School of Accountancy
Teaching and Learning Goals
Course-Embedded Assessment Learning Form

Course Name: Income Taxation II   **Course #:** ACCT 4410   **Section #:** 001

Instructor's Name: Bonnie Villarreal   **Enrollment** 42   **Semester** Fall   **Year** 2011

Program Goal: *Students will demonstrate basic professional skills in the use of information technology to support business processes, decision making, and to ensure financial reporting integrity. (Skills – 2)*

Learning Outcome Objective # 1: (Gain experience with professional level tax return preparation software and the process of preparing business tax returns for corporations, partnerships, and S-corporation

Learning Activities	Assessment Methods / Rubric	Student Performance		
- Lecture and presentation of comparative tax return forms for the various entities with emphasis on flow of the return and reconciliation to GAAP financial statements - Tax return preparation for a simple corporation in a supported group environment - Tax return preparation in 1 or 2 student teams without instructor support	Methods: - Evaluation of tax returns for completeness and accuracy Rubric: - Students will arrive at a correct taxable income - Students will successfully reconcile tax income to financial statement income - Students will achieve a score of at least 90% on the above requirements	Goal: 85% of all students will meet the assessment criteria on each of the four required tax returns Actual Performance: 93%		
		# Students (Total)	# Meeting Expectation	# ~ Meeting Expectation
		TR#1 42	40	2
		TR#2 42	37	5
		TR#3 42	36	6
		TR#4 42	41	1

Program Goal: *Students will demonstrate dedication to the following professional values and attitudes needed for success in the accounting profession, specifically knowledge of the expectations for professional conduct (Values - 4)*

Learning Outcome Objective # 1: (Be aware of value-based reasoning as applied to professional and ethical conduct in tax matters)

Learning Activities	Assessment Methods / Rubric	Student Performance		
- Powerpoint presentation and lecture involving methods of resolving moral conflict – tax avoidance vs tax evasion - Poll Everywhere – online real time survey of student opinion regarding appropriate resolution or conduct given various scenarios involving tax planning and presentation alternatives and moral dilemma	Methods: - Student participation in discussion and polling activities Rubric: - Student engagement in polling activities as a measure of appropriate exposure to value-based reasoning	Goal: 80% of all students will satisfactorily meet all of the assessment criteria. Actual Performance: 86%		
		# Students (Total)	# Meeting Expectation	# ~ Meeting Expectation
		42	36	6

Learning Outcome Objective # 2: (Understand expectations and regulations regarding conduct in professional tax practice**)**

Learning Activities	Assessment Methods / Rubric	Student Performance		
- Study guide summarizing standards of conduct from IRS, AICPA, ABA - Lecture comparing/contrasting tax standards with those for assurance services - Poll everywhere – online real time survey of student opinion regarding regulation of conduct for tax practitioners	Methods: - Student participation in discussion and polling activities Rubric: - Student engagement in polling activities as a measure of appropriate exposure to value-based reasoning	Goal: 80% of all students will satisfactorily meet all of the assessment criteria. Actual Performance:		
		# Students (Total)	# Meeting Expectation	# ~ Meeting Expectation
		42	36	6

Analysis and Recommendations: How might the above learning activities be improved to raise student performance levels? How might you change outcome objectives and/or assessment methods based on the above results? Other observations and/or recommendations?

Program Goal – Tax return preparation using professional software

Student performance on tax return preparation has been very high since the introduction of additional classroom exposure to the tax forms and structured process for adjustment of book to tax income leading into the reconciliation of income per return to book income. Students still require frequent support in successful completion of the more complex corporate tax return problem and income allocation on the flow-thru entity problems but I see those requests as appropriate engagement rather than lack of mastery in the classroom.

Mastering use of the software necessarily involves much practice and working in teams of two assists students in resolving questions and helps them develop collaborative skills that are essential to success in a professional environment given the complexity of the tax law.

Providing additional check figures and a written structured approach to tax return preparation would help more students to be successful without instructor involvement. This is an area I am still seeking the appropriate balance between rigor and a supported in a learning environment. In the real world, check figures are not provided for client tax returns and book/tax differences must be discovered. But combining too many of these tasks into a problem where the main objective is to learn to successfully use professional tax preparation software can be overwhelming and lead to student frustration and disengagement.

I will reduce the amount of discovery or analytical skills on the most complex corporate tax return in the next iteration of this course by furnishing more check figures. It is also difficult to assure that each student, while collaborating appropriately with classmates, completes the assignment with appropriate individual effort since the deliverable product is a file upload that when correctly completed has only the students names to identify or distinguish it from the work of any other student team. For now I believe that the benefits of collaboration outweigh the possible harm when some students may receive too much assistance from each other. When the problems must be worked on in the computer lab the best I have done is to caution the students to protect their efforts by deleting their work files after backing them up to personal flash drives and asking the computer lab to assure that hard drives are wiped clean between daily lab sessions. Consider giving different numbers to each team with trade-off that grading and provision of check figures would be a much more complex task and less likely to be free of errors. (Students had a hard time with algorithmic problems in the online course administration software used to deliver homework assignments because there were errors in some of the problem solutions). I believe students enjoy the obvious relevance of learning to work with tax preparation software.

Program Goal – Awareness of value-based reasoning and regulation regarding professional conduct as it pertains to tax practice

Students come into the tax course with some knowledge of the AICPA code of professional conduct which pertains to all professional accounting practice but are less aware of the contrast between acting as an advocate for a client in tax matters versus the role that an accountant plays in assurance services.

I have felt that the most effective way to make students aware of their role in tax practice and the value-based judgment involved was to expose them to various scenarios that involve judgments and to try to engage them in discussion of possible approaches. I have followed those discussions with a summary of regulations which determine required conduct in various situations.

Use of real-world examples from my practice experience seem more engaging than textbook hypothetical situations although both can be helpful in introducing students to the type of situations that require judgment more than application of rules.

I feel that in this first attempt at assessing the program goal, my assessment methods and criteria are a little on the "soft" side. They focus on participation rather than objective quantitative measures. In some past class sections, I have included question dealing with recognition of proper conduct under the regulations of the IRS, AICPA and ABA on the final examination. I did not do that in this section. I think the learning activities including the online polling were a great addition to engage students but the assessment of what they got out of the learning activity was lacking. I will return to an assessment by examination in addition to the participation criteria in future sections. Including these question on the final examination where students have the opportunity to use resource materials is an appropriate way to be able to measure the effectiveness of the learning activities.