

**Assurance of Student Learning  
2019-2020**

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.

<b>Instrument 1</b>	Embedded objective questions or comprehensive projects covering designated course learning objectives
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<b>Instrument 2</b>	MAcc student surveys conducted immediately before graduation
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<b>Instrument 3</b>	
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Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 1.

Met

**Not Met**

**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.

<b>Instrument 1</b>	Cases or comprehensive problems assigned in appropriate MAcc courses and assessed using a department-approved rubric
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<b>Instrument 2</b>	MAcc student surveys conducted immediately before graduation
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<b>Instrument 3</b>	
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Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 2.

**Met**

Not Met

<p><b>Student Learning Outcome 3: Professional Communications (LO 3).</b> <i>Students will enhance their professional communication skills and will be able to:</i></p> <ul style="list-style-type: none"> <li>• Articulate thoughts clearly and concisely in professional business writing.</li> <li>• Produce professional quality business documents.</li> <li>• Deliver a professional oral presentation using appropriate technology.</li> </ul>			
<b>Instrument 1</b>	Cases or comprehensive problems with required written communication of results assigned in appropriate MAcc courses		
<b>Instrument 2</b>	Oral presentations assigned in appropriate MAcc courses		
<b>Instrument 3</b>	MAcc student surveys post-graduation		
<p><b>Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 3.</b></p>		<p style="text-align: center;"><b>Met</b></p>	<p style="text-align: center;"><b>Not Met</b></p>
<p><b>Student Learning Outcome 4: Professional Ethics (LO 4).</b> <i>Students will gain an appreciation of the importance of ethical behavior in the workplace and will be able to:</i></p> <ul style="list-style-type: none"> <li>• Identify ethical dilemmas.</li> <li>• Apply the principles in professional codes of conduct to various situations.</li> <li>• Discuss the consequences related to ethics violations.</li> </ul>			
<b>Instrument 1</b>	Cases or comprehensive problems assigned in appropriate MAcc courses		
<b>Instrument 2</b>	MAcc student surveys conducted immediately before graduation		
<p><b>Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 4.</b></p>		<p style="text-align: center;"><b>Met</b></p>	<p style="text-align: center;"><b>Not Met</b></p>
<p><b>Program Summary (Briefly summarize the action and follow up items from your detailed responses on subsequent pages.)</b></p> <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.</p>			

### Student Learning Outcome 1

<b>Student Learning Outcome</b>	<b>Professional Knowledge (LO 1).</b> <i>Students will develop an enhanced understanding of accounting and related topics and will be able to:</i> <ul style="list-style-type: none"> <li>• Apply specialized accounting principles to complex financial reporting issues.</li> <li>• Identify and address audit risk.</li> <li>• Demonstrate advanced knowledge of internal controls and accounting information systems.</li> <li>• Engage in complex managerial analysis and planning with an emphasis on proposing solutions to the managerial concerns identified.</li> <li>• Explore tax issues through authoritative sources and evaluate tax planning opportunities.</li> </ul>		
<b>Measurement Instrument 1</b>	<b>DIRECT:</b> Each of four core graduate accounting courses evaluated reported the results of 8-10 embedded multiple-choice questions and/or results of comprehensive projects that test the various course learning objectives or major topical coverage.		
<b>Criteria for Student Success</b>	The overall score on the embedded questions must equal or exceed 75%.		
<b>Program Success Target for this Measurement</b>	A minimum of 75% of students will correctly identify the answers as they relate to the learning objectives.	<b>Percent of Program Achieving Target</b>	72.7%
<b>Methods</b>	<p>Fall 2019: 19 students were evaluated on their mastery of “professional knowledge” involving audit risk and internal controls/accounting information systems through questions included on various exams, quizzes and projects throughout the semester. <b>Audit:</b> Questions on two course objectives resulted in less than 75% of the students answering correctly: 69% of students correctly answered questions relating to understanding that as the acceptable level of audit risk decreases, the auditor may postpone the planned timing of substantive tests from interim dates to the year end and 52.6% of students correctly answered questions related to an approach to audit sampling within the domain of internal control. <b>Internal Control/Information Systems:</b> Two course objectives in this area measured student mastery at slightly below 75%, and one course objective related to audit sampling resulted in a 52.63% correct response rate.</p> <p>Spring 2020: 19 students were evaluated on their mastery of applying specialized accounting principles to financial reporting issues and exploring tax issues. <b>Financial Reporting:</b> 100% of students met the target in all categories of financial reporting issues. <b>Tax:</b> Students fell slightly short (73%) of meeting the 75% target on one of two questions examining the deductibility of expenses on the cash basis.</p> <p>In all, student mastery of 22 course objectives was measured. The target was met in 16 of the 22 course objectives resulting in a success rate for the program of 72.7%.</p>		
<b>Measurement Instrument 2</b>	<b>INDIRECT:</b> In each semester, surveys are distributed to students graduating at the end of that semester.		
<b>Criteria for Student Success</b>	N/A		

