

## **Academic Degree Programs Assessment Plan**

College of Business

Department of Accountancy

Master of Science in Taxation Program

Master of Science in Taxation Degree

Fall 2019

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## **Introduction**

Program learning goals and objectives, and related assessment plans, have been part of our strategic operations for many years and are continually reviewed and updated. The Department of Accountancy has continued to refine its assurance of learning (AOL) processes during the past five years to maintain a comprehensive, program-specific AOL plan. Historically, all assessment activities were the responsibility of the Curriculum Committee. The Department revised its structure document in 2012 to create a separate AOL Committee to improve the efficiency and analysis of AOL data and more formally link curricular improvements to AOL analyses.

The primary role of the new AOL Committee was to review and approve assessment of learning plans, assessment assignments, and compile and analyze assessment data. It then recommended curricular changes for review by the department's Curriculum Committee. It was thought that the AOL Committee would focus on assessment processes and data, while the Curriculum Committee would focus on assessment outcomes and curricular design. The outcome of the AOL committee's review would be to propose an actionable plan linking a specific AOL outcome to a specific curricular improvement. The Curriculum Committee would then accept or reject that proposal. Ultimately, the goal was to remove some AOL processes and data review from the Curriculum Committee so that the committee could utilize its time more efficiently. Unfortunately, operationalizing these disparate functions proved problematic. Assessment data was discussed in both committees and the AOL Committee was limited to recommending curricular improvement, instead of enacting it. The desired efficiencies did not materialize.

As a result, in the fall of 2017, the department moved AOL responsibility back to the Curriculum Committee. An assistant chair was designated as the department's primary AOL coordinator. This person coordinates faculty AOL assignments, receives AOL data, and prepares preliminary reports for the Curriculum Committee. The assistant chair also provides specific AOL data to Curriculum Committee members as needed and informs both the Curriculum Committee chair and its members about the AOL process. This process has helped the Curriculum Committee focus more on AOL data trends and macro analysis.

The MST program is a unique program within the Accountancy department. It is taught at NIU Hoffman Estates with an exclusive focus on taxation, a subset of the ACCY discipline and faculty. The program is directed by the Assistant Chair of Graduate Studies and has an advisor. Most MST students are working professionals. Many are Certified Public Accountants (CPAs) or are seeking certification, and some have advanced accounting degrees from NIU or other institutions. All are seeking advanced knowledge of taxation for their current job or future employment aspirations.

Unfortunately, enrollment in the MST program has been declining over the past 10 years. This trend is consistent with MST programs nationwide. The Chicago area once had three major MST programs offered by NIU, DePaul and the University of Illinois. Today, Illinois' program no longer exists and programs offered by NIU and DePaul are smaller than in the past. Currently, NIU's MST program has suspended new student enrollment while a transformation process helps determine its future.

**Student Learning Outcomes (SLOs)**

**Northern Illinois University**

**Department of Accountancy**

**Learning Goals and Objectives – Master of Science in Taxation Program (MST)**

Graduates from the NIU Department of Accountancy Master of Science in Taxation Program will fulfill the following learning goals and objectives:

LEARNING GOALS*	LEARNING OBJECTIVES
<p><b>I. Integrate and apply knowledge of primary tax authority</b></p>	<p>Learning Objective 1: Demonstrate knowledge of primary authority and apply this knowledge to answer tax questions for various taxpayers and transactions.</p> <p>Learning Objective 2: Research solutions for tax issues using appropriate primary authority.</p> <p>Learning Objective 3: Communicate tax solutions and recommendations in a professional manner.</p> <p>Learning Objective 4: Prepare tax returns and other filings to comply with stipulated reporting requirements.</p>
<p><b>II. Evaluate ethical business practices.</b></p>	<p>Learning Objective 5: Apply relevant professional standards and codes of conduct to resolve ethical tax dilemmas.</p>
<p>Assurance of Learning</p>	<p>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 direct measures of student learning for this program. 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). Each year, the Assistant Department Chair compiles the assessment data and presents it to the Curriculum Committee for its review. The Curriculum Committee chair then forwards the results of that review to the full faculty to foster continuous improvement and facilitate effective delivery of our curriculum.</p>

