

**Assurance of Student Learning
2018-2019**

Gordon Ford College of Business

Accounting Department

Master of Accountancy (MAcc)

Use this page to list learning outcomes, measurements, and summarize results for your program. Detailed information must be completed in the subsequent pages.

Student Learning Outcome 1: Professional Knowledge (LO 1)-*Students will develop an enhanced understanding of accounting and related topics and will be able to:*

- Apply specialized accounting principles to complex financial reporting issues.
- Identify and address audit risk.
- Demonstrate advanced knowledge of internal controls and accounting information systems.
- Engage in complex managerial analysis and planning with an emphasis on proposing solutions to the managerial concerns identified.
- Explore tax issues through authoritative sources and evaluate tax planning opportunities.

Instrument 1	Cases or comprehensive problems assigned in appropriate MAcc courses and assessed using a department-approved rubric
Instrument 2	MAcc student surveys conducted immediately before graduation
Instrument 3	Uniform CPA Exam Results

Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 1.	Met	Not Met
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Student Learning Outcome 2: Professional Skills (LO2)- *Student will be proficient in professional skills to provide information relevant to solving organizational problems that include the ability to:*

- Research complex accounting issues and apply findings in various decision settings.
- Recognize the appropriate accounting analytic methods for particular organizational problems.
- Properly employ the procedures associated with particular accounting analytic methods.
- Present the output from accounting analytic methods in a form that is useful to organizational managers.

Instrument 1	Cases or comprehensive problems assigned in appropriate MAcc courses and assessed using a department-approved rubric
Instrument 2	MAcc student surveys conducted immediately before graduation
Instrument 3	

Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 2.	Met	Not Met
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Student Learning Outcome 3: Professional Communications (LO 3). <i>Students will enhance their professional communication skills and will be able to:</i>		
<ul style="list-style-type: none"> • Articulate thoughts clearly and concisely in professional business writing. • Produce professional quality business documents. • Deliver a professional oral presentation using appropriate technology. 		
Instrument 1	Cases or comprehensive problems with required written communication of results assigned in appropriate MAcc courses	
Instrument 2	NASBA Customized CPA Exam Performance Report	
Instrument 3	Oral presentations assigned in appropriate MAcc courses	
Instrument 4	MAcc student surveys post-graduation	
Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 3.		<input checked="" type="radio"/> Met <input type="radio"/> Not Met
Student Learning Outcome 4: Professional Ethics (LO 4). <i>Students will gain an appreciation of the importance of ethical behavior in the workplace and will be able to:</i>		
<ul style="list-style-type: none"> • Identify ethical dilemmas. • Apply the principles in professional codes of conduct to various situations. • Discuss the consequences related to ethics violations. 		
Instrument 1	Cases or comprehensive problems assigned in appropriate MAcc courses	
Instrument 2	MAcc student surveys post-graduation	
Instrument 3	NASBA Customized CPA Exam Performance Report	
Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 4.		<input checked="" type="radio"/> Met <input type="radio"/> Not Met
Program Summary (Briefly summarize the action and follow up items from your detailed responses on subsequent pages.)		
<p>Given the results in the areas evaluated during this and prior academic years, the department will consider raising the standards deemed as acceptable performance. The rubrics used for assessment will be reevaluated to insure they are addressing the specific learning objectives. In addition, the department will consider ordering the NASBA customized CPA exam performance report to better evaluate the performance of our graduate students. This report allows the department the opportunity to obtain detailed results within each section of the exam for a specified group of students, rather than reporting summary results for all students as a group.</p>		

