**DEPARTMENT OF ACCOUNTANCY**  
**ASSESSMENT PLAN FOR MASTER OF SCIENCE IN TAXATION (M.S.T.) DEGREE**

<table>
<thead>
<tr>
<th>I. Department Mission</th>
<th>II. Program Learning Goals and Objectives</th>
<th>III. Methods to Evaluate Effectiveness</th>
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</table>
| In support of the mission of the College of Business, the Department of Accountancy at Northern Illinois University strives to enhance the profession of accountancy through quality teaching, research, and professional service. We seek to prepare students for successful business careers through teaching excellence in our undergraduate and graduate programs. We strive to develop both academic and professional research that will improve accounting education and/or facilitate accounting professionals in providing quality services to the business community. We also endeavor to advance the profession by providing service to professional organizations and assistance to firms and business professionals. | The NIU Master of Science in Taxation program provides advanced study in taxation to prepare students for the challenges of the professional practice of taxation.  
I. Our graduates will be able to integrate and apply knowledge of the primary tax authority.  
   - **LO1**: Demonstrate knowledge of primary authority and apply this knowledge to answer tax questions for various taxpayers and transactions.  
   - **LO2**: Research solutions for tax issues using appropriate primary authority.  
   - **LO3**: Communicate tax solutions and recommendations in a professional manner.  
   - **LO4**: Prepare tax returns and other filings to comply with stipulated reporting requirements.  
II. Our graduates will be able to evaluate ethical business practices.  
   - **LO5**: Apply relevant professional standards and codes of conduct to resolve ethical tax dilemmas. | A. Faculty assessment of learning objectives  
B. University alumni surveys  
C. Periodic faculty review of required courses  
D. Guidance provided by the Accountancy Executive Advisory Council  
E. Exit surveys  
F. AACSB accreditation process |
### IV. Description of Methods

<table>
<thead>
<tr>
<th>Method</th>
<th>Description</th>
<th>Time Line</th>
<th>Person Responsible</th>
<th>Goals Addressed</th>
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</thead>
<tbody>
<tr>
<td>A. Faculty assessment of learning objectives</td>
<td>Faculty directly assess student achievement of a specified learning objective through a class assignment (project; exam problem) that is evaluated using a rubric developed for the assignment.</td>
<td>Every Fall and Spring semester, a sample of courses is selected to evaluate Department learning objectives.</td>
<td>MST Director Assistant to the Chair Curriculum Committee</td>
<td>I, II, III, IV</td>
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<td>B. University alumni surveys</td>
<td>Accountancy graduates are asked questions about their perceptions of how well the University and Department prepared them for their careers.</td>
<td>One year after graduation.</td>
<td>University Assessment Coordinator</td>
<td>General measure of all goals.</td>
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<tr>
<td>C. Periodic faculty review of required accountancy courses</td>
<td>Faculty review to insure that course content is current and complete.</td>
<td>At least once every three years</td>
<td>Full-time MST faculty Curriculum Committee</td>
<td>I, II, III, IV</td>
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<tr>
<td>D. Guidance provided by the Accountancy Executive Advisory Council (Advisory Council)</td>
<td>Alumni who work in the service region and employers who hire our students meet to provide guidance to our program.</td>
<td>Semi-Annually</td>
<td>Department Chair</td>
<td>I, II, III, IV</td>
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<tr>
<td>E. Exit surveys</td>
<td>Students are asked questions about their perceptions of how well the program prepared them for their careers.</td>
<td>At the end of every semester.</td>
<td>Assistant to the Chair</td>
<td>I, II, III, IV</td>
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<td>F. AACSB accreditation process</td>
<td>Feedback from the AACSB visitation team that applies international standards to the NIU program.</td>
<td>Report filed annually; visitation every five years</td>
<td>Department Chair Assistant to the Chair</td>
<td>I, II, III, IV</td>
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### V. Table of Objectives by Methods – Which Objectives Are Addressed by Various Assessment Methods

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<tbody>
<tr>
<td>A. Faculty assessment of learning objectives</td>
<td>x</td>
<td>x</td>
<td>x</td>
<td>x</td>
<td>x</td>
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<tr>
<td>B. University alumni surveys</td>
<td></td>
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<td>General measure of all goals by virtue of positive responses from the survey.</td>
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<tr>
<td>C. Periodic faculty review of required accountancy courses</td>
<td>x</td>
<td>x</td>
<td>x</td>
<td>x</td>
<td>x</td>
</tr>
<tr>
<td>D. Guidance provided by the Accountancy Executive Advisory Council</td>
<td>x</td>
<td>x</td>
<td>x</td>
<td>x</td>
<td>x</td>
</tr>
<tr>
<td>E. Exit surveys</td>
<td>x</td>
<td>x</td>
<td>x</td>
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<td>x</td>
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VI. Time Line

The Department of Accountancy follows the following calendar of assessment activities:

**February:**
- Collect and analyze Fall semester direct assessment results.

**March:**
- Collect exit and placement surveys from May graduates.

**May:**
- Department Assurance of Learning Team reports assessment results to faculty during Spring semester.
- Discuss changing professional needs, program preparation of hires, and suggested curricular improvements with Advisory Council and summarize discussion and surveys, if applicable.

**June – July:**
- Collect exit and placement surveys from August graduates.
- Collect and analyze Spring semester direct assessment results.
- Analyze University alumni surveys.

**September:**
- Collect and analyze Summer semester direct assessment results (if needed).

**October:**
- Analyze results from assessment in Accountancy Curriculum Committee. Determine changes for improvement, if needed.
- Collect exit and placement surveys from December graduates.

**November:**
- Discuss changing professional needs, program preparation of hires, and suggested curricular improvements with Advisory Council and summarize discussion and surveys, if applicable.

**December:**
- Analyze exit surveys collected.

VII. Benchmark

The Department of Accountancy has established a benchmark of 85% for direct assessment. Our goal is for 85% of M.S.T. students to meet or exceed expectations for each goal.

VII. Use of Results

The NIU Department of Accountancy engages in assessment efforts to determine the degree to which we are achieving our learning objectives in support of our learning goals. To this end, we collect both direct and indirect measures of student learning. Direct assessment data is collected from faculty members who use a variety of course-embedded measures (e.g., project reports, exam questions, in-class presentations, etc.) Indirect assessment data (e.g., survey responses) are collected to complement our direct assessment observations. Each year, the Department Assurance of Learning Committee reviews the assessment data and reports the results of this review to the Curriculum Committee and to the full faculty to (1) foster continuous improvement of our curriculum and (2) facilitate effective delivery of our curriculum.