\* Approved by Faculty October 2<sup>nd</sup>, 2015

## Curriculum Map

(B) – Basic; (D) – Developing; (P) - Proficiency

Course Number	Course Description (R) – Required; (E) - Elective	Demonstrate Knowledge of Primary Authority and Apply This Knowledge to Answer Tax Questions	Research Solutions for Tax Issues Using Appropriate Primary Authority	Communicate Tax Solutions and Recommendations in a Professional Manner	Prepare Tax Returns and Other Filings to Comply with Stipulated Reporting Requirements	Apply Relevant Professional Standards and Codes of Conduct to Resolve Ethical Dilemmas
ACCY 644	Advanced Taxation* (R)	B		B	D	B
ACCY 645	Professional Tax Research (R)	D	B	D		D
ACCY 646	Tax Practice and Procedure (E)	D	D			
ACCY 647	Corporate Taxation (R)	D		D	P	D
ACCY 648	Advanced Corporate Taxation (E)	P			P	
ACCY 649	Taxation of Flow-Through Entities (R)	D		D	D	
ACCY 651	Federal Estate and Gift Taxation (E)	D				
ACCY 652	Taxation of Estates and Trusts (E)	D				
ACCY 653	Accounting for Income Taxes (E)	D				
ACCY 654	Special Tax Topics (E)	D**	D**	D**	D**	D**
ACCY 655	International Taxation (E)	D				
ACCY 656	Tax Concepts and Property Transactions (R)	D	D	D		D
ACCY 657	Taxation of Compensation and Benefits (E)	D				

<b>Course Number</b>	<b>Course Description (R) – Required; (E) - Elective</b>	<b>Demonstrate Knowledge of Primary Authority and Apply This Knowledge to Answer Tax Questions</b>	<b>Research Solutions for Tax Issues Using Appropriate Primary Authority</b>	<b>Communicate Tax Solutions and Recommendations in a Professional Manner</b>	<b>Prepare Tax Returns and Other Filings to Comply with Stipulated Reporting Requirements</b>	<b>Apply Relevant Professional Standards and Codes of Conduct to Resolve Ethical Dilemmas</b>
ACCY 658	State and Local Taxation (E)	D				
ACCY 659	Tax Accounting Periods and Methods (E)	D				
ACCY 660	Advanced Partnership Taxation (E)	P				
ACCY 661	Advanced State and Local Taxation (E)	P				
ACCY 676	Analysis and Decision Making in Taxation* (R)	D	D	D		D
ACCY 677	Advanced Analysis and Decision Making in Taxation* (E)	P	P	P		P

\* ACCY 644, 676 and 677 are new courses available starting Fall 2019. They are included in this assessment matrix to demonstrate forward-looking, intended program outcomes.

\*\* - Special Topics Courses vary in terms of content, so this outcome may or may not apply to the course. However, the course supports the outcome at the Developing level when applicable.

## 5. Assessment Methods

Assessment Method	Explanation					
	Description	Student-Level Achievement <sup>a</sup>	Program-Level Target <sup>b</sup>	When Data Will be Collected	Person Responsible	SLOs
Faculty Assessment of Learning Objectives	<p>Faculty directly assess student achievement of an assigned learning objective through a class assignment (project, exam problem) that is evaluated using a rubric developed by the faculty member for the assignment.</p> <p>Faculty communicate the outcome of their direct assessment exercise using a common form. The form prompts the faculty member to describe the assessment activity, reflect upon the assessment activity, and respond objectively (through a Likert scale) to the assessment activity and process.</p>	<p>Students exceeding expectations receive a score of three (3), meeting expectations (2), and not meeting expectations (1). The student-level target is a 2.0 or greater.</p>	<p>85% of all students will meet or exceed the student-level target of 2.0.</p>	<p>A sample of courses is chosen at the beginning of each Fall and Spring semester. Samples are chosen in both a cross-sectional and longitudinal design to identify trends over time and to provide point estimates of achievement for specific semesters.</p>	<p>The Assistant Chair responsible for assurance of learning identifies courses, collects data and provides a preliminary report to the Curriculum Committee with the assistance of the Department Chair's staff. The Curriculum Committee reviews the report and the underlying data (as needed) and recommends curricular improvements to the faculty.</p>	<p>1, 2, 3, 4 and 5.</p>

