

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

**Course Name:** Tax Research and Procedures

**Course #:** ACCT 6410

**Section #:** 001

**Instructor's Name:** Bonnie Villarreal

**Enrollment:** 15 **Semester:** Spring **Year:** 2012

**Program Goal:** *Each student will demonstrate mastery in professional skills that include the ability to research complex accounting-related issues and apply their findings in various decision settings. (Skills -1)*

<b>Learning Outcome Objective # 1: Understand sources and relative value of federal income tax law documents</b>								
<b>Learning Activities</b>	<b>Assessment Methods / Rubric</b>	<b>Student Performance</b>						
<ul style="list-style-type: none"> <li>Lecture with knowledge assessment quiz for each of the government branches to explain how tax law is derived</li> </ul>	<p>Methods:</p> <ul style="list-style-type: none"> <li>Midterm examination covering legislative, administrative and judicial tax law sources</li> </ul> <p>Rubric:</p> <ul style="list-style-type: none"> <li>Short answer and discrete answer questions to measure knowledge of tax law sources and hierarchy</li> </ul>	<p>Goal: 80% of all students will satisfactorily meet all of the assessment criteria.</p> <p>Actual Performance:</p> <table border="1"> <thead> <tr> <th># Students (Total)</th> <th># Meeting Expectation</th> <th># ~ Meeting Expectation</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">15</td> <td style="text-align: center;">11</td> <td style="text-align: center;">4</td> </tr> </tbody> </table>	# Students (Total)	# Meeting Expectation	# ~ Meeting Expectation	15	11	4
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15	11	4						
<b>Learning Outcome Objective #2: Recognize issues requiring use of tax law authority to address</b>								
<b>Learning Activities</b>	<b>Assessment Methods / Rubric</b>	<b>Student Performance</b>						
<ul style="list-style-type: none"> <li>Short case studies requiring students to identify issues that may require research</li> </ul>	<p>Methods:</p> <ul style="list-style-type: none"> <li>Student responses to include all issues identified and additional questions that need to be asked</li> </ul> <p>Rubric:</p> <ul style="list-style-type: none"> <li>Responses should include 75% of major issues and at least three additional issues and questions to be evaluated</li> </ul>	<p>Goal: <u>  </u>85<u>  </u>% of all students will satisfactorily meet all of the assessment criteria.</p> <p>Actual Performance:</p> <table border="1"> <thead> <tr> <th># Students (Total)</th> <th># Meeting Expectation</th> <th># ~ Meeting Expectation</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">15</td> <td style="text-align: center;">15</td> <td style="text-align: center;">0</td> </tr> </tbody> </table>	# Students (Total)	# Meeting Expectation	# ~ Meeting Expectation	15	15	0
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15	15	0						
<b>Learning Outcome Objective #3: Utilize tax authority to find proper treatment and respond to fact scenarios involving complex facts and circumstances</b>								
<b>Learning Activities</b>	<b>Assessment Methods / Rubric</b>	<b>Student Performance</b>						
<ul style="list-style-type: none"> <li>Students will select from a list of short cases, research the issues identified, locate tax authority to respond to the issues and document their findings and recommendations</li> </ul>	<p>Methods:</p> <ul style="list-style-type: none"> <li>Student responses recorded and submitted. Class discussion to reinforce and evaluate.</li> </ul> <p>Rubric:</p> <ul style="list-style-type: none"> <li>Responses submitted timely, inclusion of substantial authority for positions taken</li> </ul>	<p>Goal: <u>  </u>85<u>  </u>% of all students will satisfactorily meet all of the assessment criteria.</p> <p>Actual Performance:</p> <table border="1"> <thead> <tr> <th># Students (Total)</th> <th># Meeting Expectation</th> <th># ~ Meeting Expectation</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">15</td> <td style="text-align: center;">15</td> <td style="text-align: center;">0</td> </tr> </tbody> </table>	# Students (Total)	# Meeting Expectation	# ~ Meeting Expectation	15	15	0
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**Program Goal:** Each student will demonstrate mastery in professional skills that include the ability to develop, measure, analyze, synthesize, validate, communicate, and make professional judgments relative to financial and other types of information in problem solving and decision making. (Skills – 2)practitioner

<b>Learning Outcome Objective #4: Using proper tax authority, measure appropriate elements, analyze and apply rules to determine tax treatment of earnings and expenditures</b>								
<b>Learning Activities</b>	<b>Assessment Methods / Rubric</b>	<b>Student Performance</b>						
<ul style="list-style-type: none"> <li>• Assignment to practice recognition and application of multi-state apportionment formulas using state tax formulas for various states</li> <li>• Assignment to practice application of income sourcing rules and income exclusion for US citizens with foreign source income</li> </ul>	<p>Methods:</p> <ul style="list-style-type: none"> <li>• Students locate appropriate authority, analyze and calculate measures to determine correct treatment and amounts to be taxed by specific jurisdictions</li> </ul> <p>Rubric:</p> <ul style="list-style-type: none"> <li>• Proper authority located, judgment applied to analysis, correct calculations</li> </ul>	<p>Goal: _85_% of all students will satisfactorily meet all of the assessment criteria.</p> <p>Actual Performance:</p> <table border="1"> <thead> <tr> <th># Students (Total)</th> <th># Meeting Expectation</th> <th># ~ Meeting Expectation</th> </tr> </thead> <tbody> <tr> <td>15</td> <td>14</td> <td>1</td> </tr> </tbody> </table>	# Students (Total)	# Meeting Expectation	# ~ Meeting Expectation	15	14	1
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15	14	1						
<b>Learning Outcome Objective #5: Develop knowledge of regulatory environment and code of ethics that applies to tax practitioner and ability to locate and apply practice regulations</b>								
<b>Learning Activities</b>	<b>Assessment Methods / Rubric</b>	<b>Student Performance</b>						
<ul style="list-style-type: none"> <li>• Tax research simulation using CPA exam review software to locate appropriate regulatory authority for various situations</li> </ul>	<p>Methods:</p> <ul style="list-style-type: none"> <li>• Utilize CPA exam review simulation selecting appropriate questions to cover IRS and AICPA requirements</li> </ul> <p>Rubric:</p> <ul style="list-style-type: none"> <li>• Electronic simulation graded by software</li> </ul>	<p>Goal: _85_% of all students will satisfactorily meet all of the assessment criteria.</p> <p>Actual Performance:</p> <table border="1"> <thead> <tr> <th># Students (Total)</th> <th># Meeting Expectation</th> <th># ~ Meeting Expectation</th> </tr> </thead> <tbody> <tr> <td>15</td> <td>15</td> <td>0</td> </tr> </tbody> </table>	# Students (Total)	# Meeting Expectation	# ~ Meeting Expectation	15	15	0
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**Program Goal:** Each student will demonstrate mastery in professional skills that include the ability to use oral and written communication in the context of accounting-related matters. (Skills-3)