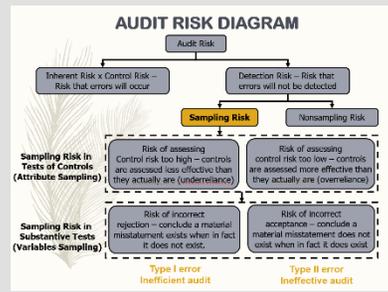
<b>Program Success Target for this Measurement</b>	5 out of 7 (7-point Likert scale)	<b>Percent of Program Achieving Target</b>	100%
<b>Methods</b>	The MAcc survey uses a 7-point Likert scale with “1” representing “Little or No Success” and “7” representing “Extremely Successful.” The survey inquires 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"> <li>Apply specialized accounting principles to complex financial reporting issues.</li> <li>Identify and address audit risk.</li> <li>Demonstrate advanced knowledge of internal controls and accounting information systems.</li> <li>Engage in complex managerial analysis and planning with an emphasis on proposing solutions to the managerial concerns identified.</li> <li>Explore tax issues through authoritative sources and evaluate tax planning opportunities.</li> </ul>	6.13/7	6.31/7

<b>Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 1.</b>	<b>Met</b>	<b>Not Met</b>
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**Actions** (Describe the decision-making process and actions planned for program improvement. The actions should include a timeline.)

**Audit:** Students will receive additional instruction through an assigned case (Assessing Audit Risk at Tesla Motors) which will emphasize the options available for the auditor when the acceptable level of audit risk decreases during the audit engagement. The course material related to audit sampling is moving to the Information Systems course. Professors in both courses are utilizing some materials from the same publisher. The material will fit more easily in the AIS course. The professor of the AIS course was made aware of the poor performance in this area so that the appropriate emphasis can be utilized during the Fall 2020 semester. Follow up will occur after the Fall 2020 semester.

**Internal Control/AIS:** An audit risk diagram was created to emphasize the difference between the sampling risk in test of controls and the sampling risk in substantive tests. Within the sampling risk in test of controls, the diagram explains the difference between the risk of overreliance and the risk of underreliance. Within the sampling risk in substantive tests, the risk of incorrect rejection is differentiated from the risk of incorrect acceptance.



The other two course objectives that are slightly below standards are being covered more thoroughly.

**Tax:** Less emphasis on the historical events/process leading to the treatment and more practical application problems related to cash vs accrual will be implemented in the Spring 2021 semester.

**Follow-Up:** Mastery of the course objectives will be reassessed through embedded questions. Additional questions may be added for objectives where less than 70% of students correctly identified the answers in order to more fully understand the weaknesses.