Student Learning Outcome 1

Student Learning Outcome	Professional Knowledge (LO 1). <i>Students will develop an enhanced understanding of accounting and related topics and will be able to:</i> <ul style="list-style-type: none"> • Apply specialized accounting principles to complex financial reporting issues. • Identify and address audit risk. • Demonstrate advanced knowledge of internal controls and accounting information systems. • Engage in complex managerial analysis and planning with an emphasis on proposing solutions to the managerial concerns identified. • Explore tax issues through authoritative sources and evaluate tax planning opportunities. 		
Measurement Instrument 1	DIRECT: A comprehensive assignment or case in a course corresponding to the learning objective topic is assessed using a department-approved rubric. In the Fall 2018 semester, the department evaluated the “engage in complex managerial analysis and planning with an emphasis on proposing solutions to the managerial concerns identified” objective by using a case in the Special Topics in Managerial Accounting (ACCT 520) course. In the Spring 2019 semester, the department evaluated the “explore tax issues through authoritative sources and evaluate tax planning opportunities” objective by using a case in the Special Topics in Taxation (ACCT 530) course.		
Criteria for Student Success	A ranking of “3.0” out of 5 where 5=Distinguished and 3=Proficient		
Program Success Target for this Measurement	80% of students will rank as Proficient or Distinguished in each rubric category	Percent of Program Achieving Target	70%-“Conceptual Knowledge” 100%-other criteria
Methods	Fall 2018: 23 students were evaluated using the “On the Go” case. 96-100% of students scored as “Proficient” or “Distinguished” in all categories except for “Conceptual Knowledge.” Only 57% of students ranked as Proficient or Distinguished in this area. Spring 2019: 10 students were evaluated using a comprehensive tax case. 90% of students scored as “Proficient” or “Distinguished” in all categories.		
Measurement Instrument 2	INDIRECT: In each Spring semester, surveys are distributed to students graduating at the end of that semester.		
Criteria for Student Success	N/A		
Program Success Target for this Measurement	5 out of 7 (7-point Likert scale)	Percent of Program Achieving Target	100%
Methods	The MAcc survey uses a 7-point Likert scale with “1” representing “Little or No Success” and “7” representing “Extremely Successful.” The survey inquires about each learning objective and specifies each sub-objective within the LOs. In the Spring 2019 semester, seven students completed the survey with the following results:		

	<i>Students will develop an enhanced understanding of accounting and related topics and will be able to:</i>		
	<ul style="list-style-type: none"> • Apply specialized accounting principles to complex financial reporting issues. • Identify and address audit risk. • Demonstrate advanced knowledge of internal controls and accounting information systems. • Engage in complex managerial analysis and planning with an emphasis on proposing solutions to the managerial concerns identified. • Explore tax issues through authoritative sources and evaluate tax planning opportunities. 	6.29/7 6.43/7	6.14/7 6.14/7 6/43/7
Measurement Instrument 3	INDIRECT: Uniform CPA Exam Results		
Criteria for Student Success	75% on each of four parts of the total exam		
Program Success Target for this Measurement	80% of students taking the exam will score 75% or above on the parts taken	Percent of Program Achieving Target	N/A
Methods	There were no students identified as “Advanced Degrees” taking the exam from WKU in the NASBA report. While we had a number of graduate students take the exam, they were likely included in the undergraduate program results as these students had not yet completed their graduate degree.		
Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 1.		Met	Not Met
Actions (Describe the decision-making process and actions planned for program improvement. The actions should include a timeline.)			
A new textbook was chosen for the Special Topics in Managerial Accounting course. Due to a last minute professor change in the ACCT 520 (Managerial) course caused by a faculty illness, the department chose to push reassessment of that learning objective to the Fall 2020 semester.			
Learning objectives involving audit concepts and information systems concepts will be assessed for the Fall 2020 semester. Financial accounting concepts will be assessed during the Spring 2020 semester.			
Follow-Up:			
Additional analysis will occur in the Spring 2020 semester.			

