

Master of Laws in Taxation Academic Assessment Plan

Levin College of Law
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Office of the Provost

*University of
Florida*

*Institutional
Assessment*

*Continuous Quality
Enhancement*

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Academic Assessment Plan for Master of Laws in Taxation

Levin College of Law

A. Mission

This one-year, post-J.D. program provides an opportunity for law school graduates to either develop or enhance their competency in tax law. We strive to provide academic and skills training opportunities by providing both doctrinal courses and research opportunities.

The College of Law's mission is to achieve excellence in educating legal professionals, advancing legal scholarship, serving the public, and fostering justice in an international and cross-cultural context. <http://www.law.ufl.edu/about/about-uf-law/vision-mission>. The LL.M. program aligns itself with the College's mission by providing an opportunity to develop a "high level accomplishment" in a specific area of law; and to "develop the skills necessary" to practice tax law.

The LL.M. program and College of Law missions align directly with the university's threefold mission, in its emphasis on teaching (developing enhanced competency in tax law), research and scholarship (advancing legal scholarship by requiring each LL.M. student to produce a research paper of "publishable quality") and service (providing students with opportunities to use their legal skills to serve the public). Preparing legal professionals to serve their clients, the justice system and the public helps to serve the university's aspiration to "advance by strengthening the human condition and improving the quality of life."

B. Student Learning Outcomes and Assessment Measures

SLO Type	Student Learning Outcome	Assessment Method	Degree Delivery
Knowledge	Students identify, explain, describe, and apply the fundamental rules, policies and issues relevant to taxation.	Through written examinations administered and evaluated by tax faculty in Taxation of Property Transactions and Corporate Taxation I, ninety percent of students will demonstrate a thorough understanding and comprehension of the fundamental rules, policies and issues relevant to taxation.	Campus
Skills	Students conduct and apply tax scholarship.	Through a substantial written research project evaluated by tax faculty members, ninety percent of students will demonstrate the ability to conduct, apply and communicate tax research and scholarship.	Campus
Professional Behavior	Students identify the ethical rules and professional responsibilities applicable to tax lawyers.	Ninety percent of students will demonstrate satisfactory awareness and comprehension of such rules and responsibilities through their attendance at, and participation in, structured presentations on such rules and responsibilities, organized and evaluated by tax faculty members.	Campus

C. Research

Although this is not specifically a research degree, each candidate for the LL.M. degree must complete a substantial written project in conjunction with a seminar or other supervised study, approved by an authorized faculty member. Each student must also complete a faculty-supervised tax research course of study.

D. Assessment Timeline

Program: Master of Laws in Taxation

College: Levin College of Law

Assessment	Assessment 1	Assessment 2
SLOs		
Knowledge		
Students identify, explain, describe, and apply fundamental rules, policies, and issues relevant to taxation.	Written examination in Taxation of Property Transactions and Corporate Taxation I.	Overall evaluation at the end of each academic term
Skills		
Students conduct and apply tax scholarship.	Assessment of research and writing in draft paper	Final paper assessment by Instructor and Program Director
Professional Behavior		
Students identify the ethical rules and professional responsibilities applicable to tax lawyers.	Discussion of legal education and professionalism in LL.M. lecture series	Assessment at conclusion of lecture series of attendance and participation in presentation and discussion of pertinent rules in lecture series

E. Assessment Cycle

Assessment Cycle for:

Program Master of Laws in Taxation

Analysis and Interpretation:

Program Modifications:

Dissemination:

College Levin College of Law

July - May

Completed by November 15th

Completed by May 15th

SLOs	Year	10-11	11-12	12-13	13-14	14-15	15-16
Knowledge							
Students identify, explain, describe, and apply the fundamental rules, policies, and issues relevant to taxation.				X	X	X	X
Skills							
Students conduct and apply tax scholarship.				X	X	X	X
Professional Behavior							
Students identify the ethical rules and professional responsibilities applicable to tax lawyers.				X	X	X	X

F. Measurement Tools

Knowledge. The assessment of knowledge for students in the LL.M. program includes a combination of the traditional assessment methods used at the college of Law with specialized assessment methods tailored to the LL.M. students as required by their pedagogical needs and their status as graduate students. Students' knowledge is assessed by the Director's review of the exercises the students submit in connection with the tax research course, in which they demonstrate their knowledge in connection with the assigned reading. In addition, students' knowledge is assessed in the evaluation of their substantial written project. (See Appendix A below.)

Skills. As part of the tax research course, each student must produce at least one substantial research paper by working with a supervising faculty member. Students must select and develop a topic with faculty assistance and approval. They then develop a working bibliography and research plan. Each student must produce a number of drafts and receive critiques of this work on their way to submitting a final paper. The writing, analytic and research skills are assessed using the rubric attached as Appendix A. The final paper is assigned a letter grade that is reviewed by the program director and kept in the students' file.

Professional Behavior. Professional behavior starts with student professionalism. The students' participation in the Graduate Tax Professional Lecture Series requires their attendance at each session having read the pertinent material and prepared to comment knowledgeably on it upon request by the instructor. The students' professionalism is assessed by the Director as part of their successful completion of the required professional lecture series.

G. Assessment Oversight

Here, list the names and contact information of those who oversee the assessment process in your program. Add or delete rows as needed.

Name	Department Affiliation	Email Address	Phone Number
Michael K. Friel	Levin College of Law	friel@law.ufl.edu	273-0680
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Appendix A: Rubric for Assessment of SLO#2 (Skills) Completion of Substantial Research Paper

Each LL.M. in Taxation student is required to complete a substantial research paper as described above.

Criteria	Satisfactory	Unsatisfactory
Proposed Table of Contents and Bibliography	Table of contents shows a project requiring a substantial research effort that can realistically be produced in one semester. Bibliography shows grasp of subject and availability of suitable research resources.	Table of contents and bibliography show a project that is over – or under-ambitious reflecting inadequate understanding of subject or of what a substantial research project entail.
First Draft	Reflects self-initiated critical analysis of a particular area of law. Shows familiarity with the wealth of research materials available to the student. Shows proper research techniques, writing style, topic development and analytical skills.	Fails to show familiarity with research materials available to student, proper research techniques or writing, topic development or analysis are inadequate.
Second Draft (required only if first draft is deemed unsatisfactory)	Shortcomings of first draft have been fixed.	Shortcomings of first draft have not been addressed or new deficiencies have been introduced in new sections.
Final Paper	A major, written, finished product that shows evidence of original systematic scholarship based on individual research. Must show critical thinking. Requires a final grade of at least a “B”. A = Outstanding A- = Very Good B+ = Good B = Satisfactory	Fails to demonstrate original systematic scholarship based on individual research, or critical thinking. Any final grade less than a “B” on the university scale.