## Student Learning Outcome 2

<b>Student Learning Outcome</b>	<b>Professional Skills (LO2)-</b> <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"> <li>• Research complex accounting issues and apply findings in various decision settings.</li> <li>• Recognize the appropriate accounting analytic methods for particular organizational problems.</li> <li>• Properly employ the procedures associated with particular accounting analytic methods.</li> <li>• Present the output from accounting analytic methods in a form that is useful to organizational managers.</li> </ul>										
<b>Measurement Instrument 1</b>	DIRECT: A number of instruments may be used to assess this learning objective. <ul style="list-style-type: none"> <li>- Performance levels on rubrics used to assess research and analytical skills</li> <li>- 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.</li> <li>- Performance levels on cases in various classes that measure students’ abilities to recognize, employ, and present the appropriate analytic methods related to the assignment.</li> </ul>										
<b>Criteria for Student Success</b>	A ranking of “3.0” out of 5 where 5=Distinguished and 3=Proficient										
<b>Program Success Target for this Measurement</b>	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.	<b>Percent of Program Achieving Target</b>	100% of students scored as “Proficient” or “Distinguished” in each category								
<b>Methods</b>	In the Spring 2020 semester, a case study in ACCT 500 was used to assess students’ ability to “research complex accounting issues and apply findings in various decision settings.” Students were assigned a project where emphasis was placed on identifying issues, researching the authoritative literature, and communicating analyses and results, all within the realm of financial statement analysis.										
<b>Measurement Instrument 2</b>	INDIRECT: In each semester, surveys are distributed to students graduating at the end of that semester.										
<b>Criteria for Student Success</b>	N/A										
<b>Program Success Target for this Measurement</b>	An average ranking of “5” out of “7” for each component of the learning objective	<b>Percent of Program Achieving Target</b>	<b>100%</b>								
<b>Methods</b>	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 Fall 2019 and Spring 2020 semester, twelve graduating students completed the survey with the following results: <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Research</td> <td>6.13</td> </tr> <tr> <td>Procedures</td> <td>5.69</td> </tr> <tr> <td>Methods</td> <td>5.56</td> </tr> <tr> <td>Output</td> <td>5.75</td> </tr> </table>			Research	6.13	Procedures	5.69	Methods	5.56	Output	5.75
Research	6.13										
Procedures	5.69										
Methods	5.56										
Output	5.75										
Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 2.			<span style="border: 1px solid black; border-radius: 50%; padding: 2px 5px;">Met</span>								
			<b>Not Met</b>								

<p><b>Actions</b> (Describe the decision-making process and actions planned for program improvement. The actions should include a timeline.)</p> <p>In the 2018-19 action plan, professors were asked to add additional data analytics into each required course of the program in addition to the graduate information systems and data analytics course. Not all courses were able to do this due to the unexpected change in course modality due to COVID-19. ACCT 510 (AIS) was able to follow up on this plan as described below.</p> <p>The faculty voted in September 2020 to add 3 additional required Business Data Analytics, thus changing the focus of the program to a combined accounting and data analytics curriculum.</p>
<p><b>Follow-Up</b> (Provide your timeline for follow-up. If follow-up has occurred, describe how the actions above have resulted in program improvement.)</p> <p>ACCT 510 incorporated 8 data analytics projects and 3 research papers during Fall 2019. A major overhaul of the data analytics content for this course will occur in the Fall 2020. A new textbook "Introduction to Data Analytics for Accounting" and its 50 Excel and Tableau assignments will be used to cover the data analytics segment of the course.</p> <p>The process has begun to change the graduate program to require 3 business data analytics courses. The changes must clear all administrative requirements and gain approval from numerous levels, but the proposal has been submitted.</p>

<b>Student Learning Outcome 3</b>			
<b>Student Learning Outcome</b>	<p><b>Professional Communications (LO 3).</b> <i>Students will enhance their professional communication skills and will be able to:</i></p> <ul style="list-style-type: none"> <li>• Articulate thoughts clearly and concisely in professional business writing.</li> <li>• Produce professional quality business documents.</li> <li>• Deliver a professional oral presentation using appropriate technology.</li> </ul>		
<b>Measurement Instrument 1</b>	Cases or comprehensive problems with required written communication of results assigned in appropriate MAcc courses.		
<b>Criteria for Student Success</b>	A ranking of "3.0" out of 5 where 5=Distinguished and 3=Proficient		
<b>Program Success Target for this Measurement</b>	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.	<b>Percent of Program Achieving Target</b>	100%
<b>Measurement Instrument 3</b>	Oral Presentations		
<b>Criteria for Student Success</b>	A ranking of "3.0" out of 5 where 5=Distinguished and 3=Proficient		