Student Learning Outcome 2

Student Learning Outcome	Professional Skills (LO2)- <i>Student will be proficient in professional skills to provide information relevant to solving organizational problems that include the ability to:</i> <ul style="list-style-type: none"> • Research complex accounting issues and apply findings in various decision settings. • Recognize the appropriate accounting analytic methods for particular organizational problems. • Properly employ the procedures associated with particular accounting analytic methods. • Present the output from accounting analytic methods in a form that is useful to organizational managers. 										
Measurement Instrument 1	DIRECT: A number of instruments may be used to assess this learning objective. <ul style="list-style-type: none"> - Performance levels on rubrics used to assess research and analytical skills - Responses to open-ended questions on specific graduate courses reported on post-graduate student surveys may be included when we are evaluating our “closing the loop” activities in significant problem areas. - Performance levels on cases in various classes that measure students’ abilities to recognize, employ, and present the appropriate analytic methods related to the assignment. 										
Criteria for Student Success	A ranking of “3.0” out of 5 where 5=Distinguished and 3=Proficient										
Program Success Target for this Measurement	We expect MAcc students’ average score on the rubric used to measure performance of students’ research and analytic skills to be at the “Proficient” level (3) or higher.	Percent of Program Achieving Target	100% of students scored as “Proficient” or “Distinguished” in each category								
Methods	<p>In the Spring 2019 semester, a case study in ACCT 530 was used to assess students’ ability to “research complex accounting issues and apply findings in various decision settings.” Students evaluated the deductibility of fines when paid to various entities versus the government taking into consideration the law, the type of judgment in the case, and the circuit in which the judgment was rendered. Students averaged 4 out of 5 on the case.</p> <p>The remaining components of the learning objective will be assessed in the following academic year.</p>										
Measurement Instrument 2	INDIRECT: In each Spring semester, surveys are distributed to students graduating at the end of that semester.										
Criteria for Student Success	N/A										
Program Success Target for this Measurement	An average ranking of “5” out of “7” for each component of the learning objective	Percent of Program Achieving Target	100%								
Methods	<p>The MAcc survey uses a 7-point Likert scale with “1” representing “Little or No Success” and “7” representing “Extremely Successful.” The survey inquires about each learning objective and specifies each sub-objective within the LOs. In the Spring 2019 semester, seven graduating students completed the survey with the following results:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Research</td> <td>6.42</td> </tr> <tr> <td>Procedures</td> <td>6.14</td> </tr> <tr> <td>Methods</td> <td>5.86</td> </tr> <tr> <td>Output</td> <td>6.00</td> </tr> </table>			Research	6.42	Procedures	6.14	Methods	5.86	Output	6.00
Research	6.42										
Procedures	6.14										
Methods	5.86										
Output	6.00										

Measurement Instrument 3	INDIRECT: Uniform CPA Exam Results		
Criteria for Student Success	75% on each of four parts of the total exam		
Program Success Target for this Measurement	80% of students taking the exam will score 75% or above on the parts taken	Percent of Program Achieving Target	N/A
Methods	There were no students identified as “Advanced Degrees” taking the exam from WKU in the NASBA report. While we had a number of graduate students take the exam, they were likely included in the undergraduate program results as these students had not yet completed their graduate degree.		
Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 2.			<input checked="" type="radio"/> Met <input type="radio"/> Not Met
Actions (Describe the decision-making process and actions planned for program improvement. The actions should include a timeline.)			
The department is considering ways of adding additional data analytics into each required course of the program in addition to the graduate information systems and data analytics course. A number of professors are retiring or have retired leading to considerable turnover in the leadership of these courses. As new professors are hired and take over the courses, they are instructed to incorporate more analytics into their courses. These skills will be evaluated in Advanced Financial Accounting and Reporting (ACCT 500) and ACCT 530 during the Spring 2020 semester.			
Follow-Up (Provide your timeline for follow-up. If follow-up has occurred, describe how the actions above have resulted in program improvement.)			
Additional analysis will occur in the Spring 2020 semester.			