Assessment Method	Explanation					
	Description	Student-Level Achievement <sup>a</sup>	Program-Level Target <sup>b</sup>	When Data Will be Collected	Person Responsible	SLOs
University Alumni Surveys	Accountancy graduates are asked questions about their perceptions of the level of preparedness the program provided for their individual careers.	Alumni rate their perception of the program from “very well prepared (5)” to “not well prepared (1)”. The target is a score of 4.0 or greater for each question.	90% of alumni graduating one-year prior to the administration of the survey will rate their perception of preparedness at a 4.0 or higher.	The survey is administered each year.	The University administers the survey. The Curriculum Committee reviews alumni responses.	1,2,3,4 and 5
Periodic Faculty Review of MST program and courses	Faculty evaluate courses and the MST program periodically to ensure that course content is current and complete, and that the curriculum meets the needs of students and the profession.		General measure of all goals.	At least once every three years	Curriculum Committee and Full-Time MST faculty	1,2,3,4 and 5
Accounting Executive Advisory Board Guidance	Alumni and supporters of NIU Accountancy who work in the profession and hire recent graduates meet to provide guidance to our leadership and program.		General measure of all goals.	Semi-Annually	Department Chair	1,2,3,4 and 5
Exit Surveys	MST candidates are asked questions about their perception of the program and the role their educational experience will play in their future careers.	Students rate their perception of the program from “very well prepared (5)” to “not well prepared (1)”. The target is a score of 4.0 or greater for each question.	90% of graduating students will rate their perception of preparedness at a 4.0 or higher.	Semi-Annually	Assistant to the Chair	1,2,3,4 and 5

Assessment Method	Explanation					
	Description	Student-Level Achievement <sup>a</sup>	Program-Level Target <sup>b</sup>	When Data Will be Collected	Person Responsible	SLOs
AACSB Accreditation Process	Feedback from the AACSB visitation team that applies international standards to our program.		General measure of all goals.	Report filed annually; visitation every five years.	Department Chair, Assistant to the Chair	1,2,3,4 and 5
<i>Note.</i> <sup>a</sup> Student-level target is the score or performance an individual student must demonstrate to say the student met the student learning outcome. <sup>b</sup> Program-level target is the percent of all students that must demonstrate they meet the student learning outcome.						

## ASSESSMENT METHODS-BY-OUTCOMES MATRIX

<b>Assessment Method</b>	Demonstrate Knowledge of Primary Authority and Apply This Knowledge to Answer Tax Questions	Research Solutions for Tax Issues Using Appropriate Primary Authority	Communicate Tax Solutions and Recommendations in a Professional Manner	Prepare Tax Returns and Other Filings to Comply with Stipulated Reporting Requirements	Apply Relevant Professional Standards and Codes of Conduct to Resolve Ethical Dilemmas
Faculty Assessment of Learning Objectives	S*, D	S*, D	S*, D	S*, D	S*, D
University Alumni Surveys	S, I	S, I	S, I	S, I	S, I
Periodic Faculty Review of MST program and courses	S, I	S, I	S, I	S, I	S, I
Accounting Executive Advisory Board Guidance	S, I	S, I	S, I	S, I	S, I
Exit Surveys	S, I	S, I	S, I	S, I	S, I
AACSB Accreditation Process	S, I	S, I	S, I	S, I	S, I

(F) – formative, (S) – summative, (D) – direct, (I) – indirect

\* - Faculty assessment of learning objectives has both a formative and a summative component. Courses are assessed by the instructor of record and are used by that instructor to improve course design, delivery and student outcomes. The curriculum committee generally uses a summative

approach in assessing whether the curriculum is meeting the department's learning objectives, and when needed, uses a formative approach to evaluate particular courses or related course sequences.