

**SJSU Annual Program Assessment Report
Academic Year 2013-2014**

Electronic Copy of Report Due June 1, 2014

Send to Undergraduate Studies (academicassessment@sjsu.edu)
with cc: to your College Associate Dean and College Assessment Facilitator

Department/Program: Master of Science in Taxation Program (MST)

College: Lucas College and Graduate School of Business

Website: <http://www.sjsu.edu/cob/>; University Learning Goals:

Program Accreditation: AACSB International

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Date of Report: May 30, 2014

PART A

1. List of Program Learning Outcomes (PLOs)

a. Overview and Context:

The Lucas College and Graduate School of Business (LCoB) is accredited by AACSB International. February 2011 was our last accreditation visit and we have been reaccredited for another five years. Our next visit is scheduled for Spring 2016. AACSB commended the LCoB on the following strength and effective practice related to assessment: "The college has created an effective infrastructure to support assurance of learning. As a result, the current status of the assurance of learning program is well developed and efforts continue to refine goals and assessment measures. Assurance of learning is well engrained in the culture. The documentation is extensive and impressive." (AACSB Accreditation letter, April 18, 2011)

For accreditation, the LCoB is required to assess each program learning goal (PLO) at least twice during each 5-year accreditation cycle. Our last cycle was 2006-2011 and our current cycle is 2011-2016. For assessment planning, we use the 5-year cycle as our framework. We present PLO assessment information from the 2006-2011 cycle (Appendix A) as a point of reference. Our current and future assessments are based on the 2011-2016 cycle.

b. List of PLOs:

See Appendix B for list of PLOs

2. Map of PLOs to University Learning Goals (ULGs)

The MST program learning goals (PLOs) have been mapped into the University Learning Goals (ULGs). See Appendix B for mapping.

3. Alignment – Matrix of PLOs to Courses:

See Appendix C for Curriculum Alignment Matrix.

4. Planning -- Assessment Schedule:

See Appendix D for Assessment Schedule.

5. Student Experience:

PLOs are communicated to students on the College website (<http://www.sjsu.edu/cobaccreditation/Goals/index.html>).

PART B

6. Graduation Rates for Total, Non URM and URM students (per program/degree)

See Appendix E

7. Headcounts of Program Majors and New Students (per program and degree)

See Appendix E

8. SFR and Average Section Size (per program)

See Appendix E

9. Percentage of Tenured/tenure-track Instructional Faculty (per department) See

Appendix E

PART C

10. Closing the Loop/Recommended Actions:

The following are some “closing the loop” actions for the MST program:

- a. Given a growing number of full-time, inexperienced students (about 15% today compared to about 3% years ago) and the likelihood of this continuing with the 150 unit CPA requirement, program changes have been made that start in fall 2013. This was done with input from the MST Curriculum Committee consisting of the MST adjuncts with input from members of the Tax Advisory Board. The MST director also obtained input via Survey Monkey from recent alums. Key changes are to have more “foundation” type courses rather than ones that presume the student has a few years of work experience. New courses starting for students admitted in fall 2013 are BUS 223G – Taxation of Business Entities (rather than 223B and 223C) and a choice of just one capstone that will bring together past MST courses better than the program’s longstanding

capstone courses did. Another “foundation” course has been added starting fall 2014 – Introduction to International Taxation. The new capstone is BUS 223H – Tax Policy Capstone. Students starting in fall 2013 and beyond will take BUS 223A Tax Research, BUS 223F Tax Accounting Methods and Periods, BUS 223G Taxation of Business Entities and BUS 223H Tax Policy Capstone. Of these 18 units of electives, 3 units must be multijurisdictional (Int’l or multistate) and 3 units must be an entities course.

b. To help improve interpersonal skills and have sufficient ethics offerings, an experimental course of the past few years will be an official course for spring 2014 – a 2 unit course – Personal and Business Leadership for Tax Professionals. The MST program is also experimenting with a required 2-day retreat with a trial one being offered Sept 27 – 28, 2013 for 25 MST students. It will enable students to get to know each other better, help them improve team building and EQ skills, have an ethical assessment (with The Ethical Lens and a debrief by Anne Lawrence), learn business and dining etiquette and hear from some professionals on career advice. Each participant will leave with a plan for career and interpersonal skill development.

The fall 2013 MST retreat was a success based on assessment received from both students and presenters. Another 2-day retreat was held in March 2014 with similar success and another one is scheduled for October 2014. This is an excellent opportunity for all students – both working and non-working, to improve interpersonal skills, including business and dining etiquette, as well as focus on career advancement skills.

c. The MST program director expects to have an e-portfolio program in place in 2015 to enable students to showcase their work and to help them see how they have achieved the MST Program learning objectives.

d. The MST program continues to help students improve writing and presentation skills by buying time from the Writing Center, the MST online student-run journal, presenting financial literacy workshops in the community and on campus, and special workshops. Changes are being made to the GVAR class (223A) to include more writing workshops and a new project based on ideas generated from the presentations by the Comm Studies professors in 12/13. For example, class time will be used early on to have students create a grammar book for the class that will tie directly to a rubric to be used for all writing assignments. Students will also read practitioner articles early on to create a vocabulary list to use during the course in their writings. There will be a 3 hour special workshop by Prof Bobbi Makani and John Linford from the Writing Center. Class time will be freed up by further flipping this course (moving more lecture materials to video lectures (narrated powerpoint)). Interpersonal skills and proper communication skills will be emphasized in all classes (Annette Nellen will be working with the adjuncts on this). For example, being sure all students participate in class. Letting students know when we can’t hear them, etc.