Student Learning Outcome 3			
Student Learning Outcome	Professional Communications (LO 3). <i>Students will enhance their professional communication skills and will be able to:</i> <ul style="list-style-type: none"> • Articulate thoughts clearly and concisely in professional business writing. • Produce professional quality business documents. • Deliver a professional oral presentation using appropriate technology. 		
Measurement Instrument 1	Cases or comprehensive problems with required written communication of results assigned in appropriate MAcc courses.		
Criteria for Student Success	A ranking of “3.0” out of 5 where 5=Distinguished and 3=Proficient		
Program Success Target for this Measurement	We expect MAcc students’ average score on the rubric used to measure performance of students’ written communication skills to be at the “Proficient” level (3) or higher.	Percent of Program Achieving Target	100%

Methods	<p>Sixteen students completed a case brief in ACCT 530, which was used to evaluate the students' ability to articulate thoughts clearly and concisely and to produce professional quality business documents. These writing samples were evaluated using a department-approved rubric, with the following results:</p> <table border="1" data-bbox="491 233 1331 581"> <tr> <td colspan="2">Articulate thoughts clearly and concisely in professional business writing:</td> </tr> <tr> <td>Content</td> <td>4.41</td> </tr> <tr> <td>Language</td> <td>3.71</td> </tr> <tr> <td>Decision-making Logic</td> <td>4.29</td> </tr> <tr> <td colspan="2">Produce professional quality business documents:</td> </tr> <tr> <td>Language</td> <td>3.71</td> </tr> <tr> <td>Format</td> <td>4.88</td> </tr> </table>			Articulate thoughts clearly and concisely in professional business writing:		Content	4.41	Language	3.71	Decision-making Logic	4.29	Produce professional quality business documents:		Language	3.71	Format	4.88
Articulate thoughts clearly and concisely in professional business writing:																	
Content	4.41																
Language	3.71																
Decision-making Logic	4.29																
Produce professional quality business documents:																	
Language	3.71																
Format	4.88																
Measurement Instrument 2	CPA Exam Performance Report																
Criteria for Student Success	75% or higher on the written portion of the exam.																
Program Success Target for this Measurement	80% of students taking the exam will score 75% or higher on the written portion of the exam.	Percent of Program Achieving Target	N/A														
Methods	There were no students identified as "Advanced Degrees" taking the exam from WKU in the NASBA report. While we had a number of graduate students take the exam, they were likely included in the undergraduate program results as these students had not yet completed their graduate degree.																
Measurement Instrument 3	Oral Presentations																
Criteria for Student Success	A ranking of "3.0" out of 5 where 5=Distinguished and 3=Proficient																
Program Success Target for this Measurement	We expect MAcc students' average score on the rubric used to measure performance of students' oral presentation skills to be at the "Proficient" level (3) or higher.	Percent of Program Achieving Target	100%														

Methods	In the Spring 2019 semester, sixteen students made oral presentations of their research papers completed in ACCT 530. These presentations were given during the last week of the semester. The presentations were evaluated using a department-approved rubric, producing the following results:												
<table border="1"> <tr><td>Organization</td><td>4.82</td></tr> <tr><td>Content</td><td>4.76</td></tr> <tr><td>Language</td><td>4.59</td></tr> <tr><td>Nonverbal</td><td>4.41</td></tr> <tr><td>Visuals</td><td>4.71</td></tr> </table>	Organization	4.82	Content	4.76	Language	4.59	Nonverbal	4.41	Visuals	4.71			
Organization	4.82												
Content	4.76												
Language	4.59												
Nonverbal	4.41												
Visuals	4.71												
Measurement Instrument 4	MAcc Student Surveys												
Criteria for Student Success	N/A												
Program Success Target for this Measurement	An average ranking of “5” out of “7” for each component of the learning objective	Percent of Program Achieving Target	100%										
Methods	The MAcc survey uses a 7-point Likert scale with “1” representing “Little or No Success” and “7” representing “Extremely Successful.” The survey inquires about each learning objective and specifies each sub-objective within the LOs. In the Spring 2019 semester, seven graduating students completed the survey with the following results:												
<table border="1"> <tr><td>Articulate thoughts clearly and concisely in professional business writing.</td><td>6.57</td></tr> <tr><td>Produce professional quality business documents.</td><td>6.43</td></tr> <tr><td>Deliver a professional oral presentation using appropriate technology.</td><td>6.43</td></tr> </table>	Articulate thoughts clearly and concisely in professional business writing.	6.57	Produce professional quality business documents.	6.43	Deliver a professional oral presentation using appropriate technology.	6.43							
Articulate thoughts clearly and concisely in professional business writing.	6.57												
Produce professional quality business documents.	6.43												
Deliver a professional oral presentation using appropriate technology.	6.43												
Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 3.			Met										
Actions (Describe the decision-making process and actions planned for program improvement. The actions should include a timeline.)													
Written and oral communication skills are incorporated into each of the required graduate courses. Based on feedback from employers, these skills are critical for success in the accounting field. The department will continue to use every opportunity to enhance these skills. Students are encouraged to take electives in the communications and leadership fields. At present, students are meeting objectives.													
Follow-Up (Provide your timeline for follow-up. If follow-up has occurred, describe how the actions above have resulted in program improvement.)													
These objectives will be reviewed during the Spring 2020 semester to determine if additional criteria within this skill set should be examined.													

