

S.J.D. in Taxation Academic Assessment Plan

Levin College of Law
Professor Michael K. Friel
friel@law.ufl.edu

Office of the Provost

*University of
Florida*

*Institutional
Assessment*

*Continuous Quality
Enhancement*

Table of Contents

Academic Assessment Plan for S.J.D. in Taxation	3
A. Mission	3
B. Student Learning Outcomes and Assessment Measures.....	4
C. Research.....	5
D. Assessment Timeline.....	5
E. Assessment Cycle	6
F. Measurement Tools	7
G. Assessment Oversight.....	7
Appendix A: Rubric for Assessment of Completion of Monograph or Law Review Articles.....	8

Academic Assessment Plan for S.J.D. in Taxation

Levin College of Law

A. Mission

The S.J.D. in Taxation provides an opportunity for a limited number of law school graduates to prepare for a career that includes law teaching and scholarship. We strive to provide academic and research training through doctrinal courses and supervision and guidance of significant tax scholarship.

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 S.J.D. in Taxation program aligns itself with the College's mission to develop a high level of accomplishment in a specific area of law; and to develop the skills necessary to embark on significant tax scholarship.

The S.J.D. in Taxation 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 S.J.D. student to produce a monograph or series of law review articles) and service (providing students with opportunities to serve the public through teaching and scholarship).

B. Student Learning Outcomes and Assessment Measures

SLO Type	Student Learning Outcome	Assessment Method	Degree Delivery
Knowledge	Students know the fundamental rules, policies and issues relevant to taxation.	Through written examinations administered and evaluated by tax faculty in Corporate Taxation I and U.S. International Taxation I, 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 research at doctoral level.	Through a substantial written research project evaluated by tax faculty members, and supervisory committee, students will demonstrate the ability to conduct, communicate and apply tax research and scholarship at doctoral level.	Campus
Professional Behavior	Students identify the ethical rules and professional responsibilities applicable to tax lawyers.	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.	Campus

C. Research

Each candidate for the S.J.D. in Taxation must complete a minimum of eight credits in supervised research, independent study and seminar courses. The candidate must culminate his or her study with a monograph or a series of three law review articles for publication under the supervision of a member of the tax faculty. The candidate must demonstrate scholarly research and writing of very high quality consistent with preparation for a career involving law teaching and scholarship.

D. Assessment Timeline

Program: S.J.D in Taxation

College: Levin College of Law

Assessment	Assessment 1	Assessment 2
SLOs		
Knowledge		
Students know the fundamental rules, policies and issues relevant to taxation.	Written Examination in Corporate Taxation I and U.S. International Taxation I.	Overall evaluation at the end of each academic term
Skills		
Students conduct and apply tax research at doctoral level.	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: S.J.D. Taxation

College: Levin College of Law

Analysis and Interpretation:

July - May

Program Modifications:

Completed by November 15th

Dissemination:

Completed by May 15th

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

F. Measurement Tools

Knowledge. The assessment of knowledge for students in the S.J.D. program includes a combination of the traditional assessment methods used at the College of Law with specialized assessment methods tailored to the S.J.D. students as required by their pedagogical needs and preparation for teaching and scholarship. 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. Each student must produce a monograph or series of articles for publication with a supervising faculty member. Students must select and develop a topic with the supervisor's assistance and approval, develop a working bibliography and research plan, produce a number of drafts on the way to a final monograph or articles.

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

Name	Department Affiliation	Email Address	Phone Number
Michael K. Friel	Levin College of Law	friel@law.ufl.edu	273-0680
Alyson C. Flournoy	Levin College of Law	flournoy@law.ufl.edu	273-0610

Appendix A: Rubric for Assessment of Completion of Monograph or Law Review Articles

Each S.J.D. in Taxation student is required to complete a monograph or series of law review articles.

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 two to three years. 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 failure to identify suitable research sources.
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 and Succeeding Drafts	Shortcomings of prior drafts have been corrected.	Shortcomings of prior drafts have not been adequately addressed or new deficiencies have been introduced.
Final Paper	A major finished monograph or series of law review articles that make a significant contribution to tax scholarship and reflect analysis and research required for sustained teaching and scholarship. Monograph or series of articles defended before dissertation committee and approved by dissertation committee.	Fails to make sufficient contribution to tax scholarship or fails to reflect sufficient analysis and research required for sustained teaching and scholarship. Fails to successfully defend before dissertation committee and receive its approval.