

Assessment: Course Four Column



Courses (BUS) - Accounting

ACC 105:Taxation for Individuals

Course Outcomes	Assessment Measures	Results	Actions
<p>Importance of taxation - Importance of taxation, history and trends of Federal income tax, tax research, Federal income tax formula, and tax planning.</p> <p>Course Outcome Status: Active</p> <p>Next Assessment: 2020-2021</p> <p>Start Date: 07/14/2016</p>	<p>Homework - Chapter 1-3 homework problems, quizzes and midterm exam.</p> <p>Criterion: Demonstrate understanding and ability to present tax positions documented by quality supporting research when basis of position is not the standard.</p>	<p>Reporting Period: 2015-2016</p> <p>Criterion Met: Yes</p> <p>Students who put in the effort to complete all assignments did remarkable. I noticed a few were struggling, so I allowed them to turn in assignments mid-week then I would review and give feedback allowing them to make corrections before a final grade. This did not help the low performers much, but I believe it strengthened outcomes for the high performers in the class. (07/14/2016)</p>	<p>Action: Given the opportunity I allowed this semester of turning in work for a cold review before a final grade did not change the overall dynamics of the class, I do not plan on implementing this again in the future. (07/14/2016)</p>
<p>Various concepts of gross income - Distinguish between various concepts of gross income, exclusions from gross income, deductions for and from adjusted gross income, treatments of deductible and nondeductible losses/deductions and tax planning strategies.</p> <p>Course Outcome Status: Active</p> <p>Next Assessment: 2020-2021</p> <p>Start Date: 07/14/2016</p>	<p>Homework - Chapter 4-7 homework problems, quizzes and midterm exam.</p> <p>Criterion: Demonstrate understanding of concepts of gross income and tax positions/planning for arriving to/from adjusted gross income.</p>	<p>Reporting Period: 2015-2016</p> <p>Criterion Met: Yes</p> <p>Students who put in the effort to complete all assignments did remarkable. Those who struggled typically did not put in the effort to obtain an understanding nor meet deadlines.</p> <p>Class grades on mid-term were 3 received an A- or above, 3 received a B-, 3 received a C-, and 1 received an F. (07/14/2016)</p>	<p>Action: Holding to one deadline and answering questions instead of preliminary reviews. (07/14/2016)</p>
<p>Tax planning strategies - Understanding of tax planning strategies as it relates to capital assets and depreciation, self-employed/business expenses, deductible personal expenses, and at-risk/passive loss limitations.</p>	<p>Homework - Chapter 8-11 homework problems, quizzes and final exam.</p> <p>Criterion: Demonstrate understanding of tax planning strategies related to various types of deductions to/from adjusted gross</p>	<p>Reporting Period: 2015-2016</p> <p>Criterion Met: Yes</p> <p>Students who put in the effort to complete all assignments did remarkable. Those who struggled typically did not put in the effort to obtain an understanding nor meet deadlines. (07/14/2016)</p>	<p>Action: Holding to one deadline and answering questions instead of preliminary reviews. (07/14/2016)</p>

<i>Course Outcomes</i>	<i>Assessment Measures</i>	<i>Results</i>	<i>Actions</i>
<p>Course Outcome Status: Active Next Assessment: 2020-2021 Start Date: 07/14/2016</p>	<p>income.</p>		
<p>Alternative minimum tax (AMT), ect. - Understanding of alternative minimum tax (AMT) and tax planning to minimize AMT, refundable vs. nonrefundable credits, Affordable Care Act (ACA) provisions, and computation of realized gain or loss on property dispositions. Course Outcome Status: Active Next Assessment: 2020-2021 Start Date: 07/14/2016</p>	<p>Homework - Chapter 12-14 homework problems, quizzes and final exam. Criterion: Demonstrate understanding to recall and ability to research AMT, tax credits, ACA and computation of gain or losses on property dispositions.</p>	<p>Reporting Period: 2015-2016 Criterion Met: Yes Students who put in the effort to complete all assignments did remarkable. Those who struggled typically did not put in the effort to obtain an understanding nor meet deadlines. Class grades on final exam were 3 received an A- or above, 3 received a B- to B, 2 received a C, and 2 received an F. (07/14/2016)</p>	<p>Action: Holding to one deadline and answering questions instead of preliminary reviews (07/14/2016)</p>