11. Assessment Data:

See Appendix F for Assessment Data Summary Table.

12. Analysis:

Based on an analysis of the program, the program learning goals were revised during the 2013-2014 academic year. Additionally, the following program changes were made in fall 2013.

1. The MST program has a new tenure-track professor starting this fall 2013- Joel Busch, CPA, Esq. Joel is an SJSU accounting and MST alum. He has 10+ years of experience working in a corporate tax department and CPA practice. This fall, Professor Busch will be teaching undergraduate tax and a new MST course - BUS 223G, Taxation of Business Entities. Going forward, he will be adding a few more MST courses to his teaching load.

2. Per consultation with MST faculty, the SJSU Tax Advisory Board and some alums, as well as due to upcoming changes in requirements to become a CPA, some program changes have been made. Students entering fall 2013 and beyond will have slightly different required course list than do students currently admitted. This is explained below.

a) The Capstone Course - for students entering in fall 2013 and beyond, there will be only one capstone to select - BUS 223H - Tax Policy Capstone. This course is similar to the current online course - BUS 225R Tax Policy and Tax Reform. BUS 223H is not an online course.

BUS 223E - Business and Tax Aspects of High Tech Companies, will no longer be offered.

BUS 223D - Seminar in Tax Planning & Practice, will be offered in Summer 2013 and Summer 2014. It will no longer be offered after these two offerings.

b) BUS 223C - Taxation of C Corporations - will be phased out.

c) BUS 223B - Taxation of Partnership - this course will continue as is for probably two more years. After that, it will be modified to remove topics covered in the new BUS 223G course and those topics will be replaced with more advanced topics.

d) BUS 223G - Taxation of Business Entities - this course is only for students admitted in fall 2013 and later.

e) BUS 223F - Tax Accounting Periods and Methods - starting in spring 2014, this will also include a module on the income tax provision to be sure all students are exposed to this topic even if they do not take BUS 225L, Accounting for Income Taxes.

- f) BUS 227F, Personal and Business Leadership Skills for Tax Practitioners, which is on the Summer and Fall 2013 schedules, as 297D, will become an "official" course starting spring 2014.
- g) Ethics - we currently have BUS 227B, Ethics for Tax Practitioners (online, 1 unit). We will be adding probably two more 1-unit ethics courses soon to meet the regulatory ethics requirements that starts in 2017 for individuals who are not yet CPAs.
- h) BUS 225V, Tax Considerations for High Tech Companies - this new elective will start in spring 2014. A new elective on taxation and the entrepreneur will likely start in fall 2014.
- i) Online options - BUS 225K, Advanced Individual Tax, will continue to be the online elective for fall semesters. To replace the online 225K tax policy option we've had for spring semesters, starting in spring 2014, BUS 225H, Taxation of Property Transactions, will be offered online and will run from January 3 to April 17.

13. Proposed Changes and Goals:

The following program learning goals will be assessed in the 2014-2015 Academic Year:

PLO #1: Complex and Multi-jurisdictional Tax Issues

PLO #2: Research Skills

PLO #3: Analytical Skills

PLO #4: Tax Policy

PLO #5: Ethical Implications of Tax Practice

PLO #6: Tax Practice and Career Advancement

APPENDIX A

ASSESSMENT SUMMARY FOR MST PROGRAM

2006-2011 ACCREDITATION CYCLE

PROGRAM: MST (Master of Science in Taxation)

