

# Tax Assessment Report

## Fall 2021

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## 1 INTRODUCTION

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Florida SouthWestern State College's Business Department gathers a multitude of data from various courses as assessment tools in support of the Florida Department of Education Curriculum Framework. These courses included in assessment are TAX 2000 *Federal Tax Accounting I* and TAX 2010 *Federal Tax Accounting II*. The assessment outcomes are intended to provide a baseline and measurement of achievement moving forward as well as investigate the strength and performance of items in the exam. The assessment plan also provides comparisons between dual enrollment and non-dual enrollment students, by modality, and by site, where possible. Where data is sufficient, additional analyses are provided including distribution studies and longitudinal studies.

For additional detail or further analysis not provided in this report, please contact Dr. Joseph F. van Gaalen, Asst. VP, IR, Assessment & Effectiveness, Academic Affairs ([jfvangaalen@fsw.edu](mailto:jfvangaalen@fsw.edu); x16965).

## 2 TAX 2000

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### 2.1 LEARNING OBJECTIVES AND DESCRIPTIVE STATISTICS

The FSW Business faculty defined one area of interest for evaluation in support of the state framework. The SLO and the measure of success related to TAX 2000 is:

- SLO 1 – The Final Tax Return assignment from Federal Tax Accounting I (TAX 2000) will be used for this assessment method. The benchmark of 70% of students will illustrate a proficiency of 70% or higher within this assessment during the 2021-2022 academic year. Using the FSW Canvas learning management system gradebook, the assessment will be gathered by selecting the Final Tax Return assignment score from the Federal Tax Accounting I (TAX 2000) Canvas course gradebook.

During the Fall 2021 semester, 23 scores were tallied from 1 of 1 sections of TAX 2000. Descriptive statistics for achievement of SLO are shown in Table 1. The distribution of scores is presented in Table 2 and Figure 1. The faculty established goal for SLO 1, 70% of students will illustrate a proficiency of 70% or higher on the Final Return, was met. SLO 1 exhibits a 100% rate of students illustrating a proficiency of 70% or higher on the Final Return.

<i>Learning Outcome</i>	<i>% Scoring 70% or Higher</i>
<b><i>SLO 1 – Final Tax Return</i></b>	<b>100%</b>

Table 1. Student achievement level by SLO for TAX 2000.

<i>Maximum score</i>	<i>100</i>
n	23
Max	100
Min	78
Median	100
Mode	100
Mean	99.0
Standard deviation	4.59
Skewness	-4.80
Kurtosis	23.00

Table 2. Descriptive statistics for TAX 2000 common course assessment.

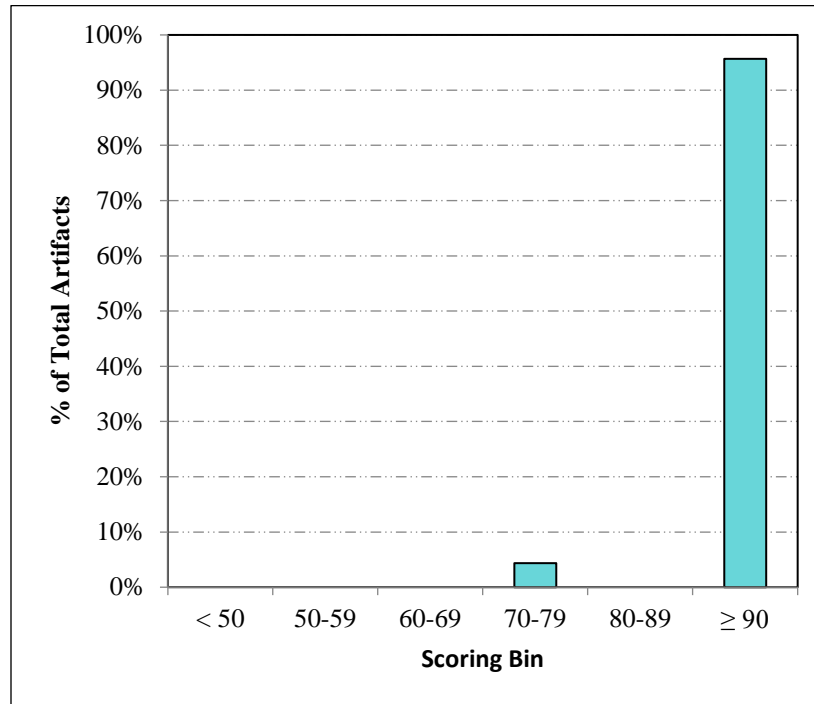


Figure 1. Score distribution for Final Tax Return.

## 2.2 EXPLORATORY ANALYSIS AND SIGNIFICANCE TESTING

Multiple comparisons of artifact scores across varying formats, campuses, and student types were made, where possible, in order to add depth to the causes of the distribution of the artifacts. Each course was divided into the appropriate subgroups to perform the analysis. In cases where a subgroup is not represented in the course comparisons were not conducted and are noted for comprehensiveness.

### 2.2.1 Dual Enrollment to Non-Dual Enrollment Comparison

No dual enrollment sections of the course were run during fall 2021 so no comparison study between dual enrollment and non-dual enrollment could be completed.

### 2.2.2 Modality Comparison

Only one section of the course was offered during the fall 2021 semester in FSW Online so no comparison study could be completed.

### 2.2.3 Comparison by Campus/Site

Only one section of the course was offered during the fall 2021 semester in FSW Online so no comparison study could be completed.

## 2.3 LONGITUDINAL STUDY

Normally, this section of the report tracks achievement through time and highlight strengths, weaknesses and any long-term trends. However, since the beginning of the study in fall 2017, SLO 1 exhibits a 100% rate of students illustrating a proficiency of 70% or higher on the Final Return. As a result, no additional studies are needed in order to report any trends or complete any analyses.

# 3 TAX 2010

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## 3.1 LEARNING OBJECTIVES AND DESCRIPTIVE STATISTICS

The FSW Business faculty defined one area of interest for evaluation in support of the state framework. The SLO and the measure of success related to TAX 2010 is:

- SLO 1 – 70% of students will illustrate a proficiency of 70% or higher on the Final Return from TAX 2010 during AY 2021-2022.

During the fall 2021 semester, no course sections were offered and so no study was completed.

# 4 CONCLUSIONS

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FSW's Business Department has employed common finals across multiple courses and in this report focused on TAX 2000 *Federal Tax Accounting I* and TAX 2010 *Federal Tax Accounting II*. The results are intended to provide a baseline achievement moving forward as well as investigate the strength and performance of items in the exam.

## 4.1 TAX 2000

A drill-down of TAX 2000 results are as follows:

1. In a study of outcome achievement, "70% of students will illustrate a proficiency of 70% or higher on the Final Return from TAX 2000 during AY 2020-2021", the outcome exhibits a 100% rate of students illustrating a proficiency of 70% or higher on the Final Return.
2. Only one section of the course was offered during the fall 2021 semester in FSW Online so no comparison study of modalities could be completed.
3. Only one section of the course was offered during the fall 2021 semester in FSW Online so no comparison across sites could be completed.