**Course Prefix, Number, and Title:** ACC 105 Individual Taxation

**Section Number(s):**

**Department:** Business

**Instructor:** Glen Tenney

**Academic Year:** 2021-2022

**Semester:** Fall 2021

**Is this a GenEd class? Yes\_\_\_ No\_**X\_**\_**

**Complete and submit your assessment report electronically to your department chair. As needed, please attach supporting documents and/or a narrative description of the assessment activities. You may use as many or as few outcomes as necessary.**

| **Class/Course Outcomes** | **Assessment Measures** | **Assessment Results** | **Outcome Results Analysis**  |
| --- | --- | --- | --- |
| In the boxes below, summarize the outcomes assessed in your class or course during the last year*.* If this is a GenEd class, include the appropriate GenEd objectives. | In the boxes below, summarize the methods used to assess course outcomes during the last year. Include the criterion you’ll use to judge whether or not students have achieved the expected outcome. | In the boxes below, summarize the results of your assessment activities during the last year. Include your judgment as to whether or not the criterion for student achievement has been met. | In the boxes below, please reflect on this outcome’s results and summarize how you plan to use the results to improve student learning. |
| Outcome #1:Understand the fundamentally coercive nature of taxation, the failed attempts to justify taxation morally, the basic tax formula, the sources of tax law, and the methods of accessing that law. | Assessment Measure:Chapters 1-2 DiscussionsChapters 1-2 Open-Ended AssignmentsChapters 1-2 Real-Deal QuizzesMidterm ExamCriterion for achievement: 70% | Results:Average Discussion scores: 100%Average Real Deal Assignment scores: 91%Average Open-Ended Assignment scores: 88%Midterm Exam score: 97%Criterion Met: Yes | 1. Results Analysis:The results suggest that students are learning material at the level expected. 2. Action Plan:No specific actions are planned.  |
| Outcome #2: Apply the rules governing tax law to determine filing status, exemptions, dependents and the standard deduction, inclusions and exclusions from gross income. | Assessment Measure:Chapters 3-5 DiscussionsChapters 3-5 Real Deal quizzesChapters 3-5 Open-Ended Assignments Midterm ExamCriterion for achievement: 70% | Results:Average Discussion scores: 100%Average Real Deal Assignment scores: 86%Average Open-Ended Quiz scores: 67%Midterm Exam score: 97%Criterion Met: Yes | 1. Results Analysis:The results suggest that students are learning material at the level expected. The low score on the open-ended assignment was an anomaly in my estimation.2. Action Plan:No changes planned at this time. |
| Outcome #3: Apply tax rules to the specifics of deductions, losses, depreciation, cost recovery, amortization, depletion, and certain itemized deductions.  | Assessment Measure:Chapters 6-10 DiscussionsChapters 6-10 Real Deal quizzesChapters 6-10 Open-Ended AssignmentsFinal ExamCriterion for achievement: 70% | Results:Average Discussion scores: 97%Average Real Deal Assignment scores: 91%Average Open-Ended Assignment scores: 88%Final Exam score: 90%Criterion Met: Yes  | 1. Results Analysis:An analysis of the results indicate that students are doing well in learning the essential material in these chapters. 2. Action Plan:  |
| Outcome #4: Apply tax rules to the alternative minimum tax, tax credits, capital gains and losses, non-taxable exchanges, and accounting periods and methods. | Assessment Measure:Chapters 11-18 DiscussionsChapters 11-18 Real Deal quizzesChapters 11-18 Open-Ended AssignmentsFinal ExamCriterion for achievement: 70% | Results:Average Discussion scores: 99%Average Real Deal scores: 84% Average Open-Ended Assignment scores: 86%Final Exam score: 90%Criterion Met: Yes | 1. Results Analysis:The results suggest that students are learning material at the level expected. However, the quiz scores were lower than expected.2. Action Plan:An analysis of the results indicate that students are doing well in learning the essential material in these chapters.  |

**Notes:**

With the new textbook system for ACC 202 students are allowed to take the weekly quiz just one time, but they can take an extensive non-graded quiz as often as they like. Somewhat surprisingly some students are choosing to not take the non-graded quiz at all, and are apparently satisfied with lower scores on the “real-deal” assignments. Thus the plan will be to encourage more use of the non-graded exercises.



I have reviewed this report:

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Department Chair Dean

Date\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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Vice President of Academic Affairs and Student Services

Date\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_