Student Learning Outcomes	Which Courses Measured, When and What Tool Used?	Targets for Satisfactory Performance	Observations of Student Performance	When and By Whom Were the Results Analyzed?
<p>1. Global Tax Issues</p> <p><i>To identify and understand complex tax issues within the context of the global business world</i></p>	Summer 2005. BUS223E – Business and Tax Aspects of High Technology Companies: Group assignment and research project	<p>“Exceptional” means that the student was comprehensive in their research and thorough in their analysis and communication of the answer to the question and its rationale.</p>	<p>N=31</p> <p>Acceptable and above: 100% Exceptional: 0/31=0% Acceptable: 31/31=100% Unacceptable: 0/31=0%</p>	Summary report and analysis prepared by Prof. Annette Nellen, reviewed by core MST program faculty and college curriculum committee.
	Summer 2010. BUS223E – Business and Tax Aspects of High Technology Companies: Exam question	<p>“Unacceptable” typically means that the student overlooked key resources or authorities in trying to find an answer to the issue, did not follow instructions, did not understand the primary authority, and/or did not communicate the result clearly.</p>	<p>N=41</p> <p>Acceptable and above: 90% Exceptional: 0/41=0% Acceptable: 37/41=90% Unacceptable: 4/41=10%</p>	Summary report and analysis prepared by Prof. Annette Nellen, reviewed by core MST program faculty and college curriculum committee.
<p>2. Research Skills to Explore Novel Situations</p> <p><i>To learn research skills that will assist in exploring both familiar and novel areas of the tax law and communicated the findings in clear terms</i></p>	Fall 2005. BUS223A-Tax Research and Decision Making: Research report	<p>“Unacceptable” typically means that the student overlooked key resources or authorities in trying to find an answer to the issue, did not follow instructions, did not understand the primary authority, and/or did not communicate the result clearly.</p>	<p>N=39</p> <p>Acceptable and above: 92% Exceptional: 4/39 = 10% Acceptable: 32/39 = 82% Unacceptable: 3/39 = 8%</p>	Summary report and analysis prepared by Prof. Annette Nellen, reviewed by core MST program faculty and college curriculum committee.
	Fall 2006. BUS223A-Tax Research and Decision Making: Research report	<p>“Unacceptable” typically means that the student overlooked key resources or authorities in trying to find an answer to the issue, did not follow instructions, did not understand the primary authority, and/or did not communicate the result clearly.</p>	<p>N=21</p> <p>Acceptable and above: 91% Exceptional: 1/21 = 5% Acceptable: 18/21 = 86% Unacceptable: 2/21 = 9%</p>	Summary report and analysis prepared by Prof. Annette Nellen, reviewed by core MST program faculty and college curriculum committee.
	Summer 2010: BUS223E – Business and Tax Aspects of High Technology Companies: Exam question	Correct/Incorrect	<p>N=41</p> <p>Correct: 16/41=39% Incorrect: 25/41=61%</p>	Summary report and analysis prepared by Prof. Annette Nellen, reviewed by core MST

PROGRAM: MST (Master of Science in Taxation)

Student Learning Outcomes	Which Courses Measured, When and What Tool Used?	Targets for Satisfactory Performance	Observations of Student Performance	When and By Whom Were the Results Analyzed?
				program faculty and college curriculum committee.
<p>3. Multijurisdictional tax issues</p> <p><i>To appreciate multi-jurisdictional tax issues</i></p>	Fall 2007. BUS223A-Tax Research and Decision Making: Assignment	Exceptional: 7-8 Acceptable: 6 Unacceptable: 0-5	N=36 Acceptable and above: 75% Exceptional 5/36=14% Acceptable 22/36=61% Unacceptable 9/36=25%	Summary report and analysis prepared by Prof. Annette Nellen, reviewed by core MST program faculty and college curriculum committee.
	Fall 2009. BUS223A-Tax Research and Decision Making: Homework research question, final examination question and online quiz and examination question. Assignment	Exceptional: 7-8 Acceptable: 6 Unacceptable: 0-5 Final exam: Correct/Incorrect	N=36 Online quiz: Exceptional: 16/30 (53%) Acceptable: 8/30 (27%) Unacceptable: 6/30 (20%) Final exam: Correct answers: 27/30= (90%) Incorrect: 3/30=10% Mean: 82%	Summary report and analysis prepared by Prof. Annette Nellen, reviewed by core MST program faculty and college curriculum committee.
	Summer 2010: BUS223E – Business and Tax Aspects of High Technology Companies: Exam question	Correct/Incorrect	N=41 Correct answer: 37/41=90% Incorrect: 4/41=10%	Summary and report prepared by Annette Nellen.
<p>4. Analytical Skills</p>	Fall 2006. BUS223C-Taxation of Corporations and Stakeholders: Case analysis	Exceptional: 10 Acceptable: 7-9 Unacceptable: 0-6	N=26 students Acceptable and above: 92% Exceptional: 8/26=31%	Analysis done by Dr. Stewart Karlinsky and reviewed by faculty, core MST program

PROGRAM: MST (Master of Science in Taxation)

Student Learning Outcomes	Which Courses Measured, When and What Tool Used?	Targets for Satisfactory Performance	Observations of Student Performance	When and By Whom Were the Results Analyzed?
<i>To develop conceptual and analytic skills with real world applications</i>			Acceptable: 16/26=61% Unacceptable: 2/26=8%	faculty and college curriculum committee
	Spring 2010. BUS223F-Tax Accounting Methods and Periods: Research questions	Exceptional: 10 Acceptable: 7-9 Unacceptable: 0-6	N=50 Acceptable and above: 96% Exceptional: 6/50=12% Acceptable: 42/50=84% Unacceptable: 2/50=4%	Summary report and analysis prepared by Prof. Annette Nellen, reviewed by core MST program faculty and college curriculum committee.
	Summer 2010: BUS223E – Business and Tax Aspects of High Technology Companies: Exam question	Exceptional: 7-8 Acceptable: 4-6 Unacceptable: 0-3	N=41 Exceptional: 1/41=2% Acceptable: 38/41=93% Unacceptable: 2/41=5%	Summary and report prepared by Annette Nellen.
	Fall 2010: BUS223C Exam question	Exceptional: 10 Acceptable: 7-9 Unacceptable: 0-6	N=8 Exceptional: 3/8=38% Acceptable: 2/8=25% Unacceptable: 3/8=37%	Summary and report prepared by Danni Dunn.
5. Tax Policy	Summer 2005. BUS223E – Business and Tax Aspects of High Technology	Exceptional: 2 Acceptable: 1 Unacceptable: 0	Students did fairly well.	Summary report and analysis prepared by Prof. Annette Nellen, reviewed by core MST

