

MST Assurance of Learning Summary



AACSB Fifth Year
Continuous Improvement Review
AY2015-2020

MST AoL Summary

The MST prepares students for careers in a variety of tax capacities, and therefore the majority of program learning goals emphasize solving complex problems through nuanced tax knowledge, which also requires remaining current in the field. While a small number of MST faculty makes for a heavy assessment load, it allows dissemination of results and rapid curricular changes to address student learning. Faculty meet several times a year at an MST faculty forum to discuss curriculum, student performance, and changing needs. Students met or nearly met the target performance in both measurements in four of the five goals.

Multi-jurisdictional Tax Issues: The students significantly exceeded the performance target. To further enhance the knowledge related to the learning goal, faculty implemented micro-insertions in the Tax Policy capstone so students can compare/contrast federal, state and international tax rules when there are significant differences or unusual items.

Research Skills: While students nearly met the 85% target by scoring 83% and 84% in the first and second measurement respectively, there is still room for improvement, particularly with respect to writing research findings clearly. In subsequent semesters, instructors plan to devote more time to the research memo process and format, and assign a short in-class memo for class critique.

Analytical Skills: Students almost met the performance target (82% vs. 85%) in critical analytic skills assessed in the Taxation of Business Entities course; nonetheless, faculty believed overall comprehension and synthesis could strengthen. Expanding in-class projects to address real-life scenarios encountered by governmental tax auditors, corporate tax audit managers, and outside audit consultants were targeted to ensure students can apply technical tax law to common tax audit scenarios. In the second measurement the students did not meet the performance target. Faculty need to address this shortcoming in the next assessment cycle.

Tax Policy: The students met or nearly met the performance target in both measurements. Students use this type of knowledge throughout all coursework, so high performance levels in the capstone's assessment are not surprising. Prior changes to get students more actively involved in policy research and analysis, including having students prepare and testify at hearings during a Saturday class, have likely had a big impact

Ethical Implications of Tax Practice: Students exceeded the expected target in the first round but did not meet the target in a second round of assessment. Rather than simply including exam questions on ethical considerations, faculty aim to address ethics more explicitly through a case examining whether the taxpayer had substantial authority for a position taken on a return. Given the importance of remaining current with tax knowledge, the Spring 2021 faculty forum will address ways to ensure students develop and exercise regular habits to keep up to date. Incorporating tax journal articles and exam questions that require current knowledge are both appropriate pedagogical tools worth exploring.

Table A below illustrates the assessment target, performance and tools employed in the MST program.

Table A - MST AoL Summary Table - Target and Result data refers to the % of expected or actual students who scored in the acceptable and exceptional category

MST PLO	Target	1 st Measurement		2 nd Measurement		Assessment Tool	Enhancements
		Semester	Result	Semester	Result		
1 - Complex and Multi-jurisdictional Tax Issues	85%	SU18	96%	SU19	92%	Online Quiz	Curricular micro-insertion of examples where students can compare/contrast federal, state and international tax rules when there are significant differences or unusual items.
2 – Research Skills	85%	FA18	84%	FA19	83%	GWAR research project and paper	Revision of the assessment tool to allow draft and feedback integration. Writing consultant embedded in course providing feedback and one-on-one coaching sessions.
3 – Analytical Skills	85%	SP19	82%	SP20	58%	Question on Final exam	Expanding in-class projects with real-life scenarios encountered by both governmental tax auditors, corporate tax audit managers and outside audit consultants
4 – Tax policy	85%	SU18	83%	SU19	96%	Project in capstone course	Revision of pedagogy to assign group problems/questions during class. Design new personal income tax assignment.
5 – Ethical Implications of Tax Practice	85%	SP19	92%	FA19	72%		Curricular micro-insertion of ethics case focusing on taxpayer authority about a position on tax return.