pursuing hiring a communications consultant to work with students to improve skills in these areas as firms find that greater skills are needed by all hires (not just those from SJSU). Starting in Fall 2010, interested students will have an opportunity to develop and deliver financial literacy workshops on tax topics for SJSU students and community groups. This is expected to further challenge students to hone their research, and written and oral communication skills.
Learning Goal 3	To appreciate multi-jurisdictional tax issues
Student Learning Objective	Understand differences between federal and state tax rules Comprehension of multistate tax issues including sourcing of income and nexus
Student	Students demonstrate the mastery of the skills required to conduct state tax

Learning Outcomes	research via homework assignments where they use tax research databases and the state tax agency websites to find answers to multistate tax questions.
Business 223A	Tax Research and Decision Making
Follow-up Actions	Instructor adopted a textbook that included a chapter on conducting state tax research. Instructor developed podcasts, posted class slides, and an online quiz to supplement homework assignments. This has freed up classroom time for student questions on how to do research and has allowed for more practice exercises. The Director is pursuing a program modification that requires students to take at least one course out of their five electives in a topic that deals with either international or multistate rules (six electives are available on these topics).
Learning Goal 4	To develop conceptual and analytic skills with real world applications
Student Learning Objective	Demonstrate proficiency in critical analytical thinking, including analysis, interpretation, evaluation, inference, and explanation of data
Student Learning Outcomes	Students conduct a case analysis to determine whether appropriate structures and procedures were used for a given tax transaction – e.g. whether a transaction qualifies as a Type A reorganization.
Business 223C and Business 223F	Taxation of corporations and shareholders and Tax Accounting Periods and Methods
Follow-up Actions	This learning objective was assessed in Bus 223F starting in Spring 2010. It will continue to be assessed in Bus 223C with a new assessment used for Fall 2010.
Learning Goal 5	To appreciate tax policy issues and foundations of the income tax law
Student Learning Objective	To understand and apply principles of tax policy to analyze complex organizational decisions
Student Learning Outcomes	Students demonstrate mastery of tax policies by critiquing tax proposals using a set of 10 principles of good tax policy designed by the AICPA in 2001 (under the direction of the current MST Director).
Business 223A and Business 223E	Tax research and decision-making and Tax aspects of high technology companies
Follow-up Actions	In Business 223A, in addition to class discussion on this topic, students are required to listen to a podcast with PowerPoint slides explaining the ten principles of good tax policy. Students work on tax policy analysis in groups in class and individually as part of their 223A project. In Bus 223E, principles of good tax policy are discussed a few times in class with respect to various tax rules relevant to high technology companies.

	Students are also required to analyze a tax proposal as part of their 223E project. To provide further opportunities to students who want to learn more about this topic, Bus 225R, Tax Policy and Tax Reform was created as a new elective starting in Spring 2009 (an online course). Based on student comments after completing the Bus 225R course, the program director is exploring with more students and the Tax Advisory Board whether the tax policy course should be modified to become the new capstone course for the program given today's tax legislative environment and the greater opportunity the policy approach provides to integrate and review program topics.
Learning Goal 6	To understand the ethical implications of tax practice
Student Learning Objective	To gain a basic understanding of ethical and legal discourse to improve analysis of tax problems
Student Learning Outcomes	Students demonstrate understanding of ethical tax practitioner conduct via a written memo applying AICPA Statements on Standards for Tax Services (SSTS) to develop office procedures to ensure proper tax practitioner conduct
Business 223A	Tax Research and Decision Making
Follow-up Actions	Instructor will add more emphasis on penalties and the substantial authority concept in this class and Bus 223F (another required course). Starting in Spring 2011, a one-unit online course – Tax Practitioner Ethics, will be added as an elective to provide students with additional opportunities to learn about this topic.