PROGRAM: MST (Master of Science in Taxation)

Student Learning Outcomes	Which Courses Measured, When and What Tool Used?	Targets for Satisfactory Performance	Observations of Student Performance	When and By Whom Were the Results Analyzed?
<p><i>To appreciate tax policy issues and foundations of the income tax law</i></p>	<p>Companies: Tax proposals analysis (pre- and post- done in one semester).</p>			<p>program faculty and college curriculum committee.</p>
	<p>Fall 2009. BUS223E - Business and Tax Aspects of High Technology Companies: GVAR assignment –tax policy analysis and final exam Details of coursework on p174 of AoL report.</p>		<p>N=30</p> <p>Equity principle Exceptional: 24/30=80% Acceptable: 5/30=17% Unacceptable: 1/30=3%</p> <p>Simplicity principle Exceptional: 22/30=73% Acceptable: 8/30=27% Unacceptable: 0/30=0%</p> <p>Minimum Tax principle Exceptional: 26/30=87% Acceptable: 3/30=10% Unacceptable: 1/30=3%</p> <p>Critique Exceptional: 24/30=80% Acceptable: 6/30=20% Unacceptable: 0/30=0%</p>	<p>Summary report and analysis prepared by Prof. Annette Nellen, reviewed by core MST program faculty and college curriculum committee.</p>

PROGRAM: MST (Master of Science in Taxation)

Student Learning Outcomes	Which Courses Measured, When and What Tool Used?	Targets for Satisfactory Performance	Observations of Student Performance	When and By Whom Were the Results Analyzed?
			Over 85% scored exceptional or acceptable.	
	Summer 2010: BUS223E – Business and Tax Aspects of High Technology Companies: Exam question	Final exam: Correct/Incorrect	Final exam N=41 Question 6 Correct: 29/41=71% Incorrect: 12/41=29% Question 7: Correct: 34/41=83% Incorrect: 7/41=17%	Summary and report prepared by Annette Nellen
6. Ethical Implications of Tax Practice <i>To understand the ethical implications of tax practice</i>	Fall 2004. BUS223A-Tax Research and Decision Making. Essay assignment		N=39 Exceptional: 0/39=0% Acceptable: 37/39=95% Unacceptable: 2/39=5%	Summary report and analysis prepared by Prof. Annette Nellen, reviewed by core MST program faculty and college curriculum committee.
	Fall 2006. BUS223A-Tax Research and Decision Making. Essay assignment		N=21 Acceptable and above: 81% Exceptional: 5/21=24% Acceptable: 12/21=57% Unacceptable: 4/21=19%	Summary report and analysis prepared by Prof. Annette Nellen, reviewed by core MST program faculty and college curriculum committee.
	Fall 2009: BUS223A-Tax Research and Decision Making. Memo summary, final exam question		N=30 Memo summary Exceptional/Acceptable: 90% Unacceptable: 10% *90% of students scored at the acceptable or exceptional level..	

PROGRAM: MST (Master of Science in Taxation)

Student Learning Outcomes	Which Courses Measured, When and What Tool Used?	Targets for Satisfactory Performance	Observations of Student Performance	When and By Whom Were the Results Analyzed?
	Spring 2010: BUS223F- Tax Accounting Methods and Periods: Final exam question BUS223E – Business and Tax Aspects of High Technology Companies: Exam question	Final exam: Correct/Incorrect	BUS223F (N=51) Exceptional: 18/51=35% Acceptable: 3/51=6% Unacceptable: 30/51=59% BUS223E: (N=41) Correct: 38/41=93% Incorrect: 3/41=7%	Summary and report prepared by Annette Nellen

APPENDIX B

MST PROGRAM LEARNING GOALS (PLOs)

MAPPING OF MST LEARNING GOALS (PLOs) TO UNIVERSITY LEARNING GOALS

2011-2016 ACCREDITATION CYCLE

MST Program Learning Goals

MST Program Learning Goals
1. Complex and Multi-jurisdictional Tax Issues <i>To identify, understand and resolve complex and multijurisdictional tax issues within the context of our global economy and society.</i>
2. Research Skills <i>To learn research skills for exploring both familiar and novel areas of the tax law and to communicate the findings in clear terms</i>
3. Analytical Skills <i>To develop conceptual and analytic skills with real world applications</i>
4. Tax Policy <i>To appreciate tax policy issues and foundations of the tax law</i>
5. Ethical Implications of Tax Practice <i>To understand the ethical implications of tax practice</i>
6. Tax Practice and Career Advancement <i>To develop skills for effective tax practice including keeping current, interacting with others, and career advancement.</i>