Student Learning Outcome 4

Student Learning Outcome	Student Learning Outcome 4: Professional Ethics (LO 4). <i>Students will gain an appreciation of the importance of ethical behavior in the workplace and will be able to:</i> <ul style="list-style-type: none"> • Identify ethical dilemmas. • Apply the principles in professional codes of conduct to various situations. • Discuss the consequences related to ethics violations. 								
Measurement Instrument 1	DIRECT: Cases or comprehensive problems assigned in appropriate MAcc courses.								
Criteria for Student Success	A ranking of "3.0" out of 5 where 5=Distinguished and 3=Proficient								
Program Success Target for this Measurement	We expect MAcc students' average score on the rubric used to measure performance of students' ethical reasoning skills to be at the "Proficient" level (3) or higher.	Percent of Program Achieving Target	N/A						
Methods	This learning objective was not evaluated during the 2018-19 academic year.								
Measurement Instrument 2	INDIRECT: MAcc student surveys post-graduation								
Criteria for Student Success	N/A								
Program Success Target for this Measurement	An average ranking of "5" out of "7" for each component of the learning objective	Percent of Program Achieving Target	100%						
Methods	<p>The MAcc survey uses a 7-point Likert scale with "1" representing "Little or No Success" and "7" representing "Extremely Successful." The survey inquires about each learning objective and specifies each sub-objective within the LOs. In the Spring 2019 semester, seven graduating students completed the survey with the following results:</p> <table border="1" data-bbox="844 1110 1457 1268"> <tr> <td>Identify ethical dilemmas</td> <td>6.71</td> </tr> <tr> <td>Apply principles in professional codes of conduct to various situations</td> <td>6.29</td> </tr> <tr> <td>Discuss the consequences related to ethics violations</td> <td>6.86</td> </tr> </table>			Identify ethical dilemmas	6.71	Apply principles in professional codes of conduct to various situations	6.29	Discuss the consequences related to ethics violations	6.86
Identify ethical dilemmas	6.71								
Apply principles in professional codes of conduct to various situations	6.29								
Discuss the consequences related to ethics violations	6.86								
Measurement Instrument 3									
Criteria for Student Success									

Program Success Target for this Measurement		Percent of Program Achieving Target	
Methods			
Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 4.			Met
Actions (Describe the decision-making process and actions planned for program improvement. The actions should include a timeline.)			
Ethical behavior is covered in most graduate courses. The Code of Professional Conduct from the AICPA is discussed in the financial, auditing, and tax course. The Circular 230 published by the Internal Revenue Service (covering ethics and professional conduct for tax preparers) is covered in the tax course. Students are given repeated coverage of these concepts throughout the program. The assessment results from prior and subsequent periods indicate that students are meeting the targets for this learning objective.			
Follow-Up (Provide your timeline for follow-up. If follow-up has occurred, describe how the actions above have resulted in program improvement.)			
An ethics case was administered in the Fall 2019 semester to assess each component of the learning objective. Students averaged 4.46 out of 5 on the overall assessment of the learning objective.			