<b>Program Success Target for this Measurement</b>	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.	<b>Percent of Program Achieving Target</b>	<b>81-93% on various attributes</b>										
<b>Methods</b>	<p>In the Spring 2020 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:</p> <table border="1" data-bbox="489 396 1331 573"> <tr> <td>Organization</td> <td>3.23</td> </tr> <tr> <td>Content</td> <td>3.58</td> </tr> <tr> <td>Language</td> <td>3.59</td> </tr> <tr> <td>Nonverbal</td> <td>3.42</td> </tr> <tr> <td>Visuals</td> <td>3.46</td> </tr> </table>			Organization	3.23	Content	3.58	Language	3.59	Nonverbal	3.42	Visuals	3.46
Organization	3.23												
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Nonverbal	3.42												
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<b>Measurement Instrument 3</b>	INDIRECT: In each semester, surveys are distributed to students graduating at the end of that semester.												
<b>Criteria for Student Success</b>	N/A												
<b>Program Success Target for this Measurement</b>	An average ranking of "5" out of "7" for each component of the learning objective	<b>Percent of Program Achieving Target</b>	<b>100%</b>										
<b>Methods</b>	<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 Fall 2019 and Spring 2020 semester, twelve graduating students completed the survey with the following results:</p> <table border="1" data-bbox="844 987 1455 1175"> <tr> <td>Articulate thoughts clearly and concisely in professional business writing.</td> <td>6.19</td> </tr> <tr> <td>Produce professional quality business documents.</td> <td>6.13</td> </tr> <tr> <td>Deliver a professional oral presentation using appropriate technology.</td> <td>6.50</td> </tr> </table>			Articulate thoughts clearly and concisely in professional business writing.	6.19	Produce professional quality business documents.	6.13	Deliver a professional oral presentation using appropriate technology.	6.50				
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Deliver a professional oral presentation using appropriate technology.	6.50												
<b>Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 3.</b>			Met	Not Met									
<b>Actions</b> (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.)

<b>Student Learning Outcome 4</b>									
<b>Student Learning Outcome</b>	<b>Student Learning Outcome 4: Professional Ethics (LO 4).</b> <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"> <li>• Identify ethical dilemmas.</li> <li>• Apply the principles in professional codes of conduct to various situations.</li> <li>• Discuss the consequences related to ethics violations.</li> </ul>								
<b>Measurement Instrument 1</b>	DIRECT: Cases or comprehensive problems assigned in appropriate MAcc courses.								
<b>Criteria for Student Success</b>	A ranking of “3.0” out of 5 where 5=Distinguished and 3=Proficient								
<b>Program Success Target for this Measurement</b>	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.	<b>Percent of Program Achieving Target</b>	N/A						
<b>Methods</b>	This learning objective was not evaluated during the 2019-20 academic year due to the challenges presented with switching to an online modality.								
<b>Measurement Instrument 2</b>	INDIRECT: MAcc student surveys								
<b>Criteria for Student Success</b>	N/A								
<b>Program Success Target for this Measurement</b>	An average ranking of “5” out of “7” for each component of the learning objective	<b>Percent of Program Achieving Target</b>	100%						
<b>Methods</b>	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 Fall 2019 and Spring 2020 semester, twelve graduating students completed the survey with the following results: <table border="1" style="margin-left: auto; margin-right: auto;"> <tbody> <tr> <td>Identify ethical dilemmas</td> <td>6.63</td> </tr> <tr> <td>Apply principles in professional codes of conduct to various situations</td> <td>6.38</td> </tr> <tr> <td>Discuss the consequences related to ethics violations</td> <td>6.06</td> </tr> </tbody> </table>			Identify ethical dilemmas	6.63	Apply principles in professional codes of conduct to various situations	6.38	Discuss the consequences related to ethics violations	6.06
Identify ethical dilemmas	6.63								
Apply principles in professional codes of conduct to various situations	6.38								
Discuss the consequences related to ethics violations	6.06								
<b>Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 4.</b>			<div style="display: flex; justify-content: space-around;"> <span style="border: 1px solid black; border-radius: 50%; padding: 5px;">Met</span> <span>Not Met</span> </div>						

**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. An ethics case will be administered in the Fall 2020 semester.