MST Program Learning Goals Mapping to University Learning Goals

University Learning Goals	MST Program Learning Goals (see table above for goal description)					
San Jose State University graduates will have developed:	1. Complex and multi-jurisdictional tax issues	2. Research skills	3. Analytical skills	4. Tax policy	5. Ethical implications of tax practice	6. Tax Practice and Career Advancement
Specialized Knowledge:						
o Depth of knowledge required for a degree, as identified by its program learning outcomes.	X			X		
Broad Integrative Knowledge:						
o Mastery in each step of an investigative, creative or practical project (e.g. brainstorming, planning, formulating hypotheses or complex questions, designing, creating, completing, and communicating).		X	X			

o An understanding of the implications of results or findings from a particular work in a societal context (e.g. social or economic implications of a scientific finding).	X					
o Students graduating with a baccalaureate degree will have demonstrated an understanding of critical components of broad academic areas, the arts, humanities, social sciences, and sciences and their integration.	N/A	N/A	N/A	N/A	N/A	N/A
Intellectual Skills:						
o Fluency in the use of specific theories, tools, technology and graphical representation.		X				
o Skills and abilities necessary for life-long learning: critical and creative thinking, effective						

communication, conscientious information gathering and processing, mastery of quantitative methodologies, and the ability to engage effectively in collaborative activities.		X	X			X
Applied Knowledge:						
o The ability to integrate theory, practice, and problem-solving to address practical issues.		X	X			X
o The ability to apply their knowledge and skills to new settings or in addressing complex problems.		X	X			X
o The ability to work productively as individuals and in groups						
Social and Global Responsibilities:						
o The ability to act intentionally and ethically to address a global or local problem in an informed manner						

with a multicultural and historical perspective and a clear understanding of societal and civic responsibilities.					X	
o Diverse and global perspectives through engagement with the multidimensional SJSU community.	X					

APPENDIX C

CURRICULUM ALIGNMENT MATRIX

MST Learning Goals and Curriculum Alignment – Fall 2013

I = Introduced, concept is introduced in this class

R = Reinforced, concept is reinforced in this class

D = Demonstrated, students must demonstrate in-depth knowledge of this concept

Learning Objectives:	223A	223G	223F	223G	Electives
1. Complex and Multi-jurisdictional Tax Issues <i>To identify, understand and resolve complex and multijurisdictional tax issues within the context of our global economy and society.</i>	I	I		D	R
2. Research Skills <i>To learn research skills for exploring both familiar and novel areas of the tax law and to communicate the findings in clear terms</i>	I, R, D	R	R	D	R
3. Analytical Skills <i>To develop conceptual and analytic skills with real world applications</i>	I	I	R	D	R
4. Tax Policy <i>To appreciate tax policy issues and foundations of the tax law</i>	I	D	D	R	R
5. Ethical Implications of Tax Practice <i>To understand the ethical implications of tax practice</i>	I	R	R, D	D	R
6. Tax Practice and Career Advancement <i>To develop skills for effective tax practice including keeping current, interacting with others, and career advancement.</i>	I	R	R	D	R

APPENDIX D

ASSESSMENT SCHEDULE

2011-2016 ACCREDITATION CYCLE

MST Program Learning Goals (PLOs)	Sum 2012	Spr 2012	Fall 2012	Spr 2013	Sum 2013	Fall 2013	Spr 2014	Sum 2014	Fall 2014	Spr 2015	Sum 2015
1. Complex and Multi-jurisdictional Tax Issues				B223A, B223H				B223A, B223H		B223A, B223H	
2. Research Skills		B223A, B223E		B223A, B223H			B223A, B223H		B223A, B223H		
3. Analytical Skills		B223A, B223B					B223A, B223B			B223A, B223B	
4. Tax Policy	B223A, B223E			B223A, B223H		B223A, B223H			B223A, B223H		B223A, B223H
5. Ethical Implications of Tax Practice		B223A, B223F		B223A, B223F			B223A, B223F			B223A, B223F	
6. Tax Practice and Career Advancement		B223A, B223E		B223A, B223H		B223A, B223H				B223A, B223H	

APPENDIX E
PART B DATA

#6 Graduation Rates for Total, Non URM and URM students (per program and degree)

