



Graduate Tax Program

Annual Assessment Report

1. Date: March 5, 2018
2. Program Name: University of San Francisco School of Law, Graduate Tax Program. This Program includes two degrees, LLM in Taxation Program and the Master of Legal Studies in Taxation (MLST) Program.

3. Program Learning Outcomes:

The USF Graduate Tax Program commits itself to graduating students who are able to:

1. Apply substantive and procedural tax law from state, federal or international jurisdictions;
2. Research and resolve tax law problems using legal sources;
3. Analyze and assess tax law problems using the Issue-Rule-Application-Conclusion (IRAC) method of legal writing;
4. Effectively communicate advanced tax law topics to appropriate audiences in written form; and
5. Apply principles of professional responsibility and ethics to resolution of tax problems.

4. Which PLO(s) did you assess:

4. Effectively communicate advanced tax law topics to appropriate audiences in written form

5. Please briefly describe the student work project used to assess the PLO(s). If applicable, please include the corresponding course name and course number:

We have not yet assessed student work product but we plan to do so using our rubric during the summer of 2018. We did conduct a survey of the managing

partners of one of the top employers or our graduates about their views of our graduates achievements of the program learning outcomes and their performance on the 4th Program Learning Outcome (Written communication).

6. What tool(s) were used in the assessment (rubric, or other)? Please attach a copy of the tool.

We used the attached survey. We also plan to use our rubric (also attached) to evaluate students' work product in a few courses in the summer of 2018.

7. Who participated in the assessment activity (please list all faculty members, and others as appropriate)?

Susan Freiwald, Associate Dean, School of Law; Daniel Lathrope, E. L. Wiegand Distinguished Professor/Director of Graduate Tax Program; Davis Yee, Adjunct Professor; and Natascha Fastabend, Associate Director, Graduate Tax Program developed the employer survey with help from Deborah Panter, Director of Assessment and Educational Effectiveness and Kevin McLermore, Assistant Director of Assessment. The same people listed above assessed the results of the employer survey.

8. Briefly describe the assessment activity (How were work samples distributed? When were the results interpreted?):

Natascha Fastabend had the surveys distributed through a central administrator at the employer. It was an 8-item Qualtrics survey that 10 managing partners at Andersen Tax completed. Kevin McLermore compiled the results into a report that the people listed in #7 reviewed and used to develop an executive summary.

9. Were evaluators calibrated (to promote consistent use of the assessment tool) through any activity? If so, please briefly describe the activity:

Calibration was not necessary because the tool was an easy-to-interpret survey. When we conduct analysis using the attached rubric this summer, we intend to calibrate reviewers if we use more than one.

10. How many work samples were reviewed?

None were reviewed in the survey process, although we believe that the employers who were surveyed took their employees (our graduates) work products into account in answering the survey questions.

11. What were the results (please include full quantitative data)?

Please see the attached report. The survey results were positive and encouraging. For the five PLOs, the average ratings all fell between 4.4 and 4.56 out of 5, with the highest number awarded for: demonstrating an awareness of professional responsibilities and ethical obligations in resolving tax problems. The written communication evaluations were similarly high, with ratings ranging from a low 4.22 (persuasive content) to a high of 4.56 (uses proper sources). Survey participants listed several areas that the Program did well, including providing a “breadth of tax knowledge,” and “technical expertise,” and had no suggested areas for improvement except for one suggestion that the program “stress ability to focus on big picture while maintaining an eye for detail.”

12. How did the team interpret these results? Were they expected or unexpected?

The team was pleasantly surprised that the results were so positive. The team did identify the area of writing persuasive content as one that could improve, if only slightly.

13. Were any indirect assessment methods used to augment the discussion (such as student survey responses, course grades, syllabi analysis)?

The assessment method so far used was itself somewhat indirect. As noted above, we do intend to use more direct methods of assessment this summer when we evaluate student work product against the rubric attached.

There are other indirect methods of assessment that we use on an ongoing basis. Before the semester begins, the Associate Director reviews all course syllabi (except for Tax Research and Tax Policy courses) to ensure that the professor has weekly homework assignments and a final exam. Additionally, the Associate Director ensures that all School of Law PLOs are listed in the syllabus. Beginning in the summer of 2018, the Associate Director will have program professors include the Graduate Tax Program’s PLOs in their syllabi.

During the semester, the students have two mandatory survey questionnaires. The first survey is given mid-semester so as to gauge the student’s satisfaction as to their learning experience. The last survey is given at the end of the course and is solicits overall feedback regarding the following ten areas: (1) knowledge of the subject matter, (2) level of preparation for the class, (3) organization of the course, (4) appropriate allocation of time, (5) clarity of assignments, (6) clarity of class presentation, (7) class discussion, (8) stimulation of critical thinking, (9) professor accessibility to students and (10) overall teaching effectiveness. The Associate Dean reviews these surveys as does the Associate Director before they return them to the professors to whom they pertain. They both confer about the survey results and determine whether any actions are needed.

14. Was the tool, and assessment procedure, that was used appropriate? Should adjustments be made?

The survey of employers was a good first step to get an initial sense of whether the Program graduates are achieving both the PLO's generally and PLO # 4, specifically. As noted, it is appropriate for the team to begin deeper assessment using student work product and measuring that against PLO rubrics. That process is scheduled to begin in summer 2018 and will continue as appropriate.

15. What recommended actions were identified by the team?

Incorporating the learning from the survey, the team's plan is to incorporate greater use of written exercises in the Program's required courses. The team has solicited ideas from Professors Lathrope and Yee, both of whom teach required courses and will continue discussions with Associate Dean Freiwald and Professor Joshua Rosenberg. Our intent is to draw upon a range of techniques to increase persuasive writing quality, including the use of written homework assignments and quizzes and greater use of essay questions in assessment.

16. Were these recommendations reviewed by all full-time program faculty?

The Graduate Tax Program has only two full-time faculty (Lathrope and Rosenberg) and one (Lathrope) has reviewed the recommendations so far.

17. Please attach:

- a. The program curriculum map
- b. The rubric (or other tools used)
- c. Survey
- d. Survey results