<b>Learning Outcome Objective #6: Effectively communicate research analysis and conclusions in a manner that can be utilized efficiently for the intended audience</b>								
<b>Learning Activities</b>	<b>Assessment Methods / Rubric</b>	<b>Student Performance</b>						
<ul style="list-style-type: none"> <li>• Students are to respond to short research cases with an appropriate client file memo</li> <li>• Students respond to simulated client inquiry with appropriate correspondence</li> </ul>	<p>Methods:</p> <ul style="list-style-type: none"> <li>• Students write and submit responses</li> <li>• In-class evaluation and critique of client file memorandum</li> </ul> <p>Rubric:</p> <ul style="list-style-type: none"> <li>• Client correspondence appropriate in tone and level of authority</li> <li>• Client file memo concise and organized for efficient review</li> </ul>	<p>Goal: _85_% of all students will satisfactorily meet all of the assessment criteria.</p> <p>Actual Performance:</p> <table border="1"> <thead> <tr> <th># Students (Total)</th> <th># Meeting Expectation</th> <th># ~ Meeting Expectation</th> </tr> </thead> <tbody> <tr> <td>15</td> <td>15</td> <td>0</td> </tr> </tbody> </table>	# Students (Total)	# Meeting Expectation	# ~ Meeting Expectation	15	15	0
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15	15	0						
<b>Learning Outcome Objective #7: Effectively present research analysis and conclusions orally with appropriate support and presentation materials</b>								
<b>Learning Activities</b>	<b>Assessment Methods / Rubric</b>	<b>Student Performance</b>						
<ul style="list-style-type: none"> <li>• Students may select or are assigned research area to develop findings and recommendations</li> <li>• Students present their findings in an oral class presentation using primary authority, sound analysis, reasonable conclusions and recommendations</li> </ul>	<p>Methods:</p> <ul style="list-style-type: none"> <li>• Presentation of research and recommendations to class</li> <li>• In-class evaluation and critique by peers and instructor</li> </ul> <p>Rubric:</p> <ul style="list-style-type: none"> <li>• Peer evaluations completed</li> <li>• Effectiveness of research</li> <li>• Effectiveness of presentation/delivery</li> </ul>	<p>Goal: _85_% of all students will satisfactorily meet all of the assessment criteria.</p> <p>Actual Performance:</p> <table border="1"> <thead> <tr> <th># Students (Total)</th> <th># Meeting Expectation</th> <th># ~ Meeting Expectation</th> </tr> </thead> <tbody> <tr> <td>15</td> <td>14</td> <td>1</td> </tr> </tbody> </table>	# Students (Total)	# Meeting Expectation	# ~ Meeting Expectation	15	14	1
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15	14	1						

**Program Goal:** *Each student will demonstrate mastery in professional skills that include the ability to effectively utilize information technology to support professional decision making. (Skills – 4)*

Learning Outcome Objective #7: Become familiar with and utilize professional tax research software system to locate appropriate authority on tax related issues								
Learning Activities	Assessment Methods / Rubric	Student Performance						
<ul style="list-style-type: none"> <li>In-class instructor supported lab exercises to practice locating authority reporting findings</li> <li>Additional lab exercises to allow students practice without instructor support</li> </ul>	<p>Methods:</p> <ul style="list-style-type: none"> <li>Various lab exercises utilizing tax research software</li> </ul> <p>Rubric:</p> <ul style="list-style-type: none"> <li>Appropriate authority located</li> <li>Accurate findings and conclusions</li> </ul>	<p>Goal: <u>85</u>% of all students will satisfactorily meet all of the assessment criteria.</p> <p>Actual Performance:</p> <table border="1"> <thead> <tr> <th># Students (Total)</th> <th># Meeting Expectation</th> <th># ~ Meeting Expectation</th> </tr> </thead> <tbody> <tr> <td>15</td> <td>15</td> <td>0</td> </tr> </tbody> </table>	# Students (Total)	# Meeting Expectation	# ~ Meeting Expectation	15	15	0
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**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?

Accounting students are much more comfortable with exercises where a correct answer can be located. Exercises need to include a number of situations where specific authority can be found and findings are discrete and may be evaluated but students also need to understand and accept that when facts and circumstances tests are applicable that underlying concepts and motivations may be as important as specific rules. For the next section of this class I would like to develop additional exercises in areas where such test must be applied and allow time for more in-depth classroom discussion of judgment that must be applied.

Also, in the area of tax planning I would like to develop a new exercise that would involve more calculation or modeling to evaluate alternative elective treatment with students evaluating present-value of tax expenditures.