Academic Programs		First-time Freshmen: 6 Year Graduation Rates		New UG Transfers: 3 Year Graduation Rates		Grads : 3 Year Graduation Rates	
		Fall 2007 Cohort		Fall 2010 Cohort		Fall 2010 Cohort	
		Entering	% Grad	Entering	% Grad	Entering	% Grad
Accounting/Finance	Total	162	58.6%	167	76.6%	0	0.0%
	URM	54	46.3%	11	81.8%	0	0.0%
	Non-URM	97	63.9%	113	75.2%	0	0.0%
	Other	11	72.7%	43	79.1%	0	0.0%
Management Information Syst.	Total	24	54.2%	23	69.6%	0	0.0%
	URM	7	28.6%	0	0.0%	0	0.0%
	Non-URM	16	62.5%	18	66.7%	0	0.0%
	Other	1	100.0%	5	80.0%	0	0.0%
Organization/Management	Total	251	54.6%	89	77.5%	0	0.0%
	URM	74	44.6%	13	76.9%	0	0.0%
	Non-URM	148	59.5%	51	80.4%	0	0.0%
	Other	29	55.2%	25	72.0%	0	0.0%
Marketing	Total	144	56.9%	38	65.8%	0	0.0%
	URM	35	45.7%	7	28.6%	0	0.0%
	Non-URM	97	60.8%	21	81.0%	0	0.0%
	Other	12	58.3%	10	60.0%	0	0.0%
MBA - Bus Admin/General	Total	0	0.0%	0	0.0%	0	0.0%
	URM	0	0.0%	0	0.0%	0	0.0%
	Non-URM	0	0.0%	0	0.0%	0	0.0%
	Other	0	0.0%	0	0.0%	0	0.0%
MS - Accountancy	Total	0	0.0%	0	0.0%	0	0.0%
	URM	0	0.0%	0	0.0%	0	0.0%
	Non-URM	0	0.0%	0	0.0%	0	0.0%
	Other	0	0.0%	0	0.0%	0	0.0%
MS - Transportation Management	Total	0	0.0%	0	0.0%	0	0.0%
	URM	0	0.0%	0	0.0%	0	0.0%
	Non-URM	0	0.0%	0	0.0%	0	0.0%
	Other	0	0.0%	0	0.0%	0	0.0%

(data not provided for MS taxation)

#7 Headcounts of program majors and new students (per program and degree)

		Fall 2013									
		New Students				Cont. Students			Total		
	Degree	1st Fr.	UG Transf	New Creds	1st Grads	UGs	Creds	Grads	UGs	Creds	Grads
Bus Admin/Accounting	Total	59	212	0	0	676	0	0	947	0	0
	BS	59	212	0	0	676	0	0	947	0	0
Bus Admin/Accounting Info Syst	Total	13	53	0	0	127	0	0	193	0	0
	BS	13	53	0	0	127	0	0	193	0	0
Bus Admin/Corp Financial Mgmt	Total	14	25	0	0	177	0	0	216	0	0
	BS	14	25	0	0	177	0	0	216	0	0
Bus Admin/Entrepreneurship	Total	31	36	0	0	115	0	0	182	0	0
	BS	31	36	0	0	115	0	0	182	0	0
Bus Admin/Finance	Total	31	88	0	0	372	0	0	491	0	0
	BS	31	88	0	0	372	0	0	491	0	0
Bus Admin/General	Total	72	90	0	44	112	0	11	274	0	55
	BS	72	90	0	0	112	0	0	274	0	0
	MBA	0	0	0	44	0	0	11	0	0	55
Bus Admin/Human Resource Mgmt	Total	20	42	0	0	196	0	0	258	0	0
	BS	20	42	0	0	196	0	0	258	0	0
Bus Admin/International Business	Total	46	46	0	0	178	0	0	270	0	0
	BS	46	46	0	0	178	0	0	270	0	0
Bus Admin/Management	Total	79	137	0	0	579	0	0	795	0	0
	BS	79	137	0	0	579	0	0	795	0	0
Bus Admin/Management Info Syst	Total	20	83	0	0	348	0	0	451	0	0
	BS	20	83	0	0	348	0	0	451	0	0
Bus Admin/Marketing	Total	115	108	0	0	492	0	0	715	0	0
	BS	115	108	0	0	492	0	0	715	0	0

(MBA prog data in BusGeneral. MS program data not provided)

#8 SFR and average section size (per program)

		Fall 2013	
Course Prefix	Course Level	Student to Faculty Ratio (SFR)	Average Headcount per Section
BUS - Business Graduate Progs	Total	20.0	17.8
	Graduate Division	20.0	17.8
BUS1 - Accounting/Finance	Total	37.7	43.9
	Lower Division	47.4	47.3
	Upper Division	36.0	43.2
BUS2 - Marketing	Total	33.4	45.5
	Lower Division	32.9	40.0
	Upper Division	33.5	46.2
BUS3 - Organization/Mgmt	Total	38.8	49.7
	Lower Division	66.0	81.3
	Upper Division	35.3	45.4
BUS4 - Mgmt Info Systems	Total	33.1	47.8
	Lower Division	41.8	63.3
	Upper Division	31.5	42.3

#9 Percentage of tenured/tenure-track instructional faculty (per department)

		Fall 2013			
		% Tenured/Prob	Tenured	Temp Lecturer	Probationary
Business - All College		58.9%	11.269	10.285	3.46

		Fall 2013			
		% Tenured/Prob	Tenured	Temp Lecturer	Probationary
Business Graduate Programs		58.3%	1.363	1.666	0.967

APPENDIX F

ASSESSMENT DATA SUMMARY TABLE

2011-2016 ACCREDITATION CYCLE

PROGRAM: MST (Master of Science in Taxation)
Assessment Cycle: 2011 - 2016

Student Learning Outcomes	Which Courses Measured, When and What Tool Used?	Targets for Satisfactory Performance	Observations of Student Performance	When and By Whom Were the Results Analyzed?	Closing the Loop Activities
1. Complex and Multi-jurisdictional Tax Issues <i>To identify, understand and resolve complex and multijurisdictional tax issues within the context of our global economy and society.</i>	Spring 2012 BUS223E - <i>Business and Tax Aspects of High Technology Companies</i>	Exceptional: 9-10 Acceptable: 7-8 Unacceptable: 0-6	N=36 Acceptable and above: 61% Exceptional: 9/36=25% Acceptable: 13/36=36% Unacceptable: 14/36=39%	Summary report prepared by Bobbi Makani, reviewed by core MST program faculty and college curriculum committee.	After surveying a sample of alums, faculty and Tax Advisory Board members, curriculum changes were made. One significant one is that the two capstone options were replaced with a single capstone – Tax Policy Capstone for students starting in Fall 2013. This course better ties to the program learning objectives and will better integrate student learning from required and elective courses. The assessment from summer 2012 BUS 223E indicates that students need additional work on in-depth analysis of tax rules. This will happen in 223H.
	Spring 2013 BUS223A - <i>Tax Research and Decision Making</i> Final exam question	Acceptable: 5-6 Unacceptable: 0-4	N=18 Acceptable and above: 94% Acceptable: 17/18=94% Unacceptable: 1/18=6%	Summary report prepared by Prof. Annette Nellen, reviewed by core MST program faculty and college curriculum committee.	
2. Research Skills <i>To learn research skills for exploring both familiar and</i>	Spring 2012 BUS223B - <i>Taxation of Partnerships</i> Final exam	Exceptional: 100-120 Acceptable: 80-99 Unacceptable: 0-79	N=41 Acceptable and above: 80% Exceptional 12/41=29%	Summary prepared by Joseph McPeak. Report prepared by Bobbi Makani, reviewed by core MST program	Both of the exam questions helped to assess students' development and application of conceptual

PROGRAM: MST (Master of Science in Taxation)
Assessment Cycle: 2011 - 2016

Student Learning Outcomes	Which Courses Measured, When and What Tool Used?	Targets for Satisfactory Performance	Observations of Student Performance	When and By Whom Were the Results Analyzed?	Closing the Loop Activities
<i>novel areas of the tax law and to communicate the findings in clear terms</i>			Acceptable 21/41=51% Unacceptable 8/41=20%	faculty and college curriculum committee.	and analytic skills. Both of the questions are ones commonly encountered with partnership, thus, requiring students to apply the tax rules for real world applications.
	Spring 2014 BUS223A - Tax Research and Decision Making Research Project	Exceptional: 153-170 Acceptable: 128-152 Unacceptable: 0-127	N=18 Acceptable and above: 80% Exceptional 1/18=6% Acceptable 16/18=88% Unacceptable 1/18=6%		Additional activities on writing skills was added to BUS 223A starting fall 2013. See summary in the assessment materials.
3. Analytical Skills <i>To develop conceptual and analytic skills with real world applications</i>	Spring 2012 BUS223B - Taxation of Partnerships Final exam	Exceptional: 100-120 Acceptable: 80-99 Unacceptable: 0-79	N=41 Acceptable and above: 80% Exceptional 12/41=29% Acceptable 21/41=51% Unacceptable 8/41=20%	Summary prepared by Joseph McPeak. Report prepared by Bobbi Makani, reviewed by core MST program faculty and college curriculum committee.	Both of the exam questions helped to assess students' development and application of conceptual and analytic skills. Both of the questions are ones commonly encountered with partnership, thus, requiring students to apply the tax rules for real world applications.
	Spring 2014 BUS223B: Taxation of Partnerships	Correct Incorrect	Quiz 1: N=19 Correct: 18/19 = 95% Incorrect: 1/19=5%		

PROGRAM: MST (Master of Science in Taxation)
Assessment Cycle: 2011 - 2016

Student Learning Outcomes	Which Courses Measured, When and What Tool Used?	Targets for Satisfactory Performance	Observations of Student Performance	When and By Whom Were the Results Analyzed?	Closing the Loop Activities
	Quiz questions		Quiz 2: N=22 Correct: 21/22 = 95% Incorrect: 1/22=5% Quiz 3: N=21 Correct: 16/21 =76% Incorrect: 5/21=24% Quiz 4: N=21 Correct: 5/21 = 24% Incorrect: 16/21=76%		
4. Tax Policy <i>To appreciate tax policy issues and foundations of the tax law</i>	Summer 2012 BUS223E - <i>Business and Tax Aspects of High Technology Companies</i> Final exam	Exceptional: 9-10 Acceptable: 7-8 Unacceptable: 0-6	N=36 Acceptable and above: 61% Exceptional: 9/36=25% Acceptable: 13/36=36% Unacceptable: 14/36=39%	Summary report prepared by Prof. Annette Nellen, reviewed by core MST program faculty and college curriculum committee.	The ten principles need to be introduced in the Tax Research course (Bus 223A) where some of the principles are introduced. The principles should be further discussed in other courses, such as Bus 223B and 223F. The benefit would be that students would have more time to gain a deeper understanding of the principles and have more practice applying them which would enable them to do a broader

PROGRAM: MST (Master of Science in Taxation)
Assessment Cycle: 2011 - 2016

Student Learning Outcomes	Which Courses Measured, When and What Tool Used?	Targets for Satisfactory Performance	Observations of Student Performance	When and By Whom Were the Results Analyzed?	Closing the Loop Activities
	Spring 2013 BUS223A - <i>Tax Research and Decision Making</i> Final exam question	Acceptable: 5-6 Unacceptable: 0-4	N=18 Acceptable and above: 94% Acceptable: 17/18=94% Unacceptable: 1/18=6%	Summary report prepared by Prof. Annette Nellen, reviewed by core MST program faculty and college curriculum committee.	analysis by time they get to their capstone course. These results are quite good. This is likely due to the lesson on principles of good tax policy that students listen to via podcast. In-class assignments are also used where students apply principles of good tax policy individually as well as via group work. These results are consistent with those of fall 2008.
5. Ethical Implications of Tax Practice <i>To understand the ethical implications of tax practice</i>	Spring 2012 BUS223F - <i>Tax Accounting Methods/Periods</i> Final exam question Spring 2013 BUS223A - <i>Tax Research and Decision Making</i> Final exam question	Acceptable: 2 (got the answer correct) Fair: incomplete answer Unacceptable: 0 (incorrect answer) Exceptional: 3 Acceptable: 2 Unacceptable: 0-1	N=37 Acceptable: 19/37=51% Fair: 1/37=3% Unacceptable: 17/37=46% N=18 Exceptional: 6/18=33% Acceptable: 5/18=28% Unacceptable: 7/18=39%	Summary report and analysis prepared by Prof. Annette Nellen, reviewed by core MST program faculty and college curriculum committee. Summary report and analysis prepared by Prof. Annette Nellen, reviewed by core MST program faculty and college curriculum committee.	The results indicate that more work is needed to help students see the connection of the ethical rules and the tax research process. One suggestion is to start the

PROGRAM: MST (Master of Science in Taxation)
Assessment Cycle: 2011 - 2016

Student Learning Outcomes	Which Courses Measured, When and What Tool Used?	Targets for Satisfactory Performance	Observations of Student Performance	When and By Whom Were the Results Analyzed?	Closing the Loop Activities
					coverage of the topic earlier in the semester.
	Spring 2013 BUS223F - <i>Tax Accounting Methods/Periods</i> Final exam question	Acceptable: 2 (got the answer correct) Fair: incomplete answer Unacceptable: 0 (incorrect answer)	N=38 Acceptable: 25/38=66% Fair: 4/38=11% Unacceptable: 9/38=23%	Summary report and analysis prepared by Prof. Annette Nellen, reviewed by core MST program faculty and college curriculum committee.	Recognition of this ethical issue has improved in recent years. This is likely due to a change made by the instructor after Spring 2010 to more frequently stress that if a client refuses to correct an erroneous method of accounting, you can no longer represent the client because then the preparer is assisting in the filing of an erroneous return. Additional emphasis should continue to be placed on this ethical dilemma in other courses as well.
6. Tax Practice and Career Advancement <i>To develop skills for effective tax practice</i>	Spring 2013 BUS223A - <i>Tax Research and Decision Making</i>	N=27 Exceptional: 10-12 Acceptable: 7-9 Unacceptable: 0-6	N=27 Exceptional: 24/27=89% Acceptable: 1/27=4% Unacceptable: 2/27=7%	Summary report prepared by Bobbi Makani.	Communication is an important skill for tax professionals. They are expected to be able to express themselves clearly and concisely.

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Student Learning Outcomes	Which Courses Measured, When and What Tool Used?	Targets for Satisfactory Performance	Observations of Student Performance	When and By Whom Were the Results Analyzed?	Closing the Loop Activities
<i>including keeping current, interacting with others, and career advancement.</i>	Exercises in writing				While a solid technical knowledge of tax is essential, the ability of the tax practitioner to explain relevant technical information to non-experts is as critical. The communication workshops were introduced to the program to develop the students' communication skills. It is suggested that this program be continued to further develop interpersonal skills of the students.
	Fall 2013 BUS223A - <i>Tax Research and Decision Making</i> Exercises in writing				